

# 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. Finally, the recent pandemic has also triggered new transfer pricing challenges.

### 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 within a MNE principles 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 **eight** edition of the program is organized on a part time basis from February 2023 to October 2023. It consists of twenty classroom training sessions (120 hours). These classes are held on Thursday, Friday and Saturday once a month (+ 2 Wednesdays). 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:

MAISTO E ASSOCIATI



Deloitte.

Unil  
UNIL | Université de Lausanne

## PROGRAM CONTENT 2023\*

<b>FEBRUARY</b> 23, 24, 25	<ul style="list-style-type: none"><li>• Introduction to transfer pricing, BEPS, Digitalization and the OECD/G20 Two Pillar Solution</li><li>• Functional and value chain analysis for different business models</li><li>• Transfer pricing methods with a focus on the profit split method</li></ul>
<b>MARCH</b> 23, 24, 25	<ul style="list-style-type: none"><li>• Financial accounting: standalone and consolidated statements in light of the ongoing Digital debate</li><li>• Comparability and economic analysis with a focus on intercompany transactions with goods</li><li>• Intra group services transactions and cost contribution arrangements</li></ul>
<b>APRIL</b> 27, 28, 29	<ul style="list-style-type: none"><li>• Intra group financing transactions</li><li>• Intra group intangible transactions and cost contribution arrangements</li><li>• Attribution of profits to a Permanent Establishment (PE)</li></ul>
<b>MAY</b> 25, 26, 27	<ul style="list-style-type: none"><li>• Business restructuring</li><li>• Transfer pricing and indirect taxes</li><li>• Transfer pricing management in practice within MNEs</li><li>• Impact of COVID-19 on Transfer Pricing</li></ul>
<b>JUNE</b> 14, 15, 16, 17	<ul style="list-style-type: none"><li>• Transparency and Transfer Pricing</li><li>• Preventing and resolving TP disputes</li><li>• AI Blockchain &amp; Transfer Pricing</li><li>• Mobility of individuals and its impact on profit allocations within a MNE</li><li>• Emerging audit issues in selected countries: Switzerland, Germany, Italy, France, US</li><li>• Transfer pricing landscape in the EU</li></ul>
<b>JULY</b> 5, 6, 7, 8	<ul style="list-style-type: none"><li>• The OECD/G20 Two Pillar Solution and its interaction with transfer pricing rules</li><li>• Transfer pricing in selected industries: Wholesale and Retail business, commercial banking business, private banking business, insurance/reinsurance business, asset management business, commodity trading business, biopharma business, video gaming industry</li></ul>
<b>AUGUST / OCTOBER</b>	<ul style="list-style-type: none"><li>• Technical paper (5000 to 8000 words)</li></ul>

\*For detailed content, please refer to our website ([www.unil.ch/eptp](http://www.unil.ch/eptp))

## ADMISSION INFORMATION

<b>Application process</b>	Please fill in the online registration form available on our website: <a href="http://www.unil.ch/eptp">www.unil.ch/eptp</a>
<b>Deadline for registration</b>	<b>January 23<sup>th</sup>, 2023</b>
<b>Fees</b>	CHF 10'000 (includes documentation). 20% discount applies for participants registering before October 15 <sup>th</sup> , 2022, 10% discount applies for participants registering before December 15 <sup>th</sup> , 2022
<b>Class schedule</b>	9:00 - 17:30 (Thursday, Friday and Saturday once a month + 2 Wednesdays)
<b>ECTS credits</b>	9 ECTS credits are awarded upon successful completion of the program.
<b>Language</b>	The program is conducted in English

## CONTACTS



**Director, Tax Policy Center**  
Prof. Dr. Robert Danon  
University of Lausanne  
[Robert.Danon@unil.ch](mailto:Robert.Danon@unil.ch)



**Program Director**  
Prof. Dr. Vikram Chand  
University of Lausanne  
[Vikram.Chand@unil.ch](mailto:Vikram.Chand@unil.ch)



**Program Director**  
Dr. Natassia Burkhalter  
University of Lausanne  
[Natassia.Burkhalter-Martinez@unil.ch](mailto:Natassia.Burkhalter-Martinez@unil.ch)



**Administrative Coordinator**  
Mrs. Natacha Fauconnier  
University of Lausanne  
[Natacha.Fauconnier@unil.ch](mailto:Natacha.Fauconnier@unil.ch)



