

Executive Program in Transfer Pricing

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

* = To be confirmed

MARCH 2024

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Thursday 14th – Introduction to Transfer Pricing (TP), BEPS and the OECD/G20 Two Pillar Solution
1st day of class with welcome and Graduation ceremony for the 2023's batch

| Room : GEOPOLIS 2137 Time | Lecturer | Detailed program |
|-----------------------------------|--|---|
| 08:50 – 09:00 | | Opening of the program and welcome address by Prof. Dr. Robert Danon (<i>Director, Tax Policy Center, Program Director EPTP, Switzerland</i>), |
| 09:00 – 09:15 | Prof. Dr. Vikram Chand (<i>Program Director, EPTP, Switzerland</i>) Dr. Natassia Burkhalter (<i>Program Director EPTP and Head of section Transfer Pricing, Federal Tax Administration, Switzerland</i>) | ○ Introduction |
| 09:15 – 10:30 | Prof. Dr. Robert Danon Prof. Guglielmo Maisto (<i>Partner, Maisto e Associati, Italy</i>) Prof. Pascal Saint-Amans (<i>Professor, University of Lausanne, Switzerland</i>) | ○ Panel discussion |
| 11:00 – 12:30 14:00 – 15:30 | Mr. Mauro Faggion (<i>Transfer Pricing specialist, European Commission, Belgium</i>) | ○ Profit allocation in an MNE: Past, Present and Future |
| 16:00 – 17:00 | Prof. Dr. Vikram Chand | ○ Transfer Pricing, Pillar I and Pillar II : An overview |
| Graduation @ IDHEAP – AULA | | |
| 17:30 – 18:00 | | Opening of the Graduation of the 2023's batch with sponsors |
| 18:00 – 18:30 | | Graduation speech : Mr. Aurelio Massimiano (<i>Partner, Maisto e Associati, Italy</i>) |
| 18:30 – 19:00 | | Distribution of the Certificate of Achievement for the participants of EPTP 2023 |
| 19:00 | | Dinner Apéro |

Friday 15th – Accurate Delineation with a focus on functional and value chain analysis

| Room : GEOPOLIS 2137 Time | Lecturer | Detailed program |
|---|---|--|
| 09:00 – 10:30 11:00 – 12:30 14:00 – 15:30 | Mr. Georgy Galumov <i>(Partner, Transfer Pricing, Deloitte, Switzerland)</i> & Mr. Massimo Di Cesare <i>(Group Head of Tax at Richemont International SA, Switzerland)</i> | <ul style="list-style-type: none"> ○ Chapter 1 of the OECD Guidelines and its comparison with the UN Transfer Pricing guidelines ○ Accurate delineation and recognition of actual transactions with a focus on functional analysis ○ Case Study 1: Control Over Risk ○ Case Study 2: Functional analysis ○ Case Study 3: Functional and value chain analysis in the Luxury Industry |
| 16:00 – 17:30 | Mr. Christoph Wissmann <i>(Senior Director International Tax Policy, Procter & Gamble, Switzerland)</i> & Mr. Vineet Racch <i>(Vice President – Asia Pacific, Middle East and Africa Tax, Procter & Gamble, Singapore)</i> | <ul style="list-style-type: none"> ○ Case study: Functional and value chain analysis in the Fast Moving Consumer Goods sector |

Saturday 16th - Transfer Pricing Methods

| Room : GEOPOLIS 2137 Time | Lecturer | Detailed program |
|--|---|--|
| 09:00 – 10:30 11:00 – 12:30 13:30 – 15:00 15:30 – 17:00 | Mr. Paolo Valerio Barbantini <i>(Deputy Director General, Italian Revenue (Agenzia delle entrate), Italy)</i> | <ul style="list-style-type: none"> ○ Chapter 2 of the OECD Guidelines and its comparison with the UN Transfer Pricing guidelines ○ Traditional and Transactional TP methods ○ Selected case studies on various methods / selection of the most appropriate method |

