



**ATC Pro Training**

**The Professional Education & Training Division**

Certificate Program: **Advanced Diploma in International Taxation (ADIT)**

Round Day: **Friday 5 Hours (3:30 PM To 8:30 PM), Wednesday 3 Hours (6:30 PM To 9:30 PM)**

**Start Date: 15 Dec. 2023 End Date: 03 May. 2024**

**Instructor name: Dr. Gomaa Mesbah**

Lectures	Date	Day	Subject	Start Time	End Time	Instructors
Lecture 1	15-Dec-23	Fri	<ul style="list-style-type: none"> <li>* Origins of Transfer Pricing</li> <li>* The origin of the Arm's Length Principle (ALP)</li> <li>* The ALP in the OECD Guidelines</li> <li>* The ALP in the OECD Model Double Tax Convention</li> <li>* The ALP in the UN Practical Manual on Transfer Pricing</li> <li>* Application of the OECD Guidelines by states</li> <li>* Alternatives to the ALP</li> <li>* The OECD and UN Model DTC and the definition of Associated Enterprises</li> <li>* State practices and the Associated Enterprise definition</li> <li>* Why the arm's length principle is needed</li> <li>* The OECD Guidelines and comparability</li> <li>* The five comparability factors</li> <li>Application of comparability analysis</li> </ul>	3:30 PM	8:30 PM	Dr.Gomaa Mesbah
Lecture 2	20-Dec-23	Wed	<ul style="list-style-type: none"> <li>* Why the arm's length principle is needed</li> <li>* The OECD Guidelines and comparability</li> <li>* The five comparability factors</li> <li>Application of comparability analysis</li> <li>* Comparable Uncontrolled Price Method (CUP)</li> <li>* Resale Price Method (RPM)</li> <li>* Cost Plus</li> <li>* Transactional Profit Methods</li> </ul>	6:30 PM	9:30 PM	Dr.Gomaa Mesbah
	22-Dec-23	Fri				Dr.Gomaa Mesbah

			<p>Method (CUP)</p> <ul style="list-style-type: none"> <li>* Resale Price Method (RPM)</li> <li>* Cost Plus</li> <li>* Transactional Profit Methods</li> <li>* The goal of functional analysis</li> <li>* An introduction to the analysis of functions, assets and risk</li> <li>* Summarising the functional analysis</li> <li>* Functional analysis and entity characterisation</li> </ul>			
Lecture 4	27-Dec-23	Wed	<ul style="list-style-type: none"> <li>* The audience and purpose</li> <li>* The sponsor</li> <li>* The interviews</li> <li>* The functional analysis</li> <li>* An overview of the methodologies</li> <li>* Most appropriate transfer pricing method</li> <li>* Comparable Uncontrolled Price Method Cost Plus</li> <li>* Resale Price Method</li> <li>* Profit Split</li> <li>* Transactional Net Margin Method</li> <li>* Choice of tested party</li> <li>* Some examples of profiles and links to transfer pricing methodologies</li> <li>* The financial indicator where a transactional profit split method is selected</li> <li>* Availability of comparables</li> <li>* The identification of the significant comparability factors to be taken into account</li> </ul>	6:30 PM	9:30 PM	Dr.Gomaa Mesbah
Lecture 5	29-Dec-23	Fri	<ul style="list-style-type: none"> <li>* An overview of the methodologies</li> <li>* Most appropriate transfer pricing method</li> <li>* Comparable Uncontrolled Price Method Cost Plus</li> <li>* Resale Price Method</li> <li>* Profit Split</li> <li>* Transactional Net Margin Method</li> <li>* Choice of tested party</li> <li>* Some examples of profiles and links to transfer pricing methodologies</li> <li>* The financial indicator where a transactional profit split method is selected</li> <li>* Availability of comparables</li> <li>* The identification of the significant comparability factors to be taken into account</li> <li>* An overview of entity characterisation</li> <li>* Entity characterisation comparing simpler and complex entities</li> <li>* Sales functions</li> <li>* Manufacturing entities</li> <li>* Support service activities</li> </ul>	3:30 PM	8:30 PM	Dr.Gomaa Mesbah

