

GCC TAX CERTIFICATE COURSE

OCT - NOV 2023

The Aurifer GCC Tax Certificate is the first executive education programme on taxation in the region, endorsed by qualified professionals in the field. The programme provides a comprehensive overview of tax systems in the GCC and UAE.



Middlesex
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Course

Transfer Pricing Fundamentals

Course Lecturer

Safae Guennoun

Safae is recognised as one of the leading Transfer Pricing practitioners in the Middle East. With a hybrid curriculum in both taxation law and managerial economics, Safae's approach to complex tax matters is holistic and marries both business practical aspects as well as tax technical ones.

Course Description

Transfer Pricing (TP) is a key concept in international taxation. It addresses important economic and tax considerations in relation to intercompany transactions between related parties. We will cover the fundamental concepts of TP as well as the key recognised OECD TP methodologies and how to implement them in TP documentation. Finally, the TP module will also provide an overview of how tax authorities in the GCC region have implemented the TP regulations.

The course provides training on the following TP topics:

Transfer Pricing Fundamentals

1. Transfer Pricing base concepts (1h)

- Arm's length principle
- Related parties/connected persons
- Arm's length range
- Abnormal or benevolent advantage
- Comparability
- Case studies

2. Transfer Pricing methodologies (2h)

- Transactional Net Margin Methodology (TNMM)
- Comparable Uncontrolled Price Method (CUP)
- Cost Plus Method (CPM)
- Resale Price Method (RPM)
- Profit Split Method (PSM)
- Case studies

3. Transfer Pricing analysis (1h)

- Functional analysis
- Entity characterisation
- Economic analysis (benchmarking)
- Case studies

4. Intercompany transactions (1h)

- Intercompany services
- Intercompany sales and purchases
- Intercompany financing
- Intercompany licensing
- Case studies

5. Transfer Pricing in the GCC (1h)

- Transfer Pricing regulations across the GCC
- Transfer Pricing documentation
- Transfer Pricing audits