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APRIL 2024

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Thursday 25th – Comparability Analysis

| Room : GEOPOLIS 2137 Time | Lecturer | Detailed program |
|---|--|---|
| 09:00 – 10:30 11:00 – 12:30 14:00 – 15:30 | Mr. Gerhard Foth <i>(Partner, Head of Transfer Pricing, KPMG, Switzerland)</i> and Mr. Jere Tormanen <i>(Head of Treasury and Tax, Bata, Switzerland)</i> | <ul style="list-style-type: none"> ○ Chapter 3 of the OECD Guidelines and its comparison with the UN Transfer Pricing guidelines ○ Case study 1: CUP ○ Case Study 2: TNMM and benchmarking manufacturing activities ○ Case Study 3: TNMM and benchmarking distribution activities ○ Case Study 4: PSM ○ Case Study 5: Comparability adjustments |
| 16:00 – 17:30 | Mr. Sebastiaan De Buck <i>(VP Tax, Unilever, The Netherlands)</i> | <ul style="list-style-type: none"> ○ Wholesale and Retail consumer product business ○ Case Study: IP Income Allocation using the PSM |

Friday 26th – Intra group services transactions

| Room : GEOPOLIS 2137 Time | Lecturer | Detailed program |
|---|---|---|
| 09:00 – 10:30 11:00 – 12:30 14:00 – 15:30 | Mr. Andreas Riedl <i>(Partner, WTS, Germany)</i> | <ul style="list-style-type: none"> ○ Chapter 7 and 8 of the OECD Guidelines and its comparison with the UN Transfer Pricing guidelines ○ Accurate delineation and recognition of the actual transaction ○ TP methods for services ○ Cost contribution agreement's (CCA) and the use of such agreements for intra group services ○ Benchmarking service transactions ○ Case study 1: Shareholder services ○ Case study 2: High Value Added services ○ Case study 3: Low Value Added Services |
| 16:00 – 17:30 | Mrs. Katja Fleischer <i>(Vice President, Head of Corporate Tax, Lonza, Switzerland)</i> | <ul style="list-style-type: none"> ○ Business Model Overview ○ Main Transfer Pricing issues ○ TP Policy on services and case study on intra group services |

Saturday 27th – Intra group services transactions

| Room : GEOPOLIS 2137 Time | Lecturer | Detailed program |
|------------------------------|---|---|
| 09:00 – 10:45 | Mr. Jan-Paul Vestering <i>(Assistant Vice President, Head of Group Transfer Pricing & Business Models, Nestlé, Switzerland)</i> | <ul style="list-style-type: none"> ○ Business Model Overview ○ Main Transfer Pricing issues ○ TP Policy on services and case study on intra group services |
| 11:00 – 12:45 | Mr. Juan Carlos Rubio <i>(Senior Director, International Tax, Reporting & Planning, Newell, Switzerland)</i> | <ul style="list-style-type: none"> ○ Business Model Overview ○ Main Transfer Pricing issues ○ TP Policy on services and case study on intra group services |
| 14:00 – 15:45 | Mr. Joep Coolen <i>(Head of Tax, EF Education First, Switzerland)</i> | <ul style="list-style-type: none"> ○ Business Model Overview ○ Main Transfer Pricing issues ○ TP Policy on services and case study on intra group services |

MAY 2024

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Thursday 23rd - Intra group financing transactions

| Room : GEOPOLIS 2137 Time | Lecturer | Detailed program |
|---|--|--|
| 09:00 – 10:30 11:00 – 12:30 14:00 – 15:30 | Mrs. Amanda Pletz <i>(Director, NERA Economic Consulting, UK)</i> | <ul style="list-style-type: none"> ○ Chapter 10 of the OECD Guidelines and its comparison with the UN Transfer Pricing guidelines ○ Overview of treasury functions ○ The accurate delineation and recognition of the actual transaction ○ Benchmarking intra group transactions ○ Case Study 1: Credit ratings ○ Case Study 2: Loans ○ Case Study 3: Guarantees ○ Case Study 4: Cash pooling ○ Case Study 5: Factoring ○ Case Study 6: Captive Insurance |
| 16:00 – 17:30 | Mr. Alessio Diori <i>(Transfer Pricing Expert, Enel Spa, Italy)</i> & Mr. Luca Balassone <i>(Transfer Pricing Expert, Enel Spa, Italy)</i> | <ul style="list-style-type: none"> ○ Business Model Overview ○ Case study on loans, guarantees and sustainable finance |

