



IFA - INDIA ACADEMY

C-56/9A, Sector-62, Noida, Email: contactus@ifa-academy.in

WORKSHOP ON PRACTICAL ASPECTS OF TRANSFER PRICING

Master skill of TP Documentation: Hand-on experience with nine practical case studies

WORKSHOP FEATURES

- **Duration & Days:** Four days, 7th February (Saturday), 14th February (Saturday), 21st February (Saturday) and 22nd February (Sunday) 2015 Timing: 10 A.M. TO 6 P.M.
- **Venue:** IFA – India Academy Campus at C-56/9A, Sector -62, NOIDA – 201 309
- Workshop can also be attended live over internet with real time faculty interactions, recorded session facility
- Ideal for CA's and TP professionals to master practical skill of TP documentation
- Delivered by eminent lawyers and chartered accountants using nine case studies covering various TP situations.
- Hands-on experience of complete TP documentation compilation (Transfer Pricing Study) including benchmarking using various search techniques and widely used database.
- Direct interactive sessions with TPO, CIT (A), members of DRP and ITAT to understand their perspective
- **Transport:** Pickup and drop facility between Metro Station, Noida City Center (Terminus) Station and IFA Noida Campus will be arranged depending upon the no. of prior requests from the participants

WHO SHOULD ATTEND

Ideal for CFO, Finance and Tax - Heads and Managers, Tax Accountants, Industry Professionals such as CA, CS and Financial Decision Makers, Economists and Lawyers, In-House Tax Managers, Tax and Transfer Pricing Advisers, and Government officials and tax officers.

WORKSHOP FEE

Please refer to appended Registration Form for Fee details.

ABOUT INTERNATIONAL FISCAL ASSOCIATION (IFA)

The International Fiscal Association (IFA) was established in 1938 with its headquarters in the Netherlands. It is the only non-governmental and non-sectoral international organisation dealing with fiscal matters. Visit www.ifa.nl. For IFA India site visit www.ifaindia.in

PRE-REQUISITES FOR ATTENDING VIRTUAL WORKSHOP

- Internet ready desktop/laptop running Windows operating system with min. bandwidth of 512 kbps
- Speakers/ Headphones

HOW TO REGISTER

- The registration can be done by sending the scanned copy of filled appended Registration Form with payment details to ifaacademy@edutimeglobal.com

Please click the links provided in Registration Form for directional maps.

S. No.	DATE	TOPIC	HOURS
1.	Feb. 7 th Sat.	<u>INAUGURAL SESSION</u>	1000-1030
		<ul style="list-style-type: none"> • Introduction • Welcome address • Address by Shri S. R. Wadhwa • Address by Shri Rahul Garg • Inauguration by Director General of Income Tax (International Tax) • Vote of thanks 	
		Coffee Break	1030-1100
		<u>PART A- TECHNICAL SESSIONS</u>	
		<u>TECHNICAL SESSION 1</u>	1100-1330
		<ul style="list-style-type: none"> ✓ International Transfer Pricing- Meaning of Important Terms <ul style="list-style-type: none"> • Transaction • Enterprise • Associated Enterprise • International Transaction 	
		<ul style="list-style-type: none"> ✓ Domestic Transfer Pricing- Understanding of Important Terms <ul style="list-style-type: none"> • Specified Domestic Transaction • Persons referred to in sec 40A (2)(b) • Transactions referred to in sec 80A • Transfer referred to in sec. 80-IA (8) • Transactions referred to in 80-IA (10) • Special Economic Zone referred in sec 10AA 	
		<ul style="list-style-type: none"> ✓ Arm's Length Price (ALP) <ul style="list-style-type: none"> • Meaning and Significance • Computation of ALP - Methods & relevant factors 	
		<ul style="list-style-type: none"> ✓ Transfer Pricing Compliance Obligations & Consequences of non-compliance <ul style="list-style-type: none"> • Maintenance of prescribed documents • Transfer Pricing Report • Penalties 	
		Lunch Break	1330-1430
<u>TECHNICAL SESSION 2</u>	1430-1600		
<ul style="list-style-type: none"> ✓ Transfer Pricing Study compilation - Steps – Part 1 <ul style="list-style-type: none"> • Engagement • Understanding the business of the group and the subject entity in the value chain. • Identification of the International transactions and/or the Specified Domestic transactions • Functions, Assets and Risk Analysis • Characterisation and Selection of the Tested party • Selection of the Most Appropriate Method • Selecting the profit level indicator 			
Coffee Break	1600-1630		
<ul style="list-style-type: none"> ✓ Transfer Pricing Study compilation -Steps - Part 2 <ul style="list-style-type: none"> • Transaction level vs. entity level analysis. • Segmenting relevant transactions. • Non-recurring and abnormal expenditure • Exchange loss/gain 	1630-1745		

