

FINANCE & ACCOUNTING | COURSE BROCHURE

Transfer Pricing Fundamentals

5 days | Classroom training | English

SMART HORIZON

info@smart-horizon.eu
Amsterdam
The Netherlands

Explore current programmes

https://smart-horizon.eu



Course content

Why attend

Transfer pricing determines how profits are allocated between related companies in different countries and is a major focus of tax authorities worldwide. This course explains the arm's length principle, OECD guidelines, transfer pricing methods, functional analysis, documentation requirements, intangibles and services, and dispute prevention. Participants analyse group transactions and prepare documentation outlines.

Transfer pricing errors can lead to double taxation, penalties and reputational damage. This course gives finance and tax professionals a practical foundation to manage intercompany pricing and compliance.

Professional Problems This Course Is Designed to Solve

• Difficulty translating subject knowledge into practical workplace decisions.
• Inconsistent approaches to the activities covered in the course outline.
• Lack of a structured plan for applying and reviewing new skills.

Course methodology

The course uses worked examples, functional analysis exercises, case studies and documentation workshops. It provides general guidance and does not constitute tax advice.

Course objectives

By the end of this course, participants will be able to:
• Explain the arm's length principle and OECD framework
• Conduct a functional analysis of related-party transactions
• Select and apply appropriate transfer pricing methods
• Price intercompany services, goods, financing and intangibles
• Prepare master file and local file documentation
• Manage audits, disputes and risk

Target audience

This course is suitable for:
• Tax managers and specialists
• Finance managers in multinational groups
• Financial controllers
• Auditors
• Legal and compliance professionals



Course content

Target competencies

Participants will develop competencies in:

- Arm's length analysis
- Functional analysis
- Transfer pricing methods
- Documentation
- Intercompany agreements
- Tax risk management

Course outline

Day 1: Transfer Pricing Principles

09:00–09:54	Why transfer pricing matters
09:54–10:48	Arm's length principle
10:48–11:00	OECD guidelines and BEPS
11:00–11:30	**Coffee break**
11:30–12:12	OECD guidelines and BEPS (continued)
12:12–13:06	Related-party transactions
13:06–14:00	Exercise: Identifying intercompany transactions

Day 2: Functional Analysis

09:00–09:54	Functions, assets and risks
09:54–10:48	Characterising entities
10:48–11:00	Value chain analysis
11:00–11:30	**Coffee break**
11:30–12:12	Value chain analysis (continued)
12:12–13:06	Comparability factors
13:06–14:00	Workshop: Functional analysis



Course content

Day 3: Transfer Pricing Methods

09:00–09:54	CUP, resale price and cost plus
09:54–10:48	TNMM and profit split
10:48–11:00	Benchmarking studies
11:00–11:30	**Coffee break**
11:30–12:12	Benchmarking studies (continued)
12:12–13:06	Selecting the most appropriate method
13:06–14:00	Exercise: Applying methods

Day 4: Specific Transactions

09:00–09:54	Intra-group services
09:54–10:48	Intangibles and royalties
10:48–11:00	Financial transactions
11:00–11:30	**Coffee break**
11:30–12:12	Financial transactions (continued)
12:12–13:06	Business restructurings
13:06–14:00	Case study: Royalty arrangement

Day 5: Documentation and Disputes

09:00–09:54	Master file, local file and country-by-country reporting
09:54–10:48	Intercompany agreements
10:48–11:00	Audits and dispute resolution
11:00–11:30	**Coffee break**
11:30–12:12	Audits and dispute resolution (continued)
12:12–13:06	Advance pricing agreements
13:06–14:00	Capstone: Documentation outline

The timings provided are estimates and may vary depending on the number of participants and the discussions taking place during the



Course content

sessions. They are indicative only and do not constitute a binding commitment.

Dates, venues and fees

Current published course plans. Fees are per participant in EUR, excluding unconfirmed taxes.