Friday 24th - Intra group financing transactions

| Room : GEOPOLIS 2137 Time | Lecturer | Detailed program |
|--------------------------------|---|--|
| 09:00 – 10:30 11:00 – 12:30 | Mr. Erik Jan Van Sten <i>(TP Lead, Shell, The Netherlands)</i> | <ul style="list-style-type: none"> ○ Business Model Overview ○ Main Transfer Pricing issues ○ Case study on financing |
| 14:00 – 15:30 16:00 – 17:30 | Mr. Antonfortunato Corneli <i>(Partner, Ernst and Young, Italy)</i> | <ul style="list-style-type: none"> ○ Accurate Delineation from a financial services perspective ○ Main principles of risk-based funds pricing ○ Asset management business ○ Case Studies on asset management |
| 17:30 | Networking apéro | |

Saturday 25th - Intra group intangible transactions

| Room : GEOPOLIS 2137 Time | Lecturer | Detailed program |
|---|---|---|
| 09:00 – 10:30 11:00 – 12:30 13:30 – 15:00 | Mrs. Anuschka Bakker <i>(Deputy Director Knowledge Center, Manager VAT, TP and Specialist Knowledge Group, IBFD, The Netherlands)</i> & Mr. Mukesh Butani <i>(Managing Partner, BMR Legal, India)</i> | <ul style="list-style-type: none"> ○ Chapter 6 and Chapter 8 of the OECD Guidelines and its comparison with UN Transfer Pricing guidelines ○ Accurate Delineation and recognition of IP transactions ○ TP methods for intangibles ○ Cost sharing arrangements and IP ○ Case studies on IP Transactions |
| 15:30 – 17:00 | Mr. Tim Mathey <i>(Director European Tax, Electronic Arts, Switzerland) &</i> Mr. Xavier Camps <i>(Tax Senior Manager, Electronic Arts, Switzerland)</i> | <ul style="list-style-type: none"> ○ Video gaming industry ○ Case study on IP, DEMPE and cost sharing arrangements |

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Thursday 20th - Intra group intangible transactions

| Room : ANTHROPOLE 2064 Time | Lecturer | Detailed program |
|--------------------------------|--|---|
| 09:00 – 10:30 11:00 – 12:30 | Dr. Emmanuel Llinares (Managing Director, NERA Economic Consulting, France) | <ul style="list-style-type: none"> ○ Benchmarking intragroup intangibles transactions ○ Case study 1: Application of CUP ○ Case study 2: Application of Residual PSM ○ Case study 3: Valuation of an IP using a DCF ○ Case study 4: HTVI |
| 14:00 – 15:30 | Dr. Martin Arzethauser (Head of Tax, Kuehne+Nagel Management Ltd, Switzerland) | <ul style="list-style-type: none"> ○ Business Model Overview ○ Main Transfer Pricing issues ○ Case study on IP Model and best practices for charging out IP |
| 16:00 – 17:30 | Mr. Tuomo Rautiainen (Head of Tax Tetra Laval, Switzerland) | <ul style="list-style-type: none"> ○ Business Model Overview ○ Main Transfer Pricing issues ○ Case study on IP Model and best practices for charging out IP |

