

# WU – TA Advanced Transfer Pricing Programme 2023

## About the programme

The **WU – TA Advanced Transfer Pricing Programme** is offered by the WU Transfer Pricing Center at the Institute for Austrian and International Tax Law at WU (Vienna University of Economics and Business) and the Tax Academy of Singapore.

The 8 half-day programme is facilitated by a team of professors from the WU Transfer Pricing Center and regional tax experts.

The programme provides participants with the latest updates on transfer pricing developments on the international front, and knowledge and insights for handling transfer pricing issues in specialised industries within the Asia-Pacific region. Discussions on all topics will be facilitated by the relevant experts, providing ample opportunities for rich discourse.

## Target Group

The course is targeted at professionals from the industry, practice, government service, judiciary or academia, who want to deepen their knowledge in transfer pricing.

Participants should have completed Tax Academy's International Tax Programme Level 1 or 2 and have at least 3 years of relevant working experience in taxation.

## Programme Structure

**Monday, 2 October 2023 (3 p.m. to 6 p.m.)**

**Introduction and Recent Transfer Pricing Developments at OECD/UN**

*Dr Raffaele Petruzzi*

**Tuesday, 3 October 2022 (3 p.m. to 6 p.m.)**

**Transfer Pricing and Services**

*Ms Jow Lee Ying*

**Wednesday, 4 October 2023 (3 p.m. to 6 p.m.)**

**OECD Pillar 1 and Global Businesses**

*Mr Abhishek Padwalkar*

**OECD PE Definition and Profit Attribution**

*Mr Marcelo Moura*

**Thursday, 5 October 2023 (3 p.m. to 6 p.m.)**

**Transfer Pricing and Intangibles**

*Dr Raffaele Petruzzi & Mr Stephen Bruce*

**Monday, 9 October 2023 (3 p.m. to 6 p.m.)**

**Transfer Pricing and Financing**

*Dr Raffaele Petruzzi*

**Tuesday, 10 October 2023 (2.30 p.m. to 6 p.m.)**

**Business Restructurings**

*Mr Uziel Alvarez & Mr Carlo Navarro*

**Common Issues and Challenges in Benchmarking**

*Ms Jun Liu*

**Wednesday, 11 October 2023 (3 p.m. to 6 p.m.)**

**Taxation of Digital Businesses**

*Mr Giammarco Cottani & Ms Marie Godenir*

**Thursday, 12 October 2023 (2.30 p.m. to 6 p.m.)**

**Transfer Pricing in Consumer Goods Industry**

*Ms Lisa Zheng & Mr Vineet Rachh*

**Dispute Avoidance and Dispute Resolution**

*Ms Jow Lee Ying & Ms Ng Pei San*

*All timing indicated reflects Singapore time.*

*\*In the event the programme did not meet the minimum enrolment, TA will postpone it to 2024.*

## Programme Fee

The total programme fee is SGD 2,592 (incl GST).

Overseas participants, who in their business capacity belong overseas and are sponsored by overseas employers, will pay SGD2,400 (excl GST).



## Photos & CV of trainers



**Dr. Raffaele Petrucci, LL.M. (Italy/Austria)**

Dr. Raffaele Petrucci, 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.



**Ms Jow Lee Ying (Singapore)**

Lee Ying is a senior lecturer and faculty member of the Nanyang Technological University and Director of Ernst & Young Solutions LLP's tax practice based in Singapore. She has extensive experience in a wide spectrum of international tax work, such as transfer pricing consultations/audits, Advance Pricing Arrangements (APAs), Mutual Agreement Procedure (MAPs) and tax treaties. Prior to this, Lee Ying was with the Inland Revenue Authority of Singapore (IRAS), Economic Development Board (EDB) and the Ministry of Finance. She is well regarded for her international tax expertise and is a regular speaker at public tax seminars.



**Mr Abhishek Padwalkar (India/Austria)**

Abhishek Padwalkar, LL.M., is a research and teaching associate at the WU Transfer Pricing Center at the Institute for Austrian and International Tax Law at WU (Vienna University of Economics and Business, Austria). He has worked as a tax counsel in Mumbai (India) where he advised clients on matters related to international tax, transfer pricing, arbitration, and company and constitutional law. He has also litigated before various fora including the Bombay High Court and the Income Tax Appellate Tribunal. Abhishek holds an advanced LL.M. in International Tax Law from the University of Amsterdam (IBFD), the Netherlands and another LL.M. in Constitutional and Administrative Law from the University of Mumbai, India. Abhishek is also a Doctoral Candidate in Business Law at the WU (Vienna University of Economics and Business, Austria).



