



Day 2 (continued)

- The comparability analysis process
  - The 8-step process
  - The 5 comparability factors: special focus on the functional analysis
- The comparability analysis in practice
  - The comparables selection process: a practical example
- Timing issues

**Transfer Pricing Methods**

Issues and aspects to be considered before choosing and applying a transfer pricing method

Day 3

**Transfer Pricing Methods (continued)**

- The traditional transaction methods
  - Comparable uncontrolled price (CUP)
  - Cost plus
  - Resale price
- The transactional profit methods
  - Transactional net margin
  - Profit split

**Case study on Comparability and Transfer Pricing Methods**

Day 4

**Documentation**

- The role of transfer pricing documentation
- What information should be included in the documentation?
- Recent developments
- Practical guidance

**Audits and risk assessment**

- Introduction to audits and risk assessment
- Risk assessment and selection of taxpayers for examination
- Planning for F4ff1 0 0 1 81024063 Tm08JFETBTF0Tm21BT Tm210E51fd sET1 taxpayeren-6892 351 Tm( )J

## Day 5

### **Dispute Avoidance and Resolution**

- The importance of dispute resolution
- Available methods of dispute resolution
- Understanding dispute avoidance mechanisms
- Practical aspects

### **Establishing Transfer Pricing Capability in Developing Countries**

- Preliminary considerations
  - Having a strategy, setting the vision, mission, plans, objectives and measuring performance
  - Establishing a dedicated transfer pricing unit
    - Structure of the transfer pricing unit (including functions, competencies and responsibilities)
    - How to develop and retain staff (expertise)
- Undertaking a gap analysis and filling the gaps
  - Identifying capacity gaps
  - Preparing a plan to fill the gaps
  - Implementing and reviewing the plan
- Quality assurance and governance
- Sources of information

### **Country Practices and Experiences**