Friday 21st - Attribution of profits to a Permanent Establishment (PE)

| Room : ANTHROPOLE 2064 Time | Lecturer | Detailed program |
|---|---|--|
| 09:00 – 10:30 11:00 – 12:30 14:00 – 15:30 | Mr. Giammarco Cottani (Head of Tax, Agoda) Mrs. Melanie Appuhn-Schneider (Director, Co-Head Global Transfer Pricing Services, WTS Germany) | <ul style="list-style-type: none"> ○ Basis for profit attribution: Article 7 Of OECD MC and UN Model and commentaries ○ Authorized OECD Approach and its comparison with other approaches ○ The TP methods to attribute profits to a PE ○ Case study 1: Fixed Place PE ○ Case Study 2: Agency PE ○ Case Study 3: Mobility and PEs ○ Case Study 4: Intra Group Secondments |
| 16:00 – 17:30 | Dr. Christian Heider (Tax Advisor, Flick Gocke Schaumburg, Germany) | <ul style="list-style-type: none"> ○ Attribution of profits to a PE: German Perspective |
| 17:30 | Networking apéro | |

Saturday 22nd - Business Restructuring

| Room : ANTHROPOLE 2064 Time | Lecturer | Detailed program |
|---|---|--|
| 09:00 – 10:30 11:00 – 12:30 13:30 – 15:00 | Mr. Salim Damji* <i>(Partner, Transfer Pricing, Deloitte, Switzerland) &</i> Dr. Lluís Fargas <i>(Vice President, Global Head of Tax, Arxada, Switzerland)</i> | <ul style="list-style-type: none"> ○ Chapter 9 of the OECD Guidelines and its comparison with UN Transfer Pricing guidelines ○ Applying the ALP for the restructuring and remuneration of post-restructuring transactions ○ Case Study on migrating from a decentralized to a centralized business model |
| 15:30 – 17:00 | Mrs. Cansu Bagran Ilhan <i>(Global Head of M&A Tax, ABB, Switzerland)</i> | <ul style="list-style-type: none"> ○ The role of TP in Mergers and Acquisitions ○ Case study |

SEPTEMBER 2024

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Thursday 5th - Transfer Pricing and indirect Taxes

| Room : ANTHROPOLE 2106 Time | Lecturer | Detailed program |
|---|--|---|
| 09:00 – 10:30 11:00 – 12:30 14:00 – 15:30 | Mr. Yan Hurdowar <i>(Partner, Transfer Pricing and value chain transformation, PWC Switzerland)</i> & Mr. Raymond van Sligter <i>(Partner, International VAT, PWC Switzerland)</i> | <ul style="list-style-type: none"> ○ Customs and TP ○ VAT and TP ○ Outcome testing vs Price Setting approach ○ Case study 1: Interaction between TP and Customs ○ Case study 2: Interaction between TP and VAT |
| 16:00 – 17:30 | Mrs. Nadia Bouenzana <i>(Enterprise Global Head of Trade Compliance, CSL, Switzerland)</i> | <ul style="list-style-type: none"> ○ Industry perspective : Interaction between indirect tax and TP audits ○ Case Study |

Friday 6th - Preventing and resolving TP disputes

| Room : ANTHROPOLE 2106 Time | Lecturer | Detailed program |
|--------------------------------|--|--|
| 09:00 – 10:30 | Mrs. Sandra Knaepen* <i>(Acting Head of the Tax Treaty, Transfer Pricing & Financial Transactions Division & CO-Head of Tax Certainty Unit, OECD, Belgium)</i> | <ul style="list-style-type: none"> ○ Dispute prevention tools ○ Dispute resolution tools ○ Global update |
| 11:00 – 12:30 14:00 – 15:30 | Dr. Renato Salerno <i>(Senior Economist, State Secretariat for International Financial Matters, Switzerland / Italy) &</i> Mr. Aurelio Massimiano <i>(Partner, Maisto e Associati, Italy)</i> | <ul style="list-style-type: none"> ○ EU Dispute Resolution Directive ○ Case Studies from tax authorities and taxpayers perspective |
| 16:00 – 17:30 | Mr. Fabio De Angelis <i>(Senior Director, Global Taxes, eBay International Management B.V., The Netherlands/ Italy)</i> | <ul style="list-style-type: none"> ○ In house perspective on managing disputes |
| 17 :30 | ○ Networking apéro | |

