The purpose of this workshop was to address the recent developments in the field of transfer pricing and business restructurings with a special focus on identification of transfer pricing issues arising for MNEs whenever they decide to restructure their functions by transferring intangible property. It was discussed about what an intangible property is, who is considered to be the owner of the intangible for tax purposes, when an intangible is deemed to be transferred, and how to achieve the arm’s length price for the controlled transaction. To illustrate the latter case studies and practical examples were used, drawing on the wealth of experience of the presenters from the Dutch Ministry of Finance.

Topics covered
- Transfer pricing aspects of business restructuring
- Reallocation of functions, assets and risks within an MNE
- Application of the arm’s length principle to business restructurings
- Business restructuring transactions involving the use or transfer of intangibles
- Transfer pricing consequences of a reallocation of profit/loss

Lecturers:
- Jos van Leeuwen, Ministry of Finance, the Netherlands
- Jan de Winter, Ministry of Finance, the Netherlands

Participants:
There were 10 participants from Kosovo, Latvia, Romania, and Slovenia
Evaluation:

**Overall satisfaction with this workshop.**

- 5 - very satisfied
- 4
- 3
- 2
- 1 - not satisfied

No. of all responses: 9, Average mark: **4.11**

**The workshop addressed issues that are important to my work.**

- 5 - very much
- 4
- 3
- 2
- 1 - not at all

No. of all responses: 7, Average mark: **4.28**

Selected Participants’ Comments:

- Lecturers were experienced with good presentation skills.
- We will have some improvements in our legislation so overall knowledge on TP will be very useful.
- I will use the acquired knowledge in my every day work.