Venue	Start date	End date	Fee (EUR)
Istanbul Confirmed dates	9 Nov 2026	13 Nov 2026	**€2,650.-**
Online Confirmed dates	9 Nov 2026	13 Nov 2026	**€1,250.-**
Amsterdam Confirmed dates	23 Nov 2026	27 Nov 2026	**€2,540.-**
Online Confirmed dates	23 Nov 2026	27 Nov 2026	**€1,250.-**
Singapore Confirmed dates	7 Dec 2026	11 Dec 2026	**€2,820.-**
Online Confirmed dates	7 Dec 2026	11 Dec 2026	**€1,250.-**
London Confirmed dates	14 Dec 2026	18 Dec 2026	**€2,450.-**
Online Confirmed dates	14 Dec 2026	18 Dec 2026	**€1,250.-**



Course content

Dates, venues and fees (continued)

Venue	Start date	End date	Fee (EUR)
Dubai Confirmed dates	11 Jan 2027	15 Jan 2027	**€3,150.–**
Online Confirmed dates	11 Jan 2027	15 Jan 2027	**€1,250.–**
Cape Town Confirmed dates	18 Jan 2027	22 Jan 2027	**€1,890.–**
Online Confirmed dates	18 Jan 2027	22 Jan 2027	**€1,250.–**
Frankfurt Confirmed dates	25 Jan 2027	29 Jan 2027	**€2,650.–**
Online Confirmed dates	25 Jan 2027	29 Jan 2027	**€1,250.–**
Kuala Lumpur Confirmed dates	8 Feb 2027	12 Feb 2027	**€1,450.–**
Online Confirmed dates	8 Feb 2027	12 Feb 2027	**€1,250.–**
Paris Confirmed dates	22 Feb 2027	26 Feb 2027	**€2,860.–**



Course content

Dates, venues and fees (continued)

Venue	Start date	End date	Fee (EUR)
Online Confirmed dates	22 Feb 2027	26 Feb 2027	**€1,250.-**
Istanbul Confirmed dates	8 Mar 2027	12 Mar 2027	**€2,650.-**
Online Confirmed dates	8 Mar 2027	12 Mar 2027	**€1,250.-**
Amsterdam Confirmed dates	22 Mar 2027	26 Mar 2027	**€2,540.-**
Online Confirmed dates	22 Mar 2027	26 Mar 2027	**€1,250.-**
Barcelona Confirmed dates	29 Mar 2027	2 Apr 2027	**€2,840.-**
Online Confirmed dates	29 Mar 2027	2 Apr 2027	**€1,250.-**
Singapore Confirmed dates	12 Apr 2027	16 Apr 2027	**€2,820.-**
Online Confirmed dates	12 Apr 2027	16 Apr 2027	**€1,250.-**



Course content

Dates, venues and fees (continued)

Venue	Start date	End date	Fee (EUR)
London Confirmed dates	26 Apr 2027	30 Apr 2027	**€2,450.-**
Online Confirmed dates	26 Apr 2027	30 Apr 2027	**€1,250.-**
Dubai Confirmed dates	10 May 2027	14 May 2027	**€3,150.-**
Online Confirmed dates	10 May 2027	14 May 2027	**€1,250.-**
Rome Confirmed dates	17 May 2027	21 May 2027	**€2,450.-**
Online Confirmed dates	17 May 2027	21 May 2027	**€1,250.-**
Frankfurt Confirmed dates	24 May 2027	28 May 2027	**€2,650.-**
Online Confirmed dates	24 May 2027	28 May 2027	**€1,250.-**
Kuala Lumpur Confirmed dates	14 Jun 2027	18 Jun 2027	**€1,450.-**



Course content

Dates, venues and fees (continued)

