

2024 WU Transfer Pricing Symposium

Transfer Pricing Case Law Around the World



October 23-25, 2024 • Vienna



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

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Content

In recent years, courts worldwide have increasingly adjudicated transfer pricing cases, a trend set to grow as more countries adopt and evolve their transfer pricing regulations. These cases have escalated in both quantity and complexity, highlighting the intricate legal issues that underlie transfer pricing disputes. When matters reach the court, the discussion often centers on the interpretation of the legal issues involved. Nevertheless, it is still crucial to consider the transfer pricing framework based on the arm's length principle.

The **2024 WU Transfer Pricing Symposium: Transfer Pricing Case Law Around the World** will focus on analyzing recent global transfer pricing cases from a legal perspective, steering clear of detailed technical transfer pricing analysis. Each session will center on a specific theme, presenting cases that highlight these themes, followed by insightful discussions among panelists and participants. This symposium will bring together experts from academia, advisory firms, the business sector, government bodies, and international organizations to share their perspectives and insights on these pivotal cases.

Program

WEDESDAY, OCTOBER 23, 2024

18.30 **Welcome Reception**

THURSDAY, OCTOBER 24, 2024

09.00 – 09.15 **Welcome Remarks**

09.15 – 10.45 **Session 1: Transfer Pricing and Burden of Proof**

- Dolce & Gabbana / Italy
- ERT Automotive Bohemia SRO / Czech Republic
- Lux Credit BV / Netherlands

11.15 – 12.45 **Session 2: Transfer Pricing and Non-Recognition**

- LLC AB (Case No. 48125C) / Luxembourg
- Total Energies (Maersk Oil & Gas) / Denmark
- Watsons Personal Care Stores Holding Ltd. / Malaysia

14.00 – 15.30 **Session 3: Transfer Pricing and Anti-Abuse Rules**

- BlackRock LLC / United Kingdom
- BV v. Staatssecretaris van Financiën (C-585/22) / Netherlands
- Sociedade Unipessoal LDA / Portugal
- Skechers USA Inc. / United States

16.00 – 17.30 **Session 4: Transfer Pricing and Intra-Group Losses**

- Dart Sudamericana / Argentina
- ST Dupont / France
- Stora Enso Wood Products / Czech Republic

19.00 **Heurigen Dinner**

FRIDAY, OCTOBER 25, 2024

09.00 – 10.30 **Session 5: Transfer Pricing and Profit Attribution to Permanent Establishments**

- Compañía Española de Petróleos SA / Spain
- MEAT PE (Case No. 3K1940/17F) / Germany
- Z Pipeline / Germany

11.00 – 12.30 **Session 6: Transfer Pricing and Blocked Income**

- Coca Cola / United States
- EAC Invest A/S / Denmark
- 3M and Subsidiaries / United States

14.00 – 15.30 **Session 7: Transfer Pricing and EU State Aid**

- Amazon / Luxembourg
- Apple / Ireland
- Fiat Finance / Luxembourg

16.00 – 17.30 **Session 8: Key Takeaways and Conclusions**

17.30 – 17.40 **Closing Remarks**



Speakers

MICHAEL LANG (Austria)

Head of the Institute for Austrian and International Tax Law, Professor of Tax Law, **WU Vienna**

RAFFAELE PETRUZZI (Italy/Austria)

Managing Director, WU Transfer Pricing Center, **WU Vienna**

Founder and CEO, **PETRUZZI Advisory**

JOSÈ MANUEL ALMUDÍ CID (Spain)

Head of the School for Legal Practice, Professor of Financial and Tax Law, **Universidad Complutense Madrid**

ALENA ANTOSHINA (The Netherlands)

Sr. Manager Transfer Pricing Global Operations, **SABIC**

RENATA ARDOUS (Hungary/United Kingdom)

Head of Global Corporate Tax, **CHANEL**

EDUARDO BAISTROCCHI (United Kingdom)

Associate Professor of International Tax Law, **London School of Economics**

RAJAT BANSAL (India)

Principal Chief Commissioner of Income Tax (International Taxation), Central Board of Direct Taxes, Department of Revenue, **Government of India** (Retired)

MARCUS BAUR (Austria)

Tax Director Transfer Pricing, **IBM**

DANIEL BLUM (Austria)

