

Programme: *Transfer Pricing in Ireland 2020 & Beyond - Online*

Speakers: Conor O'Sullivan and Noel Maher, *KPMG*

Date: Thursday 12 November 2020

CPD: 7 hours

Delivery: Online

Price: €230

Time	Topic
09.30– 11.00	Part 1 – Irish TP legislation and 2017 OECD TP Guidelines <ul style="list-style-type: none">• Irish transfer pricing rules - Part 35A and Finance Act 2019• Topical areas from the 2017 OECD TP Guidelines<ul style="list-style-type: none">○ DEMPE principles and application○ Control of risk principles and application○ Transfers of intangible property and valuation principles○ Low-value adding services safe harbour
11.00 – 12.30	Part 2 – Transfer pricing characterisations, operating models, and common issues in TP application <ul style="list-style-type: none">• Key value drivers, functional analysis and legal entity characterisation• Common TP models – Limited risk distribution, contract manufacturing, contract R&D, IP licensing, service models• Practical examples of common issues arising from application of transfer pricing principles
12.30 – 14.00	Break
14.00 – 15.00	Part 3 – Financial transactions and TP considerations <ul style="list-style-type: none">• New OECD TP Guidance relating to financial transactions<ul style="list-style-type: none">○ Quantum of debt and specific Irish considerations○ Approaches to pricing inter-company debt arrangements (credit scoring and interest rate analysis)○ Updated guidance relating to cash pooling, financial guarantees, captive insurance
15.00 – 16.30	Part 4 – Approaches to TP Documentation and Disputes <ul style="list-style-type: none">• Master-file and Local-file TP documentation• Audits, appeals and dispute resolution mechanisms• Advance Pricing Agreements