

WU – TA Advanced Transfer Pricing Programme 2018

About the Programme

The **WU – TA Advanced Transfer Pricing Programme** is offered by the WU Transfer Pricing Centre at the Institute for Austrian and International Tax Law at WU (Vienna University of Economics and Business) and the Tax Academy of Singapore.

The four-day programme is facilitated by a team of professors from the WU Transfer Pricing Centre and regional tax experts.

The programme provides participants with the latest update on international transfer pricing developments, and knowledge and insights to handle transfer pricing issues in specialised industries that are of relevance to the Asia-Pacific region. Workshops will be provided for all topics enabling opportunities for discussions.

Target Group

The course is targeted at professionals from the industry, tax advisory, government service, judiciary or academia, who want to deepen their knowledge in transfer pricing.

Programme Structure

Monday, 8 October 2018

Introduction and Recent Transfer Pricing Developments at OECD/UN

Dr Raffaele Petruzzi

New OECD PE Definition and Profit Attribution

Prof Alfred Storck & Dr Raffaele Petruzzi

Tuesday, 9 October 2018

Transfer Pricing and Services

Prof Alfred Storck & Ms Jow Lee Ying

Transfer Pricing and Financing

Dr Raffaele Petruzzi

Wednesday, 10 October 2018

Transfer Pricing and Intangibles

Prof Alfred Storck & Mr Stephen Bruce

Transfer Pricing in Commodities and Resource Industry

Ms Susan Hinton

Value Chain Management and Business Restructurings

Mr Gordon Lawson

Thursday, 11 October 2018

Business Restructurings Valuations

Dr Emmanuel Llinares or Mr Sebastien Gonnet

Value Chain Management and Profit Methods

Dr Emmanuel Llinares or Mr Sebastien Gonnet

Transfer Pricing under the revised UN TP Manual

Mr Ostwal T.P.

Programme Fee

The total programme fee is SGD 2,996 per participant. All fees include 7% Goods and Services Tax (GST). Overseas participants, who in their business capacity belong overseas and are sponsored by overseas employers, are excluded from paying 7% GST.



Prof Dr Alfred Storck
(Switzerland/Austria)

Alfred Storck is Co-Chairman of the Board of Directors of the WU Transfer Pricing Center at the Institute for Austrian and International Tax Law at Vienna University of Economics and Business (WU). Since 2009, Alfred Storck is teaching in international taxes, transfer pricing and company taxation at the Vienna University (WU).

Additionally, he has been working as Honorary Professor for Company Taxation and Managerial Finance at the University of St. Gallen, Switzerland (till 2015) and is teaching in various LL.M./MBA programs. Prior to his academic career, Alfred Storck held various functions in a large multinational company.



Dr Raffaele Petruzzi LL.M.
(Italy/Austria)

Raffaele Petruzzi is Managing Director of the WU Transfer Pricing Center at the Institute for Austrian and International Tax Law at Vienna University of Economics and Business (WU) and an advisor on international tax and transfer pricing topics. Since 2007, Raffaele has gained relevant experience in international tax and transfer pricing, by working in different countries within Big 4 advisory firms and tax department of a multinational.

Raffaele holds a Master of Science degree in Business Administration and Law (major: Corporate Taxation) at Bocconi University (Italy), a Master of Laws degree (LL.M.) in International Tax Law at WU, and a Ph.D. in International Business Taxation at WU (thesis title: "Transfer Pricing Aspects of Intra-Group Financing").



Ms Jow Lee Ying
(Singapore)

Lee Ying is a senior lecturer and faculty member of the Nanyang Technological University and Associate Director of Ernst & Young Solutions LLP's tax practice based in Singapore. She has extensive experience in a wide spectrum of international tax work, such as transfer pricing consultations/audits, Advance Pricing Arrangements (APAs), Mutual Agreement Procedure (MAPs) and tax treaties. Prior to this, Lee Ying was with the Inland Revenue Authority of Singapore (IRAS) and the Ministry of Finance. She is well regarded for her international tax expertise and is a regular speaker at public tax seminars.



Mr Stephen Bruce
(Singapore)

Stephen is a Partner in the Financial Services practice, focusing on banking and capital markets in EY Singapore. He has 22 years of experience in providing tax and transfer pricing advice in the financial services industry. Before joining EY, Stephen was the global head of transfer pricing for a global investment bank. He has been involved in the full spectrum of transfer pricing projects within an investment bank including the review of the global treasury function, sales, trading and execution functions of equities and fixed income businesses, investment banking deal origination & execution, shared service arrangements and headquarter service arrangements.



Ms Susan Hinton
(Australia)

Susan has 18 years of experience working on transfer pricing matters and is currently Principal Advisor, Transfer Pricing at Rio Tinto, one of the world's largest mining companies. Susan has significant experience on technical transfer pricing matters and in dealing with tax authorities, with both a Big 4 accountancy firm and corporate background. Prior to that, Susan worked as an economist in banking and government sectors.



