



UN-ATAF Workshop on Transfer Pricing
Administrative Aspects and Recent Developments
Ezulwini, Swaziland
4-8 December 2017



TENTATIVE PROGRAMME

Day 1 – Monday, 4 December 2017	
9.00am – 9.30am	Opening Remarks
9.30am – 11.00am	Review of Basic Transfer Pricing Concepts <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• Fundamentals of comparability analysis• Fundamentals of transfer pricing methods
11.00am – 11.30am	<i>Coffee break</i>
11.30am – 1.00pm	Documentation <ul style="list-style-type: none">• The role of transfer pricing documentation• What information should be included in the documentation?• Recent developments• Practical guidance
1.00pm – 2.00pm	<i>Lunch break</i>
2.00pm – 3.30pm	Audits and risk assessment <ul style="list-style-type: none">• Introduction to audits and risk assessment• Risk assessment and selection of taxpayers for examination• Planning for a transfer pricing examination• Preliminary examination• Audit procedure
3.30pm – 4.00pm	<i>Coffee break</i>
4.00pm – 5.00pm	Audits and risk assessment (cont'd) <ul style="list-style-type: none">• Narrowing of issues: development of tax authorities' position• Further steps in the audit procedure• Guidance and support

Day 2 – Tuesday, 5 December 2017	
9.00am – 11.00am	Discussion of the Toolkit for Addressing Difficulties in Accessing Comparables Data for Transfer Pricing Analyses <ul style="list-style-type: none"> • Background • Policy Conundrum • Scope • Benchmarking in Context
11.00am – 11.30am	<i>Coffee break</i>
11.30am – 1.00pm	Discussion of the Toolkit for Addressing Difficulties in Accessing Comparables Data for Transfer Pricing Analyses (cont'd) <ul style="list-style-type: none"> • Using Commercial Databases • Better Use of Available Data • Geographic screening • Financial Ratios
1.00pm – 2.00pm	<i>Lunch break</i>
2.00pm – 3.30pm	Discussion of the Toolkit for Addressing Difficulties in Accessing Comparables Data for Transfer Pricing Analyses (cont'd) <ul style="list-style-type: none"> • Alternatives to Reliance on Comparables • Conclusions • Status of Toolkit
3.30pm – 4.00pm	<i>Coffee break</i>
4.00pm – 5.00pm	Country experiences
Day 3 – Wednesday, 6 December 2017	
9.00am – 11.00am	Intra-Group Services <ul style="list-style-type: none"> • Analysis of Intra-Group Services • Determining an arm's length charge
11.00am – 11.30am	<i>Coffee break</i>
11.30am – 1.00pm	Intra-Group Services (cont'd) <ul style="list-style-type: none"> • Calculating arm's length prices • Safe harbours
1.00pm – 2.00pm	<i>Lunch break</i>
2.00pm – 3.30pm	Transfer Pricing Considerations for Intangible Property <ul style="list-style-type: none"> • Identifying Intangibles • Ownership of Intangibles and Transactions Involving Intangibles
3.30pm – 4.00pm	<i>Coffee break</i>
4.00pm - 4.30pm	Transfer Pricing Considerations for Intangible Property (cont'd) <ul style="list-style-type: none"> • Comparability • Selection of the most appropriate transfer pricing method • Supplemental guidance for applying methods
4.30pm – 5.00pm	Country experiences

Day 4 – Thursday, 7 December 2017	
9.00am – 11.00am	Cost Contribution Arrangements <ul style="list-style-type: none"> • CCA features • Participation in a CCA • Valuing CCA contributions • Predicting expected benefits • Non-arm's length CCAs
11.00am – 11.30am	<i>Coffee break</i>
11.30am – 12.15pm	Cost Contribution Arrangements (cont'd) <ul style="list-style-type: none"> • CCA entry, withdrawal and termination • General CCA Requirements
12.15 – 1.00pm	Discussion on the UN Practical Manual on Transfer Pricing Aimed at providing input to the UN Committee of Experts on International Cooperation in Tax Matters for further work on the Manual and future revision. Based on guiding questions (circulated separately).
1.00pm – 2.00pm	<i>Lunch break</i>
2.00pm – 3.30pm	Establishing Transfer Pricing Capability in Developing Countries <ul style="list-style-type: none"> • Preliminary considerations • Having a strategy, setting the vision, mission, plans, objectives and measuring performance • Establishing a dedicated transfer pricing unit • Undertaking a gap analysis and filling the gaps • Quality assurance and governance • Sources of information
3.30pm – 4.00pm	<i>Coffee break</i>
4.00pm – 5.00pm	Establishing Transfer Pricing Capability in Developing Countries (cont'd) <ul style="list-style-type: none"> • African perspective
Day 5 – Friday, 8 December 2017	
9.00am – 11.00am	Dispute Avoidance and Resolution <ul style="list-style-type: none"> • The importance of dispute resolution • Available methods of dispute resolution
11.00am – 11.30am	<i>Coffee break</i>
11.30am – 1.00pm	Dispute Avoidance and Resolution (cont'd) <ul style="list-style-type: none"> • Understanding dispute avoidance mechanisms • Practical aspects
1.00pm – 2.00pm	<i>Lunch break</i>
2.00pm – 3.00pm	Dispute Avoidance and Resolution – case examples of APA and MAP
3.00pm – 3.30pm	Country experiences
3.30pm – 4.00pm	Summary, Evaluation and Closing Remarks