

## Executive Program in Transfer Pricing

### Program content – **Draft program: Subject to changes**

B – Basic level course / I – Intermediate level course / A – Advanced level course

\* = To be confirmed

# FEBRUARY 2022 - (Online course)

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The EPTP is kindly sponsored by:



**Thursday 17th – Introduction to Transfer Pricing (TP), BEPS & Digitalization**

Online course Time	Lecturer	Detailed program
08:50 – 09:00	Opening of the program and welcome address	
09:00 – 09:15	<b>Prof. Dr. Robert Danon</b> ( <i>Program Director, Switzerland</i> ) & <b>Prof. Dr. Vikram Chand</b> ( <i>Program Director, Switzerland</i> )	<ul style="list-style-type: none"> <li>○ Overview of Profit allocation in an MNE</li> <li>○ Pillar I and Pillar II of the Digital debate</li> </ul>
09:15 – 10:30	<b>Prof. Dr. Guglielmo Maisto and Aurelio Massimiano</b> ( <i>Partner, Maisto e Associati, Italy</i> )	<ul style="list-style-type: none"> <li>○ Profit allocation using the ALP: Article 9 and 7 of the OECD, UN and US Models – Overview</li> </ul>
11:00 – 12:30	<b>Dr. Richard Collier</b> ( <i>Former Senior Advisor, OECD / Associate Fellow, University of Oxford, UK</i> )	<ul style="list-style-type: none"> <li>○ Profit allocation in an MNE: Past, Present and Future</li> </ul>
14:00 – 15:30	<b>Dr. Richard Collier</b>	<ul style="list-style-type: none"> <li>○ Profit allocation in an MNE: Past, Present and Future</li> </ul>
16:00 – 17:00	<b>Mr. Matt Andrew</b> ( <i>Senior Tax Adviser, Tax Treaty, Transfer Pricing &amp; Financial Transactions Division, OECD, France</i> )	<ul style="list-style-type: none"> <li>○ The OECDs ongoing work on Transfer Pricing and Digitalization</li> </ul>

**Friday 18<sup>th</sup> – Functional and value chain analysis for different business models**

Online course Time	Lecturer	Detailed program
09:00 – 10:30 11:00 – 12:30 14:00 – 15:30	<b>Mr. Rachit Agarwal</b> <i>(Transfer Pricing Director, DLA Piper, UK) &amp;</i> <b>Mrs. Monia Volpato</b> <i>(Senior Economist, Transfer Pricing, DLA Piper, UK)</i> <b>(B, I)</b>	<ul style="list-style-type: none"> <li>○ Different multinationals business models</li> <li>○ Discussion of different kind of Functions, Assets and Risks in multinational setup</li> <li>○ Characterization of manufacturing, distribution and services entities</li> </ul> <hr/> <ul style="list-style-type: none"> <li>○ Theoretical framework: Chapter 1 of the OECD Guidelines and its comparison with the US and UN Transfer Pricing guidelines</li> <li>○ The accurate delineation of the actual transaction</li> <li>○ Role of contracts and agreements</li> <li>○ Allocations of Functions, Assets and Risks in a TP set up</li> <li>○ Control over risk and financial capacity to bear risks</li> <li>○ Value chain, Value shop and Value network analysis in a Multinational Enterprise: Selected case studies</li> <li>○ Non recognition of transactions</li> </ul>
16:00 – 17:30	<b>Mr. Vineet Rachh</b> <i>(Vice President – Asia Pacific, Middle East and Africa Tax, Procter &amp; Gamble, Singapore)</i> <b>(A)</b>	<ul style="list-style-type: none"> <li>○ Value chain analysis: An example from the Fast Moving Consumer Goods sector – Household consumer products (Centralized and decentralized business models)</li> </ul>