Lecture 6	3-Jan-24	Wed	Revision	6:30 PM	9:30 PM	Dr.Gomaa Mesbah
	5-Jan-24	Fri	FEAST			
Lecture 7	10-Jan-24	Wed	Revision	6:30 PM	9:30 PM	Dr.Gomaa Mesbah
Lecture 8	12-Jan-24	Fri	<p>Revision</p> <ul style="list-style-type: none"> <li>* the process laid down in the OECD TPG external comparables and sources of information</li> <li>* selection of comparables</li> <li>* comparability adjustments</li> <li>* the arm's length range</li> <li>* timing issues</li> <li>* compliance issues</li> <li>* aggregation and unbundling</li> <li>* set-offs</li> <li>* segmentation of comparable data</li> <li>* sources of information and timing issues</li> <li>* sources of third party non-transactional data</li> <li>* commercial databases</li> <li>* comparability lessons from DSG Retail</li> <li>* proprietary databases and 'secret comparables'</li> <li>* using databases</li> <li>* other sources of information</li> <li>* timing of information on comparable transactions</li> </ul>	3:30 PM	8:30 PM	Dr.Gomaa Mesbah
Lecture 9	17-Jan-24	Wed	<ul style="list-style-type: none"> <li>* adjustments for accounting items</li> <li>* capital intensity</li> <li>* other adjustments</li> <li>* tax authority responses to comparability adjustments</li> <li>* the arm's length range</li> <li>* compliance issues</li> <li>* safe harbours</li> <li>* frequency of review</li> <li>* treatment in the UN Manual</li> <li>* determining whether a service has been rendered</li> <li>* the arm's length charge</li> <li>* the transfer pricing method</li> <li>* low value-adding intra-group services</li> <li>* EUJTPF Report on low value-adding intra-group services</li> <li>* UN Manual</li> <li>* scoping of the future revisions to Chapter VII</li> </ul>	6:30 PM	9:30 PM	Dr.Gomaa Mesbah
Lecture 10	19-Jan-24	Fri	<ul style="list-style-type: none"> <li>* determining whether a service has been rendered</li> <li>* the arm's length charge</li> <li>* the transfer pricing method</li> <li>* low value-adding intra-group services</li> </ul>	3:30 PM	8:30 PM	Dr.Gomaa Mesbah

			<ul style="list-style-type: none"> <li>*EIJTPF Report on low value-adding intra-group services</li> <li>*UN Manual</li> <li>*scoping of the future revisions to Chapter VII</li> <li>*loans</li> <li>*thin capitalisation</li> <li>*guarantee fees</li> <li>*cash pooling</li> <li>*captive insurance</li> <li>*hedging</li> <li>*BEPS Action Point 4</li> </ul>			
Lecture 11	24-Jan-24	Wed	<ul style="list-style-type: none"> <li>*loans</li> <li>*thin capitalisation</li> <li>*guarantee fees</li> <li>*cash pooling</li> <li>*captive insurance</li> <li>*hedging</li> <li>*BEPS Action Point 4</li> </ul>	6:30 PM	9:30 PM	Dr.Gomaa Mesbah
	26-Jan-24	Fri	Police day			
Lecture 12	31-Jan-24	Wed	<ul style="list-style-type: none"> <li>*the OECD final report on financial transactions</li> <li>*Chapter X to the OECD TPG which provides guidance on financial transactions</li> </ul>	6:30 PM	9:30 PM	Dr.Gomaa Mesbah
Lecture 13	2-Feb-24	Fri	<ul style="list-style-type: none"> <li>* the life cycle of intangibles</li> <li>* development of intangibles</li> <li>* exploiting intangibles: Principal Structure v Licensing Out</li> <li>* valuation of intangibles</li> <li>* case law on valuation of intangibles</li> <li>* OECD TPG and cost contribution arrangements</li> <li>* Structuring and documenting a cost contribution arrangement</li> <li>* Case law on cost contribution arrangements</li> </ul>	3:30 PM	8:30 PM	Dr.Gomaa Mesbah
Lecture 14	7-Feb-24	Wed	<ul style="list-style-type: none"> <li>* OECD TPG and cost contribution arrangements</li> <li>* Structuring and documenting a cost contribution arrangement</li> <li>* Case law on cost contribution arrangements</li> </ul>	6:30 PM	9:30 PM	Dr.Gomaa Mesbah
Lecture 15	9-Feb-24	Fri	<ul style="list-style-type: none"> <li>* OECD TPG and cost contribution arrangements</li> <li>* Structuring and documenting a cost contribution arrangement</li> <li>* Case law on cost contribution arrangements</li> <li>* the rationale for restructuring and the role of tax</li> <li>* typical models applied during restructuring</li> <li>* the OECD approach including location savings</li> <li>* UN Manual approach</li> <li>* tax authority response to business</li> </ul>	3:30 PM	8:30 PM	Dr.Gomaa Mesbah

