

International Transfer Pricing and Income Allocation

Transfer pricing is the most discussed topic of international tax law. The design of transfer pricing systems directly influences the group companies' taxable profits in the individual countries and thus also has an impact on the group tax rate.

After completing the module, you will have an overview of the relevant laws, regulations, administrative instructions and other guidelines in the field of transfer pricing and can independently apply them to new questions. You know the different transfer pricing methods and based on your knowledge of the strengths and weaknesses of these methods, you can decide when to apply which method. After the course, you can identify transfer pricing risks and identify the need for action. You are familiar with the structure and procedure of a typical transfer pricing documentation and a tax audit using an example. After the course, you will also be familiar with the principles for profit attribution between the parent company and the permanent establishment. You understand the possibilities for avoiding or eliminating double taxation risks.

Target group:	required elective module for Master 'Taxation' required elective module for Master 'FACT'
Term:	Winter Term
Time:	18.10.2019 09.00 a.m. - 06.00 p.m. NB-106 25.10.2019 09.00 a.m. - 06.00 p.m. NB-106 15.11.2019 09.00 a.m. - 06.00 p.m. NB-106
Instructor:	Dr. Richard Schmidtke
ECTS	2,5 ECTS
Language:	german
Restrictions:	max. 20 students (favored TAXATION)
Registration:	via KU.Campus or Flex-Now
Course description:	see this PDF
Course materials:	see ILIAS