**Saturday 19<sup>th</sup> - Transfer Pricing methods with a focus on the profit split method**

Online course Time	Lecturer	Detailed program
09:00 – 10:30 11:00 – 12:30 14:00 – 15:30 16:00 – 17:30	<b>Mr. Paolo Valerio Barbantini</b> <i>(Deputy Director General, Italian Revenue (Agenzia delle entrate), Italy)</i> <b>(I, A)</b>	<ul style="list-style-type: none"> <li>○ Theoretical framework: Chapter 2 of the OECD Guidelines and its comparison with the US and UN Transfer Pricing guidelines</li> <li>○ TP methods: <ul style="list-style-type: none"> <li>- Comparable uncontrolled price method (CUP)</li> <li>- Resale Price method (RPM)</li> <li>- Cost plus method (CPM)</li> <li>- Transactional net margin method (TNMM)</li> <li>- Profit split method (PSM) (including recent developments)</li> <li>- Other methods including the sixth method for commodities</li> <li>- Valuation techniques for intangibles</li> </ul> </li> <li>○ Applying the TP methods in practical cases – Policy makers perspective</li> </ul>

# MARCH 2022 (Online course)

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**Thursday 17<sup>th</sup> – Financial Accounting: Standalone and Consolidated Statements in light of the ongoing Digital debate**

Online course Time	Lecturer	Detailed program
09:00 – 10:30 11:00 – 12:30 14:00 – 15:30 16:00 – 17:30	<b>Mr. Koen De Grave</b> <i>( Managing Director Tax Accounting Services, PWC Belgium)</i> <b>(B, I)</b>	<ul style="list-style-type: none"> <li>○ Overview of IFRS/US GAAP</li> <li>○ Stand-alone vs consolidated financial statements of an MNE</li> </ul>
		<ul style="list-style-type: none"> <li>○ Stand alone statements and transfer pricing</li> <li>○ Profit and loss account, balance sheet and cash flow statement</li> <li>○ Relationship between accounting and tax law</li> <li>○ Relationship between management accounting and transfer pricing</li> <li>○ Principles of tax accounting</li> <li>○ Accounting for uncertain tax and transfer pricing positions</li> <li>○ Financial statements and TP</li> <li>○ Practical case study : Significant differences between IFRS and local GAAP, Change of ownership and write offs – What goes in P &amp; L to calculate operating income – TP adjustments</li> </ul>
		<ul style="list-style-type: none"> <li>○ Financial statements and Pillar I and Pillar II</li> <li>○ Using financial statements for ETR calculations for Pillar II</li> <li>○ Using financial statements for determining Pillar I tax base</li> </ul>

**Friday 18<sup>th</sup> - Comparability and economic analysis with a focus on intercompany transactions with goods**

Online course Time	Lecturer	Detailed program
09:00 – 10:30 11:00 – 12:30 14:00 – 15:30	<b>Mr. Gerhard Foth</b> <i>(Partner, Head of Transfer Pricing, KPMG, Switzerland)</i> <b>(I, A)</b>	<ul style="list-style-type: none"> <li>○ Theoretical framework: Chapter 3 of the OECD Guidelines and its comparison with the US and UN Transfer Pricing guidelines</li> <li>○ Business models to buy, make and sell goods</li> <li>○ The accurate delineation and recognition of the actual transaction</li> <li>○ Comparability analysis               <ul style="list-style-type: none"> <li>- List of databases for carrying out the search process</li> <li>- The comparable search process</li> <li>- Comparability adjustments in practice</li> <li>- Automation in the comparability search process</li> </ul> </li> </ul>
16:00 – 17:30	<b>Mr. Jere Tormanen</b> <i>(Head of Treasury and Tax, Bata, Switzerland)</i>	<ul style="list-style-type: none"> <li>○ Case study on the application of the Cup &amp; Profit Split Method on intra group royalties</li> </ul>

**Saturday 19<sup>th</sup> – Intra group services transactions and cost contribution arrangements**

Online course Time	Lecturer	Detailed program
09:00 – 10:30 11:00 – 12:30 14:00 – 15:30	<b>Mr Mukesh Butani</b> <i>(Managing Partner, BMR Legal, India)</i> <b>(I, A)</b>	<ul style="list-style-type: none"> <li>○ Theoretical framework: Chapter 7 and Chapter 8 of the OECD Guidelines and its comparison with the US and UN Transfer Pricing guidelines</li> <li>○ Types of Intra group services: Non chargeable services, high Value added services, low value added services etc</li> <li>○ The accurate delineation and recognition of the actual transaction</li> <li>○ Direct charging vs indirect charging and use of allocation keys</li> <li>○ TP methods for services</li> <li>○ Comparability issues and adjustments</li> <li>○ Cost contribution agreement's (CCA) and the use of such agreements for intra group services</li> <li>○ Case studies to demonstrate benchmarking intragroup services using selected databases</li> </ul>
16:00 – 17:30	<b>Dr. Marta Pankiv</b> <i>(Director of Tax, Tricentis, Austria)</i> <b>(A)</b>	<ul style="list-style-type: none"> <li>○ Industry perspective : Best practices for defending intra group services audits – High and low value added services</li> </ul>

