

Advanced Transfer Pricing Course (General Topics)

WU
WIRTSCHAFTS
UNIVERSITÄT
WIEN VIENNA
UNIVERSITY OF
ECONOMICS
AND BUSINESS

May 8-12, 2023 • Vienna



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

Course Overview

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) 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/), 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

The course lasts five full-days and is held from **May 8-12, 2023** 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 30 participants. Demand for the course generally is high and an early registration recommended.

Target Group

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

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

MONDAY, MAY 8, 2023

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
- 19.00 **Welcome Dinner**

TUESDAY, MAY 9, 2023

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 10, 2023

TRANSFER PRICING AUDITS

MINIMIZING TRANSFER PRICING DISPUTES

- 09.00-10.30 **Transfer Pricing Audits**
Ágata Uceda



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- 11.00-12.30 **Workshop**
Ágata Uceda
 - 14.00-15.30 **Minimizing Transfer Pricing Disputes**
Ryan McMahon
 - 16.00-17.30 **Workshop**
Ryan McMahon

THURSDAY, MAY 11, 2023

RESOLVING TRANSFER PRICING DISPUTES
TRANSFER PRICING RISK MANAGEMENT AND COMPLIANCE

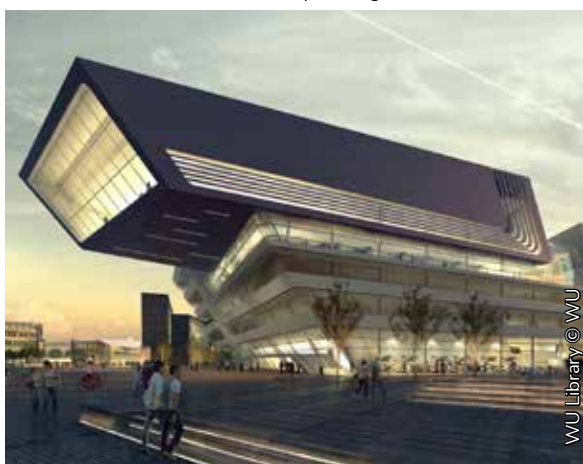
- 09.00-10.30 **Resolving Transfer Pricing Disputes**
Sandra Knaepen
- 11.00-12.30 **Workshop**
Sandra Knaepen
- 14.00-15.30 **Transfer Pricing Risk Management and Compliance**
Sven Bremer
- 16.00-17.30 **Workshop**
Sven Bremer

FRIDAY, MAY 12, 2023

TRANSFER PRICING IN SPECIFIC GEOGRAPHIC AREAS
ATTRIBUTION OF PROFITS TO PERMANENT ESTABLISHMENTS

- 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*
- 13.30-15.00 **Attribution of Profits to PEs**
Raphael Holzinger
- 15.30-17.00 **Workshop**
Raphael Holzinger

* pending final confirmation



Lecturers

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)



DR. SVEN BREMER

Head of Group 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

Head of MAP Unit
Co-Head of Tax Certainty Unit, CTP/ICA
Acting Head Head of CTP/TTP
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

Please register on our website:



<https://short.wu.ac.at/hb3x>

PARTICIPATION FEE

The course fee is EUR 2,500.-

A 10% **“early bird discount”** is applicable to applications sent by February 11, 2023.

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.

CANCELLATION

Any notification of cancellation of registration must be sent in writing. In case of cancellation before April 17, 2023, 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 to be photographed, we kindly ask you to avoid the camera and/or inform Ms. Christina Sudrat (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

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Vienna Certificate in Transfer Pricing

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)¹

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**². 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.

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

² Prices are subject to change.



Participants from previous editions of our courses come from 78 different countries.

Information and Contact

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