

Fundamentals of Transfer Pricing





Fundamentals of Transfer Pricing

Ref: 32126_138847 Date: 17 - 21 Mar 2025 Location: Baku (Azerbaijan) Fees: 4400 Euro

Introduction

This course co-developed with the OECD aims to explain the stakes and problems of transfer pricing on both tax and customs points of view. This course was updated in 2015 thanks to the financial support of the Ministry of Strategy and Finance.

Course Objectives of Transfer Pricing

- Separate Entity Approach
- Stakes for the MNE
- Customs Duty
- Model Tax Convention
- Associated Enterprises
- Administrative and Practical Aspects
- Procedural Aspects
- Transfer Pricing Methods
- Traditional Transaction Methods and Transactional Profit Methods
- Comparable Uncontrolled Price
- Resale Price Method
- Cost Plus Method
- Transactional Net Margin Method
- Profit Split Method

Course outlines - Transfer Pricing

Day 1 Introduction to Transfer Pricing

- What is transfer pricing?
- Why is it important?

The Legal Framework

- The international tax environment
- The arm's length principle
- Domestic transfer pricing rules

Head Office: +44 7480 775 526 | 0 7401 177 335

Email: training@blackbird-training.com Website: www.blackbird-training.com





- The role of tax treaties
- The OECD Transfer Pricing Guidelines

Day 2 Comparability

- The Arm's Length Principle and Comparability
- Comparability Factors
- Comparability Adjustments

Day 3

Transfer pricing methods

- CUP method
- Resale price method
- · Cost plus method
- Transaction net margin method
- Profit split method Other methods

Day 4

Transfer pricing adjustments

- Compensating adjustments
- Primary adjustments
- Corresponding adjustments
- Secondary adjustments
- Repatriation

Day 5

Transfer Pricing dispute avoidance and resolution

- Advance Pricing Agreement s
- Domestic mechanisms
- Mutual Agreement Procedure
- Arbitration Art. 255 OECD MTC
- European Arbitration Convention

UK Traininig PARTNER

Head Office: +44 7480 775 526 | 0 7401 177 335

Email: training@blackbird-training.com Website: www.blackbird-training.com



Blackbird training cities

Accra1 (Ghana) Amman (Jordan) Amsterdam (Netherlands) Annecy (France) Baku (Azerbaijan) Bali (Indonesia) Bangkok (Thailand) Bangkok (Thailand) Barcelona (Spain) Batumi (Georgia) Beijing (China) Beirut (Lebanon) Berlin (Germany) Birmingham (UK) Bordeax (France) Boston, Massachusetts (USA) Brussels (Belgium) Cairo (Egypt) Cape Town (South Africa) Casablanca (Morocco)

Doha (Qatar)

Düsseldorf (Germany)

Cascais (Portugal)

Head Office: +44 7480 775 526 | 0 7401 177 335

Copenhagen (Denmark)

Email: training@blackbird-training.com Website: www.blackbird-training.com



Dubai (UAE)



Blackbird Training Category



Human Resources



Audit & Quality Assurance



Finance, Accounting, Budgeting



Marketing, Sales, Customer Service



Secretary & Admin



Law and Contract Management



Project Management



IT & IT Engineering



Supply Chain & Logistics



Management & Leadership



Professional Skills



Oil & Gas Engineering



Health & Safety



Telecom Engineering



Hospital Management



Customs & Safety



Aviation



C-Suite Training



Agile and Refinement



Head Office: +44 7480 775 526 | 0 7401 177 335 Email: training@blackbird-training.com

Website: www.blackbird-training.com



Blackbird training Clients



MANNAI Trading Company WLL,



Alumina Corporation **Guinea**



Netherlands



Oxfam GB International Organization, Yemen



Capital Markets Authority, Kuwait



Nigeria





Oatar Foundation, **Qatar**



AFRICAN UNION ADVISORY BOARD ON CORRUPTION, Tanzania



KEAS Kuwait



Reserve Bank of Malawi, **Malawi**



Central Bank of Nigeria
Nigeria



Ministry of Interior, KSA



Mabruk Oil Company **Libya**



Saudi Electricity Company,



BADAN PENGELOLA KEUANGAN Haji, Indonesia



NATO **Italy**



ENI CORPORATE UNIVERSITY, Italy



Kuwait



General Organization for Social Insurance KSA



Defence Space Administration **Nigeria**



National Industries Group (Holding), Kuwait



Hamad Medical Corporation, **Qatar**



USAID **Pakistan**



STC Solutions, KSA



North Oil company,



EKO Electricity



Oman Broadband



UN.



Head Office: +44 7480 775 526 | 0 7401 177 335

Email: training@blackbird-training.com Website: www.blackbird-training.com





LONDON TRAINING PROVIDER

