

# 2025 WU Global Transfer Pricing Conference

Transfer Pricing Developments  
around the World



February 19-21, 2025 • Vienna



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

# Content and Structure

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## WEDNESDAY, FEBRUARY 19, 2025

16.00 - 18.00 **Lecture: 10 Years WU Transfer Pricing Center**

18.30 - 21.00 **Welcome Reception**

## THURSDAY, FEBRUARY 20, 2025

09.00 - 09.15 **Welcome Address**

09.15 - 11.00 **Session 1: Global Transfer Pricing Developments**

2024 witnessed substantial developments in the transfer pricing world. The UN Tax Committee proposed a new article on taxation of services which effectively eliminates the need for physical presence. The OECD continued its work on Amount B of Pillar One, offering guidance on its implementation. Additionally, there have been noteworthy changes in a number of countries' legislations. The Pillar Two Rules came into force in several jurisdictions. Brazil adopted the arm's length principle into its domestic law. The UK issued guidelines for transfer pricing compliance and Germany introduced changes to the transfer pricing rules governing intra-group financing. Courts in various jurisdictions shaped transfer pricing practices for tax administrations and taxpayers. This session will provide an overview of the global developments in 2024 and how these impact on policy and practice.

11.30 - 13.00 **Session 2: Transfer Pricing and Recent Case Law**

The amount of transfer pricing litigation continues to increase worldwide, even in countries where court cases are traditionally scarce. For instance, South Africa had its first transfer pricing case. In Europe, discussions around transfer pricing and State aid were re-opened by the CJEU's judgment in the Apple case. Many other countries have witnessed landmark transfer pricing case law in 2024 that are likely to shape the future of transfer pricing. This session will delve into the emerging trends in litigation and the impact of judicial decisions on transfer pricing.

14.30 - 16.00 **Session 3: Transfer Pricing and the Simplified and Streamlined Approach**

Transfer pricing has gained notoriety for complexity over the years. To simplify this complexity, after publishing a report on Amount B in February 2024, the OECD continued to provide guidance on the implementation of this new tool, including a model competent authority agreement. It is hoped that the implementation of Amount B will simplify transfer pricing for routine distribution activities in countries classified by the World Bank Group as low income, lower-middle income and upper middle income. This session will discuss the practicalities of implementing the simplified approach presented under Amount B.





#### 16.30 - 18.00 **Session 4: Transfer Pricing and Global Mobility**

The COVID-19 pandemic accelerated the shift towards remote working in many industries. This has become the 'new normal' in some cases. With the evolving regulatory framework regarding remote work, transfer pricing issues continue to arise, stretching the definition of permanent establishments to include remote PE. This session will explore the challenges brought about by mobility of labor regarding transfer pricing and consider best practices that emerged from some countries and businesses.

19.30 **Heurigen Dinner**

### FRIDAY, FEBRUARY 21, 2025

#### 09.00 - 10.30 **Session 5: Transfer Pricing and and Cooperative Compliance**

Given the cross-border nature of transfer pricing, international businesses of any size have to deal with multiple transfer pricing rules from different jurisdictions. Accordingly, in order to mitigate potential disputes, cooperative compliance mechanisms such as rulings, advance pricing agreements or horizontal monitoring have gained significantly in relevance. Likewise, the European Commission has already published guidelines for a pilot project on cooperative compliance within the EU, focusing specifically on transfer pricing risks for large multinational enterprises. In light of the challenging transfer pricing compliance issues, this session will discuss recent developments and proposed solutions.

#### 11.00 - 12.30 **Session 6: Transfer Pricing and the Extractive Industry**

Enterprises operating in the extractive industry are globally engaged and provide a significant contribution to the economies of many developing countries. As the amount of corporate income taxes raised in the mining sector is generally based on the value of the commodity being traded, it is critically decisive that such transactions are valued correctly. However, determining an arm's length remuneration for raw materials can be challenging. Both the OECD and the United Nations are working on these challenges. Against this background, this session will embark on an in-depth exploration of how these issues can be dealt with.

#### 14.00 - 15.30 **Session 7: Transfer Pricing and Intra-Group Losses**

Intra-group losses in a transfer pricing analysis may pose significant challenges for companies. In particular, the application of the arm's length principle, the maintenance of sufficient documentation, and the handling of functional analyses can be difficult when dealing with intra-group losses. The importance of intra-group losses in transfer pricing was also highlighted in some recent case law such as the Sudamericana, ST Dupont and Stora Enso cases. This session will highlight the importance of intra-group losses in transfer pricing and assess how transfer pricing risks can be mitigated when dealing with this topic.

#### 16.00 - 17.30 **Session 8: Transfer Pricing and New Technologies**

Doubtlessly, artificial intelligence has already accessed several areas of tax law, and it is also reshaping transfer pricing solutions for taxpayers and tax administrations. This session will address the impact that new technological tools are having in shaping taxpayers' compliance as well as tax administrations' processes.

17.30 - 17.40 **Conclusive Remarks**

# Speakers

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Global Transfer Pricing Disputes Leader, **PwC**

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# Registration



Please register on our website:

<https://short.wu.ac.at/xebu>



## PARTICIPATION FEE

The participation fee for this event is **EUR 1,500.-**

A **10% "early bird discount"** is applicable to registrations sent **by December 9, 2024**.

A **waiver** on the registration fee can be granted to applications from researchers exclusively employed by an academic institution. To apply, please submit a short letter of motivation including the relevance for your research, together with your CV and a list of recent publications to [transferpricingcenter@wu.ac.at](mailto:transferpricingcenter@wu.ac.at).

The **participation fee** covers all materials, welcome reception, dinner, lunches, coffee breaks and refreshments. Costs of travel and accommodation are not included.

## PAYMENT

You will receive an invoice for the participation fee of EUR 1,500.- (or of EUR 1,350.- in case of the "early bird discount"). We kindly ask you to transfer your payment within three weeks from the date of the invoice.

## CANCELLATION

Any notification of cancellation of registration must be sent in writing to [transferpricingcenter@wu.ac.at](mailto:transferpricingcenter@wu.ac.at). In case of cancellation before February 5, 2025 the participation fee will be refunded. No refund can be made for cancellations received after this date.

## PHOTOS

We would like to inform you that this event will be photographed. Should you not wish for your image to be taken, we kindly ask you to avoid the camera and/or inform Ms. Isabel Huber ([isabel.huber@wu.ac.at](mailto:isabel.huber@wu.ac.at)). Photos will be used to inform the public about the activities of the Institute for Austrian and International Tax Law.

## VENUE

**WU Vienna University of Economics and Business**

Welthandelsplatz 1  
1020 Vienna, Austria

**Building LC**

**Ceremony Hall 2 (February 19) / Ceremony Hall 1 (February 20-21)**

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