

# INTERNATIONAL TAX REVIEW™

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## 10th Anniversary **Global Transfer Pricing Forum 2010**

SEPTEMBER 15TH & 16TH  
NH GRAND HOTEL KRASNAPOLSKY, AMSTERDAM

- Keep up to date with the latest developments in transfer pricing around the world
- Find out how revenue authorities are developing their transfer pricing strategies
- Learn about what rulings in key jurisdictions mean for taxpayers
- Listen to the inside track on the policy of multilateral bodies such as the OECD and the EU Joint Transfer Pricing Forum
- Increase your knowledge of the regulations in the newest countries with transfer pricing rules

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## INTERNATIONAL TAX REVIEW™

# Global Transfer Pricing Forum 2010

September 15th & 16th, 2010  
NH Grand Hotel Krasnapolsky, Amsterdam

The economic challenge for governments has changed in recent months. From being one of how to create growth so their economies came out of recession, it has become a battle to reduce public debt. Budget deficits of hundreds of billions of dollars mean that every source of income is being tapped like never before. Transfer pricing is one of those.

And if officials are prioritising transfer pricing for revenue, it means that tax departments need to be aware of the different approaches tax authorities around the world are taking in this area.

Not only are jurisdictions with existing transfer pricing rules looking to enforce them more strictly, other countries have put regulations in place for the first time. The challenge for them is to ensure they have the right expertise to operate, or if they do not, to know where to get those skills.

The unprecedented financial crisis over the last two years has raised serious questions for taxpayers. For example, is it credible to use loss-making comparables when setting prices now? Will this practice be acceptable to tax authorities? How do you deal with the increase in jurisdictions that now require documentation? What is the most efficient way to coordinate the production of multiple transfer pricing reports? Are advance pricing agreements worthwhile if economies can change so quickly? Is there scope to renegotiate them? What new dispute resolution mechanisms, other than litigation, are available?

At *International Tax Review's* 10th annual Global Transfer Pricing Forum, leading tax directors, officials and advisers will analyse the key issues for transfer pricing managers today and give their insights on the best transfer pricing strategies.

The foremost transfer pricing specialists will tackle issues such as:

- The future of the arm's-length standard;
- Technology-based IP and transfer pricing;
- Tax-efficient supply chain management; and
- Dispute resolution

This is in addition to the, by now regular sessions on financial transactions, marketing intangibles and emerging markets developments.

This is your opportunity to hear their views, increase your understanding and prepare for the future of transfer pricing. Over the last 10 years, the Global Transfer Pricing Forum has proved to be the most vibrant and insightful event for the discussion of the critical issues in the field.

#### Who should attend:

- Corporate tax directors
- Revenue officials
- Finance directors
- Corporate transfer pricing managers
- Private practitioners
- Transfer pricing economists

### The Hotel

The NH Grand Hotel Krasnapolsky is idyllically located within Dam Square, the bustling hub of Amsterdam. This central location provides quick and easy access to many of the city's attractions, such as the Royal Palace, the Van Gogh museum and the house of Anne Frank.

The hotel itself is an internationally renowned attraction. The building, which dates back to 1865, offers a traditional elegance with modern, high-quality service which has made the NH Grand Hotel Krasnapolsky synonymous with luxury and comfort. It is home to a variety of highly acclaimed restaurants, catering to all tastes, as well as the Wynand Fockink Distillery where you can sample some of the best local liqueurs.

We have negotiated special rates for you at the hotel, which offers a relaxing stay in lavish surroundings where attention to detail is paramount. With the historic centre of Amsterdam at your feet, the city is yours to explore, and the NH Grand Hotel Krasnapolsky, is the perfect place to unwind after a busy day.

#### Hotel address

NH Grand Hotel Krasnapolsky  
Dam 9, 1012 JS Amsterdam  
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TP Week is an online newsletter from *International Tax Review* devoted to global transfer pricing

With a subscription to TP Week you will receive:

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- **Reports from the key revenue authorities** worldwide on their emerging policy directions
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- **Rulings updates** – the latest rulings by transfer pricing panels, tribunals and courts
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- **TP Doctor** – get your most pressing TP questions answered by our global specialists

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**TP Week** provides an outstanding and market leading source of up to the minute information and comment on transfer pricing issues. So whether you are a tax director in industry, a tax adviser, government representative or transfer pricing recruitment specialist, all the information, comment and analysis you need, will be in one place.

