

TAX LAW

Tax Policy Center
Faculty of Business and Economics (HEC)
Faculty of Law, Criminal Justice and Public Administration



executive program in transfer pricing

WHY TRANSFER PRICING ?

A Multinational Enterprise (MNE) usually operates with related companies or branches around the world. Under the current international corporate tax system, transfer pricing rules are used to allocate profits (losses) to such related companies or branches. Transfer pricing rules continue to be a crucial focus area for MNEs as a result of the Base Erosion & Profit Shifting (BEPS) project. This is mainly due to the fact that countries are strengthening their existing transfer pricing policy and practice. Furthermore, the number of disputes between taxpayers and tax administrations in this area are rapidly increasing. Moreover, the importance of this field has been reiterated in the current debate pertaining to the **OECD/G20 Two-Pillar** solution to address the tax challenges arising from the digitalization of the economy.

WHY THE EXECUTIVE PROGRAM IN TRANSFER PRICING ?

The Executive Program in Transfer Pricing (EPTP) offered by the Tax Policy Center of the university of Lausanne, Switzerland (UNIL) is aimed at providing high level education on transfer pricing to meet the growing demand for training in this area. The training takes into account the latest transfer pricing developments at the level of the OECD, UN and EU, as well as the impact of the **Two-Pillar solution on various MNEs business models**. The participants who follow the training will develop an advanced level understanding of transfer pricing and profit allocation principles within a MNE and their application in practice. The participants will also be provided with a road map for dealing with numerous transfer pricing issues, in particular disputes, which may arise in the Post BEPS world.

HOW IS THE PROGRAM STRUCTURED ?

The **ninth** edition of the program is organized on a part time basis from March 2024 to November 2024 (with a holiday break in July and August). It consists of twenty one classroom training sessions (126 hours). These classes are held on Thursday, Friday and Saturday once a month. Moreover, to complete their training the participants will be required to write a short technical paper on a transfer pricing topic. The papers submitted in the past editions have been published in leading international journals.

WHO ATTENDS THE PROGRAM ?

The program is designed for members of tax and finance teams in a MNE, professionals from various service lines in consulting firms (especially international corporate tax & transfer pricing), senior level employees of fiduciaries, associates and partners from law firms, tax authorities and academics. It is also open to accountants, economists and professionals working in similar areas.

WHO TEACHES IN THE PROGRAM ?

The sessions are taught by senior members of international policy making organisations (such as the OECD), government officials, senior practitioners from international consulting/law firms, in house tax directors from leading multinationals, academics, senior economists and members of the tax administration.

The EPTP is kindly sponsored by:

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PROGRAM CONTENT 2024*

MARCH 14, 15, 16	<ul style="list-style-type: none">• Introduction to transfer pricing, BEPS, Digitalization and the OECD/G20 Two Pillar Solution• Accurate Delineation with a focus on functional and value chain analysis• Transfer pricing methods
APRIL 25, 26, 27	<ul style="list-style-type: none">• Comparability analysis• Intra group services transactions
MAY 23, 24, 25	<ul style="list-style-type: none">• Intra group financing transactions• Intra group intangible transactions
JUNE 20, 21, 22	<ul style="list-style-type: none">• Intra group intangible transactions• Attribution of profits to a Permanent Establishment (PE)• Business Restructuring
SEPTEMBER 5, 6, 7	<ul style="list-style-type: none">• Transfer Pricing and Indirect Taxes• Preventing and resolving TP disputes• Transfer Pricing Management within MNEs
OCTOBER 3, 4, 5	<ul style="list-style-type: none">• Emerging audit issues in selected countries: Switzerland, Germany, Italy, US• Transfer pricing landscape in the EU• Transfer pricing in selected industries
NOVEMBER 7, 8, 9	<ul style="list-style-type: none">• Transfer pricing in selected industries• The OECD/G20 Two Pillar Solution and its interaction with transfer pricing rules
AUGUST / NOVEMBER	<ul style="list-style-type: none">• Technical paper (5000 to 8000 words)

*For detailed content, please refer to our website (www.unil.ch/eptp)

ADMISSION INFORMATION

Application process	Please fill in the online registration form available on our website : www.unil.ch/eptp
Deadline for registration	February 14th, 2024
Fees	CHF 10'500 (includes documentation). 20% discount applies for participants registering before October 31 st , 2023, 10% discount applies for participants registering before December 15 th , 2023
Class schedule	9:00 - 17:30 (Thursday, Friday) and 9:00 – 17:00 (Saturday) once a month (except on July and August)
ECTS credits	9 ECTS credits are awarded upon successful completion of the program.
Language	The program is conducted in English

CONTACTS



Director, Tax Policy Center
Prof. Dr. Robert Danon
University of Lausanne
Robert.Danon@unil.ch



Program Director
Prof. Dr. Vikram Chand
University of Lausanne
Vikram.Chand@unil.ch



Program Director
Dr. Natassia Burkhalter
University of Lausanne
Natassia.Burkhalter-Martinez@unil.ch



Administrative Coordinator
Mrs. Natacha Fauconnier
University of Lausanne
Natacha.Fauconnier@unil.ch

PROGRAM FACULTY

All topics are addressed from a theoretical & practical perspective and are illustrated through numerous case studies.