**Academic Coordinator**  
Mrs. Camille Vilaseca  
University of Lausanne  
[Camille.Vilaseca@unil.ch](mailto:Camille.Vilaseca@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. Andreas Adoe (*Australia Indonesia Partnership for Economic Governance*) Mr. Rachit Agarwal (*DLA Piper*) Mrs. Tatiana Amba (*DLA Piper*) Mr. Matt Andrew (*OECD*) Mrs. Melanie Appuhn-Schneider (*WTS Germany*) Mr. Fabio Aramini (*Kering*) Mrs. Cansu Bagran Ihlán (*ABB*) Mrs. Vicki Bales (*DLA Piper*) Mr. Paolo Valerio Barbantini (*Agenzia Entrate*) Mr. Massimo Bellini (*E&Y*) Mr. Jonathan Bernsen (*KPMG*) Mrs. Nadia Bouzenzana (*Garrett Motion Switzerland*) Mr. Roland Britt (*UBS*) Mrs. Emanuela Buono (*Enel Green Power*) Dr. Natassia Burkhalter-Martinez (*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*) Prof. Dr. Vikram Chand (*University of Lausanne*) Mrs. Stefania Cilurzo (*Enel Spa*) Dr. Richard Collier (*OECD*) Mr. Joel Cooper (*E&Y*) Mr. Antonfortunato Corneli (*E&Y*) Mr. Salim Damji (*Deloitte*) Prof. Dr. Robert Danon (*University of Lausanne*) Mr. Fabio De Angelis (*eBay International Management*) Mr. Stefaan De Baets (*PwC*) Mr. Koen De Grave (*PwC*) Mr. Manuel De los Santos Poveda (*OECD*) Mr. Alessandro Denaro (*EU Commission-DG Competition*) Mr. Balthasar Denger (*Baker & McKenzie*) Mr. Massimo Di Cesare (*Richemont*) Mr. Alessio Diori (*Enel Spa*) Dr. Xaver Ditz (*Flick Gocke-Schaumburg*) Mr. Xavier Eggspuhler (*E&Y*) Mr. Massimo Fabio (*KPMG*) Dr. Lluís Fargas Mas (*Leclanché*) Mr. Antoine Faure (*CMS Francis Lefebvre Avocats*) Mrs. Katja Fleischer (*Lonza*) Mr. Gerhard Foth (*KPMG*) Mr. Georgy Galumov (*Deloitte*) Mrs. Olivia Gedge (*KPMG*) Mr. Jean-Louis Geyr (*Nestlé*) Mr. Bruno Gibert (*CMS Francis Lefebvre Avocats*) Mr. Luc Gonin (*Swiss Federal Tax Administration*) Mrs. Andrea Grainger (*Swiss Re Management Ltd*) Mr. Frank Groffi (*Nestlé*) Mr. Hans Rudolf Habermacher (*Deloitte*) Mr. Alexander Haller (*WTS Germany*) Dr. Markus Frank Huber (*Meyerlustenberger Lachenal*) Mr. Thomas Hug (*Bank Julius Baer*) Mrs. Seema Kejriwal Jariwala (*BMR Legal*) Dr. Emmanuel Llinares (*NERA Economic Consulting*) Prof. Dr. Guglielmo Maisto (*Maisto e Associati*) Mr. Stephan Marx (*E&Y*) Mr. Aurelio Massimiano (*Maisto e Associati*) Mr. Tim Mathey (*Electronic Arts*) Prof. Yuri Matsubara (*Meiji University*) Mr. Jim Matthews (*PwC*) Mr. Tim McDonald (*Procter & Gamble*) Prof. Dr. Bristar Mingxing Cao (*Central University of Finance and Economics*) Mr. Yvan Mollier (*General Mills*) Mrs. Reka Orban (*DLA Piper*) Dr. Marta Pankiv (*Tricentis*) Mr. Philippe Paumier (*Vector TP*) Mrs. Madalina Pirvu (*E&Y*) Mrs. Amanda Pletz (*NERA Economic Consulting*) Mr. Vineet Rachh (*Procter & Gamble*) Mr. Andreas Riedl (*WTS Germany*) Dr. Andreas Risi (*UBS*) Mr. Maria Teresa Ruiz de Azua (*Procter & Gamble*) Mr. Antonio Russo (*Baker & McKenzie Amsterdam NV*) Mr. Renato Salerno (*Swiss State Secretariat for International Financial Matters*) Mr. Sam Sim (*WTS Taxise*) Mrs. Niraja Srinivasan (*NERA Economic Consulting*) Mr. Lukas Stähli (*Swiss Federal Tax Administration*) Mr. Mario Tenore (*Pirola Pennuto Zei & Associati*) Mr. Elias Thomas (*Spotify*) Mr. Jere Tormanen (*Bata*) Mrs. Isabel Verlinden (*PwC*) Mr. Jan-Paul Vestering (*Nestlé*) Mrs. Charlotte Winzer (*Procter & Gamble*) Mr. Christoph Wissmann (*Procter & Gamble*) Mrs. Cristina Zenha-Rella (*Nestlé*)

## VENUE