		<ul style="list-style-type: none"> • Search for comparables • Internal comparables vs. external comparables. • Multiple year vs. Single year data • Economic adjustments 	
2.	Feb. 14. Sat.	<p style="text-align: center;"><u>TECHNICAL SESSION 3</u></p> <p>✓ Database and Search Tool in Transfer Pricing</p> <ul style="list-style-type: none"> • Introduction to economic and legal databases • Search techniques - basic and advance • Research Methodology - design and importance • Referencing <p style="text-align: center;">Coffee Break</p> <p style="text-align: center;"><u>PART B- PRACTICALEXERCISE SESSIONS</u></p> <p style="text-align: center;"><u>PRACTICAL EXCERCISE SESSION 1</u></p> <p>✓ Practical Learning of Transfer Pricing Study Compilation – Indian Captive Service Provider Model</p> <ul style="list-style-type: none"> • Case Study 1 - Illustration Session- Indian back office captive call centre service provider to the foreign affiliate. Faculty will demonstrate live using search techniques and popular database. <p style="text-align: center;">Lunch Break</p> <ul style="list-style-type: none"> • Case Study 2 - Exercise Session - Indian back office captive Information Technology service provider to the foreign affiliate. To be performed by the participants and the faculty will help on the difficulties and questions. • Presentation & Discussion -Presentations by agroup of participants and comments by Faculty coupled with Q&A. <p style="text-align: center;">Coffee Break</p> <p style="text-align: center;"><u>PRACTICAL EXERCISE SESSION 2</u></p> <p>✓ Practical Learning of Transfer Pricing Study Compilation - Head office charges and Cost Sharing Model</p> <p>✓ Case Study 3 - Illustration Session- Cost Contribution Arrangement where costs are charged to Indian affiliate. Faculty will demonstrate live.</p>	<p>1000-1130</p> <p>1130-1150</p> <p>1150-1315</p> <p>1315-1400</p> <p>1400-1500</p> <p>1500-1600</p> <p>1600-1620</p> <p>1620-1720</p>
3.	Feb. 21 Sat	<p style="text-align: center;"><u>PRACTICAL EXERCISE SESSION 2 (cont.)</u></p> <p>✓ Case Study 4 - Exercise Session- Cost Sharing Arrangement between two SEZ units of the same group's two non-resident companies. To be performed by the participants and the faculty will help on the difficulties and questions.</p> <p>✓ Presentation & Discussion -Presentations by agroup of participants and comments by Faculty coupled with Q&A.</p> <p style="text-align: center;">Coffee Break</p> <p style="text-align: center;"><u>PART C- PRACTICALGUIDANCE SESSIONS</u></p> <p style="text-align: center;"><u>PRACTICAL GUIDANCE SESSION 1</u></p>	<p>1000-1100</p> <p>1100-1200</p> <p>1200-1220</p>

		<p>✓ Case Study 5—IllustrationSession- Indian manufacturer buying raw material from the foreign affiliate.Faculty will give guidance.</p> <p style="text-align: center;">Lunch Break</p> <p style="text-align: center;"><u>PRACTICAL GUIDANCE SESSION 2</u></p> <p>✓ Case Study 6—IllustrationSession- Receipt of share application money from and allotment of shares to the non-residents by the Indian company. Faculty will give guidance.</p> <p style="text-align: center;"><u>PRACTICAL GUIDANCE SESSION 3</u></p> <p>✓ Case Study 7—IllustrationSession- Payment of royalty to foreign affiliate by the Indian distributor. Faculty will give guidance.</p> <p style="text-align: center;">Coffee Break</p> <p style="text-align: center;"><u>PRACTICAL GUIDANCE SESSION 4</u></p> <p>✓ Case Study 8—IllustrationSession- Payment of managerial remuneration to persons covered in sec 40A(2)(b). Faculty will give guidance.</p> <p style="text-align: center;"><u>PRACTICAL GUIDANCE SESSION 5</u></p> <p>✓ Case Study 9—IllustrationSession- Purchase of material by the DTA unit from the 80IA unit of the same company.Faculty will give guidance.</p>	<p>1220-1315</p> <p>1315-1400</p> <p>1400-1500</p> <p>1500-1600</p> <p>1600-1620</p> <p>1620-1720</p> <p>1720-1800</p>
4.	Feb.22 Sun.	<p style="text-align: center;"><u>PART D- SPECIAL SESSIONS</u></p> <p style="text-align: center;"><u>SPECIAL SESSION 1</u></p> <p>✓ Interaction and discussion with Shri K. G. Bansal, Chairman Academic Sub-Committee.</p> <p style="text-align: center;">Coffee Break</p> <p style="text-align: center;"><u>SPECIAL SESSION 2</u></p> <p>✓ Experience sharing by the Hon'ble ITAT member (s)</p> <p style="text-align: center;"><u>SPECIAL SESSION 3</u></p> <p>✓ Experience sharing by the Hon'ble CIT (A)/ DRP member (s)</p> <p style="text-align: center;">Lunch Break</p> <p style="text-align: center;"><u>SPECIAL SESSION 4</u></p> <p>✓ Experience sharing by a panelof the Learned Transfer Pricing Officers</p> <ul style="list-style-type: none"> • Common errors observed in TP documentation • Areas of improvement • Position on controversial issues • Question Answers <p style="text-align: center;">Coffee Break</p> <p style="text-align: center;"><u>CONCLUDING SESSION</u></p> <p style="text-align: center;">Feedback and Certificates</p>	<p>1000-1100</p> <p>1100-1130</p> <p>1130-1230</p> <p>1230-1330</p> <p>1330-1430</p> <p>1430-1600</p> <p>1600-1620</p> <p>1620-1720</p>

