

Integrated Management of Transfer Pricing and Overheads

General Objectives:

This course aims to equip participants with the knowledge and techniques to apply Transfer Pricing and Overheads within the Group, as a way of boosting their business, as well as in-depth knowledge of Tax Infringements.

Specific Objectives:

At the end of this course participants will be able to:

- Understand the concept of Transfer Pricing and Overheads within Business Groups;
- Operationalize Transfer Pricing within the Group of Companies in an integrated manner (from a Tax and Management perspective);
- Identify and frame the different types of Tax Infringements, as well as their implications.

Recipients

This course is aimed at all financial, accounting and tax professionals who need to know how to effectively manage relations between the Tax Administration and taxpayers.

Pre-Requisites:

Knowledge of taxation is recommended.

Duration:

24 Hours

Content Program:

Module I - Introduction

- Concept of transfer pricing (and overheads);
- Objectives of Transfer Pricing (and overheads);
- Characteristics of Transfer Pricing (and overheads);
- Advanced Elements in the Management of Overheads within Business Groups;
- Advantages of its operationalization within business groups.

Module II - Transfer pricing - its operationalization from a tax perspective

- Legal Framework
- Application of the Full Competition Principle
- The Concept of Special Relationships
- Comparability Conditions and Factors
- Methods for Determining Transfer Prices:
 - The Comparable Market Price Method;
 - The Lower Resale Price Method;
 - Increased Cost Method;
 - Profit Split Method;
 - Net Operating Margin Method.
- Declaratory Obligation;
- Correlative Adjustment;
- Prior Agreements.

Module III - Transfer pricing - its operationalization from a management perspective

- Transfer Pricing Methods;
- Cost-based Transfer Pricing;
- Transfer Pricing based on the market price;
- Transfer Pricing Management within Business Groups;
- Advanced Transfer Pricing Management within Groups of Companies;
- Advanced and Comprehensive Practical Application of the Operationalization of Transfer Pricing within Business Groups.