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Saturday 7th - Transfer Pricing Management within MNEs: Overview

| Room : ANTHROPOLE 2106 Time | Lecturer | Detailed program |
|---|---|---|
| 09:00 – 10:30 11:00 – 12:30 13:30 – 15:00 | Mrs. Olivia Gedge <i>(Director Global Transfer Pricing Services, KPMG, Switzerland)</i> | <ul style="list-style-type: none"> ○ Introduction to the transfer pricing cycle and case study ○ Key components of setting up and managing an intra group TP policy ○ Overview of operational transfer pricing ○ Case studies on designing, implementing and monitoring a TP policy ○ TP compliance including best practices for managing global TP documentation (Master file, Local file and Country by Country Reporting) ○ Overview on audit defense and case study |
| 15:30 - 17.00 | Mr. Avni Dika <i>(Head of Transfer Pricing, Syngenta, Switzerland)</i> | <ul style="list-style-type: none"> ○ Business Model Overview ○ Main Transfer Pricing issues ○ Case study on Operational Transfer Pricing |

OCTOBER 2024

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Thursday 3rd - Emerging audit issues in selected countries

| Room : GEOPOLIS 2137 Time | Lecturer | Detailed program |
|--------------------------------|--|---|
| 09:00 – 10:30 11:00 – 12:30 | Dr. Natassia Burkhalter | <ul style="list-style-type: none"> ○ Switzerland: <ul style="list-style-type: none"> - Overview of profit allocation in CH and TP Law - Selected TP issues - Transfer Pricing Judgements |
| 14:00 – 15:30 | Mr. Alexander Haller <i>(Director, WTS Germany)</i> & Mrs. Melanie Appuhn-Schneider <i>(Director, Co-Head Global Transfer Pricing Services WTS Germany),</i> | <ul style="list-style-type: none"> ○ Germany: <ul style="list-style-type: none"> - Overview of TP Law - TP documentation - Transfer Pricing Judgements |
| 16:00 – 17:30 | Mr. Matteo Cataldi <i>(Associate, Maisto e Associati, Italy)</i> | <ul style="list-style-type: none"> ○ Italy: <ul style="list-style-type: none"> - Overview of TP Law - TP documentation - Transfer Pricing Judgements |

Friday 4th – Transfer pricing landscape in the EU

| Room : GEOPOLIS 2137 Time | Lecturer | Detailed program |
|--------------------------------|---|--|
| 09:00 – 10:30 11:00 – 12:30 | Mr. Alessandro Denaro <i>(Transfer Pricing Specialist, EU Commission – DG Competition, Belgium)</i> | <ul style="list-style-type: none"> ○ The ALP and Fundamental Freedoms ○ State Aid & APA's ○ The case law of the ECJ |

Friday 4th – Emerging audit issues in the US

| Room : GEOPOLIS 2137 Time | Lecturer | Detailed program |
|--------------------------------|---|---|
| 14:00 – 15:30 16:00 – 17:30 | Mr. Yan Hurdowar <i>(Partner, Transfer Pricing and value chain transformation, PWC Switzerland)</i> | <ul style="list-style-type: none"> ○ US <ul style="list-style-type: none"> - CCAs - TP documentation - Major TP Judgements |
| 17:30 | Networking apéro | |

