

# 2022 WU Transfer Pricing Symposium

Transfer Pricing and Business Restructurings:  
Current Developments, Relevant Issues and  
Possible Solutions



October 20-21, 2022 • Vienna



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

# Content and Structure

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## THURSDAY, OCTOBER 20, 2022

18.30 – 21.00 Welcome Reception

## FRIDAY, OCTOBER 21, 2022

09.00 – 09.15 Welcome Address

### 09.15 – 10.45 Session 1: Delineating and Recognizing Business Restructuring

In the last few years, the focus on issues related to transfer pricing and business restructuring has been significantly increasing. Circa 15% of the total transfer pricing case laws in 2020-21 have disputed these issues. What constitutes a business restructuring under transfer pricing rules is a colossal primary step. Whether there is a termination or a substantial renegotiation of existing arrangements or the transfer of something of value thereby modifying the profit (or loss) potential are important determinative factors. This session will examine, by analyzing practical case studies, some of the essential characteristics of business restructuring related with the issues of identifying the commercial or financial relations that lead to the proper delineation and recognition of this type of transactions within multinationals.

### 11.15 – 12.45 Session 2: Remunerating the Restructuring Itself

Remunerating the restructuring is a complex exercise, which takes into account, inter alia, elements such as cost of restructuring, use of tangible and intangible assets, ongoing concerns, valuation techniques. Based on practical case studies, this session will discuss the different approaches in determining the arm's length remuneration of the restructuring itself.

### 14.00 – 15.30 Session 3: Remunerating the Post-Restructuring

Remunerating the post-restructuring transaction is an equally important exercise in the whole business restructuring process. This process entails identifying which entities undertake functions, assets and risks in a post-restructuring scenario. In this regard, this session will highlight post-restructuring issues through practical case studies and ascertain the arm's length value of such transactions.

### 16.00 – 17.30 Session 4: Other Relevant Issues

Changes in functional and risk profiles and transfer of something of value in business restructuring could engender issues pertaining to, inter alia, location-specific advantages, group synergies, compliance, intersections with local domestic anti-avoidance rules (e.g. exit taxes), as well as VAT and customs. This session, based on case studies, aims to focus on some of these topics.

17.30 – 17.40 Concluding remarks



# Speakers

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**RAFFAELE PETRUZZI** (Italy/Austria)

Managing Director & Chair, WU Transfer Pricing Center, **WU**  
Of Counsel, **Baker McKenzie**

**PAOLO VALERIO BARBANTINI** (Italy)

Deputy Director General, **Italian Revenue Agency**

**SVITLANA BURIAK** (Ukraine/The Netherlands)

Transfer Pricing Specialist, **Loyens & Loeff**

Assistant Professor, **University of Amsterdam**

Post Doctoral Research Associate, Institute for Austrian and International Tax Law, **WU**

**GIAMMARCO COTTANI** (Italy/The Netherlands)

Director, Global Tax Policy, **Netflix**

**ROMAN DAWID** (Germany)

Partner, **PwC**

**GIANNI DE ROBERTIS** (Italy)

Partner, **KPMG Italy**

**THOMAS EBERTZ** (Germany)

Partner, Tax - Transfer Pricing, **Ernst & Young**

**COLIN MILLER** (Sweden)

Transfer Pricing Specialist, **Swedish Tax Agency**

**EMILY MUYAA** (Kenya/United States)

Chief, Capacity Development Unit, UNDESA, **United Nations**

**MICHAEL NIXON** (France)

Senior Advisor, Centre for Tax Policy and Administration, **OECD**

**KATARINA PETOVSKA** (Slovakia/Austria)

Global Transfer Pricing Operations and Economics Lead, **Dell Technologies**

**SAYEE PRASANNA** (India/Germany)

Manager, International Tax and Transfer Pricing, **Ernst & Young**

**NATALIE REYSENS** (Belgium)

Partner, **Loyens & Loeff**

**SIBYLLE C. RUSO** (Austria)

Senior Director International Tax Operations, **Procter & Gamble**

**MARÍA TERESA RUIZ DE AZUA** (Spain)

Head of Transfer Pricing Europe, **Procter & Gamble**

**ALEXANDER RUST** (Germany/Austria)

Professor of Tax Law, **WU**

**KONRAD SZPADZIK** (Poland)

Deputy Director, Department for Large Business, **Ministry of Finance**

**ROCCO TALIA** (Italy)

Senior Manager, Transfer Pricing Europe, **KPMG Italy**

**DOMINIC VINES** (United Kingdom)

Team Leader, Transfer Pricing (APA & MAP) Team, **HMRC**

# Registration

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I hereby submit my application for the **Transfer Pricing Symposium** on October 20-21, 2022.

Please send to: [transferpricingcenter@wu.ac.at](mailto:transferpricingcenter@wu.ac.at)

First name \_\_\_\_\_

Surname \_\_\_\_\_

Academic Title (e.g. BA, MA, LL.M., Dr.) \_\_\_\_\_

Gender  male  female  non-binary/indeterminate/intersex/unspecified/other

Nationality \_\_\_\_\_

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## WE WOULD LIKE TO STAY IN CONTACT

Please tick the boxes as appropriate:

I am happy for my personal details to be included in the list of participants which I understand will be distributed to all registered course participants:

- Yes ( Name  Country  Affiliation)  
 No

I consent to being informed about the activities of the WU Transfer Pricing Center / Institute for Austrian and International Tax Law (e-mail newsletter/post). For this purpose, I allow the Institute for Austrian and International Tax Law to file and process my data (name, address, e-mail address). I can revoke my consent at any time, whereby the legality of the data storage and processing on the basis of the prior consent until the point of the revocation is not affected. My revocation may be declared at any time in writing to the Institute for Austrian and International Tax Law or by e-mail to [officetaxlaw@wu.ac.at](mailto:officetaxlaw@wu.ac.at).

- Yes ( WU TPC  Institute)  
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### **PARTICIPATION FEE**

The participation fee for this event is **EUR 650.-**

A **20% “early bird discount”** is applicable to applications received **by August 29, 2022**.

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.

The participation fee covers all materials, lunch, coffee breaks and refreshments. Costs of travel and accommodation are not included.

### **PAYMENT**

You will receive an invoice for the participation fee of EUR 650.- (or of EUR 520.- 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 October 6, 2022, 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. Christina Sudrat ([christina.sudrat@wu.ac.at](mailto:christina.sudrat@wu.ac.at)). Photos will be used to inform the public about the activities of the Institute for Austrian and International Tax Law.

### **CONTACT DETAILS**

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