**APRIL 2022**

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Thursday 7<sup>th</sup> - Intra group financing transactions

Room Geopolis 2137 Time	Lecturer	Detailed program
09:00 – 10:30 11:00 – 12:30 14:00 – 15:30	<b>Mrs. Amanda Pletz</b> <i>(Associate Director, NERA Economic Consulting, UK)</i> <b>(I, A)</b>	<ul style="list-style-type: none"> <li>○ Theoretical framework on intragroup financing transactions: Chapter 10 of the OECD Guidelines and its comparison with the US and UN Transfer Pricing guidelines</li> <li>○ Overview of treasury functions</li> <li>○ The accurate delineation and recognition of the actual transaction</li> <li>○ Credit ratings</li> <li>○ Inter-company loans</li> <li>○ Intercompany guarantees</li> <li>○ Cash pooling</li> <li>○ Derivatives and Factoring</li> <li>○ Foreign exchange (FX) risk management</li> <li>○ Captive insurance</li> <li>○ BEPS and intra group finance issues</li> <li>○ Recent work of OECD WP 6 on financial transactions</li> <li>○ Benchmarking financial transactions using selected databases with a focus on the PSM</li> </ul>
16:00 – 17:30	<b>Mrs. Emanuela Buono</b> <i>(Head of Tax Planning and Monitoring, Enel Green Power, Italy) &amp;</i> <b>Mrs. Stefania Cilurzo</b> <i>(Head of Transfer Pricing, Enel Spa, Italy)</i> <b>(A)</b>	<ul style="list-style-type: none"> <li>○ Industry perspective: Best practices for defending financing transactions tax audits</li> </ul>

**Friday 8<sup>th</sup> - Intra group intangible transactions and cost contribution arrangements**

Room Geopolis 2137 Time	Lecturer	Detailed program
09:00 – 10:30 11:00 – 12:30 14:00 – 15:30	<b>Mrs. Isabel Verlinden</b> <i>(Corporate Tax Strategy Leader, PWC Belgium)</i> <b>(I, A)</b>	A journey through the IP lifecycle: <ul style="list-style-type: none"> <li>○ Theoretical framework on intragroup intangibles transactions: Chapter 6 and Chapter 8 of the OECD Guidelines and its comparison with the US and UN Transfer Pricing guidelines</li> <li>○ Definition of IP for TP purposes</li> <li>○ Developing and Structuring IP</li> <li>○ Ownership and intangible related return issues</li> <li>○ Types of IP transactions within a MNE group: Licensing vs sales vs franchising</li> <li>○ TP methods for intangibles</li> <li>○ Valuation techniques of IP: income based approach, market based approach, game (bargaining) theory and others</li> <li>○ Hard to value intangibles</li> <li>○ Benchmarking IP transactions using selected databases with a focus on the PSM</li> <li>○ Digital Economy and IP</li> </ul>
16:00 – 17:30	<b>Mr. Giuseppe Abatista</b> <i>(Group Tax, Pricing, Planning &amp; Control Director, Salvatore Ferragamo, Italy)</i> <b>(A)</b>	<ul style="list-style-type: none"> <li>○ Industry perspective: Best practices for defending intangible transactions tax audits</li> </ul>
17 :30	<b>Networking apéro</b>	