Visiting Professor, Institute for Austrian and International Tax Law, **WU Vienna**

Senior Tax Manager, **Deloitte**

KAREL BRYCHTA (Czech Republic)

Associate Professor, **Brno University of Technology**

RICHARD COLLIER (United Kingdom)

Associate Fellow, Saïd Business School, **University of Oxford**

RITA DA CUNHA (Portugal/United Kingdom)

Barrister, **Field Court Tax Chambers**

VERONIKA DAURER (Austria)

Deputy Head of Department for International Tax Law, **Austrian Federal Ministry of Finance**

EVA FREHNER (Switzerland)

Head of Treasury, Group Tax and Global Real Estate, **Sulzer Management Ltd**

SØREN FRIIS HANSEN (Denmark)

Professor, Department of Business Humanities and Law, **Copenhagen Business School**

DANIEL GUTMANN (France)

Professor of Tax Law, **Université Paris-1 Panthéon-Sorbonne**

FILIP HAES (Belgium)

Delegated Competent Authority for TP, **FOD Financiën**

GAVIN HALES (Canada)

Associate Director, **Finance Canada**

TRACY KAYE (United States)

Professor of Law, Eric Byrne Research Fellow, **Seton Hall University School of Law**

WU Fulbright Visiting Professor, **WU Vienna**



- GUGLIEMO MAISTO** (Italy)
 Founding Partner, **Maisto e Associati**
- LEONARDO MARQUES DOS SANTOS** (Portugal)
 Partner, **MIRANDA & ASSOCIADOS**
- CORO MUGICA URQUIZU** (Switzerland)
 Global Transfer Pricing Director, **JTI**
- DORON NAROTZKI** (United States)
 Associate Professor of Tax and Business Law, Director of the Master of Taxation Program, College of Business, **The University of Akron**
- FEDERICA PITRONE** (Italy)
 Head of International Tax, **Intesa Sanpaolo**
- ALEXANDROS POLITIS** (Greece/Luxembourg)
 PhD candidate in EU Law, **University of Luxembourg**
- ROBERT RISSE** (Germany/Austria)
 Director, WU Tax Law Technology Center, **WU Vienna**
- ALEXANDER RUST** (Germany/Austria)
 Professor of Tax Law, **WU Vienna**
- VERONIKA SOLILOVÁ** (Czech Republic)
 Associate Professor, **Prague University of Economics and Business**
- THANNEERMALAI SOMASUNDARAM** (Malaysia)
 Managing Director, **Thannees Tax Consulting Services**
- KAROLINE SPIES** (Austria)
 Professor of Tax Law, **WU Vienna**
- CLAUS STARINGER** (Austria)
 Professor of Tax Law, **WU Vienna**
- RICHARD STERN** (United States/Austria)
 Director, WU Global Tax Policy Center, **WU Vienna**
- KONRAD SZPADZIK** (Poland)
 Deputy Director, Department for Large Business, **Ministry of Finance**
- RITA SZUDOCZKY** (Hungary/Austria)
 Professor of Tax Law, **WU Vienna**
- JEAN-PHILIPPE VAN WEST** (Belgium)
 Professor, International and European Tax Law, **Vrije Universiteit Brussel (VUB)**
 Senior Counsel, **PwC Belgium**
- DOMINIC VINES** (United Kingdom)
 Team Leader, Transfer Pricing (APA & MAP) Team, UK Competent Authority, **HM Revenue & Customs**
- TSUI-LIEN WANG** (Germany)
 Corporate Tax Director, **Adler Pelzer Group**
- PETER WATTEL** (The Netherlands)
 Advocate-General, **Netherlands Supreme Court**
 Prof. Em., EU Tax Law, **University of Amsterdam**
- PER WESTVANG** (Norway)
 Transfer Pricing Director, **The Norwegian Tax Authority**

Registration



Please register on our website:

<https://short.wu.ac.at/tt33>



PARTICIPATION FEE

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

A **10% “early bird discount”** is applicable to applications received **by July 18, 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.

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. In case of cancellation before October 9, 2024, 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). Photos will be used to inform the public about the activities of the Institute for Austrian and International Tax Law.

VENUE

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Building LC, Ceremony Hall 1

Information and Contact

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Getting there:
Underground: U2 Station Messe-Prater
or Krieau
Bus: 82A Stop Südportalstraße