

TAX531 Applying Transfer Pricing

Level: 5

Credit Units: 5 Credit Units

Language: ENGLISH

Presentation Pattern: EVERY JAN

Synopsis:

TAX531 Applying Transfer Pricing builds on TAX525 Transfer Pricing, which provided the student with the opportunity to explore the challenges of the OECD Transfer Pricing Guidelines for Multinational and Tax Administrators. A Transfer Pricing Report is the usually the basis upon which a multinational's transfer pricing policy is defended, and is also the main document submitted to the tax authority for their scrutiny. The Report is therefore a vital piece of documentation that can either be prepared from as a compliance requirement, an aggressive planning tool, or as a defensive document. In any case, understanding of the application of the rules covered in TAX525 is key to this course, as students are taken through the application of the principles through case studies and exercises.

At the end of this course, students will have the skills to prepare a transfer pricing report complying with OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations and will also be able to critique a report, evaluating whether or not a report is acceptable under those guidelines.

Topics:

- Review of the Core Principles of Transfer Pricing
- Evidence for Tax Purposes
- Transfer Pricing Documentation
- The Content of the Transfer Pricing Report

Textbooks:

Robert Feinschreiber, Margaret Kent: Asia - Pacific Transfer Pricing Handbook
ISBN-13: 9781118359396

Robert Feinschreiber, Margaret Kent: Asia - Pacific Transfer Pricing Handbook
ISBN-13: 9781118359396-AA

Learning Outcome:

- Evaluate an industry or a function using the Comparability Factors as identified in the OECD Transfer Pricing Guidelines
- Construct a pool of relevant comparables based on the analysis of comparability factors, and other criteria
- Compute an arm's length range
- Critique, or defend the selection of a transfer price within an arm's length range
- Construct an outline transfer pricing report, identifying gaps in data and write-up that would need to be filled to complete the report
- Critique the transfer pricing process, identifying short-comings, and suggesting possible improvements
- Assemble paper or web resources to conduct research
- Examine and analyse legal materials which are written in technical or complex language
- Compose and present data provided in numerical or statistical form
- Discuss through different forms of communication, such as verbal, written and formal presentations, presenting knowledge or an argument in a way which is comprehensible to others

Assessment Strategies:

Continuous Assessment Component	Weightage (%)
TUTOR-MARKED ASSIGNMENT	40
Sub-Total	40

Examinable Component	Weightage (%)
ECA	60
Sub-Total	60

Weightage Total **100**