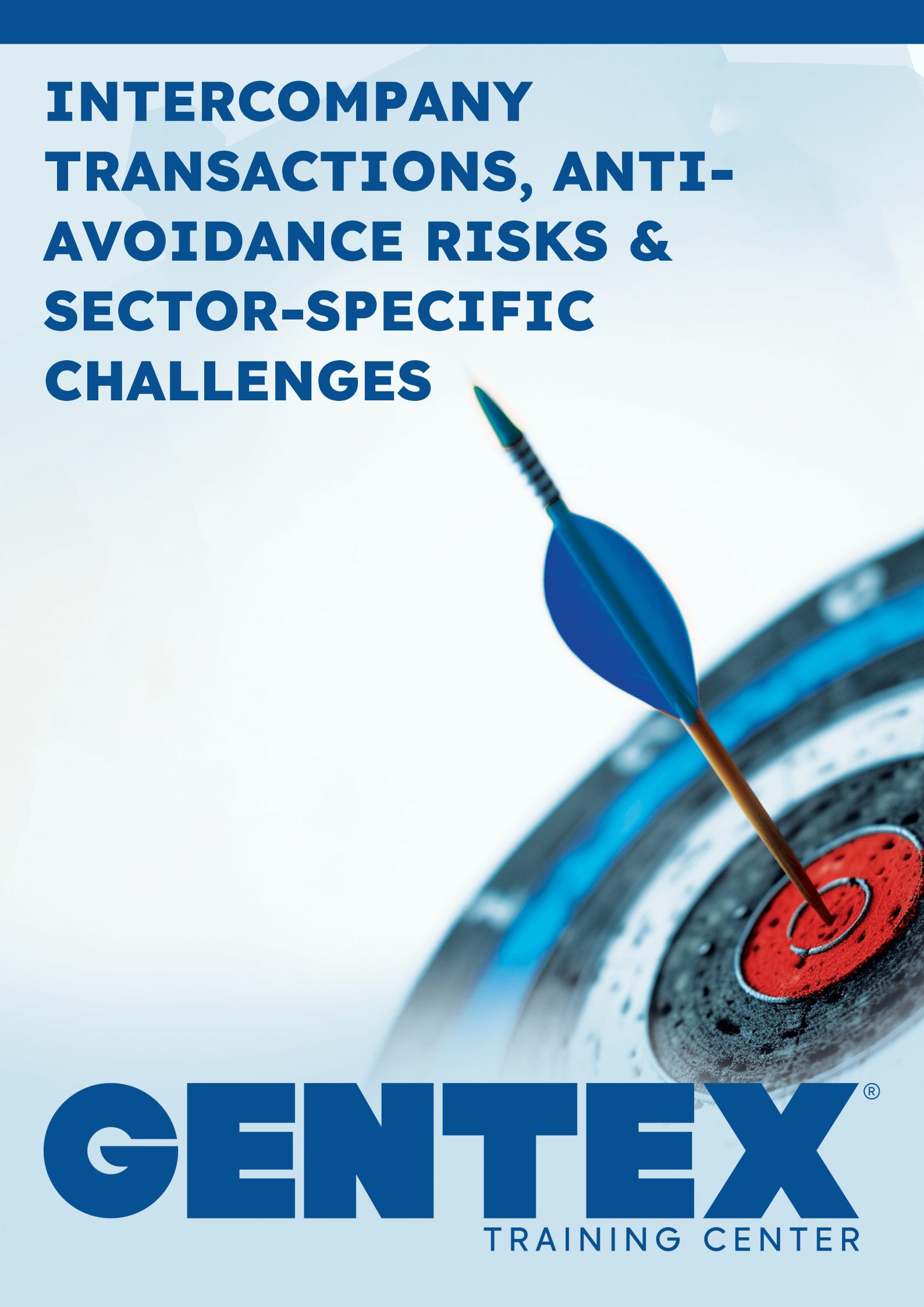
INTERCOMPANY TRANSACTIONS, ANTI-AVOIDANCE RISKS & SECTOR-SPECIFIC CHALLENGES



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TRAINING CENTER

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Introduction

Intercompany Transactions, Anti-Avoidance Risks & Sector-Specific Challenges Training Course prepares tax, finance and compliance professionals to identify where related-party arrangements attract scrutiny and how to respond. Participants learn how intercompany transactions are priced, documented and tested against anti-avoidance rules. The programme covers the arm's length principle, base erosion rules, interest limitation, controlled foreign company regimes and treaty abuse provisions. Furthermore, it examines sector-specific pressures in oil and gas, construction, banking, insurance, retail and technology. As a result, delegates can assess exposure, strengthen documentation and manage disputes. Gentex Training Center delivers the programme through case workshops and risk assessment exercises.

Intercompany Transactions, Anti-Avoidance Risks & Sector-Specific Challenges Course Objectives

- Identify intercompany transactions that create tax and transfer pricing exposure.
- Apply the arm's length principle and OECD methods to related-party pricing.
- Assess anti-avoidance rules including general and specific anti-abuse provisions.
- Evaluate base erosion measures, interest limitation and hybrid mismatch rules.
- Apply controlled foreign company rules to offshore group structures.
- Analyse treaty abuse, principal purpose tests and beneficial ownership requirements.
- Apply pillar two minimum tax concepts to group structures.
- Assess sector-specific risks in oil and gas, construction, banking and technology.
- Build a tax risk register with ratings, owners and mitigation actions.
- Prepare documentation and responses for audit, dispute and voluntary disclosure.

