

## **Advanced Transfer Pricing Course (General Topics)** **April 15-19, 2024**

### **Lecturers**

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#### **DR. RAFFAELE PETRUZZI (ITALY/AUSTRIA)**

Dr. Raffaele Petruzzi, LL.M. is the Managing Director of the WU Transfer Pricing Center at the Institute for Austrian and International Tax Law at WU (Vienna University of Economics and Business) and an advisor specializing in international tax and transfer pricing.

Raffaele has gained extensive experience in dealing with topics related to international tax and transfer pricing for many years, both from a professional and an academic side. From the professional side, he regularly advises clients across numerous industries on specific topics (e.g. international tax and transfer pricing issues related to services, permanent establishments, financing, business restructuring, intangibles, indirect taxes, valuation of companies and intangible assets), international tax and transfer pricing risk management and compliance, optimization of international tax structures, implementation of mechanisms of dispute avoidance (e.g. rulings and APAs) and dispute resolution (e.g. MAPs and arbitrations), and tax audit defense. From the academic side, he is a frequent speaker in international conferences and lecturer of numerous courses all over the world, as well as author of many publications. Moreover, he regularly cooperates with professionals in advisory, the business community, governments and international organizations (e.g. OECD, United Nations, World Bank Group, International Monetary Fund, and European Commission). Inter alia, he regularly provides assistance on tax policy issues, capacity building for tax administrations, and advising governments on projects related to fight against tax evasion. Finally, amongst others, he is a member of the United Nations Subcommittee on Transfer Pricing, of the International Fiscal Association (IFA), and of Transfer Pricing Economists for Development (TPED).

Raffaele holds a Ph.D. in International Business Taxation from WU, an LL.M. in International Tax Law from WU, and an M.Sc. in Business Administration and Law from Bocconi University.



**DR. SVEN BREMER (GERMANY)**

Sven Bremer has over 28 years of expertise in international tax issues, especially corporate restructurings, financing and transfer pricing.

Prior to joining Siemens, he worked for Big4 companies in Germany and the United States with focus on international tax issues, specifically inbound/outbound investments, merger and acquisitions and cross-border strategies.

In 2005 he joined Siemens AG as Head of Group Transfer Pricing and formed an international transfer pricing team. There, his areas of expertise regard all areas of transfer pricing including planning, global documentation, intellectual property structuring, intercompany financing, as well as risk and controversy management (especially, audit defense, joint audit within the EU, APA and numerous MAPs). Lately, transfer pricing automation became an additional area.

Sven Bremer is a regular speaker at seminars and conferences and writes frequently on transfer pricing and international tax topics. He lectures in transfer pricing at IBFD in Amsterdam and at the Vienna University of Economics and Business.

Sven Bremer graduated in taxation, audit and company law from the Ludwigs-Maximilian-University in Munich (1993). He wrote a dissertation on Holding Companies in Europe at the University in Eichstaett/Ingolstadt for which he received his PhD, with honors, in 1996 and an award from the International Fiscal Association (IFA) in 1997. He is a certified tax advisor (Steuerberater) and qualified with the Munich Tax Advisor Bar Association.



**MELINDA BROWN (AUSTRALIA/UK/INDONESIA)**

Melinda Brown is a senior advisor at the OECD's Centre for Tax Policy and Administration (CTPA) with over 20 years' experience in international tax, specialising in all aspects of transfer pricing practice, policy and law design. Melinda is an active member of the UN Transfer Pricing Subcommittee.

As the head of a team supporting developing country members of the Inclusive Framework, Melinda has worked to assist capacity-constrained countries in addressing Base Erosion and Profit Shifting. Melinda has been the main author of the OECD's reports on Developing Countries and International Tax presented to G20 Finance Ministers each year since 2021.

In 2022, Melinda took up a position as a senior tax advisor in the OECD's Jakarta office where she is responsible for co-ordinating the OECD's relationship on tax matters with countries in Asia and the Pacific. Her current area of focus involves

supporting jurisdictions in the region to participate in and implement the two-pillar solution to address the tax challenges of the digitalisation of the economy.

Before joining the OECD, Melinda was a competent authority for Australia and a senior transfer pricing specialist at the Australian Taxation Office and the Australian Treasury.



#### **DR. GIAMMARCO COTTANI (ITALY)**

Giammarco Cottani is Head of Tax at Agoda - one of the world's fastest-growing online travel booking platforms, part of Booking Holdings Group - where he leads the Tax function.

Previously, Giammarco worked as Director - Global Tax Policy at Netflix, where he spearheaded the tax public policy-related issues the group faces in the countries in which Netflix operates. Before that, Giammarco was a partner of the International tax law firm Ludovici Piccone & Partners, where he coordinated the international and transfer pricing practice.

Giammarco was also involved in several projects for the tax administrations in several LATAM/developing countries and served as a Member of the UN-Sub-Committee Group in charge of the Draft of the Practical Manual on Transfer Pricing for Developing Countries.

He was an adviser to the Italian tax authorities on international tax and transfer pricing issues from 2011 to July 2015 and was one of the delegates for Italy on the OECD BEPS Project. He has (co-)led over 20 events in transfer pricing when working as a transfer pricing adviser in the Transfer Pricing Unit of the OECD.

Giammarco received his degree in Law from LUISS Rome University in 2003, an LL.M in European and International Taxation from the European Tax College in 2005, and a Ph.D. in Corporate Taxation from LUISS University in 2009.