**Mr Marcelo Moura (Brazil/Austria)**

Marcelo H. B. Moura, LL.M. received his Law degree from the University of São Paulo in Brazil and an LL.M. from the Ludwig-Maximilians-Universität München in Germany. He is a Teaching and Research Associate at the Institute for Austrian and International Tax Law at WU (Vienna University of Economics and Business). He is pursuing a Doctoral degree in Business Law from WU. Previously, he was employed as international tax consultant in Brazil and Germany.



**Mr Stephen Bruce (Singapore)**

Stephen is a Partner in the Financial Services practice, focusing on banking and capital markets in EY Singapore. He has more than 20 years of experience in providing tax and transfer pricing advice in the financial services industry. Before joining EY, Stephen was the global head of transfer pricing for a global investment bank. He has been involved in the full spectrum of transfer pricing projects within an investment bank including the review of the global treasury function, sales, trading and execution functions of equities and fixed income businesses, investment banking deal origination & execution, shared service arrangements and headquarter service arrangements.



**Ms Lisa Zheng (Singapore)**

Lisa Zheng is Vice President of Taxes, Procter & Gamble. She is also Tax Committee Chair for TEI Asia Chapter. Lisa has 28 years of tax experience, most of which has been in the commercial sector including Oil and Gas, Healthcare and FMCG, with the first 12 years in the US and the last 16 in Asia (China and Singapore). Lisa has extensive experience in transfer pricing including Advance Pricing Agreements and Mutual Agreement Procedures, tax controversies and mergers and acquisitions.



**Mr Vineet Rachh (Singapore)**

Vineet Rachh is Vice President - Taxes with Procter & Gamble, Singapore. He leads Asia Pacific, Middle East & Africa Tax. Prior to this, he was based in P&G Switzerland for 5.5 years where he led Europe Transfer Pricing and Middle East Africa Tax.

In his nearly 3 decades of career across Asia Africa and Europe, he has engaged with various tax authorities on numerous subjects, including APAs, MAPs and Tax Policies. He has also represented at the OECD and G20 Tax Summit. He is a member of several tax network groups and a regular speaker in Asia, Europe and Africa, including at the University of Lausanne, Switzerland.



**Mr Uziel Alvarez (Singapore)**

Uziel is an international tax professional with over 18 years of technical as well as management and leadership experience from advisory and in-house roles in London, New York, and Singapore. Currently, he is the Head of Tax for a scale-up multinational group, leading the global tax strategy and embedding a sustainable tax footprint for the business' rapid expansion in Europe, Asia Pacific, and the Americas. Previously, he was a trusted tax advisor leading and managing strategic and high-profile value chain transformation and transfer pricing projects for listed groups and fast-growing multinational companies. Uziel is a published author, regular lecturer at the Tax Academy, and frequent speaker in

international conferences on advanced tax and transfer pricing topics, emerging trends in international taxation, and digital technology solutions.



**Mr Carlo L. Navarro (Philippines)**

Carlo L. Navarro is currently Deloitte's SEA Transfer Pricing Leader based in Singapore and concurrently heads Deloitte's SEA Transfer Pricing Centre located in Manila, Philippines. He has over 25 years of experience as an International Tax and Transfer Pricing practitioner, assisting multinational companies in Southeast Asia.

He has assisted clients in various phases of transfer pricing engagements, from planning and documentation to audit defense and negotiating Advance Pricing Agreements (APAs) and Mutual Agreements (MAs). Through the TP Center in Manila, he has assisted clients in complying with their transfer pricing obligations globally and was also behind some of the successful complex transfer pricing audits and bilateral APA negotiations in SEA. As a recognized subject matter expert, he is published author in various international tax journals and local publications.



