

# Transfer Pricing Challenges in the Global Environment

*Focus on the Asia-Pacific Region*

► 17 – 18 August 2009 ■ Sheraton Towers, Singapore

## Key Reasons for Attending this Course:

- Learn how to maximise and protect your company's revenue through prudent tax and accounting measures
- Learn how governments can protect their tax revenues in a recessionary economy
- Take pro-active steps to limit the risks in global tax audits
- Avoid transfer pricing penalties that other jurisdictions can impose
- Create a worldwide overview you'll need for the company's global tax structure
- Re-engineer your company during tortuous economic times
- Create advantages from the trends in transfer pricing worldwide

## Expert Course Leaders

**Robert Feinschreiber** is an experienced tax practitioner, attorney and counselor, intimately involved in transfer pricing for 40 years including transfer pricing planning, audit defense, APAs, and penalty elimination in Asia and the Pacific. Feinschreiber has been involved in Asian transfer pricing litigation since 1979.

**Margaret Kent** has been a tax attorney for 25 years, focusing on transfer pricing law and international taxation, and has developed transfer pricing structures in many countries.

## Who should attend?

- Tax collectors
- Transfer pricing specialists
- Tax professionals
- Financial officers
- CFOs
- Accounting officers
- Controllers
- International officers
- Economists
- Risk managers
- Lawyers
- CPAs
- Counsels

[www.ibc-asia.com/transferpricingworkshop](http://www.ibc-asia.com/transferpricingworkshop)



Save up to 40% with  
Inhouse Training



3 + Delegate Group Discount  
Price PLUS 4th Delegate  
Free



All participants  
receive a course  
Certificate

**REGISTER NOW!**  
**Customer Service Hotline:**  
**(65) 6514 3180**

# TRANSFER PRICING CHALLENGES IN THE

## Workshop Overview

The economic downturn is forcing governments across Asia to be especially cautious. Your company may bear the brunt of this emphasis on multinational taxation unless tax professionals like yourself understand all the tax implications for the various business components of your organisation. In this economy, your businesses can little afford long and costly transfer pricing disputes. This workshop will teach you how to risk-assess your company's operations. This new era requires skilled audit response skills and dispute avoidance techniques. This transfer pricing training session is imperative for your business.

The **Transfer Pricing Challenges in the Global Environment** workshop will provide you with a unique insight enabling you to best respond to the global increase in transfer pricing audits. It will help you better respond to – and prevent – multi-jurisdictional transfer pricing adjustments and penalties that your company may be facing across Asia. The workshop will specifically examine transfer pricing regimes in 15 Asian countries.

## Key Benefits of Attending

Transfer pricing is changing rapidly. You can't afford not to be up to date in this competitive environment. This intensive 2-day training workshop will teach you:

- How to take advantage of services treatment in India and in Singapore
- What new risks you face in shifting intangible income to offshore entities
- When you should avoid having APA arrangements
- How you can best pre-plan for conflicting documentation regimes
- How to defend against governments' permanent establishment claims

## About the Workshop Leaders

Robert Feinschreiber is an experienced tax practitioner, attorney and counselor in Miami, intimately involved in transfer pricing for 40 years. Feinschreiber is engaged in transfer pricing including planning, audit defense, APAs, and penalty elimination. The U.S. Tax Court, Business Week, and Forbes all view Feinschreiber as an authority. Mr. Feinschreiber serves primarily as advisor to multinational businesses, but has been a consultant to several foreign governments, including the United States, Russia, China, and Brazil.

Margaret Kent has been an attorney for 25 years in Miami, focusing on law and international taxation and having a wealth of diverse responsibilities. Kent structured the termination of the \$2 billion per year aid from Russia to Cuba, and structured transfer pricing arrangements in Latin American countries: Argentina, Chile, Colombia, Costa Rica, and Venezuela. She has defended clients in response to IRS information documents requests and prepared protests and has been a U.N. consultant.

## Forthcoming related IMA Events

### Masterclass in Finance for Senior Managers

- 11 – 12 June 2009, Singapore
  - 15 – 16 June 2009, KL Malaysia
- [www.ibc-asia.com/masterclassfinance](http://www.ibc-asia.com/masterclassfinance)

### Critical Leadership & Management Skills in Challenging Times

- 15 – 17 June 2009, KL Malaysia
  - 6 – 8 July 2009, Singapore
- [www.ibc-asia.com/criticalskills](http://www.ibc-asia.com/criticalskills)

### Certified Risk Analyst

- 18 – 20 August 2009, Singapore
- [www.ibc-asia.com/riskanalyst](http://www.ibc-asia.com/riskanalyst)

### Budgeting & Cost Control for Project Managers

- October 2009, Singapore

### Certified Compliance Officer

- 28 – 30 October 2009, Singapore
- [www.ibc-asia.com/complianceofficer](http://www.ibc-asia.com/complianceofficer)

