



Maastricht University

Advanced Course in Transfer Pricing

23 - 27 JUNE 2014



The most comprehensive, in-depth
Transfer Pricing course in Europe

MAASTRICHT THE NETHERLANDS, 23-27 JUNE 2014

The challenges of Transfer Pricing in a globalised world

Transfer Pricing is perceived as the main international tax issue. The importance of Transfer Pricing for governments, non-governmental and private sectors worldwide has grown enormously in the past decade.

Transfer Pricing will remain one of the most important tax and business economics-related topics for both governments and enterprises: the United Nations have estimated that multinational enterprises and their global value chains account for some 80% of all global trade. This trade is generally considered to take the form of transactions between associated enterprises, stressing the importance of Transfer Pricing.

A high level of knowledge in this ever-expanding field is therefore extremely important for private and public sector lawyers, accountants and economists dealing with tax aspects of international business structures and transactions. In order to satisfy this particular need, we are offering this in-depth course in Transfer Pricing in Maastricht, the Netherlands, from 23 – 27 June 2014.

The course will be conducted by renowned and recognised practitioners, academics and government officials to ensure high quality education and practical training. A maximum of 25 participants are allowed.

Every course day three international lecturers will discuss in-depth theoretical and practical issues of Transfer Pricing through presentations and workshops. Special attention will be given to the transfer pricing aspects and developments in emerging and developing economies.

This advanced Transfer Pricing course is designed to be relevant to tax practitioners, to lawyers and economists working in the tax departments of MNEs, as well as to tax administrators dealing with transfer pricing and APAs.

Course Directors

Dr. Ramon Dwarkasing & Prof. Dr. Hans van den Hurk

Academic Team

Prof. Dr. Hans van den Hurk, professor in International & European Tax Law

Dr. Ramon Dwarkasing, associate professor in Transfer Pricing

Mr Luc Hautvast, senior lecturer Transfer Pricing and International Tax Law

Principal lecturers

Stefaan de Baets (OECD)

Stefaan de Baets is senior Transfer Pricing advisor at the OECD. He is active in the EU Joint TP Forum, and is an Independent Person of Standing under the EU Arbitration Convention. De Baets was Vice Chair of OECD WP6 in 2010/2011.

Alain Berlier (METALOR)

Alain Berlier is Group Tax Director at Metalor Technologies, a multinational group active in the field of metals and materials. He is the founding member of the EMEA Chapter of the Tax Executives Institute and has been chairing the Transfer Pricing Committee since 2008.

Michel van de Breggen (PwC)

Michel van der Breggen is Partner and Dutch TP Leader of PwC. Van der Breggen has been specialized in TP aspects of financial transactions since 2004. He is a member of the European PwC Leadership Team for Financial Services TP.

Luis Coronado (EY ASIA PACIFIC)

Luis Coronado is Ernst & Young Asia Pacific Area Transfer Pricing Leader and Partner. He is based in Singapore and has more than 20 years advisory experience in international tax and transfer pricing issues.

Dr. Ramon Dwarkasing (Maastricht University)

Dr. Ramon Dwarkasing is associate professor in Transfer Pricing at Maastricht University the Netherlands. He is Managing Partner at Dwarkasing & Partners, a fiscal and economic consultancy firm, and Of Counsel at TPA Global.

Dr. Shanto Ghosh (Deloitte India & USA)

Dr. Shanto Ghosh is a Senior Director in Deloitte India and is based in Deloitte's Boston office. He leads Deloitte's Asia Pacific Transfer Pricing Team. Dr. Ghosh has advised the Government of India on transfer pricing policy matters and has also been involved in OECD/WCO joint discussions.

Heberth Guevara (TPA Global)

Heberth Guevara is a Senior Transfer Pricing Specialist from Mexico at Transfer Pricing Associates (TPA Global) in Amsterdam. He has been involved in a number of TP projects for MNEs in LATAM area.

Luc Hautvast (Maastricht University, Dutch Tax Authorities)

Luc Hautvast is senior lecturer Transfer Pricing at Maastricht University and he one of the chairmen of the Transfer Pricing Group of the Netherlands Tax Administration. Hautvast was also a member of the Netherlands APA team.

