ADVANCED TRANSFER PRICING



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Introduction

Advanced Transfer Pricing Training Course builds the technical and compliance capability that multinational groups need to defend their intercompany pricing. Tax authorities now treat transfer pricing as a primary revenue risk, and the arm's length principle sits at the centre of every review. Weak documentation, poorly supported comparables, and untested intercompany arrangements all convert into adjustments, penalties, and double taxation. This course develops the discipline that prevents that. It covers the arm's length principle, functional analysis, and method selection. Furthermore, it applies benchmarking, documentation, and the OECD Transfer Pricing Guidelines. In addition, it covers dispute resolution, advance pricing agreements, and compliance governance. As a result, participants set and defend transfer prices with confidence.

Advanced Transfer Pricing Course Objectives

- Explain the arm's length principle and its application to intercompany transactions.
- Perform functional analysis covering functions, assets, and risks.
- Apply the five OECD transfer pricing methods appropriately.
- Perform a comparability analysis and select reliable comparables.
- Build and maintain transfer pricing documentation under BEPS Action 13.
- Apply the three-tier documentation structure: master file, local file, CbCR.
- Set intercompany pricing policies for goods, services, and intangibles.
- Apply profit allocation methods to intragroup service arrangements.
- Manage transfer pricing risk, audit defence, and controversy.
- Apply advanced pricing agreements and mutual agreement procedures.

Course Methodology

- Interactive lectures with real transfer pricing case studies.

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- Functional analysis and method selection workshops.
- Benchmarking and comparability analysis exercises.
- Documentation drafting and audit defence practice.
- Structured peer review with facilitator feedback on pricing positions.

Who Should Take This Course

- Tax managers and transfer pricing specialists.
- Finance and accounting professionals in multinational groups.
- Group tax and compliance officers.
- Controllers responsible for intercompany pricing.
- Tax advisors and consultants.
- Internal auditors reviewing transfer pricing compliance.

Advanced Transfer Pricing Course Outlines

Day 1: The Arm's Length Principle and Legal Framework

- Transfer pricing concepts and cross-border taxation.
- The arm's length principle and Article 9 of the OECD Model.
- OECD Transfer Pricing Guidelines structure.
- Domestic transfer pricing rules and penalties.
- Permanent establishment and profit attribution basics.
- The BEPS project and its transfer pricing impact.
- Case study: identifying transfer pricing exposure in a group structure.

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Day 2: Functional Analysis and Method Selection

- Functional analysis: functions, assets, and risks.
- Risk allocation and contractual versus actual conduct.
- Characterising the tested party and transaction.
- Comparable uncontrolled price method application.
- Resale price and cost plus method application.
- Transactional net margin and profit split methods.
- Workshop: performing a functional analysis and selecting a method.

Day 3: Comparability Analysis and Benchmarking

- Comparability factors and the nine-step comparability analysis.
- Internal versus external comparables.
- Database searches and screening criteria.
- Adjustments for accounting and functional differences.
- Interquartile range and arm's length range application.
- Documenting comparability and search strategy.
- Workshop: running a benchmarking study and interpreting the range.

Day 4: Documentation, Intangibles, and Services

- BEPS Action 13 three-tier documentation structure.
- Master file and local file content requirements.
- Country-by-country reporting and notification obligations.
- Intercompany services and the benefit test.
- Cost allocation and service charging methods.

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- Intangible property, DEMPE analysis, and hard-to-value intangibles.
- Workshop: drafting a local file section with supporting evidence.

Day 5: Risk, Controversy, and Compliance Governance

- Transfer pricing risk assessment and indicator mapping.
- Audit defence preparation and evidence files.
- Penalty protection through compliant documentation.
- Advance pricing agreements and their negotiation.
- Mutual agreement procedures and competent authority routes.
- Transfer pricing policy governance and annual review.
- Course review, assessment, and action planning.

Conclusion

By successfully completing Advanced Transfer Pricing, participants will gain a thorough understanding of the arm's length principle, functional analysis, transfer pricing method selection, comparability analysis and benchmarking, documentation requirements, intangible and service pricing, and risk and controversy management. They will also acquire practical skills in arm's length principle application, functional analysis and method selection, benchmarking and documentation preparation, and transfer pricing risk, audit defence and controversy management. In addition, the course prepares them to set intercompany prices that withstand tax authority scrutiny. Gentex Training Center delivers this programme with a strong focus on applied compliance practice and defensible pricing positions.

FAQs for Advanced Transfer Pricing course

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Q1 What is the "Advanced Transfer Pricing" course about?

It is a five-day programme on setting and defending intercompany pricing for multinational groups. It covers the arm's length principle, functional analysis, the five OECD methods, comparability analysis and benchmarking, BEPS Action 13 documentation, intangible and service pricing, risk assessment, audit defence, and controversy resolution.

Q2 What are the key benefits of the "Advanced Transfer Pricing" course?

Participants produce pricing positions that hold up under tax authority review. The course improves functional analysis quality and method selection, strengthens benchmarking and comparability work, reduces documentation gaps and penalty exposure, improves intangible and service pricing, prepares the group for audit defence, and reduces the risk of double taxation and adjustments.

Q3 What skills will I gain from the "Advanced Transfer Pricing" course?

Participants gain arm's length principle application, functional analysis and method selection, benchmarking and documentation preparation, and transfer pricing risk, audit defence and controversy management. These four skills cover the practical core of transfer pricing work.

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Q4 What tools, methods, or standards are covered in the "Advanced Transfer Pricing" course?

The course covers the arm's length principle and Article 9 of the OECD Model, the OECD Transfer Pricing Guidelines, domestic transfer pricing rules and penalties, permanent establishment and profit attribution, the BEPS project and Action 13 three-tier documentation, functional analysis of functions, assets and risks, risk allocation and contractual versus actual conduct, tested party characterisation, the comparable uncontrolled price method, the resale price method, the cost plus method, the transactional net margin method, the transactional profit split method, comparability factors and the nine-step comparability analysis, internal and external comparables, database searches and screening criteria, accounting and functional adjustments, the interquartile range and arm's length range, benchmarking documentation, master file and local file requirements, country-by-country reporting, intercompany services and the benefit test, cost allocation and service charging methods, intangible property and DEMPE analysis, hard-to-value intangibles, transfer pricing risk indicators, audit defence evidence files, penalty protection, advance pricing agreements, and mutual agreement procedures.

Q5 How is the "Advanced Transfer Pricing" course applied in real-world practice?

Participants apply the methods to their own groups. They map intercompany transactions, perform functional analyses, characterise the tested party, select and apply the appropriate method, run benchmarking searches, interpret the arm's length range, draft master file and local file sections, prepare country-by-country reporting, set service charging and intangible pricing policies, assess risk indicators, and build audit defence files. Many leave with a functional analysis template, a benchmarking study format, and a documentation checklist ready to use.

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