REGISTRATION FORM

Workshop Fee:

Participant	PARTICIPANTS FROM INDIA		FOREIGN PARTICIPANTS	
	Attendance at IFA - India Academy Noida	Online Attendance	Attendance at IFA - India Academy Noida	Online Attendance
IFA Member	Rs. 12,000	Rs. 6,000	USD 200	USD 100
Non-Member	Rs. 15,000	Rs. 7,500	USD 250	USD 125
Government	Rs. 7,500	Rs. 4,000	USD 125	USD 100

Fee Payment Modes

- Please draw Cheque/Demand Draft favouring "**Northern Region Chapter of International Fiscal Association - Ind Branch**"
- The Cheque should be payable at par all over India. The Demand Draft should be made payable at New Delhi
- **Online Remittance within India:** Online Bank Transfer (NEFT/RTGS) - The Fee can be paid by bank transfer in the favour of "Northern Region Chapter of International Fiscal Association - Ind Branch" to HSBC Bank, 25 Barakhamba Road, New Delhi – 110001. Account Type: Current Account, Account Number: 051163483006, IFSC: HSBC0110002
- **Payment by Debit/Credit Card:** Payment can be made to Edutime Global Knowledge – Marketing Partner of NRC-IFA through debit/credit card. To pay online visit www.edutimeglobal.com
- **Overseas Online Remittance :** Please remit in US Dollars by SWIFT MT103 for further credit to Account Number: 051-163483-006 favouring: "Northern Region Chapter of International Fiscal Association - Ind Branch" with HSBC India (Swift address HSBCINBB) through HSBC Mumbai's Account Number : 000-04417-2 with HSBC Bank USA New York. HSBC Bank USA, New York CHIPS CODE : 302755, SWIFT Address : MRMDUS33, ABA Routing Number : 021-001-088

Delegate Data (In Block Letters) - A separate form is required from each delegate.

Full Name _____ Company Name & Address _____

_____ Designation _____ Email _____

Mobile _____ Landline _____ Employment Status _____

(Student /Corporate/CA Firm/Tax Consultancy/Law Firm/Govt./other)

Industry _____ Total Experience _____ Attendance Mode: IFA Academy Noida Online Sessions
(e.g. Pharma, Banking, FMCG) (Please Tick)

IFA 2013-14 Membership No. (if applicable) _____ Previous Course Attended _____

Course on TP (July-Sep 2013) / Course on International Taxation (Jan – Apr. 2014)

Payment Mode _____ Cheque/DD/Transaction No. _____ Amount _____ Date _____ Drawn on _____

(Cheque/DD/ Bank Transfer(NEFT/RTGS/SWIFT))

Please tick if your wish to avail transport between Metro Station, Noida City Center (Terminus) Station.to IFA –India Academy Noida : Yes / No

Please fill in this Registration Form and mail with payment to the following address:

IFA - India Academy, C 56/ 9A, Sector 62, NOIDA, PIN- 201307, Uttar Pradesh, India. Attention Mr. Vinod Madan (Mob.+91- 96 544 26 132)

For Registration related queries contact IFA – India Academy Authorized Marketing Partner Edutime Global 9717038897 / 8800494132 / 9958989212. Email: ifaacademy@edutimeglobal.com

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