

The conference

Transfer pricing: current situation and outlook

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PRESENTATION

International exchanges have been growing steadily for a number of years. Chartered accountants and auditors have found themselves at the heart of these movements. These exchanges rely upon a legal framework that is the cornerstone of financial flows. These flows can be between an entity and a third party but also between entities within the same group. A question then arises about transfer pricing between the two entities. Chartered accountants and auditors thus find themselves, each wearing a different hat, in the position of needing to support their client when determining this transfer price in order to be able to justify it from both the legal and fiscal point of view.

INTERESTS & OBJECTIVES

- Be able to estimate the transfer price
- Know the contractual legal points that require verification
- Understand the tax risks
- Understand how to implement transfer pricing between two entities in the same group
- Understand the legal and tax risks of such an arrangement

POINTS DISCUSSED

- Determination of the transfer price
- Legal implementation - contractual points to be verified
- Tax regulations - focal points – legal obligations to be complied with
- The notion of the price of transfer to a branch

SPEAKERS



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Certified Accountant,
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Certified accountant,
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