**For further details please visit [www.tpweek.com](http://www.tpweek.com) or email Stuart House at [shouse@euromoneyplc.com](mailto:shouse@euromoneyplc.com)**

# GLOBAL TRANSFER P

September 15th & 16th, NH Gran

## DAY ONE: WEDNESDAY SEPTEMBER 15TH

8:30AM Registration

9:00AM Opening remarks

**Gregg Lemein**, Partner, **Baker & McKenzie, US**  
**Ralph Cunningham**, Managing Editor, **International Tax Review, UK**

9:10AM **Keynote Address**

**Theo Keijzer**, Head of Tax Commission, **International Chamber of Commerce, France**

9:30AM **The Future of the Arm's-Length Standard**

This panel of senior officials, executives, and practitioners will consider the future of the arm's length principle in the context of:

- Emerging trends such as recharacterisation of transactions, changes in concepts of taxable events, and economic approaches to taxation
- Current initiatives at the OECD, the UN, and elsewhere
- Alternatives proposed by critics, including global formulary apportionment and country-by-country reporting

**Moderator: Carol Dunahoo**, Partner, **Baker & McKenzie, US**

**Matthew Frank**, Senior Tax Counsel, Transfer Pricing, **General Electric Company, US**

**Stig Sollund**, Norwegian Finance Ministry official and Chair of the UN's current project on transfer pricing, **Norway**

**Joseph Andrus**, Consultant, **OECD, France**

**Richard Boykin**, Principal Economist, **Baker & McKenzie, US**

10:45AM Coffee break

11:15AM **Tax Issues Encountered in Centralisation of Sourcing: Structuring, Principal Substance, and the Supply Chain**

- 'To transact or not to transact'?
- Principal substance: people, intangibles, capital and risk
- Are outsourced functions substance? CFC rules and transfer pricing
- Benefits of group integration?
- The economic allocation of profit contributions

**Moderator: Dr Stephan Schnorberger**, Partner, **Baker & McKenzie, Germany**

**Chad Pearson**, Senior Director, Tax Planning, **BestBuy, US**

**Holly Glenn**, Principal Economist, **Baker & McKenzie, US**

12:30PM Lunch

2:00PM **Dispute Resolution**

- Planning transfer pricing policies and developing support for them with the objective of avoiding transfer pricing disputes
- Achieving settlements of transfer pricing issues at the audit level
- Recent experience in administrative appeals of transfer pricing issues
- Using advance pricing agreements to obtain advance approval of transfer pricing policies and to achieve comprehensive resolutions of transfer pricing disputes for both prior and future years
- How to litigate a transfer pricing case
- Discussion of the recent US Tax Court decision in the Veritas Case

**Moderator: Gregg Lemein**, Partner, **Baker & McKenzie, US**

**Holly McClellan**, Transfer Pricing Leader, Tax Counsel, **GE Corporate Tax Group, US**

**Siv Schultz**, Vice President, Global Transfer Pricing, **Pfizer, US**

**John Connors**, Director of Tax Strategy and Policy, **Vodafone, Plc, UK**

**Mark Oates**, Partner, **Baker & McKenzie, US**

3:15PM Coffee break

3:45PM **Marketing Intangibles**

- How are marketing intangibles considered in your country?
- How is ownership and development determined?
- What is the useful life for certain marketing intangibles?
- Are marketing intangibles ripe for tax planning?
- What issues are typically raised on audit?
- What are the tensions under tax and IP law for marketing intangibles?
- What are the economic benchmarking concerns?

**Moderator: Marc M Levey**, Partner, **Baker & McKenzie, US**

**François Gadel**, Senior Vice President Tax, **LVMH, France**

**Carmine Rotondaro**, Worldwide Tax, Insurance and Real Estate Director, **Gucci Group, Italy**

**Dale Hill**, Partner, Tax Services, National Leader, Transfer Pricing & Competent Authority Group, **Gowling Lafleur Henderson**

