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ACCOUNTING AND FINANCE | AF-061

Transfer Pricing: Principles and Documentation

Contact

+31 85 7444446
info@aractech.com
https://aractech.com

Address

Waarderweg 50, 2031 BP Haarlem - Netherlands.

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Course content

Why Attend

Multinational groups constantly trade goods, services, financing and intellectual property between their own companies in different countries. The prices used in these intra-group transactions determine where profits are taxed, and tax authorities worldwide now scrutinise them closely.

This Transfer Pricing training course explains the arm's length principle and the internationally recognised methods used to price intra-group transactions. Participants learn how to carry out functional analysis, select and apply the most appropriate method, use comparables and benchmarking, and prepare the documentation that tax authorities expect.

Course Methodology

• Participants learn through structured explanations, worked numerical examples and group case studies based on realistic multinational groups. Exercises cover functional analysis interviews, method selection, simplified benchmarking and documentation drafting, helping participants connect technical rules with practical business decisions.

Course Objectives

• Explain the arm's length principle and its role in international taxation

• Conduct functional analysis of functions performed, assets used and risks assumed

• Select and apply traditional and profit-based transfer pricing methods

• Understand comparability analysis and benchmarking studies

• Price intra-group services, intangibles and financing transactions

• Prepare master file, local file and related documentation

Target Audience

• Tax managers and tax advisors

• Finance directors and group controllers of multinational companies

• Accountants preparing intercompany transactions

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• Internal auditors and compliance professionals

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Course outline

Detailed course outline

Day-by-day outline for Transfer Pricing: Principles and Documentation.

Day 1 - Transfer Pricing Fundamentals

- 09:00-09:34 | Why Transfer Pricing Matters: Tax, financial reporting and business impacts
- 09:34-10:08 | The Arm's Length Principle: International guidance and interpretation
- 10:08-10:42 | Related Parties and Controlled Transactions: Scope and definitions
- 10:42-11:00 | The Global Tax Environment: Base erosion concerns and increased transparency
- 11:00-11:30 | Coffee break
- 11:30-11:46 | The Global Tax Environment: Base erosion concerns and increased transparency (continued)
- 11:46-12:20 | Penalties and Reputational Risk: Consequences of non-compliance
- 12:20-12:53 | Mapping Intercompany Flows: Goods, services, intangibles and finance
- 12:53-14:00 | Case Study: Mapping the intercompany transactions of a multinational group

Day 2 - Functional and Comparability Analysis

- 09:00-09:34 | Functional Analysis: Functions, assets and risks
- 09:34-10:08 | Characterising Entities: Distributors, manufacturers, service providers and principals
- 10:08-10:42 | Risk Control and Financial Capacity: Allocating risk correctly
- 10:42-11:00 | Comparability Factors: Contract terms, economic circumstances and business strategies
- 11:00-11:30 | Coffee break
- 11:30-11:46 | Comparability Factors: Contract terms, economic circumstances and business strategies (continued)
- 11:46-12:20 | Searching for Comparables: Databases, screening and adjustments
- 12:20-12:53 | Interquartile Ranges and Year-End Adjustments: Applying results
- 12:53-14:00 | Practical Exercise: Conducting a functional analysis interview and characterisation

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Day 3 - Transfer Pricing Methods

- 09:00-09:49 | Comparable Uncontrolled Price Method: Application and limitations
- 09:49-10:14 | Resale Price and Cost Plus Methods: Gross margin approaches
- 10:14-10:39 | Transactional Net Margin Method: Profit level indicators and tested parties
- 10:39-11:00 | Profit Split Method: Integrated operations and unique contributions
- 11:00-11:30 | Coffee break
- 11:30-11:33 | Profit Split Method: Integrated operations and unique contributions (continued)
- 11:33-12:22 | Selecting the Most Appropriate Method: Practical decision criteria
- 12:22-13:11 | Applying Methods in Practice: Calculations and documentation of choices
- 13:11-14:00 | Workshop: Selecting and applying methods to sample transactions

