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COURSE BROCHURE

Cross-Border Taxation and Transfer Pricing Methods Training Course

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Munich

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Cross-Border Taxation and Transfer Pricing Methods Training Course

Ref: 2081_76662 **Date:** 28 June – 2 July 2027 **Location:** Munich **Fees:** 5600 GBP

Cross-Border Taxation and Transfer Pricing Methods is a 1-week training course for tax managers and group finance staff who price intercompany dealings, test where profits are taxed and defend those positions, with each participant building an intercompany pricing file for one controlled transaction. Groups now face closer scrutiny of how profit moves between related entities, and weak reasoning invites adjustments and double taxation. The course is delivered by Jupiter Prime Training.

Why Cross-Border Taxation and Transfer Pricing Matters Now

Three forces shape this field today: tax authorities exchanging information automatically, digital business models that earn profit far from physical premises, and boards that treat tax position as a reputational matter. Groups that price related-party flows on evidence settle audits faster and avoid double taxation; groups that cannot explain charges face adjustments and long disputes. The course rests on the arm's length principle, the residence and source rules found in double tax treaties, and the five recognised transfer pricing methods.

Who Gains Most from Cross-Border Taxation and Transfer Pricing

- Those who set and document prices for goods, services, royalties and loans between group entities
- Those who assess whether foreign activity creates a taxable presence abroad
- Those who apply treaty relief and withholding rules to cross-border payments
- Those who answer tax authority queries and prepare evidence for audits

A group tax function gains most when its tax, controllership and treasury members attend together and agree one approach to intercompany charging.

Cross-Border Taxation and Transfer Pricing Capabilities

Participants move from locating taxing rights to evidencing an arm's length result.

- Assess the tax residence of an entity and the risk of a permanent establishment — the decision on where a profit is taxed
- Apply treaty relief and withholding rules to dividends, interest and royalties — treasury and payment approvers
- Weigh the five transfer pricing methods against the facts of a transaction — the choice the group must defend
- Calculate an arm's length range from comparable data and test results against it — year-end adjustment decisions
- Design intercompany agreements that match conduct to contract — legal and operational owners
- Communicate the pricing position in a master file and local file — tax authority reviewers

Key Cross-Border Taxation and Transfer Pricing Terms

- Arm's length principle — the rule that related parties should price dealings as independent parties would under comparable conditions.
- Permanent establishment — a fixed place of business or dependent agent that gives a country the right to tax business profits.
- Tax residence — the status that makes an entity liable to tax on its worldwide income in one jurisdiction.
- Comparable uncontrolled price — a method comparing the controlled price with prices charged between independent parties for similar dealings.
- Transactional net margin method — a method testing the net profit a party earns against margins of comparable independent firms.
- Functional analysis — a study of the functions performed, assets used and risks assumed by each party to a transaction.

Cross-Border Taxation and Transfer Pricing Day by Day

Day 1: Taxing Rights Across Borders

- Residence and Source Rules — Which Jurisdiction Taxes Group Income
- Corporate Tax Residence Tests — Place of Management and Control Decisions
- Double Taxation Causes — Overlapping Claims on the Same Profit
- Relief by Credit and Exemption — Choosing How Foreign Tax Is Offset
- Group Structure Mapping — Locating Entities, Flows and Taxing Points

Day 2: Treaties and Taxable Presence

- Double Tax Treaty Structure — Reading Articles That Allocate Taxing Rights
- Permanent Establishment Thresholds — Fixed Place, Agency and Service Presence
- Withholding on Dividends, Interest and Royalties — Treaty Rate Claims
- Beneficial Ownership and Treaty Shopping — Testing Access to Relief
- Mutual Agreement Procedure — Resolving Disputes Between Tax Authorities

Day 3: Transfer Pricing Methods

- Functional Analysis Interviews — Profiling Functions, Assets and Risks
- Comparable Uncontrolled Price Method — Pricing Commodities and Standard Goods
- Resale Price and Cost Plus Methods — Distributors and Contract Manufacturers
- Transactional Net Margin Method — Choosing the Tested Party and Indicator
- Profit Split Method — Integrated Operations and Shared Intangibles

Day 4: Benchmarking and Special Transactions

- Comparable Search and Screening — Building a Defensible Benchmark Set
- Interquartile Range Analysis — Setting and Adjusting the Arm's Length Range
- Intragroup Services and Cost Allocation — Benefit Tests and Mark-Ups
- Intangibles and Royalty Rates — Ownership, Development and Exploitation
- Intercompany Loans and Credit Support — Rating and Interest Pricing

Day 5: Practising the Intercompany Pricing File

- Residence and Presence Review — Applying Day 1 and Day 2 Tests to a Case
- Method Selection Memo — Justifying the Most Appropriate Method
- Benchmark Result Testing — Year-End True-Up and Adjustment Choices
- Master File and Local File Drafting — Evidence for Audit Readiness
- Intercompany Pricing File — Assembling Analysis, Agreement and Benchmark

Applying Cross-Border Taxation and Transfer Pricing After the Course

- Lead a functional analysis of one material intercompany flow, such as distribution in consumer goods or engineering services in energy.
- Run a permanent establishment review of staff travelling abroad against treaty thresholds.

Cross-Border Taxation and Transfer Pricing Questions FAQ

What is cross-border taxation and transfer pricing, and why does it matter now?

Cross-border taxation and transfer pricing decide where a group's profit is taxed and how related entities price their dealings. It matters now because tax authorities share information and challenge intercompany charges more often.

Which roles gain most from cross-border taxation and transfer pricing training?

Tax managers and group finance staff gain most. Controllers, treasury staff and audit responders also benefit.

How does a cross-border taxation and transfer pricing course differ from a corporate tax compliance course?

It focuses on taxing rights between jurisdictions and the pricing of related-party dealings. A compliance course centres on preparing returns in one jurisdiction.

What do you bring back from cross-border taxation and transfer pricing training?

You bring back an intercompany pricing file for one controlled transaction. It joins a functional analysis, method choice and benchmark range.

Cross-Border Taxation and Transfer Pricing: The Way Forward

The intercompany pricing file first informs whether the current charge for a chosen transaction sits inside the arm's length range. Group tax and controllership use it to set year-end adjustments and answer audit questions. After its first use, the perspective worth revisiting is the functional analysis, since shifts in people, assets or risk can change the method.