Prof. Dr. Hans van den Hurk (Maastricht University)

Prof. van den Hurk is Professor at Maastricht University and has lectured at many countries in the world. He specialises in tax policy as a species of international taxation. He has also lectured for and supported many governments, including the Netherlands, United Kingdom, Portugal and Taiwan. In Taiwan he regularly trains the Ministry of Finance in the field of International Taxation.

Steeff Huijbregtse (TPA Global)

Steeff Huijbregtse is the founding member and managing Partner of Transfer Pricing Associates (TPA Global). He has more than 25 years of experience in the area of international tax law and transfer pricing.

Erik Fredriks (NXP)

Erik Fredriks is Head of Group Taxation Corporate Fiscal of NXP Semiconductors NV, one of the largest semiconductor companies in the world.

Eric Kuiten (DELOITTE)

Eric Kuiten is a Tax Director with Deloitte. He worked with Philips NV as Deputy Head Corporate Fiscal for more than 28 years. He is a specialist in Tax Assurance and was one of the first who signed a covenant with the Dutch Tax Authorities on Horizontal Monitoring.

Dr. Emmanuel Llinares (NERA)

Dr. Emmanuel Llinares is Director and Head Global Transfer Pricing at NERA Economic Consulting, specializing in inter-company pricing analysis, economic analysis, and the economic valuation of tangible and intangible property. He is considered by Euromoney to be one of the world's leading transfer pricing advisors.

Prof. T.P. Ostwal (TP Ostwal & Associates)

Prof. Ostwal is senior partner of T.P. Ostwal & Associates, was a member of the CID Technical Advisory Group of the OECD and BIAC. He is a member of the Sub Committee on Transfer Pricing for developing countries by the United Nations. Stand in Speaker: Vikram Vijayraghavan

Prof. Dr. Mick Moore (IDS)

Prof. Dr. Mick Moore is founder of the International Centre for Tax and Development, and professorial Fellow at the Institute of Development Studies IDS, University of Sussex.

Dr. Louan Verdoner (Of Counsel TPA)

Dr. Louan Verdoner was the Head of Fiscal Department at Solvay - a chemical multinational- for 32 years and currently acts as a of counsel with TPA.

Vikram Vijayraghavan (SAPR Law)

Vikram Vijayraghavan is a partner at SAPR Advocates India and was affiliated with the firm of T.P. Ostwal.

Prof. Dr. Piergiorgio Valente (Valente Associati GEB Partners)

Prof. Valente is founder and Managing Partner of the law firm Valente Associati GEB Partners. He is a member of BUSINESSEUROPE's Tax Policy Working Group, Extended Bureau Member of the Taxation and Fiscal Policy Committee of the Business and Industry Advisory Committee to the OECD, Chairman of the IAFEI International Tax Committee and Chairman of the CFE Fiscal Committee.

Please note that the list of speakers is provisional and may change.

Course structure

Monday 23 June 2014

09.00-10.00

Meet and Greet

10.00-17.30

General Introduction to Transfer Pricing, History, Arm's Length Principle and Comparability. Transfer Pricing Control Framework and Transfer Pricing for managerial purposes. Workshop.

Lecturers:

Dr. Ramon Dwarkasing & Prof. Dr. Hans van den Hurk

Dr. Shanto Ghosh

Eric Kuiten

Erik Fredriks

Tuesday 24 June 2014

09.00-17.30

Transfer Pricing Methods and Selection of Methods, Transfer Pricing Documentation, APAs, OECD developments with respect to Transfer Pricing. Workshop.

Lecturers:

Stefaan de Baets

Alain Berlier

Prof. Dr. Piergiorgio Valente

Dr. Shanto Ghosh

Wednesday 25 June 2014

09.00-17.30

Transfer Pricing Aspects of Intangibles, Financial Transactions and CCAs. Workshop.

Lecturers:

Dr. Emmanuel Llinares

Michel van der Breggen

Dr. Louan Verdoner

Thursday 26 June 2014

09.00-17.30

Transfer Pricing in Emerging Economies (ASIA), theoretical and practical implications. Workshop.