Saturday 5th - TP in selected industries

| Room : GEOPOLIS 2137 Time | Lecturer | Detailed program |
|------------------------------|---|--|
| 09:00 – 10:30 | Mr. Raymond Keereweer <i>(Global Head of Tax, Gunvor Group, Switzerland)</i> | <ul style="list-style-type: none"> ○ Commodity trading businesses ○ Value creation, TP Management issues and experiences |
| 11:00 – 12:30 | Mrs. Katarzyna Przybylska <i>(Head of Global Tax Franke Group, Switzerland)</i> | <ul style="list-style-type: none"> ○ Consumer products business ○ Value creation, TP Management issues and experiences |
| 13:30 – 15:00 | Mr. Michel Braun <i>(Partner, WTS, Germany)</i> | <ul style="list-style-type: none"> ○ AI & TP ○ Value creation, TP Management issues and experiences |
| 15:30 – 17:00 | Mrs. Andrea Grainger <i>(Global Head of Transfer Pricing, Swiss Re Management, Switzerland)</i> | <ul style="list-style-type: none"> ○ Reinsurance business ○ Value creation, TP Management issues and experiences |

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NOVEMBER 2024

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Thursday 7th - TP in selected industries

| Room : GEOPOLIS 2137 Time | Lecturer | Detailed program |
|------------------------------|---|---|
| 09:00 – 10:30 | Mr. Andreas Risi <i>(Head of Tax Switzerland, UBS) &</i> Mr. Roland Britt <i>(Director Group Tax, UBS, Switzerland)</i> | <ul style="list-style-type: none"> ○ Commercial banking business ○ Value creation, TP Management issues and experiences |
| 11:00 – 12:30 | Mr. Thomas Hug <i>(Partner, Switzerland)</i> | <ul style="list-style-type: none"> ○ Private banking business ○ Value creation, TP Management issues and experiences |
| 14:00 – 15:30 | Mr. Siegert Slagman <i>(VP Tax, Japan Tobacco International, Switzerland)</i> | <ul style="list-style-type: none"> ○ Tobacco business ○ Value creation, TP Management issues and experiences |
| 16:00 – 17:30 | Mrs. Gemma Giner <i>(Senior Manager, Tax Policy, IATA, Switzerland) &</i> Mr. Martin Dubach <i>(Tax Director, Swiss International Air Lines AG, Switzerland)</i> | <ul style="list-style-type: none"> ○ Airlines company ○ Business Model Overview ○ Value creation, TP Management issues and experiences |

Friday 8th - Pillar II of the OECDs/G20 solution and its interaction with transfer pricing rules

| Room : GEOPOLIS 2137 Time | Lecturer | Detailed program |
|--|---|--|
| 09:00 – 10:30 11:00 – 12:30 14:00 – 15:30 16:00 – 17:30 | <p>Prof. Dr. Vikram Chand</p> <p>Mr. Gabriel Candil <i>(International Tax Counsel, Nestle, Switzerland)</i></p> <p>Mr. Peter Maddan <i>(Head group controlling, Transfer Pricing and Tax Accounting, LGT Gruppe Holding AG, Liechtenstein)</i></p> | <ul style="list-style-type: none"> ○ Pillar II: A detailed analysis and interaction with transfer pricing ○ A large MNEs perspective on dealing with Pillar II |
| After the class | Apéro in Lausanne | |

Saturday 9th - Pillar I of the OECDs/G20 solution and its interaction with transfer pricing rules

| Room : GEOPOLIS 2137 Time | Lecturer | Detailed program |
|--|--|--|
| 09:00 – 10:30 11:00 – 12:30 13:30 – 15:00 15:30 – 17:00 | <p>Prof. Dr. Vikram Chand</p> <p>Mr. Manuel De los Santos Poveda * <i>(Advisor-CTPA, OECD, France)</i></p> <p>Mr Massimo Bellini <i>(Partner, EY Italy)</i></p> | <ul style="list-style-type: none"> ○ Pillar I: A detailed analysis and interaction with transfer pricing <ul style="list-style-type: none"> - Amount A - Amount B - Case Studies on Pillar I <p>A large MNEs perspective on dealing with Pillar I</p> |

Technical paper

| Thesis | Total Points | Points to pass |
|-------------------------|--------------|----------------|
| Total of points | 100 | 68 |
| Thesis deadlines | | |
| Thesis topic selection | June 01 | |
| Thesis Outline | September 15 | |
| 1st Draft | October 31 | |
| Final Draft | November 30 | |

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