**Saturday 9<sup>th</sup> - Attribution of profits to a Permanent Establishment (PE)**

Room Geopolis 2137 Time	Lecturer	Detailed program
09:00 – 10:30 11:00 – 12:30 14:00 – 15:30	<b>Mr. Stefaan De Baets</b> <i>(Senior Counsel TP, PWC Belgium)</i> <b>(I, A)</b>	<ul style="list-style-type: none"> <li>○ Basis for profit attribution: Article 7 Of OECD MC and UN Model and commentaries</li> <li>○ Authorized OECD Approach and its comparison with other approaches</li> <li>○ The TP methods to attribute profits</li> <li>○ BEPS and PE's – Extended PE definition and additional guidance on BEPS Action 7               <ul style="list-style-type: none"> <li>○ Special considerations for purchasing operations</li> <li>○ Special consideration for distribution models</li> <li>○ Special consideration for digital businesses</li> </ul> </li> <li>○ Application of the ALP to digitalized businesses</li> </ul>
16:00 – 17:30	<b>Prof. Dr. Xaver Ditz</b> <i>(Partner, Flick Gocke Schaumburg, Germany)</i> <b>(A)</b>	<ul style="list-style-type: none"> <li>○ Attribution of profits to a PE: German Perspective</li> </ul>

**MAY 2022**

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**Thursday 12<sup>th</sup> - Business Restructuring**

Room Geopolis 2137 Time	Lecturer	Detailed program
09:00 – 10:30 11:00 – 12:30 14:00 – 15:30	<b>Mr. Xavier Eggspuhler</b> <i>(Partner, Ernst &amp; Young, Switzerland)</i> <b>(I, A)</b>	<ul style="list-style-type: none"> <li>○ Theoretical framework and types of business restructuring Chapter 9 of the TP OECD Guidelines</li> <li>○ Applying the ALP for the restructuring and remuneration of post-restructuring transactions</li> <li>○ The accurate delineation and recognition of the actual transaction</li> <li>○ Location savings and market premium</li> <li>○ PE issues and business restructurings</li> <li>○ Case studies on pre and post restructurings scenarios</li> <li>○ Best practices for defending business restructuring audits</li> </ul>
16:00 – 17:30	<b>Mrs. Cansu Bagran Ilhan</b> <i>(Global Head of M&amp;A Tax, ABB, Switzerland)</i> <b>(A)</b>	<ul style="list-style-type: none"> <li>○ The role of TP in Mergers and Acquisitions</li> <li>○ TP in tax due diligence</li> <li>○ Deal structuring</li> <li>○ TP in post deal integration and key pressure points</li> <li>○ Case studies</li> </ul>

**Friday 13<sup>th</sup> - Transfer Pricing and indirect Taxes**

Room Geopolis 2137 Time	Lecturer	Detailed program
09:00 - 10:00 10:15 – 12:15	<b>Mr. Massimo Fabio</b> <i>(Partner, KPMG Italy Head of Trade &amp; Customs Services)</i> <b>(I, A)</b>	<ul style="list-style-type: none"> <li>○ Theoretical framework and basic concepts in transfer pricing and customs</li> <li>○ World Trade Organization (WTO) Customs valuation and European Union (EU) Customs valuations rules and their interaction with TP rules</li> <li>○ Case studies</li> </ul>
13:15– 14:30 14:45 – 16:00	<b>Mr. Stéphane Buydens</b> <i>(VAT Policy Advisor, OECD, France)</i> <b>(I, A)</b>	<ul style="list-style-type: none"> <li>○ Valuation under EU Value Added Tax (VAT) rules and OECD VAT rules and TP rules</li> <li>○ The coordinated / uncoordinated approach with OECD Transfer Pricing rules</li> <li>○ Administrative issues</li> <li>○ Case studies</li> </ul>
16:15 – 17:30	<b>Mrs. Nadia Bouzenana *</b> <i>(Senior Director International Trade &amp; Government Incentives, Garrett Motion Switzerland)</i> <b>(A)</b>	<ul style="list-style-type: none"> <li>○ Diversified MNE Businesses</li> <li>○ Industry perspective : Best practices for defending indirect tax and TP audits</li> </ul>
17 :30	<b>Networking apéro</b>	