**Taxand, Canada**

**Mukesh Butani**, Direct Tax Practice Leader, **BMR Advisors, Taxand, India**

**Taxand, India**

**Edward Morris**, Director, **Deloitte, UK**

5:00PM Close of conference

5:10PM Cocktail reception

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## PRICING FORUM 2010

and Hotel Krasnapolsky, Amsterdam

### DAY TWO: THURSDAY, SEPTEMBER 16TH

- 8:30AM **Registration**
- 9:00AM **Opening remarks**  
**Richard Boykin**, Principal Economist, **Baker & McKenzie, US**  
**Ralph Cunningham**, Managing Editor, **International Tax Review, UK**
- 9:10AM **Keynote Address**  
**Bruno Gibert**, Attorney at Law, Partner, **CMS Bureau Francis Lefebvre**, Chair, **EU Joint Transfer Pricing Forum, France**
- 9:30AM **Technology-Based IP and Transfer Pricing**
- Issues around migration of trade IP
  - Dealing in practice with 'distributed' IP development
  - Franchising of technology intangibles
  - Variable royalty structures
  - Recurring tax audit themes
  - US developments, including Obama proposals
  - OECD developments
- Moderator: Richard Fletcher**, Principal Tax Adviser, **Baker & McKenzie, UK**  
**Caroline Silberstein**, Head of Transfer Pricing Unit, **OECD Centre for Tax Policy and Administration, France**  
**Andrew Cousins**, Head of Transfer Pricing, **Cadbury, UK**  
**Jocelyn Scarborough**, Director, International Tax, **CareFusion, US**  
**Emmanuel Llinares**, Associate Director, **Nera, France**  
**Salim Rahim**, Partner, **Baker & McKenzie, US**
- 10:45AM **Coffee break**
- 11:15AM **Critical Transfer Pricing Issues in the Netherlands**
- MNE relationship building exercise: 'open book' policy and 'tax control framework'
  - APA / Competent Authority environment
  - Recurring tax audit issues
  - OECD developments: viewpoint of the Netherlands
  - Intangible assets: legal, economic, and functional ownership
  - Future developments
- Moderator: Margreet Nijhof**, Partner, **Baker & McKenzie, Netherlands**  
**Jos van Leeuwen**, International Tax Policy and Legislation Director, **Ministry of Finance of the Netherlands**  
**Eduard Sporken**, Director, **KPMG Meijburg & Co's Global Transfer Pricing Services, Netherlands**
- 12:30PM **Lunch**
- 2:00PM **Intercompany Financial Transactions**
- Definition and characterisation of financial transactions
  - Comparability issues and application of the arm's length principle in practice
  - How to structure a consistent transfer pricing policy for financial transactions
  - Lessons to be learned from the financial industry on remuneration of capital, corporate lending, structured debt and cash optimisation
  - Interaction between anti-abuse provisions and the arm's length principle
  - The view and positions of taxing authorities
  - Recent landmark cases
- Moderator: Antonio Russo**, Partner, **Baker & McKenzie, Netherlands**  
**Ron Mulder**, Senior Adviser, Transfer Pricing, **Royal Bank of Canada, Canada**  
**Bas de Mik**, Interim Head of Tax, **Royal Bank of Scotland NV, Netherlands**  
**Chris Raybould**, Director of Economics, **Baker & McKenzie, Canada**
- 3:15PM **Coffee break**
- 3:45PM **Transfer Pricing Developments Around the World**
- Recent rules and developments
  - Transfer pricing theories being asserted by tax authorities
  - The OECD comments about the trends in TP
  - Recent developments in the Competent Authority and APA processes
- Moderator: Moises Curiel-García**, Transfer Pricing Principal, **Baker & McKenzie, Mexico**  
**Mark Freed**, Director of Global Transfer Pricing, **Intel Corporation, US**  
**Manisha Pande**, Global TP COE, **GE, India**  
**Roberto Schatan**, Working Party 6, **OECD, France**  
**Jolanda Schenk**, Global Transfer Pricing Manager, **Shell, Netherlands**  
**Ken Okawara**, Head of Transfer Pricing and Economic Analysis, **Baker & McKenzie, Japan**
- 5:00PM **Close of conference**

## Upcoming events:

**Americas Tax Awards**  
**September 29th 2010 -**  
**Waldorf Astoria, New York**

**India Tax Forum**  
**November 12th & 13th 2010**  
**Taj Mahal Hotel, New Delhi**

For more information, visit [www.internationaltaxreview.com/events](http://www.internationaltaxreview.com/events)  
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I would like to register for *International Tax Review's*  
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September 15th & 16th, NH Grand Hotel Krasnapolsky, Amsterdam

**1. I WISH TO REGISTER:**

	<b>Private practice delegates</b>	<b>In-house tax executives</b>
<b>Early booking fee</b> (Registration before July 23rd)	<input type="checkbox"/> £1395 or €1604	<input type="checkbox"/> £1095 or €1259
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 I cannot attend but please add me to your mailing list.

**3. PAYMENT METHODS:**

Payment must be received before the conference date to guarantee your place.

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**Online:**  
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**ADMINISTRATIVE INFORMATION:**

**CANCELLATION POLICY:** If you cannot attend you must cancel your registration in writing by 20th August 2010 to receive a refund less a 10% administration charge. Cancellations received after 20th August 2010 are liable for the full conference fee. You may send a substitute to attend in your place at no extra charge, however we must know by 14th September 2010 via email. We cannot accept verbal cancellations. If you make your booking via the telephone, you are automatically adhering to our terms and conditions.

**REGISTRATION FEE:** The registration fee includes participation in the conference, lunches, cocktail reception and documentation material, which will be distributed at the beginning of the event.

**VENUE:** NH Grand Hotel Krasnapolsky, Dam 9, 1012 JS Amsterdam

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**TRAVEL & ACCOMMODATION:** Delegates are responsible for the arrangement and payment of their own travel and accommodation. Delegates wishing to take advantage of preferential room rates at the NH Grand Hotel Krasnapolsky should call the above numbers and mention that you are attending the International Tax Review Global Transfer Pricing Forum 2010.