



# Transfer Pricing in a Globalised World

## Overview

For any business operating across different jurisdictions transfer pricing has become a major and sometimes contentious issue. This programme is designed to provide an in-depth understanding of transfer pricing as well as unpack and explore contemporary issues related to the area. Participants will hear from world leading experts in the field and work through a variety of case studies highlighting practical options for dealing with a range of complex transfer pricing issues.

The OECD Base Erosion and Profit Shifting (“BEPS”) review has fundamentally changed the transfer pricing landscape and has led to tax authorities across the world significantly increasing their scrutiny of companies’ transfer pricing arrangements with particular sensitivity to any indications of tax avoidance. Understanding how these changes may affect your businesses transfer pricing arrangements is an essential requirement for finance and other senior executives. It is particularly important that all senior executives in MNEs understand the prerequisite for comprehensive and transparent value chain analysis to ensure correct alignment between where profits are reported and where value is created.

### Benefits

- ✓ **In-depth understanding of all the issues related to transfer pricing**
- ✓ **Practical use of case studies**
- ✓ **Real-world scenario application**
- ✓ **Industry-led and regulatory insights**

# What the programme covers

This programme will cover many of the major issues currently affecting transfer pricing arrangements including

- Macro economic overview
- Transfer Pricing Methodologies
- Update on implementation of OECD BEPS requirements
- Approaches to DEMPE and decision making in a mobile world
- Aligning profits with value creation
- Allocation of synergistic profits
- Identifying which entity(ies) 'controls risk'
- Transfer Pricing and Intra-Group Financing
- Transfer Pricing and Intra-Group Services
- Resolving Transfer Pricing Disputes
- Impact on US companies trading globally
- Transfer Pricing Issues in Europe
- Developing Defensible Transfer Pricing Policies
- Benchmarking and Valuation
- Getting the legal documentation right
- Leveraging technology to increase the accuracy of documentation
- Transfer Pricing in a downturn

# Who should do this programme

The programme aims to empower key finance and other executives with a deep understanding of the key issues affecting the transfer pricing arrangements in their own or their clients' businesses to help them develop sustainable transfer pricing policies and resolve issues in their current transfer pricing arrangements. The programme is suitable for CFO's, Taxation Managers and other senior executives who need to be aware of transfer pricing issues when making strategic and operational decisions. It will also be suitable for tax advisors in accounting and legal firms.

## Applications Welcome from:

- ✓ CFO's
- ✓ Board Members
- ✓ Tax Managers
- ✓ C-Suite Executives
- ✓ Divisional and Unit Heads
- ✓ Directors, VP's and EVP's
- ✓ Non-finance senior managers
- ✓ Tax and Legal advisors

Participants should have prior knowledge of the fundamentals of transfer pricing.

# Taught Modules

## Day 1

A macro economic overview putting a context on the transfer pricing landscape.  
Current issues in the OECD guidelines including Base Erosion and Profit Shifting (“BEPS”) and Development, Enhancement, Maintenance, Protection and Exploitation (“DEMPE”)  
Resolving transfer pricing disputes

## Day 2

Defining the transaction  
Transfer pricing methodologies  
Case studies highlighting specific issues and options for resolution  
Presentation on case study assignment to be reviewed by participants before Day 3

## Day 3

Review and discussion on case study assignment  
Impact on US companies trading globally  
US company case studies  
Leveraging technology to increase the accuracy of documentation  
Irish company case study

## Day 4

Transfer pricing issues in Europe  
Developing defensible transfer pricing policies  
Benchmarking pricing and costs  
Transfer pricing in a downturn  
Getting the legal documentation right  
The interaction of transfer pricing and tariffs



# Faculty & Speakers

Faculty and Speakers will include:

**Hilary Hough**, Programme Director, Adjunct Professor of Accounting, Trinity Business School

**Dr Raffaele Petruzzi**, Director, Transfer Pricing Center, Vienna University of Economics & Business (WU)

**Dr.Emmanuel Llinares**, Managing Director, Transfer Pricing Practice, NERA Economic Consultants, Paris

**Joe Duffy**, Partner Matheson Ormsby Prentice, Dublin

**Anthony Crewe**, Principal Officer - Transfer Pricing, Revenue Commisioners, Dublin

**Isabel Verlinden**, Global Transfer Pricing Leader PwC, Brussels

**Barbara Dooley**, Director/Principal - Transfer Pricing Policy, Revenue Commissioners - International Tax Division, Dublin

**Noel A Maher**, Tax Policy Advisor, Transfer Pricing Unit, OECD, Paris

**Brahan Nathan**, Transfer Pricing Director, Deloitte, Dublin

**Caroline Silberztein**, Partner Baker McKenzie, Paris

**Ian Dykes**, Transfer Pricing Partner PWC, UK

**Nessa Fitzgerald**, Global Transfer Pricing Lead, CRH plc, Dublin

**Mark Schuette**, US National Transfer Pricing Leader BDO, Atlanta

**Laurie Dicker**, US Technical Leader BDO, McLean Virginia



# About Trinity Business School

Trinity College Dublin has a robust reputation as a leading international university which extends over four centuries. Trinity Business School was founded in 1925 and has had an innovative role in management education and research which both serve and influence industry.

Over the years, our School has played a pioneering role in bringing the MBA to Europe and has created one of Europe's most sought after undergraduate business degree programmes as well as having a series of top ranked MSc programmes. Our Executive Education programmes are designed to deliver impactful learning experiences to business executives so that they can better understand, manage and shape rapidly changing business environments.

## How to Apply

Visit [www.tcd.ie/business/programmes/executiveeducation/](http://www.tcd.ie/business/programmes/executiveeducation/) for more information and to apply for this programme.

## Executive Education Open Programmes

Our open programmes are specifically designed for senior executives, business leaders and professionals who want to expand their strategic thinking and knowledge-base to address significant business challenges, gain a competitive edge in their career, feel confident in new roles, or embark on new professional paths. All our courses are practical and involve action-based learning, which participants apply for a long term impact.

Over the years, Trinity Executive Education has enabled thousands of business executives to make long-term impact in their organisations. Our courses have helped them hone their leadership, negotiation, and people management skills, as well as strengthen their knowledge in finance, strategy, marketing, communication, and big data. Opportunities for collaboration with international groups of peers have also enriched their learning experience, giving them the additional benefit of expanding their professional network.

Participants leave our courses refreshed and energised, with new skills, tools and thought processes to better understand, manage and shape rapidly changing environments.

**Programme Fee: €3,400**

## CONTACT US

PHONE +353 1 8964665

EMAIL [jane.flanagan@tcd.ie](mailto:jane.flanagan@tcd.ie)