**Saturday 14<sup>th</sup> - Transfer Pricing Management within MNEs: Overview and the case of economic downturns**

Room Geopolis 2137 Time	Lecturer	Detailed program
09:00 – 10:30 11:00 – 12:30 14:00 – 15:30	<b>Mrs. Olivia Gedge</b> <i>(Director Global Transfer Pricing Services, KPMG, Switzerland)</i> <b>(I, A)</b>	<ul style="list-style-type: none"> <li>○ Transfer pricing risk management</li> <li>○ Country by country reporting (Action 13 of the BEPS Plan)</li> <li>○ Best practices for documentation (Master file, Local file)</li> <li>○ Other transfer pricing compliance</li> <li>○ Managing global TP documentation</li> <li>○ Setting up and implementing an intra group TP policy</li> <li>○ Managing transfer pricing policy - Best practices</li> <li>○ ERP Systems and operational transfer pricing</li> <li>○ Technology enablement and automation</li> <li>○ TP in the board room and media</li> <li>○ Case studies</li> </ul>
16:00 – 17:30	<b>Mr. Massimo Bellini</b> <i>(Partner, Ernst and Young, Italy)</i> <b>(I, A)</b>	<ul style="list-style-type: none"> <li>○ Managing TP within a MNE during economic downturns: The case of Covid 19</li> <li>○ Impact on centralized and de centralized business models</li> </ul>

**JUNE 2022**

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**Thursday 9<sup>th</sup> - Preventing and resolving TP disputes**

Room Geopolis 1628 Time	Lecturer	Detailed program
08:30 – 10:00 10:30 – 12:00 13:30 – 15:00	<b>Dr. Renato Salerno</b> <i>(Senior Economist Responsible for TP, State Secretariat for International Financial Matters, Switzerland / Italy) &amp;</i> <b>Mr. Aurelio Massimiano</b> <i>(Partner, Maisto e Associati, Italy)</i> <b>(I, A)</b>	<ul style="list-style-type: none"> <li>○ Theoretical framework and definitions: <ul style="list-style-type: none"> <li>- Advance Pricing Agreement (APA)</li> <li>- Safe Harbours</li> <li>- Domestic litigation</li> <li>- Mutual Agreement Procedures (MAP)</li> <li>- Arbitration (conventional or baseball arbitration)</li> <li>- Arbitration within the EU <ul style="list-style-type: none"> <li>Case Studies from taxpayer perspective</li> </ul> </li> </ul> </li> <li>○ Negotiations of APA's, MAP's</li> <li>○ Issues and best practices in negotiations</li> <li>○ Case Studies from tax authorities perspective</li> </ul>
15h15 – 16:45	<b>Mr. Fabio De Angelis</b> <i>(Senior Director, Global Taxes, eBay International Management B.V., The Netherlands/ Italy)</i> <b>(I, A)</b>	<ul style="list-style-type: none"> <li>○ In house perspective on managing disputes</li> </ul>

**Thursday 9<sup>th</sup> - Transparency and Transfer Pricing**

Room Geopolis 1628 Time	Lecturer	Detailed program
17:00 – 18:15	<b>Mr. Luc Gonin</b> <i>(Head of Section, Federal Department of Finance for Federal Tax Administration, Switzerland) (I, A)</i>	<ul style="list-style-type: none"> <li>○ Transfer pricing, international exchange of information of request and foreseeably relevance</li> <li>○ Mandatory disclosure rules and transfer pricing</li> </ul>