PAST AND PRESENT FACULTY INCLUDES:

Mr. Giuseppe Abatista (*Ferragamo*) Mr. Rachit Agarwal (*DLA Piper*) Mrs. Tatiana Amba (*DLA Piper*) Mrs. Melanie Appuhn-Schneider (*WTS Germany*) Mr. Fabio Aramini (*Kering*) Dr. Martin Arzethauser (*Kuehne+Nagel Management Ltd*) Mrs. Cansu Bagran Ihlán (*ABB*) Mrs. Anuschka Bakker (*IBFD*) Mr. Luca Balassone (*Enel Spa*) Mr. Paolo Valerio Barbantini (*Agenzia Entrate*) Mr. Massimo Bellini (*E&Y*) Mrs. Nadia Bouzenzana (*CSL Behring*) Mr. Roland Britt (*UBS*) Mrs. Emanuela Buono (*Enel Green Power*) Dr. Natassia Burkhalter-Martinez (*University of Lausanne / Swiss Federal Tax Administration*) Mr. Mukesh Butani (*BMR Legal*) Mr. Stéphane Buydens (*OECD*) Mr. Xavier Camps (*Electronic Arts*) Mr. Gabriel Candil (*Nestlé*) Mrs. Gabriella Cappelleri (*Maisto e Associati*) Mr. Matteo Cataldi (*Maisto e Associati*) Mr. Miroslav Cerovic (*Deloitte*) Prof. Dr. Vikram Chand (*University of Lausanne*) Mrs. Stefania Cilurzo (*Enel Spa*) Dr. Richard Collier (*OECD*) Mr. Joep Coolen (*EF Education First*) Mr. Antonfortunato Corneli (*E&Y*) Mr. Giammarco Cottani (*Agoda*) Mr. Salim Damji (*Deloitte*) Prof. Dr. Robert Danon (*University of Lausanne*) Mr. Fabio De Angelis (*eBay International Management*) Mr. Stefaan De Baets (*PwC*) Mr. Sebastiaan De Buck (*Unilever*) Mr. Koen De Grave (*PwC*) Mr. Manuel De los Santos Poveda (*OECD*) Mr. Alessandro Denaro (*EU Commission-DG Competition*) Mr. Massimo Di Cesare (*Richemont*) Mr. Avni Dika (*Syngenta*) Mr. Alessio Diori (*Enel Spa*) Dr. Xaver Ditz (*Flick Gocke-Schaumburg*) Mr. Martin Dubach (*Swiss International Air Lines AG*) Mr. Massimo Fabio (*KPMG*) Mr. Mauro Faggion (*European Commission*) Dr. Lluís Fargas Mas (*Arxada*) Mrs. Katja Fleischer (*Lonza*) Mr. Gerhard Foth (*KPMG*) Mrs. Eva Frehner (*Sulzer Management Ltd*) Mr. Georgy Galumov (*Deloitte*) Mrs. Olivia Gedge (*KPMG*) Mr. Bruno Gibert (*CMS Francis Lefebvre Avocats*) Mrs. Gemma Giner (*IATA*) Mr. Luc Gonin (*Swiss Federal Tax Administration*) Mrs. Andrea Grainger (*Swiss Re Management Ltd*) Mr. Frank Groffi (*Nestlé*) Mr. Alexander Haller (*WTS Germany*) Dr. Markus Frank Huber (*MLL Legal*) Mr. Thomas Hug (*Deloitte*) Mr. Raymond Keereweer (*Gunvor Group*) Mrs. Seema Kejriwal Jariwala (*BMR Legal*) Mrs. Sandra Knaepen (*OECD*) Dr. Emmanuel Llinares (*NERA Economic Consulting*) Mr. Peter Maddan (*LGT Gruppe Holding AG*) Prof. Dr. Guglielmo Maisto (*Maisto e Associati*) Mr. Stephan Marx (*E&Y*) Mr. Aurelio Massimiano (*Maisto e Associati*) Mr. Tim Mathey (*Electronic Arts*) Mr. Jim Matthews (*PwC*) Mr. Yvan Mollier (*General Mills*) Dr. Marta Pankiv (*Tricentis*) Mr. Frederic Pili (*Deloitte*) Mrs. Amanda Pletz (*NERA Economic Consulting*) Mrs. Katarzyna Przybylska (*Franke Group*) Mr. Vineet Rachh (*Procter & Gamble*) Mr. Tuomo Rautiainen (*Tetra Laval*) Mr. Andreas Riedl (*WTS Germany*) Mr. Juergen Riess (*Fresenius SE & Co KGaA*) Dr. Andreas Risi (*UBS*) Mr. Juan Carlos Rubio (*Newell Rubbermaid*) Mr. Maria Teresa Ruiz de Azua (*Procter & Gamble*) Mr. Antonio Russo (*Baker & McKenzie Amsterdam NV*) Prof. Pascal Saint-Amans (*University of Lausanne / Brunswick*) Mr. Renato Salerno (*Swiss State Secretariat for International Financial Matters*) Mrs. Niraja Srinivasan (*NERA Economic Consulting*) Mr. Siegert Slagman (*Japan Tobacco International*) Mr. Lukas Stähli (*Swatch Group*) Mr. Daniel Stutzmann (*Deloitte*) Mr. Elias Thomas (*Spotify*) Mr. Jere Tormanen (*Bata*) Mr. Erik Jan Van Sten (*Shell*) Mrs. Isabel Verlinden (*PwC*) Mr. Jan-Paul Vestering (*Nestlé*) Mrs. Charlotte Winzer (*Procter & Gamble*) Mr. Christoph Wissmann (*Procter & Gamble*) Mrs. Cristina Zenha-Rella (*Nestlé*)

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