



UN Capacity Development Programme in International Tax Cooperation

UN Primer on Transfer Pricing Panama City, Panama, 10 December 2014

*This 1-day training aims at providing participants with an introduction to the fundamentals of transfer pricing. It will be delivered between **9:00 am** and **5:00 pm**, with a lunch break from 12:30 pm to 2:00 pm and a 15-minute coffee break both in the morning and in the afternoon.*

Presenter: Mr. Joseph Andrus, Consultant, Former Head of Transfer Pricing Unit at the OECD Center for Tax Policy and Administration

Programme:

1. What is transfer pricing and why is it important
2. The arm's length principle
3. Processes for analyzing transfer pricing issues
 - a. Functional analysis
 - b. Comparables and comparability analysis
 - c. Transfer pricing methods
4. Documentation and access to information
5. Special issues and industries
 - a. Intangibles
 - b. Intra-group services
 - c. Commodity and extraction industries
 - d. Cost contribution arrangements
 - e. Secret comparables
6. Transfer pricing administration
 - a. Risk assessment
 - b. Transfer pricing audits
 - c. APAs and rulings
 - d. Resolution of disputes