Mr Gordon Lawson
(Singapore)

Gordon Lawson is currently a Sector Lead and the Head of International Tax at KPMG Singapore, looking after the KPMG International Centre of Excellence Program and the Value Chain Management initiatives. He has worked across 7 jurisdictions with KPMG over the last 30 years and has extensive experience in advising multinational clients from Europe, US and Asia Pacific on international tax and supply chain advisory work. Gordon is also a regular speaker on International Tax and has covered the International Tax Planning around the Supply Chain component of the Advanced Management Program at the Tax Academy of Singapore for the last 7 years.



Dr Emmanuel Llinares
(France)

Dr. Llinares is the chair of NERA's Global Transfer Pricing Practice. Dr. Llinares is an economist specializing in intercompany pricing, valuation, and intellectual property analyses. For close to 20 years, he has advised multinational companies on defining and implementing their intra-group pricing policies, valuing assets including in particular intellectual property. Prior to joining NERA, Dr. Llinares was an economist with Arthur Andersen's in London and with the KPMG Tax network in Paris. Dr. Llinares is a former lecturer at the Economics Department of the University of Delaware and at the Ecole Supérieure de Gestion, a business school in Paris. Dr. Llinares was recently appointed as a member of the EU Joint Transfer Pricing Forum.



Mr Sebastien Gonnet
(France)

Sebastien Gonnet is a Director in the global Transfer Pricing Practice at NERA Economic Consulting. He has authored many publications on the economics of transfer pricing. He is also a frequent speaker at transfer pricing, intellectual property, and valuation conferences and training workshops, and has presented to tax authorities in Europe and China. Mr. Gonnet is listed in International Tax Review's "World's Leading Transfer Pricing Advisors" by Expert Guide. He is the founder and president of Transfer Pricing Economists for Development, a Paris-based think-tank aimed at promoting the development and sharing of business economics knowledge in transfer pricing as an enabler of development of emerging economies and developing countries.



Mr TP Ostwal
(India)

Ostwal is a Senior Partner in TP Ostwal & Associates LLP chartered accounts and is based in Mumbai, having more than three decades in practice. He is a member of the newly constituted Sub Committee on Transfer Pricing for Developing Countries by United Nation and was also a part of the previous Sub Committee for the first edition of United Nations TP Manual. He has been a member of several committees set up by Government, Ministry of Finance, CBDT, OECD and other associations. He is a visiting professor at Vienna University Austria for teaching international tax for LL.M studies.

Our Past Programme Participants

Ms Jillian Lim

Executive Director, Singapore Economic Development Board

The programme provided good insights into transfer pricing developments, with content that was current and relevant, and helped to draw out key issues for discussion. I especially appreciated that the speakers were able to deliver a mix of perspectives from academia, practitioner as well as private sector angles.

About Tax Academy of Singapore

The Tax Academy of Singapore is a not-for-profit institution set up by the Inland Revenue Authority of Singapore in collaboration with the international accounting firms – Deloitte & Touche, Ernst & Young, KPMG and PricewaterhouseCoopers, the Institute of Singapore Chartered Accountants and the Law Society of Singapore. Tax Academy collaborates with leaders in the industry, academia and the government to develop and deliver structured tax training programmes and regular seminars and conferences that effectively raise the professional competency, knowledge and capabilities of the tax community.

About Institute for Austrian and International Tax Law

The Institute for Austrian and International Tax Law is one of the global leading tax academic institutions and is extremely active in the field of international taxation. As well as research and teaching activities, its staff participates in numerous national and international tax projects and over the years has developed an impressive network of contacts in more than 90 countries. The Institute's team comprises 60 academic staff members as well as many visiting professors and guest researchers from around the world.

About WU Transfer Pricing Center

The WU Transfer Pricing Center (www.wu.ac.at/taxlaw/institute/wutpc) at the Institute for Austrian and International Tax Law aims at researching, analysing, debating, and teaching transfer pricing topics. Through its activities, it positions itself as a global institution providing the missing nexus between theory and practice in approaching transfer pricing topics. The Center combines both the academic and practical perspectives and its approach is highly international and interdisciplinary.

Mr Matthew Peter Keats

Investigator, Financial Markets Authority of New Zealand

A very well-organised and comprehensive course, covering the technical aspects of transfer pricing in a post-BEPS world, complemented with great presentations by experts from academia and private practice, with ample opportunities to discuss ideas and concepts with fellow practitioners. A thoroughly enjoyable experience. Thank you again, Vienna University of Economics and Business and Tax Academy of Singapore!

For more information on the **WU – TA Advanced Transfer Pricing Programme**, please contact

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