Transfer Pricing in Practice: 6-Part Programme

Time	Topic	Speakers
Session 1 Wed 4 Nov 16.00 – 18.00	**Transfer pricing core principles and scope (Part 1)** • Overview of the sources of fundamental transfer pricing principles including the OECD transfer pricing guidelines • Review of transfer pricing legislation in Ireland • Recent technical updates (over last 3 years) • Understanding when the Irish transfer pricing rules apply and how the exemptions work • Examples of in-scope and out-of-scope transactions • The arm's length principle • Transfer pricing adjustments - tax implications (corporation tax/income tax and VAT) • Examples of practical application	*Regina Escutia Abonce, PwC*
Session 2 Wed 11 Nov 16.00 – 18.00	**Transfer pricing core principles and scope (Part 2)** • Determining the arm's length amount - overview • Performing a functional analysis • Overview of the transfer pricing methods available • Selection and application • Importance of comparability and key considerations and challenges • Examples of practical application – applying the theory to different types of business models and TP approaches • Transfer pricing and Pillar Two • Dealing with permanent establishments in transfer pricing • Global policy developments in transfer pricing and recent EU and international case law (over last 3 years)	Priyanka M Aynor, EY
Session 3 Thur 19 Nov 16.00 – 18.00	**Transfer pricing documentation - fundamentals** • Ireland's transfer pricing documentation obligations • Comparison with other jurisdictions • Preparing the master file and local file • Country-by-country reporting • Timelines, disclosures in the CT return, updating the documentation • Examples of practical application • Requests for transfer pricing documentation by Revenue	Rob Laffey & Lorraine Makibela, *Deloitte*

Session 4
Wed 25 Nov
 	
16.00 – 18.00
	Transfer pricing documentation – application (Part 1)
	• Analysing and documenting the following types of intra-group transactions (including valuation issues):
	  ○ Intra-group services (including recent updated guidance)
	  ○ Intra-group financing
	• Potential impact of AI
		Ayush Poddar, *KPMG*

Session 5
Tue 1 Dec
 	
16.00 – 18.00
	Transfer pricing documentation – application (Part 2)
	• Analysing and documenting the following types of intra-group transactions (including valuation issues):
	  ○ Intangible assets (including intellectual property valuations)
	  ○ Business restructuring (including how to value a compensation payment)
	• Potential impact of AI
		Vladimir Zivkovic, *KPMG*

Session 6
Wed 9 Dec
 	
16.00 – 18.00
	Revenue interventions, managing double taxation and dispute resolution
	
	• Revenue compliance interventions and transfer pricing – what to expect, preparation and conclusion
	• Current areas of Revenue focus
	• Managing potential international double taxation
	  ○ Correlative adjustment claims
	  ○ Mutual Agreement Procedure
	• Advance Pricing Agreements
	• Examples of practical application
		Tamás Adorján,
		Grant Thornton