

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

Recommended Reading

No advance preparation is required for the attendance of our Advanced Transfer Pricing Courses. Hence, no pre-reading of any material is required. However, the following list of materials is recommended in order to enable the participants of the course to have an overview of some relevant sources on the topics analyzed during the course.

The following books on **Fundamentals of Transfer Pricing** are intended to be used as a reference/recommendation to follow the lectures during the course. Please note that a **student discount of 20%** is available for these two books (see flyers attached).

FUNDAMENTALS OF TRANSFER PRICING

- Petruzzi, R., Cottani, G., Lang, M. (eds.), Fundamentals of Transfer Pricing: General Topics and Specific Transactions (Amsterdam: Wolters Kluwer, 2021).
<https://law-store.wolterskluwer.com/s/product/fundamentals-of-transfer-pricing-general-topics-specific-transactions/01t4R00000NqdhJQAR>
- Petruzzi, R., Cottani, G., Lang M. (eds.), Fundamentals of Transfer Pricing: Industries, Regions, New Technologies, and Other Topics (Amsterdam, Wolters Kluwer, 2022).
<https://law-store.wolterskluwer.com/s/product/fundamentals-of-transfer-pricing-2e/01t4R00000Oj7iqQAB>

TRANSFER PRICING AND FINANCING

- Petruzzi, R., Lang, M. (eds.), Transfer Pricing and Financing (Amsterdam: Wolters Kluwer, 2023)
<https://law-store.wolterskluwer.com/s/product/transfer-pricing-and-financing/01t4R00000OjhsIQAB>
- Lang, M., Petruzzi, R. (eds.), Transfer Pricing and Financial Transactions (Vienna: Linde, 2022).
https://www.lindeverlag.at/buch/transfer-pricing-and-financial-transactions-19308?page_id=1

TRANSFER PRICING AND INTANGIBLES

- Lang, M., Storck, A., Petruzzi, R., Risse, R. (eds.), Transfer Pricing and Intangibles (Vienna: Linde, 2019)
https://www.lindeverlag.at/ebook/transfer-pricing-and-intangibles-18285?page_id=1

TRANSFER PRICING AND BUSINESS RESTRUCTURINGS

- Petruzzi R., Lang M. (eds.), Transfer Pricing and Business Restructurings, (Vienna: Linde, 2023)
https://www.lindeverlag.at/buch/transfer-pricing-and-business-restructurings-19794?page_id=1

TRANSFER PRICING AND RECENT DEVELOPMENTS

- Lang M., Petruzzi R. (eds.), Transfer Pricing Developments Around the World 2023, (Amsterdam: Wolters Kluwer, 2023)
<https://law-store.wolterskluwer.com/s/product/transfer-pricing-developments-around-the-world-2023/01t4R00000PH6YXQA1>

MANUALS BY INTERNATIONAL ORGANISATIONS

- OECD, OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations (Paris: OECD Publishing, 2022).¹
- United Nations, United Nations Practical Manual on Transfer Pricing for Developing Countries (New York: United Nations, 2021).²

FURTHER MATERIALS

For further reading suggestions, please visit our website:

<https://www.wu.ac.at/en/taxlaw/institute/wutpc/research>

¹ © OECD (2022), OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations 2022, OECD Publishing, Paris. https://www.oecd-ilibrary.org/taxation/oecd-transfer-pricing-guidelines-for-multinational-enterprises-and-tax-administrations-2022_0e655865-en

² © UN (2021), available online at https://www.un.org/development/desa/financing/sites/www.un.org.development.desa.financing/files/2021-04/TP_2021_final_web%20%281%29.pdf

Fundamentals of Transfer Pricing

General Topics and Specific Transactions

Overview

Fundamentals of Transfer Pricing is a crucially significant volume elucidating the practical application of transfer pricing rules considering all the most recent developments. In this compendium, stakeholders from governments, multinational companies, international organisations, advisory groups and academia offer deeply informed perspectives on general and specific topics. Transfer pricing is one of the most relevant and challenging topics in international taxation. Over the past century, nearly every country in the world introduced transfer pricing rules into their domestic legislation. Indeed, it was estimated that profit shifting triggered by the improper application of transfer pricing rules had resulted in global tax losses worth USD 500 billion for governments – 20% of all corporate tax revenues. Thus, it is imperative that all tax professionals thoroughly understand the nature of transfer pricing and how the growing body of applicable rules works in practice.