**Mr Giammarco Cottani (Netherlands)**

Giammarco is Director, Global Tax Policy, at Netflix where he oversees all direct and indirect tax public policy-related issues the Group faces in all the countries it operates. From 2015 to 2019, Giammarco was a partner of the international tax law firm L&P-Ludovici Piccone & Partners since 2015. He coordinated the transfer pricing practice, with regard to both the prevention and resolution of domestic and international disputes and the assistance in complex audits of large multinational enterprise groups. Currently, he is also involved in a number of ongoing technical assistance projects for the tax administration of three EU countries. He regularly lectures in postgraduate courses in international taxation both in Europe and the Americas.



**Ms Marie Godenir (Singapore)**

Marie Godenir is the APAC Senior Tax Director at Netflix, where she has been since October 2017, and manages all aspects of the company's tax matters in the APAC region. Prior to joining Netflix, Marie was overseeing the tax department of Ezra Holdings, a group active in the offshore services industry. She also spent nine years working as an international tax advisor with PricewaterhouseCoopers in Belgium, Switzerland, South Africa and Singapore. Marie holds a Business Management degree from the UCL university in Louvain-la-Neuve, Belgium and a Master in Taxation from the ESSF in Brussels, Belgium.



**Ms Jun Liu (Germany)**

Jun Liu is a senior manager in the service line Transfer Pricing - International Tax and Transaction Tax Services in Ernst & Young's Frankfurt/Eschborn office in Germany. She started working for Ernst & Young in 2009 in transfer pricing and has more than 10 years of experience in supporting multinational clients in the areas of transfer pricing documentation, planning, cross-border restructuring and controversy. Jun holds a master's degree in computer science from the Technical University of Darmstadt and now she is leading a project of developing a global benchmarking tool for Ernst & Young.



**Ms Ng Pei San (Singapore)**

Pei San leads the Transfer Pricing and Dispute Resolution Branch in Inland Revenue Authority of Singapore (IRAS), which handles transfer pricing policy formulation, negotiation of Advance Pricing Arrangements and Mutual Agreement Procedures relating to transfer pricing issues with foreign tax authorities. She has experience in tax policy work and international taxation matters.

## How our past participants have benefitted...

### Ms Jillian Lim

*Executive Vice President, Singapore Economic Development Board*

The programme provided good insights into transfer pricing developments, with content that was current and relevant, and helped to draw out key issues for discussion. I especially appreciated that the speakers were able to deliver a mix of perspectives from academia, practitioner as well as private sector angles.

### Mr Matthew Peter Keats

*Investigator, Financial Markets Authority of New Zealand*

A very well-organised and comprehensive course, covering the technical aspects of transfer pricing in a post-BEPS world, complemented with great presentations by experts from academia and private practice, with ample opportunities to discuss ideas and concepts with fellow practitioners. A thoroughly enjoyable experience. Thank you again, Vienna University of Economics and Business and Tax Academy of Singapore!

### About Tax Academy of Singapore

The Tax Academy of Singapore is a not-for-profit institution set up by the Inland Revenue Authority of Singapore in collaboration with the international accounting firms - Deloitte & Touche, Ernst & Young, KPMG and PricewaterhouseCoopers, the Singapore Chartered Tax Professionals, the Institute of Singapore Chartered Accountants and the Law Society of Singapore. Tax Academy collaborates with leaders in the industry, academia and the government to develop and deliver structured tax training programmes, regular seminars and conferences that effectively raise the professional competency, knowledge and capabilities of the tax community.

### About the Institute for Austrian and International Tax Law

The Institute for Austrian and International Tax Law at WU (Vienna University of Business and Economics) is one of the largest institutions of its kind worldwide. As well as being active in research and teaching activities at WU, the Institute with approx. 90 staff members and many visiting professors and guest researchers are involved in national and international projects. Being the hub for the international tax community, the Institute offers a unique academic platform for significant, innovative and inspiring tax-related research and training.

### About WU Transfer Pricing Center

The WU Transfer Pricing Center ([www.wu.ac.at/taxlaw/institute/wutpc](http://www.wu.ac.at/taxlaw/institute/wutpc)) at the Institute for Austrian and International Tax Law aims at researching, analysing, debating, and teaching transfer pricing topics. Through its activities, it positions itself as a global institution providing the missing nexus between theory and practice in approaching transfer pricing topics. The Center combines both the academic and practical perspectives and its approach is highly international and interdisciplinary.

For more information on the **WU - TA Advanced Transfer Pricing Programme**, please contact

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