Day 4 - Specific Transactions

- 09:00-09:34 | Intra-Group Services: Benefit test, cost pools and mark-ups
- 09:34-10:08 | Low Value-Adding Services: Simplified approaches
- 10:08-10:42 | Intangibles: Ownership, development, enhancement and exploitation
- 10:42-11:00 | Royalties and Licences: Pricing intellectual property
- 11:00-11:30 | Coffee break
- 11:30-11:46 | Royalties and Licences: Pricing intellectual property (continued)
- 11:46-12:20 | Financial Transactions: Intercompany loans, guarantees and cash pooling
- 12:20-12:53 | Business Restructurings: Transfers of functions and risks
- 12:53-14:00 | Case Study: Pricing services and a loan within a regional group

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Day 5 - Documentation, Audits and Policy

- 09:00-09:27 | Documentation Requirements: Master file, local file and country-by-country reporting
- 09:27-09:54 | Writing Robust Documentation: Structure, evidence and consistency
- 09:54-10:21 | Managing Tax Audits: Preparation, information requests and negotiation
- 10:21-10:48 | Dispute Resolution: Mutual agreement procedures and advance pricing agreements
- 10:48-11:00 | Operational Transfer Pricing: Implementing policies in ERP and accounting systems
- 11:00-11:30 | Coffee break
- 11:30-12:12 | Operational Transfer Pricing: Implementing policies in ERP and accounting systems (continued)
- 12:12-13:06 | Group Policy Design: Governance, monitoring and periodic review
- 13:06-14:00 | Final Exercise: Preparing a transfer pricing documentation outline

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Seminar dates

Available seminar dates

Live dates and pricing for Transfer Pricing: Principles and Documentation generated from the course details page.

Date	Location	Format	Fee
21 - 25 December 2026	London	Classroom	**€2,915**
7 - 11 December 2026	Barcelona	Classroom	**€2,275**
14 - 18 December 2026	Frankfurt	Classroom	**€2,175**
25 - 29 January 2027	London	Classroom	**€2,915**
4 - 8 January 2027	Barcelona	Classroom	**€2,275**
11 - 15 January 2027	Frankfurt	Classroom	**€2,175**
18 - 22 January 2027	Istanbul	Classroom	**€2,825**
1 - 5 February 2027	London	Classroom	**€2,915**
8 - 12 February 2027	Barcelona	Classroom	**€2,275**
15 - 19 February 2027	Frankfurt	Classroom	**€2,175**

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Seminar dates

Available seminar dates

Live dates and pricing for Transfer Pricing: Principles and Documentation generated from the course details page.

Date	Location	Format	Fee
22 - 26 February 2027	Kuala lumpur	Classroom	**€2,425**
8 - 12 March 2027	London	Classroom	**€2,915**
15 - 19 March 2027	Barcelona	Classroom	**€2,275**
22 - 26 March 2027	Frankfurt	Classroom	**€2,175**
1 - 5 March 2027	Madrid	Classroom	**€3,400**
19 - 23 April 2027	London	Classroom	**€2,915**
26 - 30 April 2027	Barcelona	Classroom	**€2,275**
5 - 9 April 2027	Frankfurt	Classroom	**€2,175**
12 - 16 April 2027	Munich	Classroom	**€2,425**
24 - 28 May 2027	London	Classroom	**€2,915**

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Seminar dates

Available seminar dates

Live dates and pricing for Transfer Pricing: Principles and Documentation generated from the course details page.

Date	Location	Format	Fee
3 - 7 May 2027	Barcelona	Classroom	**€2,275**
10 - 14 May 2027	Frankfurt	Classroom	**€2,175**
17 - 21 May 2027	Paris	Classroom	**€2,810**
21 - 25 June 2027	London	Classroom	**€2,915**
7 - 11 June 2027	Barcelona	Classroom	**€2,275**
14 - 18 June 2027	Frankfurt	Classroom	**€2,175**
12 - 16 July 2027	London	Classroom	**€2,915**
19 - 23 July 2027	Barcelona	Classroom	**€2,275**
26 - 30 July 2027	Frankfurt	Classroom	**€2,175**
5 - 9 July 2027	Vienna	Classroom	**€3,425**

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Seminar dates

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Live dates and pricing for Transfer Pricing: Principles and Documentation generated from the course details page.