#### **AXEL EIGELSHOVEN (GERMANY)**

Axel Eigelshoven is the German Transfer Pricing Leader. He is located at PwC in Düsseldorf. He is a Certified Tax Advisor (Steuerberater) with Diploma in Business Administration.

Axel has more than 20 years of experience in consulting multinationals in the field of transfer pricing.

He is a frequent speaker at national/international tax seminars and an author of a number of articles on transfer pricing.



#### **DR. RAPHAEL HOLZINGER (AUSTRIA)**

Dr. Raphael Holzinger is a Partner and Head of Tax at Grant Thornton Austria. His practice focuses on national and international tax structuring and transaction advice, in particular in the areas of business tax law, international tax law and transfer pricing. He also advises his clients on rulings/APAs and assists them in tax audit and appeal proceedings as well as in mutual agreement and arbitration procedures.

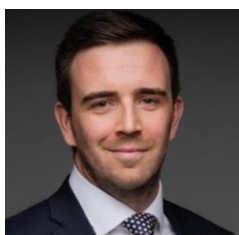
In addition, Dr. Raphael Holzinger is an author of numerous academic articles in the areas of business tax law, international tax law and transfer pricing, as well as a lecturer at various professional and academic workshops, conferences, symposia and courses in Austria and abroad.

Dr. Raphael Holzinger has studied business administration (BSc and MSc) as well as Business Law (LL.B. and LL.M.) at Vienna University of Economics and Business. Besides that, he also received an LL.M. in Tax Law and Accounting from University of Vienna. Moreover, he holds a PhD in Business Law from Vienna University of Economics and Business.



#### **SANDRA KNAEPEN (BELGIUM/FRANCE)**

Sandra Knaepen has 30 years of experience with international taxation and dispute resolution. She was until September 2016 head of the International Relations Division within the Belgian Ministry of Finance where dealing amongst other things with treaty interpretation, exchange of information, MAP and APA. She was for many years the Belgian delegate to the EU Joint Transfer Pricing Forum and she attended Working Party 6 meetings and the meetings of the FTA MAP Forum at the OECD. In September 2016, she joined the OECD as head of the MAP Unit, i.a. responsible for the coordination of the BEPS Action 14 MAP peer reviews. In 2019, she became co-head of the newly created Tax Certainty Unit and since November 2022, she is acting Head of Division, first for Tax Treaty, Transfer Pricing & Financial Transactions and since November 2023 for Tax Administration and VAT.



#### **RYAN MCMAHON (UNITED KINGDOM)**

Ryan McMahon is a Director in Deloitte London's Transfer Pricing Team. He specialises in dispute resolution and dispute prevention, and advises large multinational clients, predominantly in the financial services space. Prior to joining Deloitte, he was HMRC's Financial Services Transfer Pricing Lead, responsible for overseeing HMRC's Financial Services APAs and MAPs. He was a UK Delegated Competent Authority was Vice-Chair to the FTA MAP Forum and has

been a UK delegate to OECD Working Party 6 during the working of the Financial Transactions Chapter. Alongside this, he has been an expert for the OECD Outreach Programme. Academically, Ryan is a former first place prize winner in the ADIT Transfer Pricing examination and holds a Distinction from Christ Church college, University of Oxford, in MSc Taxation.



#### **DR. SAYEE PRASANNA (INDIA/THE NETHERLANDS)**

Sayee Prasanna is an international tax and transfer pricing specialist, with over ten years of experiences with big four firms, international tax legal-academia, and global tax policy organisation(s). He has assisted taxpayers on a range of topics including transfer pricing documentation, intangible property, cost sharing arrangements, financial transactions, business restructurings, advance pricing agreements (APA) and controversy/litigation. Sayee was an intern at the OECD Centre for Tax Policy and Administration and has contributed to the work of the United Nations Subcommittee on Transfer Pricing. He was research and teaching associate at the WU Transfer Pricing Center and received his Doctorate degree from WU Vienna University of Business Economics.



#### **ÁGATA UCEDA (THE NETHERLANDS)**

Ágata is partner with the transfer pricing team of Meijburg & Co in Amsterdam and member of KPMG's Global Transfer Pricing Services. She has 20 years of experience working full-time in the transfer pricing field and advising multinationals on a variety of transfer pricing issues, including: due diligence before acquisitions or reorganizations, design and implementation of transfer pricing policies when they need to be realigned with the business strategy, and valuing intangibles and other assets for tax purposes.

She has experience negotiating advance pricing agreements ("APAs") and defending complex transfer pricing audits. Most recently, she has acted as expert witness supporting tax litigation in several European countries.

Ágata is frequent speaker at international tax events (IBFD, BNA training courses, OECD consultations) and is invited as guest lecturer at the University of Leiden (Adv. LLM International Tax), University of Amsterdam and University of Vienna.

Ágata won the award for Best in Transfer Pricing at the European Women in Business Awards in 2011, 2013, and 2016 and is regularly mentioned by Euromoney as one of the best transfer pricing advisors in the world.

Having lived and worked in the United States, Spain and the Netherlands, her clients and colleagues praise her broad international experience, management style and pragmatic approach to finding solutions. She takes an active role promoting diversity in the workplace and mentoring and coaching people.



Institute for Austrian and  
International Tax Law **Vienna**  
WU Transfer Pricing Center



#### Specialization:

- Transfer pricing policy design and implementation, intangibles planning, business restructurings, APAs and dispute resolution.

#### Education and memberships:

- EMBA University of Edinburgh and École Nationale des Ponts et Chaussées.
- Master's degree in Change Management, INSEAD.
- IFA, NOB, Global Board Ready Women.