



UN PRIMER ON TRANSFER PRICING Lusaka, Zambia, 17-18 June 2015

This 2-day training will aim at providing participants with an introduction to the fundamentals of transfer pricing. The workshop will be held between 9:00 am and 5:00 pm on each day, with a lunch break from 12:30 to 2:00 pm and a 15-minute coffee break both in the morning and in the afternoon.

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

Tentative Programme:

Day 1

- Opening and welcoming remarks
- What is transfer pricing and why is it important?
- The arm's length principle
- Processes for analyzing transfer pricing issues
 - Functional analysis
 - Comparables and comparability analysis
 - Transfer pricing methods

Day 2

- Documentation and access to information
- Special issues and industries
 - Intangibles
 - Intra-group services
 - Commodity and extraction industries
 - Cost contribution arrangements
 - Secret comparables
- Transfer pricing administration
 - Risk assessment
 - Transfer pricing audits
 - APAs and rulings
 - Resolution of disputes
- Interactive case study
- Summary, evaluation and closing remarks

