

TRANSFER PRICING

Identifying the recent developments and opportunities.

Following the training, you will be able to analyse the main issues related to transfer pricing.

FORMATIONS COURTES

PERFECTIONNEMENT

Ref. : 6191007

Durée :
1 jour - 7 heures

Tarif :
Salarié - Entreprise : 810 €
HT

Repas inclus

OBJECTIFS

- Understanding the key economic, financial, tax and legal aspects relating to the pricing of business transactions between affiliated companies.
- Learning how to face the challenges related to transfer pricing, best practices and pragmatic approaches.

POUR QUI ?

- Financial, tax and legal executives, administrators, presidents and managing directors.

COMPÉTENCES ACQUISES

Following the training, you will be able to analyse the main issues related to transfer pricing.

PROGRAMME

Transfer pricing

The international principles of transfer pricing

- The relevance of transfer pricing
- The arm's length principle
- Affiliation/related parties
- Identification and definition of intercompany transactions
- The core elements of a transfer pricing analysis
- Pricing models
- Documentation and reporting

Transfer pricing in Luxembourg

- Overview of the current Luxembourg laws and regulations
- Domestic transactions
- Fiscal unity
- Financial transactions (especially circular LITL no.56/1 - 56bis/1 of 27 December 2016)
- Transfer pricing for intangibles
- Penalty regime

A complete transfer pricing analysis

- Describing the circumstances under which intercompany transactions take place
- Analysis of functions and risks vs. value chain analysis
- The economic analysis and how it is used for determining transfer prices

Selected hot topics

- The asset management value chain and how to price it
- Considerations for developing and implementing transfer pricing policies
- Substance requirements
- Recent transfer pricing court cases
- Further developments on the horizon

INTERVENANTS

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