			restructuring * In this chapter we are going to examine the circumstances in which a tax authority may seek to disregard or not recognise a transaction between associated enterprises.			
Lecture 16	14-Feb-24	Wed	Revision	6:30 PM	9:30 PM	Dr.Gomaa Mesbah
Lecture 17	16-Feb-24	Fri	Revision	3:30 PM	8:30 PM	Dr.Gomaa Mesbah
Lecture 18	21-Feb-24	Wed	*basic features – fixed place of business PEs, construction sites and dependent agency PEs *the application of the concept to specific activities such as offshore activities *the auxiliary and preparatory activities exclusion *the multilateral instrument *case law *double taxation	6:30 PM	9:30 PM	Dr.Gomaa Mesbah
Lecture 19	23-Feb-24	Fri	* rejection of force of attraction principle * business profits (Article 7 OECD Model Treaty) * 2010 and 2017 updates to the Model Treaty * practical application of the transfer pricing process * attribution of profit in excess of the total profit of the enterprise * comparison of the Article 7 OECD approach to Article 9 * The definition of a PE in Article 5 of the UN Model DTC * The rules relating to attribution of profits as set down in Article 7 of the UN Model DTC	3:30 PM	8:30 PM	Dr.Gomaa Mesbah
Lecture 20	28-Feb-24	Wed	* The definition of a PE in Article 5 of the UN Model DTC * The rules relating to attribution of profits as set down in Article 7 of the UN Model DTC * why documentation is important * the OECD TPG on transfer pricing compliance * domestic law approaches to transfer pricing compliance * unilateral or multilateral documentation * non-documentation considerations * Safe harbours	6:30 PM	9:30 PM	Dr.Gomaa Mesbah
Lecture 21	01-Mar-24	Fri	* why documentation is important * the OECD TPG on transfer pricing compliance * domestic law approaches to transfer pricing compliance * unilateral or multilateral	3:30 PM	8:30 PM	Dr.Gomaa Mesbah

			<p>documentation</p> <ul style="list-style-type: none"> <li>* non-documentation considerations</li> <li>* Safe harbours</li> <li>* transfer pricing audits</li> <li>* corresponding adjustments</li> <li>* secondary adjustments</li> <li>* Article 25 of the OECD Model Tax Treaty (MAP)</li> <li>* arbitration in double tax treaties</li> <li>* BEPS Action Point 14</li> <li>* the EU arbitration convention</li> <li>* The EU Directive on Tax Dispute Resolution Mechanisms</li> <li>* Overview of Article 25 of the UN Model Tax Treaty</li> </ul>			
Lecture 22	06-Mar-24	Wed	<ul style="list-style-type: none"> <li>* Advance Pricing Arrangements (APAs)</li> <li>* international perspective and trends</li> <li>* APAs and the BEPS Action Plan</li> <li>* the OECD Ottawa conference in 1998</li> <li>* OECD technical advisory groups (TAGs)</li> <li>* permanent establishments and transfer pricing for e-commerce</li> <li>* the BEPS Project and Action Point 1 on the digital economy</li> <li>* post BEPS developments in this area</li> </ul>	6:30 PM	9:30 PM	Dr.Gomaa Mesbah
Lecture 23	08-Mar-24	Fri	<ul style="list-style-type: none"> <li>* the OECD Ottawa conference in 1998</li> <li>* OECD technical advisory groups (TAGs)</li> <li>* permanent establishments and transfer pricing for e-commerce</li> <li>* the BEPS Project and Action Point 1 on the digital economy</li> <li>* post BEPS developments in this area</li> <li>* transfer pricing and public affairs</li> <li>* the impact of taxation on business decisions</li> <li>* transfer pricing as a management tool</li> <li>* customs duties and transfer pricing</li> </ul>	3:30 PM	7 PM	Dr.Gomaa Mesbah
Lecture 24	13-Mar-24	Wed	Revision	9:00 PM	11:00PM	Dr.Gomaa Mesbah
Lecture 25	15-Mar-24	Fri	Revision	10:00AM	2:00PM	Dr.Gomaa Mesbah
Lecture 26	20-Mar-24	Wed	Revision	9:00 PM	11:00PM	Dr.Gomaa Mesbah
Lecture 27	19-Apr-24	Fri	Revision	3:30 PM	8:30 PM	Dr.Gomaa Mesbah
Lecture 28	03-May-24	Fri	Revision	3:30 PM	8:30 PM	Dr.Gomaa Mesbah