FUNDAMENTALS OF TRANSFER PRICING STRATEGIES



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TRAINING CENTER

GENTEX Training Center LLC | Orlando - FL, USA
Info@gentextraining.com

Introduction

Fundamentals of Transfer Pricing Strategies Training Course helps tax and finance professionals move from compliance towards deliberate policy design. Participants learn how group structures, supply chains and intangible ownership drive where profit is taxed, and how to align that outcome with commercial reality. The programme covers the arm's length principle, the OECD methods, profit allocation for intangibles and services, and the three-tier documentation structure. Furthermore, it addresses how strategy interacts with tax authority expectations, advance pricing agreements and dispute risk. As a result, delegates can design transfer pricing policies that are both defensible and commercially coherent. Gentex Training Center delivers the programme through policy design workshops and case exercises.

Fundamentals of Transfer Pricing Strategies Course Objectives

- Apply the arm's length principle when designing a group transfer pricing policy.
- Map value chains and identify where functions, risks and profits arise.
- Select and justify the most appropriate method for each transaction type.
- Design profit allocation approaches for services, royalties and intangible ownership.
- Apply DEMPE analysis when positioning intangible ownership within a group.
- Align transfer pricing policy with supply chain, treasury and legal structures.
- Build benchmarking studies that support the chosen policy position.
- Prepare master file, local file and country-by-country documentation.
- Assess dispute risk and evaluate advance pricing agreement options.
- Monitor policy operation and adjust it as the business changes.

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Course Methodology

The course combines strategic briefings with policy design workshops and case-based debate. Participants map value chains, draft policy positions and build benchmarking support for a chosen structure. In addition, structured peer review and group discussion test each position, and every day closes with an applied policy task.

Who Should Take This Course

- Senior tax and transfer pricing professionals.
- Group finance directors and controllers in multinationals.
- Treasury and intercompany transaction managers.
- Accounting and advisory firm managers serving multinational clients.
- Compliance, risk and internal audit professionals.
- Legal and contracts staff drafting intercompany agreements.

Fundamentals of Transfer Pricing Strategies Course Outlines

Day 1: Transfer Pricing Strategy and Group Value Chains

- How business models shape where profit is taxed.
- The arm's length principle as the anchor for policy design.
- Mapping group value chains from development to customer delivery.
- Identifying functions, assets, risks and value drivers by entity.
- Aligning transfer pricing policy with legal ownership and contracts.

- Principal, limited risk distributor and contract manufacturer models.
- Workshop: mapping a group value chain and locating profit centres.

Day 2: Method Selection and Profit Allocation Design

- The five OECD methods and when each supports a strategy.
- Choosing between transactional net margin, cost plus and profit split approaches.
- Transactional profit split: allocation keys and residual analysis.
- Designing service charges and management fee arrangements.
- Royalty structures, licensing models and benchmarking rates.
- Handling limited risk entities, loss makers and start-up operations.
- Workshop: designing and justifying a method for a chosen transaction.

Day 3: Intangibles, DEMPE and Business Restructuring

- DEMPE analysis: development, enhancement, maintenance, protection and exploitation.
- Positioning intangible ownership within the group structure.
- Hard-to-value intangibles and arm's length compensation.
- Business restructuring and compensation for terminated arrangements.
- Cost contribution arrangements for shared development.
- Transfer pricing implications of acquisitions and integration.
- Workshop: allocating intangible returns under a revised structure.

Day 4: Benchmarking, Documentation and Policy Operation

- Building benchmarking support for policy positions.
- Comparable searches using Orbis, TP Catalyst and RoyaltyStat.

- Comparability adjustments and rejection matrices.
- Structuring the master file, local file and country-by-country report.
- Drafting intercompany agreements that mirror the policy.
- Monitoring policy operation with margin tracking and annual reviews.
- Workshop: preparing documentation support for a policy position.

Day 5: Dispute Risk, APAs and Policy Governance

- Assessing transfer pricing risk across jurisdictions.
- Responding to tax authority enquiries and information requests.
- Mutual agreement procedures and competent authority negotiation.
- Advance pricing agreements: feasibility, structure and monitoring.
- Penalty protection and documentation compliance calendars.
- Governance: who owns the policy, reviews and escalation.
- Workshop: defending a group transfer pricing strategy before a review panel.

Conclusion

By successfully completing Fundamentals of Transfer Pricing Strategies Training Course, participants will have acquired the knowledge to design transfer pricing policies that align commercial structure with tax outcomes. They will understand value chain mapping, method selection, intangible profit allocation, documentation and dispute risk, and they will know how to govern a policy as the business evolves. As a result, delegates reduce uncertainty and strengthen their group's position. Gentex Training Center builds the programme around current international tax practice.

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FAQs for the Fundamentals of Transfer Pricing Strategies course

Q1 What is the "Fundamentals of Transfer Pricing Strategies" course about?

It explains how to design transfer pricing policy rather than simply document it. You learn value chain mapping, method selection, intangible profit allocation, benchmarking and documentation, then apply them to a group structure and defend the position.

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

You gain the ability to align tax outcomes with commercial reality from the start, which reduces later adjustments and disputes. You also improve policy consistency across jurisdictions, strengthen documentation, and handle tax authority challenges with prepared evidence.

Q3 What skills will I gain from the "Fundamentals of Transfer Pricing Strategies" course?

You will gain transfer pricing policy design, functional and value chain analysis, intangible profit allocation and DEMPE analysis, and benchmarking, documentation and dispute risk management.

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

The course covers the OECD Transfer Pricing Guidelines and arm's length principle, the five OECD methods including the transactional net margin, cost plus and transactional profit split methods, DEMPE analysis, hard-to-value intangible rules, cost contribution arrangements, databases such as Orbis, TP Catalyst and RoyaltyStat, the interquartile range test, and master file, local file and country-by-country reporting.

Q5 How is the "Fundamentals of Transfer Pricing Strategies" course applied in real-world practice?

Graduates apply it to set group pricing policy for services, royalties and goods, position intangible ownership, structure principal and limited risk entity models, prepare documentation for year-end filing, assess advance pricing agreement options, and monitor margins as the business changes.