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Course Methodology

The course combines technical briefings with case workshops and risk assessment exercises. Participants map intercompany flows, test arrangements against anti-avoidance rules and build a tax risk register. In addition, structured peer review and group debate sharpen technical judgement, and each day closes with an applied risk task.

Who Should Take This Course

- Tax and transfer pricing professionals in multinational groups.
- Finance directors, controllers and group reporting staff.
- Treasury and intercompany transaction analysts.
- Compliance, risk and internal audit professionals.
- Legal, contracts and tax advisory staff.
- Consultants and advisers serving groups with cross-border activity.

Intercompany Transactions, Anti-Avoidance Risks & Sector-Specific Challenges Course Outlines

Day 1: Intercompany Transactions and Transfer Pricing Exposure

- Types of intercompany transactions: goods, services, financing and intangibles.
- Transfer pricing documentation requirements and thresholds.
- Applying the arm's length principle and the five OECD methods.
- Functional analysis, risk allocation and tested party selection.
- Benchmarking support and comparability adjustments.

- Common documentation failures that trigger scrutiny.
- Workshop: mapping intercompany flows across a group structure.

Day 2: Anti-Avoidance Rules and Base Erosion Measures

- General anti-abuse rules and their application tests.
- Specific anti-abuse provisions targeting particular arrangements.
- Interest limitation rules and earning stripping analysis.
- Hybrid mismatch arrangements and deduction and denial consequences.
- Controlled foreign company regimes and attribution of income.
- Substance requirements and economic activity assessments.
- Workshop: testing a financing arrangement against anti-avoidance rules.

Day 3: Treaty Abuse, Pillar Two and Disclosure

- Treaty abuse, principal purpose tests and limitation on benefits clauses.
- Beneficial ownership concepts and conduit company risk.
- Pillar two minimum tax concepts and effective tax rate calculation basics.
- Country-by-country reporting and exchange of information.
- Mandatory disclosure regimes and reportable arrangements.
- Penalties, defensive measures and voluntary disclosure options.
- Workshop: assessing treaty and pillar two exposure on a structure.

Day 4: Sector-Specific Challenges

- Oil and gas: production sharing, ring-fencing and decommissioning.
- Construction and engineering: permanent establishment and project office risk.

- Banking and insurance: capital, branch and permanent establishment issues.
- Retail and consumer: supply chain restructuring and intangibles.
- Technology and digital: user data, permanent establishment and profit attribution.
- Public sector and state-owned groups: related-party and subsidy considerations.
- Workshop: building a sector risk profile for a chosen industry.

Day 5: Risk Management, Documentation and Dispute Readiness

- Building a tax and transfer pricing risk register with ratings.
- Controls, governance and board reporting on tax risk.
- Documentation frameworks: master file, local file and support papers.
- Preparing responses to tax authority enquiries and information requests.
- Dispute routes: mutual agreement procedures and advance pricing agreements.
- Managing penalties, exposure quantification and remediation plans.
- Workshop: presenting a tax risk assessment and remediation plan before a review panel.

Conclusion

By successfully completing Intercompany Transactions, Anti-Avoidance Risks & Sector-Specific Challenges Training Course, participants will have acquired the knowledge to identify, quantify and manage related-party tax risk. They will understand intercompany pricing, anti-avoidance rules, base erosion measures, treaty abuse provisions and sector-specific pressures, and they will know how to document positions and handle disputes. As a result, delegates strengthen their group's tax position and reduce surprise exposure. Gentex Training Center builds the programme around current international tax practice.

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FAQs for the Intercompany Transactions, Anti-Avoidance Risks & Sector-Specific Challenges course

Q1 What is the "Intercompany Transactions, Anti-Avoidance Risks & Sector-Specific Challenges" course about?

It examines where related-party arrangements attract tax scrutiny and how to respond. You cover intercompany pricing, anti-avoidance and base erosion rules, treaty abuse, pillar two concepts and sector-specific risks, then build a tax risk register and remediation plan.

Q2 What are the key benefits of the "Intercompany Transactions, Anti-Avoidance Risks & Sector-Specific Challenges" course?

You gain the technical depth to identify exposure before authorities do. You also improve documentation quality, strengthen board reporting on tax risk, reduce penalty and adjustment exposure, and prepare more convincing responses to enquiries and disputes.

Q3 What skills will I gain from the "Intercompany Transactions, Anti-Avoidance Risks & Sector-Specific Challenges" course?

You will gain intercompany transaction and transfer pricing analysis, anti-avoidance and base erosion risk assessment, sector-specific tax risk profiling, and tax risk governance, documentation and dispute preparation.

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Q4 What tools, methods, or standards are covered in the "Intercompany Transactions, Anti-Avoidance Risks & Sector-Specific Challenges" course?

The course covers the arm's length principle and the five OECD transfer pricing methods, general and specific anti-abuse rules, interest limitation and hybrid mismatch rules, controlled foreign company regimes, treaty abuse and principal purpose tests, beneficial ownership concepts, pillar two minimum tax basics, country-by-country reporting, mandatory disclosure regimes, and master file and local file documentation.

Q5 How is the "Intercompany Transactions, Anti-Avoidance Risks & Sector-Specific Challenges" course applied in real-world practice?

Graduates apply it to review intercompany charges and financing terms, test structures against anti-avoidance rules, build and maintain tax risk registers, prepare documentation for filing, respond to tax authority information requests, assess sector-specific exposure, and support advance pricing agreement and mutual agreement procedure discussions.