**Friday 10<sup>th</sup> - Emerging audit issues in selected countries**

Room Geopolis 1628 Time	Lecturer	Detailed program
09:00 – 10:30	<b>Mr. Alexander Haller</b> <i>(Director, WTS Germany)</i> & <b>Mrs. Melanie Appuhn-Schneider</b> <i>(Director, WTS Germany)</i> <b>(A)</b>	<ul style="list-style-type: none"> <li>○ Germany:               <ul style="list-style-type: none"> <li>- Overview of TP Law</li> <li>- TP documentation</li> <li>- Trends in audits / disputes</li> </ul> </li> </ul>
11:00 – 12:30	<b>Mrs. Gabriella Cappelleri</b> <i>(Of Counsel, Maisto e Associati, Italy)</i> <b>(A)</b>	<ul style="list-style-type: none"> <li>○ Italy:               <ul style="list-style-type: none"> <li>- Overview of TP Law</li> <li>- TP documentation</li> <li>- Trends in audits / disputes</li> </ul> </li> </ul>
14:00 – 15:30	<b>Mr Bruno Gibert</b> <i>(Partner, CMS Francis Lefebvre Avocats, France)</i> <b>(A)</b>	<ul style="list-style-type: none"> <li>○ France:               <ul style="list-style-type: none"> <li>- Overview of TP Law</li> <li>- TP documentation</li> <li>- Trends in audits / disputes</li> </ul> </li> </ul>
16:00 – 17:30	<b>Mrs. Olivia Gedge &amp; Dr. Natassia Burkhalter</b> <i>(Head of section, Federal Department of Finance for Federal Tax Administration, Switzerland)</i> <b>(A)</b>	<ul style="list-style-type: none"> <li>○ Switzerland:               <ul style="list-style-type: none"> <li>- Overview of profit allocation in CH and TP Law</li> <li>- TP documentation</li> <li>- Trends in audits / disputes</li> </ul> </li> </ul>
<b>17:30-20:00</b>	<b>Special Lecture – AI Blockchain &amp; Transfer Pricing (Mr. Andreas Riedl, Partner-Transfer Pricing, Head of TP Technology, WTS, Germany) and Networking apéro</b>	

**Saturday 11<sup>th</sup> – Disputes in the EU**

Room Geopolis 1628 Time	Lecturer	Detailed program
09:00 – 10:30 11:00 – 12:30	<b>Mr. Alessandro Denaro</b> <i>(Transfer Pricing Specialist, EU Commission – DG Competition, Belgium)</i> <b>(I, A)</b>	<ul style="list-style-type: none"> <li>○ The ALP and fundamental freedoms</li> <li>○ State Aid &amp; APA's</li> <li>○ The case law of the ECJ (eg. Apple, Amazon, Starbuck and Fiat Finance)</li> <li>○ Case studies</li> </ul>

**Saturday 11<sup>th</sup> – Disputes in the USA**

Room Geopolis 1628 Time	Lecturer	Detailed program
14:00 – 15:30 16:00 – 17:30	<b>TBD</b> <b>(A)</b>	<ul style="list-style-type: none"> <li>○ US <ul style="list-style-type: none"> <li>- TP documentation</li> <li>- Trends in audits / disputes, in particular, CCAs</li> </ul> </li> </ul>

**JULY 2022**

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**Thursday 30<sup>th</sup> June - Pillar I and Pillar II of the OECDs project on Digitalization and its interaction with transfer pricing rules**

Room: Geopolis 1628 Time	Lecturer	Detailed program
8:30 – 10:00 10:30 – 12:00 13:30 – 15:00 15:15 – 16:30	<p><b>Prof. Dr. Vikram Chand</b> <i>(Professor, UNIL)</i></p> <p><b>Mr. Manuel De los Santos Poveda</b> <i>(Advisor-CTPA, OECD, France)</i></p> <p><b>Mr. Jan-Paul Vestering</b> <i>(Assistant Vice President, Head of Group Transfer Pricing &amp; Business Models, Nestlé, Switzerland)</i></p> <p><b>and Mr. Gabriel Candil</b> <i>(International Tax Counsel, Nestle, Switzerland)</i></p> <p><b>(I, A)</b></p>	<ul style="list-style-type: none"> <li>○ Pillar I: A detailed analysis and interaction with transfer pricing               <ul style="list-style-type: none"> <li>- Amount A</li> <li>- Amount B</li> <li>- Case Studies on Pillar I</li> </ul> </li> <li>○ Pillar II: A detailed analysis and interaction with transfer pricing               <ul style="list-style-type: none"> <li>- Income inclusion rule</li> <li>- Undertaxed payments rule</li> <li>- Switch Over clauses</li> <li>- Subject to tax clauses</li> <li>- Case Studies on Pillar II</li> </ul> </li> </ul> <p>A large MNEs perspective on dealing with Pillar I and Pillar II</p>
<b>After the class</b>	<b>Boat ride or / and dinner with the group depending on the weather</b>	

