Principles of Transfer Pricing, Methods and Recent Developments
November 3 – November 5, 2015
Workshop Report

November 17, 2015
This course was delivered as part of the Supporting Capacity Development of Tax Administrations in South East Europe project primarily supported by the Dutch Ministry of Finance, Center of Excellence in Finance (CEF), International Monetary Fund (IMF), and Assistance Technique France (Adetef). The overall objective of the project is to contribute to strengthening of beneficiary institutions’ capacity in implementing the EU’s recommendations under which the revenue authorities can deliver tax compliance risk management.

Topics covered:

The purpose of this course was to focus on the complex issue of transfer pricing and the misuse of transfer pricing as a tool for tax evasion and avoidance by multinationals corporations. The course discussed how tax administrations can adopt and effectively implement transfer pricing rules in order to reduce the likelihood of taxation avoidance, evasion and the opportunities for corruption and other malpractices. Part of the course was also devoted to discussions on how to address Base Erosion and Profit Shifting (BEPS) as it has become a pressing issue for a number of jurisdictions.

By the end of the workshop participants:

- have gained new insights into how the arm’s length principle can be best applied.
- have applied understanding of different transfer pricing methods through case studies.
- have developed capacity in transfer pricing issues relating to intangibles.
- have learned about different measures to address BEPS.
- have learned by exchange of experiences from other countries.

Lecturers:

- Hans Egdom, and
- Mirjam Koomen, both from the Dutch Ministry of Finance.

Participants:

There were 24 participants from Armenia, Croatia, Georgia, Kosovo, Macedonia, Moldova, Montenegro, Romania, Slovenia and Ukraine.
Evaluation:

**Overall satisfaction with this workshop**

- 5: 6 responses
- 4: 18 responses
- 3-1: 0 responses

No. of all responses: 24 Average mark: **4.75**

**The lecturer(s) was/were knowledgeable**

- 5: 21 responses
- 4: 3 responses
- 3-1: 0 responses

No. of all responses: 24, Average mark: **4.88**

**Selected Participants’ Comments:**

- *Everything was wonderful.*
- The issues discussed in the workshop are daily used in my workplace
- *Excellent organization, friendly atmosphere.*