Venue	Start date	End date	Fee (EUR)
Online Confirmed dates	14 Jun 2027	18 Jun 2027	**€1,250.–**
Paris Confirmed dates	21 Jun 2027	25 Jun 2027	**€2,860.–**
Online Confirmed dates	21 Jun 2027	25 Jun 2027	**€1,250.–**
Istanbul Confirmed dates	12 Jul 2027	16 Jul 2027	**€2,650.–**
Online Confirmed dates	12 Jul 2027	16 Jul 2027	**€1,250.–**
Vienna Confirmed dates	19 Jul 2027	23 Jul 2027	**€2,940.–**
Online Confirmed dates	19 Jul 2027	23 Jul 2027	**€1,250.–**
Amsterdam Confirmed dates	26 Jul 2027	30 Jul 2027	**€2,540.–**
Online Confirmed dates	26 Jul 2027	30 Jul 2027	**€1,250.–**



Course content

Dates, venues and fees (continued)

Venue	Start date	End date	Fee (EUR)
Singapore Confirmed dates	9 Aug 2027	13 Aug 2027	**€2,820.-**
Online Confirmed dates	9 Aug 2027	13 Aug 2027	**€1,250.-**
London Confirmed dates	23 Aug 2027	27 Aug 2027	**€2,450.-**
Online Confirmed dates	23 Aug 2027	27 Aug 2027	**€1,250.-**
Dubai Confirmed dates	13 Sept 2027	17 Sept 2027	**€3,150.-**
Online Confirmed dates	13 Sept 2027	17 Sept 2027	**€1,250.-**
Frankfurt Confirmed dates	20 Sept 2027	24 Sept 2027	**€2,650.-**
Online Confirmed dates	20 Sept 2027	24 Sept 2027	**€1,250.-**
Cape Town Confirmed dates	27 Sept 2027	1 Oct 2027	**€1,890.-**



Course content

Dates, venues and fees (continued)

Venue	Start date	End date	Fee (EUR)
Online Confirmed dates	27 Sept 2027	1 Oct 2027	**€1,250.–**
Kuala Lumpur Confirmed dates	11 Oct 2027	15 Oct 2027	**€1,450.–**
Online Confirmed dates	11 Oct 2027	15 Oct 2027	**€1,250.–**
Paris Confirmed dates	25 Oct 2027	29 Oct 2027	**€2,860.–**
Online Confirmed dates	25 Oct 2027	29 Oct 2027	**€1,250.–**
Istanbul Confirmed dates	8 Nov 2027	12 Nov 2027	**€2,650.–**
Online Confirmed dates	8 Nov 2027	12 Nov 2027	**€1,250.–**
Rome Confirmed dates	15 Nov 2027	19 Nov 2027	**€2,450.–**
Online Confirmed dates	15 Nov 2027	19 Nov 2027	**€1,250.–**



Course content

Dates, venues and fees (continued)

Venue	Start date	End date	Fee (EUR)
Amsterdam Confirmed dates	22 Nov 2027	26 Nov 2027	**€2,540.–**
Online Confirmed dates	22 Nov 2027	26 Nov 2027	**€1,250.–**
Singapore Confirmed dates	6 Dec 2027	10 Dec 2027	**€2,820.–**
Online Confirmed dates	6 Dec 2027	10 Dec 2027	**€1,250.–**
London Confirmed dates	13 Dec 2027	17 Dec 2027	**€2,450.–**
Online Confirmed dates	13 Dec 2027	17 Dec 2027	**€1,250.–**



Course content

Plan your next step

Dates, availability, exact venue, taxes, inclusions and payment terms require written confirmation. This brochure is not a quotation, registration, booking confirmation or visa invitation. Participants receive a Smart Horizon certificate of attendance; programmes are not externally accredited and do not award a professional qualification or designation. Confirm arrangements before booking travel.

For group or in-house training, contact our learning team to discuss your objectives and delivery arrangements.

Contact Smart Horizon

info@smart-horizon.eu
Amsterdam
The Netherlands

View the latest course details online