

€ TRAINING

Fundamentals of Transfer Pricing Strategies





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Introduction:

The goal of the Fundamentals of Transfer Pricing Strategies training program helps you to improve the fundamental knowledge of transfer pricing's core ideas and principles among tax, accounting, and finance professionals. It also introduces the connection between transfer pricing and more generally technical tax, financial, and accounting sectors.

Program Objectives:

At the end of this program, the participants will be able to:

- Learn the fundamentals of transfer pricing technology.
- Recognize the significance of the arm's length principle.
- Note the various phases of a typical transfer price study.
- Gain a thorough understanding of transfer pricing, including tax implications and opportunities for multinationals.
- Review the present transfer pricing legal system.
- Keep up with the latest changes in transfer pricing.

Targeted Audience:

- Members of the financial accounting team.
- Finance managers and employees in cost and management accounting.
- Budget supervisors.
- Commercial supervisors.
- Financial commitment and participants in the project.
- Members of the acquisition team and investment analysts.
- Risk managers.

Program Outlines:

Unit 1:

Overview of Transfer Pricing:

- Transfer pricing's significance to states.
- Transfer Pricing's Importance for MNE Groups and the Separate-Entity Approach.
- Transfer pricing: What is it?
- The importance of relationships within groups.

Unit 2:

The Legal System:

- Recognizing the global tax environment.
- The arm's length principle is what.
- The overall formulary allocation.
- Domestic frameworks for transfer pricing.
- Agreements on taxes: OECD and UN Models.
- OECD Transfer Pricing Guidelines' significance.

Unit 3:

Methods of Transfer Pricing:

- CUP, or comparable uncontrolled price.
- The Sale Price Approach RPM.
- Cost-plus methodology.
- The method of transactional net margin TNMM.
- The profit-sharing strategy PSM.
- Commodity Rule.

Unit 4:

Transfer Pricing Modifications:

- Compensating changes.
- Primary modifications.

- Corresponding modifications.
- Secondary modifications.
- Repatriation.

Unit 5:

Transfer Pricing Documentation:

- Documentation related to transfer pricing: use and intent.
- Domestic transfer price documentation regulations.
- OECD Advice.
- United Nations Directives.