Please visit the IMA website for more information on our wide range of available courses.  
[www.ibc-asia.com/ima-training](http://www.ibc-asia.com/ima-training) or call our Customer Service Hotline at (65) 6514 3180

REGISTER TODAY! Tel: (65) 6514 3180 Fax back to: (65) 6733 5087 Web: [www.ibc-asia.com/transferpricingworkshop](http://www.ibc-asia.com/transferpricingworkshop)

## DAY ONE

### Session 1 ■ Exploring Current Transfer Pricing Trends and Issues

- Transfer pricing parameters
- Economic interdependence as a prerequisite
- Controlled party status as a prerequisite
- The world-view concept
- The cost of double tax exposure

### Session 2 ■ The Role of the OECD

- The arm's length principle
- The comparability concept
- Functional analysis to achieve comparability
- Activities, risks, contract terms, and economic circumstances
- Arm's length range and the interquartile range
- Special transfer pricing rules for intangibles and services

### Session 3 ■ Transfer Pricing Methodologies

- Comparable Uncontrolled Price
- Resale Minus Transfer Pricing Method
- Cost Plus Method

- Transactional Net Margin Method
- Other transfer pricing methods
- Method selection criteria – is there a best method?

### Session 4 ■ How Tax Treaty Networks Impact Transfer Pricing

- How tax treaties impact with transfer pricing regimes
- Delineating between active income and passive activities
- The mutual agreement process as an alternative dispute mechanism
- The advance pricing agreement process (APA's)
- Permanent establishment activities lead to transfer pricing claims

### Session 5 ■ Documentation

- The Role of the Pacific Association of Tax Administrators
- Documentation requirements imposed by the Asia-Pacific countries
- Documentation requirements imposed by external jurisdictions
- Penalties on failure to retain and provide documentation

## DAY TWO

### Session 1

- Developing your transfer pricing worldview
- Using your worldview as an antidote to double taxation
- Current transfer pricing issues in the specific country
- Transfer pricing methods and priorities the country permits
- Country-specific transfer pricing legislation
- Transfer pricing regulations in the country
- What you can expect from a transfer pricing audit in that country
- The penalty risk and exposure in the specific country
- How the courts determine transfer pricing determinations
- How does the country's norms differ from OECD rules
- Limiting the government's documentation requests
- Resolving future tax disputes through the mutual agreement process
- Advantages and disadvantages of the advance pricing agreement process
- Determining when the government treats parties as related parties
- How the permanent establishment provisions in the country impact transfer pricing

### Session 2

#### The Pacific Region – Australia and New Zealand

### Session 3

#### South Asia – Singapore, Malaysia, Indonesia, and Philippines

### Session 4

#### Central East Asia – Thailand and Vietnam

### Session 5

#### China region – China, Taiwan, and Hong Kong

### Session 6

#### India region – India and Sri Lanka

### Session 7

#### North East Asia – Japan and South Korea

Registration starts at 8.00 am on day one. Course commences from 9.00 am to 5.00 pm for both days. There will be lunch, mid-morning and mid-afternoon refreshments served each day.

### About IMA – International Management Academy

IMA is the Asian professional skills training & development academy of IBC Asia, part of the Informa Group and a public listed company in the UK. Informa's main business is in the specialist information providing for global markets. We operate in 70 countries, 150 offices worldwide with over 7000 employees.

We have over 25 years experience in providing innovative, focused and high quality business information and training products designed to help you improve the way your business is managed.

### SAVE MORE with Group Registrations!

3 + Delegate Group Discount Pricing for groups of 3 or more delegates registering for the same workshop. **PLUS – the 4th delegate attends for FREE!**

### About Inhouse Training Solutions

Make use of IMA's expertise in the training industry and have this course customised to your organisation – at a venue of your choice – at a time convenient to you – at a cost attractive to you. Savings can be significant!

For more information on IMA's in-house training programme please call Catherine Wong at +65 6835 5128 or email Catherine.wong@ibcasia.com.sg

If undelivered, please return to:



**IBC ASIA (S) PTE LTD**  
COMPANY NO: 200108203N  
an informa business

No.1 Grange Road,  
#08-02 Orchard Building, Singapore 239693  
**Tel:** (65) 6732 1970 **Fax:** (65) 6733 5087

**Book by  
3 July 2009 and  
SAVE SGD200!**

# TRANSFER PRICING CHALLENGES IN THE GLOBAL ENVIRONMENT



This label contains your priority booking code.  
To expedite registration, please do not remove label.

If you have already received a copy of this brochure, we apologise. For reasons of confidentiality, your full particulars were not available to IBC Asia (S) Pte Ltd for deduplication prior to mail drop.

