

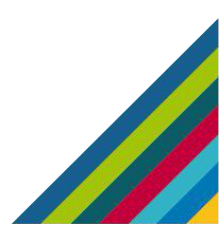


STUDY GUIDE

*Transfer pricing in Europe: differential
approach according to current case law
and the different countries
of the European Union*

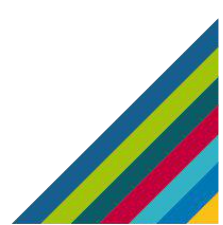
Organised by

Université Polytechnique
Hauts-de-France (UPHF)





1. IDENTIFYING DATA.	
• Course Name.	Transfer pricing in Europe: differential approach according to current case law and the different countries of the European Union
• Coordinating University.	Université Polytechnique Hauts-de-France
• Partner Universities Involved.	Wirtschaftsuniversität Wien: WU Transfer Pricing Center at the Institute for Austrian and International Tax Law
• Course Field(s).	Sustainable Development and management
• Related Study Programme.	IAE Master CCA: international and corporate taxation
• ISCED Code.	7
• SDG	8
• Study Level.	(M) Master – (D) doctorate – (B) only last year of Bachelor
• Number of ECTS credits allocated.	4 ECTS
• Mode of Delivery.	Online live or self-study (recorded sessions)
• Language of Instruction.	English (and incidentally German, Italian and Dutch)
• Delivery Period.	Semester 1
• Course Dates.	From October 6 to December 1
• Precise Schedule of the Lectures.	Synchronous lectures will be delivered and they will be recorded. Approximate work load is 4 hours per week – 36 hours in total.
• Key Words.	Transfer pricing, International Taxation, resolving transfer pricing disputes, transfer pricing risk management and compliance
• Catchy Phrase.	<i>“The number of countries having transfer pricing legislation in place has increased from a mere four in 1994 to more than 130 in 2020. Therefore, transfer pricing is one of the most relevant and challenging topics in the international tax environment.”</i>
• Link to Course Guide.	None
• Prerequisites and co-requisites.	English C1-level (or UNICert III or IELTS 7.0 or TOEFL 100 / TOEFL IBT Home Edition 100) Master, Doctorate or Bachelor (last year) – Corporate Taxation – Business law
• Number of EUNICE students that can attend the Course.	35
• Course inscription procedure(s).	EUNICE Application Portal





2. CONTACT DETAILS.

• Department.	Institut Sociétés et Humanités - IAE Valenciennes (ISH-IAE)
• Name of Lecturer.	Pierre HÉNON
• E-mail.	pierre.henon@uphf.fr

3. COURSE CONTENT.

The objective of the course is to apprehend the role of transfer pricing legislation and case law in the increasing global trade and the role of multinational enterprises in the international tax environment:

- Introduction to transfer pricing followed on the attribution of profits to permanent establishments, transfer pricing methods, administrative approaches to minimizing and resolving transfer pricing disputes, as well as transfer pricing risk management and compliance, among others.
- Specific transfer pricing topics, such as transfer pricing and services, financing, intangibles, supply chain management and business restructurings, as well as indirect taxes and customs.
- Practical application of transfer pricing rules, taking into consideration all the most recent developments.

4. LEARNING OUTCOMES.

Students will be able to:

- Understand the Transfer Pricing topics in the international tax environment and catching that the increasing role of global trade and multinational enterprises have boosted the relevance of this topic.
- Broaden their knowledge in transfer pricing and get access to new research results in that area.
- Provide the missing nexus between theory and practice in approaching transfer pricing topics.

5. OBJECTIVES.

Examine tax disputes between MNEs and tax authorities and between tax authorities themselves about Transfer pricing.

- Understanding the Cooperative Compliance model designed to minimize conflict between tax authorities and businesses
- establishing a relationship based on transparency and justified trust.
- Comprehension of the importance of Transfer Pricing Case Law through Comparative Study of Court Decisions on this specific topics



6. COURSE ORGANISATION.

UNITS

1.	Unit 1: introduction to transfer pricing on the attribution of profits to permanent establishments, transfer pricing methods, administrative approaches to minimizing and resolving transfer pricing disputes, as well as transfer pricing risk management and compliance, among others.
2.	Unit 2: specific transfer pricing topics, such as transfer pricing and services, financing, intangibles, supply chain management and business restructurings, as well as indirect taxes and customs.

LEARNING RESOURCES AND TOOLS.

Moodle – paperwork, videos, and conferences

PLANNED LEARNING ACTIVITIES AND TEACHING METHODS.

Unit 1 Readings on value analysis chain in Multinational Enterprises.

Unit 2 Group work based on a real case law study

7. ASSESSMENT METHODS, CRITERIA AND PERIOD.

1. knowledge acquisition + case study discussion + individual quiz
2. group work: case study discussion and proposal of a resolution

OBSERVATIONS.

8. BIBLIOGRAPHY AND TEACHING MATERIALS.

Documents and literature will be given in Moodle before the beginning of the course on following topics:

Doc. 1 - Definitions

Doc. 2 – Chain of value inside MNE

Doc. 3 – Taxation planning and case law

Doc. 4 – Compliance rules

Doc. 5 – Specific case law between European countries having implemented transfer pricing rules

Doc. 6 – Understanding the impact of transfer pricing court resolution

Doc. 7 – Case study