

# Introduction to Transfer Pricing

New Delhi, 9 – 10 October 2009

## Day 1

08.30 - 09.00	<b>Registration</b>
09.00 - 09.20	<b>Welcome and IBFD Overview</b>
09.20 - 10.30	<b>Introduction to Transfer Pricing</b> <ul style="list-style-type: none"><li>• OECD Transfer Pricing Guidelines for Multinational Enterprises<ul style="list-style-type: none"><li>- Arm's Length Principle</li><li>- Article 9 of the OECD MTC</li></ul></li><li>• Guidance for Applying the Arm's Length Principle<ul style="list-style-type: none"><li>- Comparability Analysis</li><li>- Functional Analysis</li><li>- Use of the Arm's Length Range</li><li>- Profit Level Indicators</li><li>- Use of Multiple Year Data</li><li>- Losses</li></ul></li><li>• Sources of Information</li></ul>
10.30 - 10.50	Break - Refreshments
10.50 - 12.30	<b>Introduction to Transfer Pricing (continued)</b>
12.30 - 14.00	Lunch
14.00 - 15.20	<b>Transfer Pricing Methods</b> <ul style="list-style-type: none"><li>• Transaction-based methods<ul style="list-style-type: none"><li>- Comparable Uncontrolled Price (CUP)</li><li>- Cost-Plus method</li><li>- Resale Price method</li></ul></li><li>• Profit-based and other methods<ul style="list-style-type: none"><li>- Profit Split method</li><li>- Transactional Net Margin method (TNMM)</li><li>- Other methods</li></ul></li><li>• Case study</li></ul>
15.20 - 15.40	Break - Refreshments
15.40 - 17.00	<b>Transfer Pricing Methods (continued)</b>

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## Day 2

09.00 - 10.30	<b>Administrative Approaches to Avoiding and Resolving Transfer Pricing Disputes</b> <ul style="list-style-type: none"><li>• Economic Double Taxation</li><li>• Burden of proof</li><li>• Penalties</li><li>• Corresponding adjustments and the Mutual Agreement Procedure<ul style="list-style-type: none"><li>◦ Article 9 OECD MTC</li><li>◦ Article 25 OECD MTC</li></ul></li><li>• Advance Pricing Arrangements</li></ul>
10.30 - 10.50	Break - Refreshments
10.50 - 12.30	<b>Intra-Group Services and Cost Contribution Arrangements</b> <ul style="list-style-type: none"><li>• Introduction<ul style="list-style-type: none"><li>- Business models</li><li>- OECD approach</li><li>- Relationship between ICS &amp; CCA</li></ul></li><li>• Types of intra-group services/common services<ul style="list-style-type: none"><li>- Shareholder activities and genuine intra-group services</li><li>- Allocation keys</li><li>- Choice of transfer pricing method</li></ul></li><li>• Funding of the services &amp; activities at arm's length<ul style="list-style-type: none"><li>- Direct charge</li><li>- Indirect charge</li></ul></li><li>• Transfer pricing method<ul style="list-style-type: none"><li>- Service charge computation</li><li>- Documentation</li></ul></li><li>• Cost sharing arrangements</li><li>• Case study</li></ul>
12.30 - 14.00	Lunch
14.00 - 15.20	<b>Intra-Group Services and Cost Contribution Arrangements</b> <i>(continued)</i>
15.20 - 15.40	Break - Refreshments
15.40 - 17.00	<b>Documentation</b> <ul style="list-style-type: none"><li>• Introduction</li><li>• Contents of Documentation File</li><li>• Latest developments</li></ul>
17.00 - 18.00	<b>Indian Transfer Pricing in the Context of International Taxation</b>