## RESERVE YOUR PLACE TODAY!

Yes! I/We will attend **Transfer Pricing Challenges in the Global Environment**  17 – 18 August 2009 • Sheraton Towers, Singapore

### Delegate 1 Details

Name: Dr/Mr/Ms
Job Title:
Department
Tel:
Mobile No.:
Email:

### Delegate 2 Details

Please photocopy for additional delegates

Name: Dr/Mr/Ms
Job Title:
Department
Tel:
Mobile No.:
Email:

### Delegate 3 Details

Name: Dr/Mr/Ms
Job Title:
Department
Tel:
Mobile No.:
Email:

### Delegate 4 Details

Name: Dr/Mr/Ms
Job Title:
Department
Tel:
Mobile No.:
Email:

Company Name:	Main Business/Activity
---------------	------------------------

Address	Postal Code
---------	-------------

Name & Title of Approving Manager:	Tel/Fax/Email:
------------------------------------	----------------

Name & Title of Training Manager:	Tel/Fax/Email:
-----------------------------------	----------------

Please tick:  I enclose my Cheque/Draft payable to IBC Asia (S) Pte Ltd  
 I am paying by bank transfer (copy attached)  
 Payment by Credit Card:  Amex  Visa  Mastercard

Card Holder: \_\_\_\_\_ Signature: \_\_\_\_\_

Card Number: \_\_\_\_\_ Expiry Date: \_\_\_\_\_  
(Please provide photocopy of front & back of your Credit Card)

I cannot attend this event but  Please put me on your mailing list.

**31552**

2-DAY WORKSHOP	EARLY BIRD RATE	NORMAL RATE
	Register & pay on or before 3 July 2009	Register & pay after 3 July 2009
	Price	Price
Fee Per Delegate (Individuals)	SGD 2195	SGD 2395
Fee Per Delegate (3+Delegate Group Discount)*	SGD 2095	
<b>In addition to the Group Discount Price, when you register 3 delegates you can send a 4th delegate for FREE!</b>		

\* 3 + Delegate Group Discount pricing is applicable to groups of 3 or more delegates from the same organisation registering for the same workshop, at the same time. Fee stated is the discounted price PER DELEGATE. Only one discount price scheme applies – either the early bird rate OR multiple bookings discount which includes 4th delegate free.

A 7% Goods & Services Tax (GST) is applicable to all Singapore based companies for Singapore venue.

Fee includes luncheons, refreshments and complete set of documentation. It does not include the cost of accommodation and travel.

**REGISTER NOW! FAX BACK TO (65) 6733 5087**

### HOTEL INFORMATION

#### Sheraton Towers Singapore

39 Scotts Road,  
Singapore 228230  
Tel: (65) 6737 6888  
Fax: (65) 6737 1072  
Contact Person: Joanne Leong  
Email: Joanne.leong@sheraton.com

### 5 EASY WAYS TO REGISTER

- 1 Mail** the attached registration form with your cheque to **IBC Asia (S) Pte Ltd** No. 1 Grange Road, #08-02 Orchard Building Singapore 239693
- 2 Customer Service Hotline**  
**Tel:** (65) 6514 3180
- 3 Fax:** (65) 6733 5087
- 4 Email:** register@ibcasia.com.sg
- 5 Web:** www.ibc-asia.com/transferpricingworkshop

### PAYMENT

All payments should be made in Singapore dollars

- Payments by S\$ bank draft or cheque should be made in favour of **"IBC Asia (S) Pte Ltd"** payable in Singapore.
- Payment by telegraphic transfer in S\$ must be made to:  
**IBC Asia (S) Pte Ltd**  
A/C No.: 147-059513-001 (SGD)  
The Hongkong and Shanghai Banking Corporation Limited  
21 Collyer Quay, HSBC Building, Singapore 049320  
**Bank Swift Code: HSBCSGSG**  
**Bank Code: 7232**
- Payment by Credit Card (AMEX, VISA or MASTERCARD). Please provide your Card Number, Name of Cardholder, Expiry Date and your Signature and send it by fax to (65) 6733 5087.

### IMPORTANT NOTE:

Please quote the name of the delegate, event title and invoice number on the advice when remitting payment. Bank charges are to be deducted from participating organisations own accounts. Please fax your payment details (copy of remittance advice, cheque or draft to (65) 6733 5087.

Attendance will only be permitted upon receipt of full payment. Participants wishing to register at the door are responsible to ensure all details are as published. IBC Asia will not be responsible for any event re-scheduled or cancelled.

### CANCELLATIONS SUBSTITUTION

If you are unable to attend, a substitute delegate will be very welcome in your place. If this is not suitable, a 10% service charge will be payable. Registrations cancelled less than seven days before the event must be paid in full.

### DATA PROTECTION

The personal information entered during your registration/order, or provided by you, will be held on a database and may be shared with companies in the Informa Group in the UK and internationally. Sometimes your details may be obtained from or shared with external companies for marketing purposes. If you do not wish your details to be used for this purpose, please contact the Database Manager Catherine Shen on catherine.shen@ibcasia.com.sg Ph: +65 6835 5141 or Fax: +65 6734 4053.