

Transfer Pricing Seminar on Intra-Group Financial Transactions

Continuing Professional Development

Instructor:

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Financial transactions are frequently used and comprise one of the most significant of transactions within multinational groups.

Pricing of financial transactions is a complex area of transfer pricing and many tax authorities see this area as one of substantial potential Transfer Pricing risks, which may lead to expensive and time-consuming audits and potential double taxation if treaty mutual agreement procedures are not available, ultimately resulting in significant unanticipated tax exposures.

Who should attend the seminar?

The seminar is addressed to:

- Tax specialists
- Accountants / Auditors
- Financial / Investment analysts
- Lawyers
- Bankers (International banking)
- Portfolio managers
- AML Compliance Officers
- Corporate Administrators

29 May 2023
09:00 – 17:15 (7 CPD Units)

Registrations:
Fee: €180
Click [here](#) to register

Transfer Pricing Training on Intra-Group Financial Transactions		
Time	Duration	Description
09:00 – 10:00	1:00	<p>Session 1: Fixed-income securities This session provides an understanding of the fixed-income securities, the fixed-income valuation and risk and return relationship, as well as the credit risk of fixed-income securities</p> <ul style="list-style-type: none"> • Introduction to fixed-income securities • Fixed-income valuation • Fixed-income risk and return • Credit ratings and credit analysis <p>Session 2: Analysis of the financial transactions from the OECD TP Guidelines perspective This session provides an understanding of the treatment of intragroup financial transactions from the OECD TP Guidelines perspective:</p> <ul style="list-style-type: none"> • The arm's length principle • OECD Guidance on financial transactions • Economically relevant characteristics of the financial transactions • Accurate delineation of the intra-group financial transactions and recharacterization • Treasury function • Thin capitalisation rules
10:00 – 11:00	1:00	
11:00 – 11:15	0:15	C O F F E E B R E A K
11:15 – 12:45	1:15	<p>Session 3: Intra-group loans This session provides guidance on the methodologies proposed by the OECD TP Guidelines for determining the arm's length interest rate on intra-group loans</p> <ul style="list-style-type: none"> • Determining the arm's length nature of intra-group loans • OECD proposed approaches to pricing intra-group loans • Credit rating determination and effect of group membership • Interest rate analysis • Practical examples
12:45 – 13:30	0:45	L U N C H B R E A K
13:30 – 14:45	01:15	<p>Session 4: Cash pooling This session provides guidance on the methodologies proposed by the OECD TP Guidelines for determining the arm's length remuneration of the cash pool participants</p> <ul style="list-style-type: none"> • Cash pool structures • Accurate delineation of cash pooling transactions • The application of the arm's length principle to cash pooling arrangements • Determination of the arm's length price of cash pooling arrangements • Practical examples <p>Session 5: Financial guarantees This session provides guidance on the methodologies proposed by the OECD TP Guidelines for determining the arm's length remuneration for financial guarantees</p> <ul style="list-style-type: none"> • Different types of intra-group financial guarantees and relevant characteristics to consider • The application of the arm's length principle to intra-group financial guarantees • Determination of the arm's length price of financial guarantees • Practical examples
14:45 – 15:30	01:00	
15:30 – 15:45	0:15	C O F F E E B R E A K
15:45 – 17:00	1:15	<p>Session 6: New TP legislation in Cyprus This session discusses the transfer pricing documentation required by taxpayers to provide to the tax administrations.</p> <ul style="list-style-type: none"> • Master File • Local File • Summary information Table (SIT) • Transfer pricing audits
17:00 – 17:15	0:15	Questions and Answers
Total Net Duration	7:00	END OF SEMINAR