

Objective

This seminar aims to provide tax law practitioners with an insight into the latest developments in transfer pricing at European and international level from a practical perspective.

Key topics

- Practical analysis of transfer pricing guidance based on real cases
- Legal, tax and operational challenges of transfer pricing
- Comparability test and guidance on the profit methods
- Low-value-adding intra-group services and non-EU transfer pricing triangular cases
- Consequences of risk allocation for business restructuring
- Profits of permanent establishments
- Risk of double taxation
- Current challenges regarding documentation requirements

Who should attend?

Tax law specialists, lawyers in private practice, in-house counsel, civil servants

PROFESSIONAL
TRAINING (CPD)
see www.era.int

Speakers

Valerio Barbantini, Head of Sector, Italian Revenue Agency, Rome*

Hartmut Foerster, Federal Ministry of Finance, Berlin; former agent at the OECD*

Eduardo Gracia, Partner, Head of Tax Department, Ashurst, Madrid; member of the EU Joint Transfer Pricing Forum

Manfred Naumann, Federal Ministry of Finance, Berlin

Maria Pastor, Head of Harmful Tax Practice, State Aid and Transfer Pricing Section, DG TAXUD, European Commission, Brussels

Monique Van Herksen, Partner, International Tax and Transfer Pricing Controversy Leader; Ernst & Young, Amsterdam; member of the EU Joint Transfer Pricing Forum

Isabel Verlinden, Partner, Leader of Eurofirm Transfer Pricing Services, Pricewaterhouse-Coopers, Brussels; member of the EU Joint Transfer Pricing Forum

(*) invited

Travel to Trier: the most convenient way to travel is through Luxembourg. Luxembourg airport to ERA takes just 30 minutes by car.
www.taxi-franken.de/era/

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TRANSFER PRICING IN THE EU: LATEST DEVELOPMENTS

- Practical insight into EU and international developments
- Impact on cross-border business operations

Trier, 30-31 May 2011

ERA Conference Centre
Metzer Allee 4, Trier (Germany)

Conference organiser:

Dr Pilar Núñez Ruiz, ERA

Language:

English

Event number:

411D77



Education and Culture DG
Lifelong Learning Programme

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Monday, 30 May 2011

08:30 Arrival and registration of participants

09:00 **Welcome and presentation of the programme**
Pilar Núñez Ruiz

Chair: *Isabel Verlinden*

SESSION 1

09:10 **Comparability test and choice of the profit methods**

- Different types of inter-company transactions and how to choose the "most appropriate method" to use for each circumstance
- Additional guidance on the application of transactional profit methods

Hartmut Foerster

10:00 Discussion

10:15 Coffee break

SESSION 2

10:45 **Low-value-adding intra-group services and non-EU transfer pricing triangular cases**

- Situations and obstacles to be considered
- Reflections and guidelines for further action at EU level

Maria Pastor

11:30 **Panel discussion**
Monique van Herksen
Manfred Naumann
Valerio Barbantini

12:30 Lunch

SESSION 3

Chair: *Eduardo Gracia*

14:00 **Transfer pricing aspects of business restructuring**

- Risk allocation

Hartmut Foerster

14:45 Coffee break

15:15 **Profits of permanent establishments**

- New allocation of profits
- EU implication (exit taxes)

Isabel Verlinden

16:00 **Panel discussion**
Maria Pastor
Manfred Naumann

17:00 End of the first seminar day

18:30 Evening social programme

- Guided city tour of Trier
- Dinner

Programme may be subject to amendment
For programme updates: www.era.int

Tuesday, 31 May 2011

Chair: *Monique van Herksen*

SESSION 4

09:30 **Risk of double taxation – scenarios and solutions**

- Why double taxation?
- Review of some controversial scenarios
- Potential solutions for those scenarios

Eduardo Gracia

10:15 **Panel discussion**
Valerio Barbantini
Manfred Naumann

11:15 Coffee break

SESSION 5

11:45 **State of play regarding documentation requirements**

- Practical issues: is there a need for more harmonisation?

Valerio Barbantini

12:30 Discussion

13:00 End of the seminar

Upcoming Summer Courses

EUROPEAN TAXATION LAW
Trier, 14-17 June 2011

EUROPEAN COMPANY LAW
Trier, 11-13 July 2011