Lecturers:

Luis Coronado

Prof. T.P. Ostwal (stand in by) Vikram

Vijayraghavan

Dr. Ramon Dwarkasing and Steef Huibregtse

Friday 27 June 2014

09.00-17.30

Transfer Pricing in Emerging Economies (South America /LATAM) and Developing Economies (Africa). Workshop.

Lecturers:

Heberth Guevara

Luis Coronado

Prof. T.P. Ostwal and Vikram Vijayraghavan

Prof. Dr. Mick Moore

Course Leaders 23 June- 27 June 2014

Dr. Ramon Dwarkasing & Prof. Dr. Hans van den Hurk

Course fee

The registration fee for the complete course amounts to €2750,--. Extensive course materials are included in the tuition fee, including lunches and drinks. The fee includes special dinners, which will be organised every evening with the participants and principal lecturers. A special certificate will be provided after completion of the course. Attending specific modules is possible.

Advanced Course in Transfer Pricing

Description/focus: *Transfer Pricing*

Language of instruction: *English*

Course directors:

Professor Dr. Hans van den Hurk & Dr. Ramon Dwarkasing

Application deadline: 16 JUNE 2014

Timing: 23 - 27 JUNE 2014

Number of applicants accepted: 25

Tuition fee: €2750 ,--



Based in Europe, focused on the world. Maastricht University is a stimulating environment. Where research and teaching are complementary. Where innovation is our focus. Where talent can flourish. A truly student oriented research university. Visit us at www.maastrichtuniversity.nl
This event is organized by Maastricht Centre for Taxation, the interdisciplinary educational and high-end research centre dedicated to international taxation and part of Maastricht University.
www.maastrichtuniversity.nl/taxation



Course venue

MAASTRICHT CENTRE FOR TAXATION
BOUILLONSTRAAT 1-3
6200 MD MAASTRICHT, The Netherlands

Organization and Contact

Maastricht University

Dr. Ramon S.J. Dwarkasing LL.M.

E-Mail: ramon.dwarkasing@maastrichtuniversity.nl

Phone: +31-(0)6-12181621

Fax: +31-(0)43-3884907

internet: www.maastrichtuniversity.nl/taxation

Advanced Course in Transfer Pricing

Description/focus: Transfer Pricing

Language of instruction: English

Course directors:

**Professor Dr. Hans van den Hurk and
Dr. Ramon Dwarkasing LL.M**

Application deadline: 16 June 2014

Timing: 23 June 2014- 27 June 2014

Number of applicants accepted: 25

Tuition fee: € 2750,--*

* group discounts will be provided. Attending specific modules only is possible. Fees on request.

Hotel accommodation

We have blocked hotel rooms at attractive rates (starting 80 euro per night) for the participants from 22 June - 28 June 2014. The hotels are nearby the course venue.

Flights & Visa

Airports nearby Maastricht are Duesseldorf Airport (Germany), Brussels Airport (Belgium) and Schiphol Amsterdam Airport (the Netherlands) and Maastricht Airport. In case you are a participant from outside the EU, we may provide you an invitation letter for your visa requirements.

REGISTRATION FORM

ADVANCED COURSE IN TRANSFER PRICING 2014

DATE: 23 JUNE - 27 JUNE 2014

VENUE: MAASTRICHT UNIVERSITY, THE NETHERLANDS

MAASTRICHT CENTRE FOR TAXATION

BOUILLONSTRAAT 1-3

6200 MD MAASTRICHT, The Netherlands

Name: _____

Academic Title(s): _____

Gender: Male Female

Profession: _____

Organization: _____

Phone: _____ **E-mail:** _____

► **Please transfer the tuition fee of EUR 2750,--** to the bank account specified in the invoice. You will receive the invoice by e-mail and registered mail.

Please indicate here the exact name and address to be shown on the invoice:

Please return this form by e-mail to ramon.dwarkasing@maastrichtuniversity.nl or by fax to + 31 (0)43-3884907. If you have any questions, please contact Dr. Ramon Dwarkasing, phone +31 (0) 6-12181621. Cancellation fees before 1 May 2014: 25% of the tuition fee. Cancellation fees after 01 May 2014: 75%.

Date: _____ **Signature:** _____