



**UN Course on Transfer Pricing
Comparability and Transfer Pricing Methods
Antananarivo, Madagascar
14-17 November 2016**



TENTATIVE PROGRAMME

Day 1 – Monday, 14 November 2016	
9am – 9.30am	Opening Remarks
9.30am – 11am	Introduction <ul style="list-style-type: none">• What is transfer pricing and why is it important?• The arm's length principle• Elements of a transfer pricing analysis• Business Framework• General Legal Environment
11am – 11.30am	<i>Coffee break</i>
11.30am – 1pm	Comparability Analysis Fundamentals of the comparability analysis <ul style="list-style-type: none">• Why do we need it?• How does it work?• What does it mean to be “comparable”?
1pm – 2pm	<i>Lunch break</i>
2pm – 3.30pm	Comparability Analysis (cont'd) The comparability analysis process <ul style="list-style-type: none">• The 8-step process• The 5 comparability factors<ul style="list-style-type: none">– Characteristics of property or services– Functional analysis
3.30pm – 4pm	<i>Coffee break</i>
4pm – 5.15pm	Comparability Analysis (cont'd) <ul style="list-style-type: none">• The 5 comparability factors (cont'd)<ul style="list-style-type: none">– Functional analysis (cont'd)
Day 2 – Tuesday, 15 November 2016	
9am – 10.45am	Comparability Analysis (cont'd) <ul style="list-style-type: none">• The 5 comparability factors (cont'd)<ul style="list-style-type: none">– Contractual terms– Economic circumstances– Business strategies• Comparability analysis in practice• The comparables selection process: a practical example• Timing issues
10.45am – 11.15am	<i>Coffee break</i>

Day 2 – Tuesday, 15 November 2016 (cont'd)	
11.15am – 1pm	Comparability Challenges in Africa and Approaches in the ATAF Suggested Approach to Drafting Transfer Pricing Legislation
1pm – 2pm	<i>Lunch break</i>
2pm – 3.30pm	Case study - Comparability Analysis
3.30pm – 4pm	<i>Coffee break</i>
4.00 pm – 5.00pm	Country Experiences – Zambia
Day 3 – Wednesday, 16 November 2016	
9am – 10.30am	Transfer Pricing Methods <ul style="list-style-type: none"> • Issues and aspects to be considered before choosing and applying a transfer pricing method
10.30am – 11am	<i>Coffee break</i>
11am – 12.45am	Transfer Pricing Methods (cont'd) The traditional transaction methods <ul style="list-style-type: none"> • Comparable uncontrolled price (CUP) • Cost plus • Resale price
12.45am – 1.45pm	<i>Lunch break</i>
1.45pm – 3.30pm	Transfer Pricing Methods The transactional profit methods <ul style="list-style-type: none"> • Transactional net margin • Profit split
3.30pm – 4pm	<i>Coffee break</i>
4pm – 5.15pm	Country Experiences – Tanzania and Madagascar
6pm	Gala dinner – Colbert Hotel
Day 4 – Thursday, 17 November 2016	
9am – 11am	Case study - Comparability and Transfer Pricing Methods
11am – 11.30am	<i>Coffee break</i>
11.30am – 1pm	Approach to the TP Methods in the ATAF Suggested Approach to Drafting Transfer Pricing Legislation
1pm – 2pm	<i>Lunch break</i>
2pm – 3.15pm	Recent developments <ul style="list-style-type: none"> • Update on the revision of the UN Practical Manual on Transfer Pricing • Update on the OECD BEPS work on Transfer Pricing
3.15pm – 3.45pm	<i>Coffee break</i>
3.45pm – 4.45pm	Recent developments (cont'd) <ul style="list-style-type: none"> • Update on ATAF recent developments on Transfer Pricing
4.45pm – 5.15pm	Summary, Evaluation and Closing Remarks