

# Advanced Transfer Pricing Course (General Topics)

**WU**  
WIRTSCHAFTS  
UNIVERSITÄT  
WIEN VIENNA  
UNIVERSITY OF  
ECONOMICS  
AND BUSINESS

May 9-13, 2022 • Vienna



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

# Course Overview

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The increasing global trade and the role of multinational enterprises in the global economy have boosted the relevance of transfer pricing topics. The number of countries having transfer pricing legislation in place has increased from a mere four in 1994 to more than 130 in 2020. Therefore, transfer pricing is **one of the most relevant and challenging topics** in the international tax environment.

The **Advanced Transfer Pricing Course (General Topics)** offered by the WU Transfer Pricing Center at the Institute for Austrian and International Tax Law meets the increasing demands for education in this field by offering high quality training. With renowned experts from all over the world as lecturers, training at the highest international level with a great degree of practical relevance is guaranteed.

The **WU Transfer Pricing Center** ([www.wu.ac.at/taxlaw/institute/wutpc](http://www.wu.ac.at/taxlaw/institute/wutpc)) researches, analyzes, discusses and teaches 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. It combines both the academic and practical perspectives and its approach is highly international and interdisciplinary.



The WU Transfer Pricing Center is an integral part of the **Institute for Austrian and International Tax Law** at WU (Vienna University of Economics and Business; [www.wu.ac.at/en/taxlaw/](http://www.wu.ac.at/en/taxlaw/)), the largest institution 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 is involved in national and international research projects and therefore has an excellent worldwide reputation. Being the hub for the international tax community, the Institute offers a unique academic platform for significant, innovative and inspiring tax-related research.



# General Information

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The course lasts five full-days and is held from **May 9-13, 2022** on the campus of WU (Vienna University of Business and Economics). The course is entirely held in **English**.

The course is structured into four sessions per day of 1.5 hours each. Each topic is analyzed with a mix of theory and workshops (with case studies).

In order to guarantee a high degree of interactivity, the course is strictly limited to a maximum of 25 participants. Demand for the course generally is high and an early registration recommended.

## Target Group

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The course is targeted at professionals around the world who want to broaden their knowledge of transfer pricing. Participants typically are **tax and transfer pricing advisors** (accountants, economists, and lawyers), **in-house tax and finance employees of international companies**, **government officials**, and **academics**.

## Course Level

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The course starts at an **introductory level**. Hence, it can be attended by both participants with no experience in transfer pricing and participants with some experience in the field. No advance preparation is required.



# Content and Structure

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MONDAY, MAY 9, 2022

## INTRODUCTION TO TRANSFER PRICING

### ACCURATE DELINEATION AND RECOGNITION OF THE ACTUAL TRANSACTION

- 09.00-10.30 **Introduction to Transfer Pricing**  
Raffaele Petruzzi
- 11.00-12.30 **Workshop**  
Raffaele Petruzzi
- 14.00-15.30 **Accurate Delineation and Recognition of the Actual Transaction**  
Giammarco Cottani
- 16.00-17.30 **Workshop**  
Giammarco Cottani

TUESDAY, MAY 10, 2022

## SELECTION AND APPLICATION OF TRANSFER PRICING METHODS

- 09.00-10.30 **Traditional Transaction Methods**  
Axel Eigelshoven
- 11.00-12.30 **Workshop**  
Axel Eigelshoven
- 14.00-15.30 **Transactional Profit Methods**  
Sayee Prasanna
- 16.00-17.30 **Workshop**  
Sayee Prasanna

WEDNESDAY, MAY 11, 2022

## TRANSFER PRICING IN SPECIFIC GEOGRAPHIC AREAS

### TRANSFER PRICING AUDITS

- 09.00-10.30 **Transfer Pricing in the OECD Area**  
Melinda Brown
- 11.00-12.30 **Transfer Pricing in Developing Countries and Emerging Economies**  
Melinda Brown



Course participants 2019



Classroom situation

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14.00-15.30 **Transfer Pricing Audits**

