

IFA 75th Annual Congress Cancun, Mexico

Seminar J

Transfer pricing controversial topics - problems and solutions

Chair: Monique van Herksen (Netherlands)

Short description

The panel will look at transfer pricing controversy and resolution trends. Based on Court cases considered relevant for any and all jurisdictions - regardless which Court and what country - the challenge to allocate arm's length income to intangibles, and in particular marketing intangibles, will be discussed.

There is one Arm's Length principle, yet the increase in transfer pricing controversy shows it has many and at times conflicting interpretations. Therefore, functioning dispute resolution mechanisms are crucial. However, MAP increasingly seems to be suffering setbacks. The alternative to avoid costly surprises traditionally has been to seek advance certainty (APAs, rulings). But is advance certainty - as we know it - still out there?

With the Pillar 2 impact of imposing an additional layer of tax and tax costs, it is urgent that the above two issues: (i) wildly differing and unpredictable positions on (marketing) intangibles and (ii) halting dispute resolution or dispute avoidance mechanisms are addressed and resolved.

A panel of experienced practitioners, government and former government practitioners in the field of transfer pricing, MAP and APAs and an OECD representative will debate the above issues and developments and consider solutions or improvements.