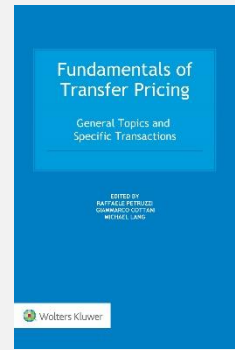
What's in this book:

With approximately 160 practical examples and 90 relevant international judicial precedents, the presentation progresses from general to more specialised topics. The following aspects of the subject are thoroughly analysed:

- what is transfer pricing and the purpose of transfer pricing rules;
- the arm's length principle and its application;
- consequences of a transaction not being in accordance with the arm's length principle;
- transfer pricing methods;
- mechanisms to avoid and resolve disputes;
- transfer pricing documentation;
- attribution of profits to permanent establishments;
- transfer pricing aspects of specific transactions, such as services, financing, intangibles and business restructurings.

How this will help you:

The application of transfer pricing legislation is arguably the most difficult task that taxpayers and tax authorities around the world must face. With this authoritative source of practical guidance, government officials, tax lawyers, in-house tax counsel, academics, advisory firms, the business community and other stakeholders worldwide will be abreast with the necessary detail for tackling this tricky aspect of the current tax environment.



Edited by: Raffaele Petruzzi,
Giammarco Cottani,
Michael Lang

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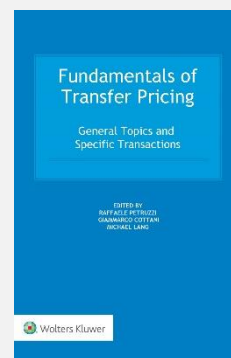
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Fundamentals of Transfer Pricing: General Topics and Specific Transactions

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Fundamentals of Transfer Pricing

Industries, Regions, New Technologies and Other Topics

Overview

Fundamentals of Transfer Pricing, the second volume of a two-volume book set on the nature of transfer pricing, expounds on how the growing body of applicable rules works in practice. The preceding volume subtitled General Topics and Specific Transactions was centred on basic principles and specialized topics. The current volume augments the scope of the first volume, particularly concerning industry specifics, regional considerations, the use of new technologies, and the intersection between transfer pricing rules and other disciplines.

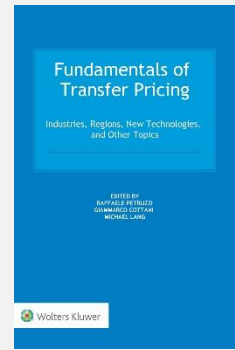
What's in this book:

Akin to the first volume, stakeholding contributors from government, multinational companies, international organizations, advisory groups, and academia offer fully appraised perspectives, both general and specific, on the practical application of transfer pricing rules. With several examples and relevant international judicial precedents, the authors magnify the first volume in the following ways:

- extended analysis of particular business sectors, including automotive, banking, consumer goods, insurance, IT, oil and gas, and pharmaceuticals;
- specific jurisdictional coverage of the United States, the European Union, Brazil, China, and India;
- detailed presentation of the use of new technologies by both taxpayers and tax authorities; and
- further in-depth analysis of transfer pricing's interaction with various fields of law.

How this will help you:

This authoritative source of pragmatic guidance will keep advisors, in-house practitioners, government officials, and academics worldwide abreast with all the trivia they need to make headway in addressing the complex facets of the current transfer pricing environment.



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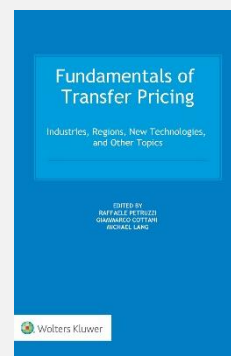
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