**Friday 1<sup>st</sup> - TP in selected industries**

Room Geopolis 1628 Time	Lecturer	Detailed program
09:00 – 10:30	<b>Mrs. Olivia Gedge (A)</b>	<ul style="list-style-type: none"> <li>○ Commodity trading businesses</li> <li>○ Value creation, TP Management issues and experiences</li> <li>○ The use of the sixth method</li> </ul>
11:00 – 12:30	<b>Mr. Andreas Risi</b> <i>(Head of Tax Switzerland, UBS) &amp;</i> <b>Mr. Roland Britt</b> <i>(Director Group Tax, UBS, Switzerland) (A)</i>	<ul style="list-style-type: none"> <li>○ Commercial Banking business</li> <li>○ Value creation, TP Management issues and experiences</li> <li>○ The use of CUP, TNMM and PSM on selected transactions</li> <li>○ Impact of Pillar I and Pillar II</li> </ul>
14:00 – 15:30	<b>Mr. Thomas Hug</b> <i>(Executive Director, Group Tax &amp; TP, Bank Julius Baer, Switzerland) (A)</i>	<ul style="list-style-type: none"> <li>○ Private Banking business</li> <li>○ Value creation, TP Management issues and experiences</li> <li>○ The use of CUP, TNMM and PSM on selected transactions</li> <li>○ Impact of Pillar I and Pillar II</li> </ul>
16:00 – 17:30	<b>Mrs. Andrea Grainger</b> <i>(Global Head of Transfer Pricing, Swiss Re Management, Switzerland) (A)</i>	<ul style="list-style-type: none"> <li>○ Insurance / Reinsurance business</li> <li>○ Value creation, TP Management issues and experiences</li> <li>○ The use of CUP, TNMM and PSM on selected transactions</li> <li>○ Impact of Pillar I and Pillar II</li> </ul>

**Saturday 2<sup>nd</sup> - TP in selected industries**

Room: Geopolis 1628 Time	Lecturer	Detailed program
09:00 – 10:30	<b>Mr. Antonfortunato Corneli</b> <i>(Partner, Ernst and Young, Italy)</i> <b>(A)</b>	<ul style="list-style-type: none"> <li>○ Asset management business</li> <li>○ Value creation, TP Management issues and experiences</li> <li>○ The use of CUP, TNMM and PSM on selected transactions</li> <li>○ Impact of Pillar I and Pillar II</li> </ul>
11:00 – 12:30	<b>Mr. Massimo Di Cesare</b> <i>(Group Head of Tax, Richemont, Switzerland)</i> <b>(A)</b>	<ul style="list-style-type: none"> <li>○ Luxury goods businesses</li> <li>○ Value creation, TP Management issues and experiences</li> <li>○ The use of CUP, TNMM and PSM on selected transactions</li> <li>○ Impact of Pillar I and Pillar II</li> </ul>
14:00 – 15:30	<b>Dr. Markus Frank Huber</b> <i>(Head of European Tax, Biogen &amp; Tax Partner, Meyerlustenberger Lachenal, Switzerland)</i> <b>(A)</b>	<ul style="list-style-type: none"> <li>○ Biopharma businesses</li> <li>○ Value creation, TP Management issues and experiences</li> <li>○ The use of CUP, TNMM and PSM on selected transactions</li> <li>○ Impact of Pillar I and Pillar II</li> </ul>
16:00 – 17:30	<b>Mr. Tim Mathey</b> <i>(Director European Tax, Electronic Arts, Switzerland) &amp;</i> <b>Mr. Xavier Camps</b> <i>(Tax Senior Manager, Electronic Arts, Switzerland) (A)</i>	<ul style="list-style-type: none"> <li>○ Video gaming industry</li> <li>○ Value creation, TP Management issues and experiences</li> <li>○ The use of CUP, TNMM and PSM on selected transactions</li> <li>○ Impact of Pillar I and Pillar II</li> </ul>

## Technical paper

Thesis	Total Points	Points to pass
<b>Total of points</b>	100	68
<b>Thesis deadlines</b>		
Thesis topic selection	June 01	
Thesis Outline	August 15	
1st Draft	September 30	
Final Draft	October 31	

Please note that the final draft has to be sent by e-mail in a word format ([Transferpricing@unil.ch](mailto:Transferpricing@unil.ch))