Ágata Uceda

16.00-17.30 **Workshop**

Ágata Uceda

**THURSDAY, MAY 12, 2022**

**MINIMIZING AND RESOLVING TRANSFER PRICING DISPUTES**

09.00-10.30 **Minimizing Transfer Pricing Disputes**

Ryan McMahon

11.00-12.30 **Workshop**

Ryan McMahon

14.00-15.30 **Resolving Transfer Pricing Disputes**

Sandra Knaepen

16.00-17.30 **Workshop**

Sandra Knaepen

**FRIDAY, MAY 13, 2022**

**TRANSFER PRICING RISK MANAGEMENT AND COMPLIANCE T  
ATTRIBUTION OF PROFITS TO PERMANENT ESTABLISHMENTS**

09.00-10.30 **Transfer Pricing Risk Management and Compliance**

Sven Bremer

11.00-12.30 **Workshop**

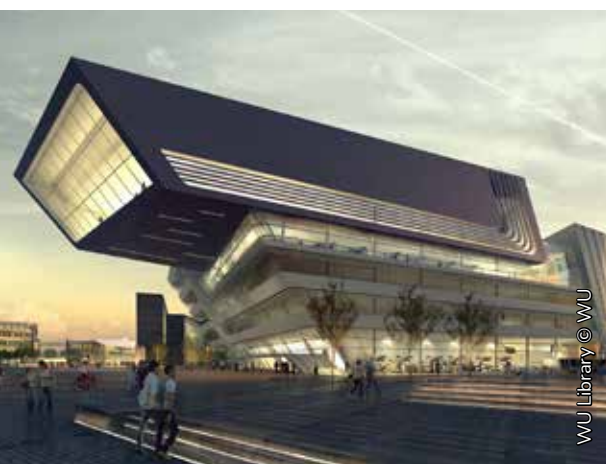
Sven Bremer

13.30-15.00 **Attribution of Profits to PEs**

Raphael Holzinger

15.30-17.00 **Workshop**

Raphael Holzinger



# Lecturers

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Lecturers are **international leading transfer pricing experts** from academia, international organisations, government officials, the business community, and advisory firms.



## **DR. RAFFELE PETRUZZI**

*Managing Director, WU Transfer Pricing Center*  
Institute for Austrian and International Tax Law  
**WU (Vienna University of Economics and Business)**

*Of Counsel*  
**Baker McKenzie**



## **DR. SVEN BREMER**

*Global Head of Transfer Pricing*  
**Siemens**



## **MELINDA BROWN**

*Senior Transfer Pricing Advisor*  
Centre for Tax Policy and Administration  
**OECD**



## **DR. GIAMMARCO COTTANI**

*Director, Global Tax Policy*  
**Netflix**



## **AXEL EIGELSHOVEN**

*Partner, German Transfer Pricing Leader*  
**PwC**



### **DR. RAPHAEL HOLZINGER**

*Business Tax, International Tax and Transfer Pricing Advisor*  
**Deloitte**

*Post-Doctoral Teaching and Research Fellow*  
Institute for Austrian and International Tax Law  
**WU (Vienna University of Economics and Business)**



### **SANDRA KNAEPEN**

*Co-Head of Tax Certainty Unit*  
**OECD**



### **RYAN MCMAHON**

*Financial Services Transfer Pricing Lead (APA/MAP)*  
*Delegated Competent Authority*  
**HMRC**



### **SAYEE PRASANNA**

*Manager, International Tax and Transaction Services - Transfer Pricing*  
**EY**



### **ÁGATA UCEDA**

*Partner*  
**KPMG Meijburg & Co**



# Registration

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I hereby submit my application for the **Advanced Transfer Pricing Course (General Topics)** - May 9-13, 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 \_\_\_\_\_

Current position and company / organisation \_\_\_\_\_

E-Mail \_\_\_\_\_

Phone / Mobile (for urgent issues) \_\_\_\_\_

## 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  Email  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)

No

## BILLING ADDRESS

Please indicate the exact name and address to be shown on the invoice. You will receive the invoice by email only unless you specifically request a hard copy by post.

