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TAX LAW



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

executive program in transfer pricing

The EPTP is kindly sponsored by:
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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. As a result of the Base Erosion & Profit Shifting (BEPS) project, Transfer Pricing rules continue to be a crucial focus area for MNEs. 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. The importance of this field has been reiterated in the current debate pertaining to the **Digitalization of the Economy**. Consequently, dealing with Transfer Pricing topics has become far more important now than it has ever been in the past.

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, in particular, the impact of **Digitalization of the Economy**. The participants who follow the training will develop an advanced level understanding of Transfer Pricing 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 fifth edition of the program is organized on a part time basis from March 2020 to October 2020. It consists of fifteen classroom training sessions (90 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.

PROGRAM CONTENT 2020 *

MARCH 5 th 6 th 7 th	<ul style="list-style-type: none">• Introduction to Transfer Pricing, BEPS & Digitalization• Functional and value chain analysis for different business models• Transfer Pricing methods with a focus on the profit split method
APRIL 2 nd 3 rd 4 th	<ul style="list-style-type: none">• Financial accounting and valuation• Comparability and economic analysis• Intra group services transactions and cost contribution arrangements
MAY 7 th 8 th 9 th	<ul style="list-style-type: none">• Intra group intangible transactions and cost contribution arrangements• Intra group financing transactions• Attribution of profits to a Permanent Establishment (PE)
JUNE 11 th 12 th 13 th	<ul style="list-style-type: none">• Business restructuring• Transfer Pricing and indirect taxes• Transfer Pricing issues in selected industries : Fast Moving Consumer Goods, Luxury goods sector, Digitalized businesses, Commodity trading, Banking sector, Insurance sector
JULY 2 nd 3 rd 4 th	<ul style="list-style-type: none">• Transfer Pricing Management in Practice• State Aid and APA's• Preventing and resolving Transfer Pricing disputes• Transfer Pricing issues in selected countries
AUGUST / OCTOBER	<ul style="list-style-type: none">• Technical paper (5000 to 8000 words)

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

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*); **Mrs. Melanie Appuhn-Schneider** (*WTS Germany*); **Mr. Fabio Aramini** (*Kering*); **Mr. Paolo Valerio Barbantini** (*Agenzia Entrate*); **Mr. Jonathan Bensen** (*KPMG*); **Nadia Bouzenzana** (*Honeywell Technologies*); **Mrs. Natassia Burkhalter-Martinez** (*Swiss Federal Tax Administration*); **Mr. Mukesh Butani** (*BMR Legal*); **Mr. Stéphane Buydens** (*OECD*); **Mr. Massimo Di Cesare** (*Richemont*); **Dr. Richard Collier** (*OECD*); **Mrs Gabriela Cappelleri** (*Maisto e Associati*); **Mr. Joel Cooper** (*DLA Piper*); **Dr. Vikram Chand** (*University of Lausanne*); **Prof. Dr. Robert Danon** (*University of Lausanne*); **Mr. Fabio De Angelis** (*Philip Morris*); **Mr. Stefaan De Baets** (*PwC*); **Mr. Balthasar Denger** (*Baker & McKenzie*); **Mr. Koen De Grave** (*PwC*); **Dr. Xaver Ditz** (*Flick Gocke-Schaumburg*); **Mr. Xavier Eggspuhler** (*E&Y*); **Mr. Massimo Fabio** (*KPMG*); **Dr. Lluís Fargas** (*Arconic*); **Mr. Antoine Faure** (*CMS Bureau Francis Lefebvre*); **Mr. Gerhard Foth** (*KPMG*); **Mrs. Olivia Gedge** (*KPMG*); **Mr. Bruno Gibert** (*CMS Bureau Francis Lefebvre*); **Mr. Frank Groffi** (*Nestlé*); **Mr. Hans Rudolf Habermacher** (*Deloitte*); **Mr. Alexander Haller** (*WTS Germany*); **Dr. Emmanuel Llinars** (*NERA Economic Consulting*); **Prof. Dr. Guglielmo Maisto** (*Maisto e Associati*); **Mr. Stephan Marx** (*E&Y*); **Mr. Aurelio Massimiano** (*Maisto e Associati*); **Mr. Yvan Mollier** (*General Mills*); **Mrs. Reka Orban** (*DLA Piper*); **Dr. Marta Pankiv** (*Clariant*); **Mrs Madalina Pirvu** (*E&Y*); **Mrs. Amanda Pletz** (*NERA Economic Consulting*); **Mr. Vineet Rachh** (*Procter & Gamble*); **Dr. Andreas Risi** (*UBS*); **Mr. Maria Teresa Ruiz de Azua** (*Procter & Gamble*); **Mr. Renato Salerno** (*Swiss State Secretariat for International Financial Matters*); **Mr. Mario Tenore** (*Maisto e Associati*); **Mrs. Isabel Verlinden** (*PwC*); **Mrs. Charlotte Winzer** (*Procter & Gamble*); **Mr. Christoph Wissmann** (*Procter & Gamble*); **Mrs. Cristina Zenha-Rella** (*Nestlé*)

VENUE

University of Lausanne
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**ADMISSION INFORMATION**

Application process	Please fill in the online registration form available on our website: www.hec.unil.ch/eptp
Deadline for registration	February 5 th , 2020
Fees	CHF 8'500 (includes documentation). 10% discount applies for participants registering before December 15 th 2019
Class schedule	9:00-18:00 (Thursday, Friday and Saturday once a month)
ECTS credits	9 ECTS credits are awarded upon successful completion of the program.
Language	The program is conducted in English

CONTACT

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