I request a hard copy of my invoice to be sent by registered mail.

I do not require a hard copy of my invoice; a PDF sent by email is sufficient.



Name / company \_\_\_\_\_

Street \_\_\_\_\_

Zip-Code, City \_\_\_\_\_

Country \_\_\_\_\_

Tax code / Reference \_\_\_\_\_

Date, Signature \_\_\_\_\_

### **PARTICIPATION FEE**

The course fee is EUR 2,500.-

A 10% **“early bird discount”** is applicable to applications sent by March 11, 2022.

This fee covers course participation, all course materials, lunches, coffee breaks, refreshments, and a welcome dinner. Costs of travel and accommodation are not covered by the course fee.

The course materials will be provided as downloads and as handouts (available on the first day of the course).

### **PAYMENT**

You will receive an invoice for the participation fee of EUR 2,500 (or of EUR 2,250 in case of application of the early bird discount.). We kindly ask you to transfer your payment within three weeks of the date of the invoice.

### **PHOTOS**

We would like to inform you that this event will be photographed. Should you not wish to be photographed, 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.

### **VENUE**

WU (Vienna University of Economics and Business)

Welthandelsplatz 1  
1020 Vienna, Austria  
Building AD, Seminar room 0.114

### **CONTACT DETAILS**

WU Transfer Pricing Center at the Institute for Austrian and International Tax Law  
Welthandelsplatz 1, Building D3.2  
1020 Vienna, Austria

E [transferpricingcenter@wu.ac.at](mailto:transferpricingcenter@wu.ac.at)

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# Vienna Certificate in Transfer Pricing

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This course is part of the **Vienna Certificate in Transfer Pricing**. The **certificate program** offers a unique opportunity to combine two excellent courses with a high-class case study as well as a technical paper supervised by the experts of the WU Transfer Pricing Center. Ideally, all four parts should be taken within one year. Previously completed courses can also be transferred to the certificate program.

The certificate is **targeted** at professionals around the world who want to build or broaden their knowledge of transfer pricing. Participants typically are tax and transfer pricing advisors (accountants, economists, and lawyers), in-house tax and finance employees of international companies, government officials, and academics.

The candidate will receive the “**Vienna Certificate in Transfer Pricing**” upon successful completion of the following four parts:

## 1. Advanced Transfer Pricing Course (General Topics)<sup>1</sup>

This five-day course consists of an introduction to transfer pricing followed by lectures and workshops on the attribution of profits to permanent establishments, transfer pricing methods, administrative approaches to minimizing and resolving transfer pricing disputes, as well as transfer pricing risk management and compliance, among others.

## 2. Advanced Transfer Pricing Course (Specific Topics)

This five-day course deals with detailed lectures and intensive workshops on specific transfer pricing topics, such as transfer pricing and services, financing, intangibles, supply chain management and business restructurings, as well as indirect taxes and customs.

Lecturers at both courses are internationally renowned transfer pricing experts from academia, international organizations, the business community, government officials, and advisory firms.

## 3. Case Study

A case study should be solved by the candidate. This case study will be provided and supervised by the experts of the WU Transfer Pricing Center.


## 4. Technical Paper

A paper, in the form of a technical article (8,000-10,000 words), should be prepared by the candidate in English. The topic of this technical paper will be agreed by the candidate together with the experts of the WU Transfer Pricing Center, who will supervise said article.

The **fee** to access the certificate program amounts to **EUR 8,750<sup>2</sup>**. Previously completed courses can be deducted from this amount. The fee might be reduced as a result of an early bird discount related to the courses. For further information, please contact us on [transferpricingcenter@wu.ac.at](mailto:transferpricingcenter@wu.ac.at).

<sup>1</sup> The course can be replaced with the **Advanced Transfer Pricing Course (Benchmarking)** upon request.

<sup>2</sup> Prices are subject to change.



Participants from previous editions of our courses come from 77 different countries.

## Information and Contact

**WU Transfer Pricing Center**  
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[linkedin.com/company/wu-transfer-pricing-center](https://www.linkedin.com/company/wu-transfer-pricing-center)



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