Date	Location	Format	Fee
16 - 20 August 2027	London	Classroom	**€2,915**
23 - 27 August 2027	Barcelona	Classroom	**€2,275**
2 - 6 August 2027	Frankfurt	Classroom	**€2,175**
9 - 13 August 2027	Amsterdam	Classroom	**€3,215**
20 - 24 September 2027	London	Classroom	**€2,915**
6 - 10 September 2027	Barcelona	Classroom	**€2,275**
13 - 17 September 2027	Frankfurt	Classroom	**€2,175**
4 - 8 October 2027	London	Classroom	**€2,915**
11 - 15 October 2027	Barcelona	Classroom	**€2,275**
18 - 22 October 2027	Frankfurt	Classroom	**€2,175**

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Seminar dates

Available seminar dates

Live dates and pricing for Transfer Pricing: Principles and Documentation generated from the course details page.

Date	Location	Format	Fee
25 - 29 October 2027	Dubai	Classroom	**€2,845**
8 - 12 November 2027	London	Classroom	**€2,915**
15 - 19 November 2027	Barcelona	Classroom	**€2,275**
22 - 26 November 2027	Frankfurt	Classroom	**€2,175**
1 - 5 November 2027	Geneva	Classroom	**€3,315**
20 - 24 December 2027	London	Classroom	**€2,915**
27 - 31 December 2027	Barcelona	Classroom	**€2,275**
6 - 10 December 2027	Frankfurt	Classroom	**€2,175**
13 - 17 December 2027	Istanbul	Classroom	**€2,825**
21 - 25 December 2026	Online / Live	Online / Live	**€1,625**

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Live dates and pricing for Transfer Pricing: Principles and Documentation generated from the course details page.

Date	Location	Format	Fee
7 - 11 December 2026	Online / Live	Online / Live	**€1,625**
14 - 18 December 2026	Online / Live	Online / Live	**€1,625**
25 - 29 January 2027	Online / Live	Online / Live	**€1,625**
4 - 8 January 2027	Online / Live	Online / Live	**€1,625**
11 - 15 January 2027	Online / Live	Online / Live	**€1,625**
18 - 22 January 2027	Online / Live	Online / Live	**€1,625**
1 - 5 February 2027	Online / Live	Online / Live	**€1,625**
8 - 12 February 2027	Online / Live	Online / Live	**€1,625**
15 - 19 February 2027	Online / Live	Online / Live	**€1,625**
22 - 26 February 2027	Online / Live	Online / Live	**€1,625**

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Date	Location	Format	Fee
8 - 12 March 2027	Online / Live	Online / Live	**€1,625**
15 - 19 March 2027	Online / Live	Online / Live	**€1,625**
22 - 26 March 2027	Online / Live	Online / Live	**€1,625**
1 - 5 March 2027	Online / Live	Online / Live	**€1,625**
19 - 23 April 2027	Online / Live	Online / Live	**€1,625**
26 - 30 April 2027	Online / Live	Online / Live	**€1,625**
5 - 9 April 2027	Online / Live	Online / Live	**€1,625**
12 - 16 April 2027	Online / Live	Online / Live	**€1,625**
24 - 28 May 2027	Online / Live	Online / Live	**€1,625**
3 - 7 May 2027	Online / Live	Online / Live	**€1,625**

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Date	Location	Format	Fee
10 - 14 May 2027	Online / Live	Online / Live	**€1,625**
17 - 21 May 2027	Online / Live	Online / Live	**€1,625**
21 - 25 June 2027	Online / Live	Online / Live	**€1,625**
7 - 11 June 2027	Online / Live	Online / Live	**€1,625**
14 - 18 June 2027	Online / Live	Online / Live	**€1,625**
12 - 16 July 2027	Online / Live	Online / Live	**€1,625**
19 - 23 July 2027	Online / Live	Online / Live	**€1,625**
26 - 30 July 2027	Online / Live	Online / Live	**€1,625**
5 - 9 July 2027	Online / Live	Online / Live	**€1,625**
16 - 20 August 2027	Online / Live	Online / Live	**€1,625**

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Date	Location	Format	Fee
23 - 27 August 2027	Online / Live	Online / Live	**€1,625**
2 - 6 August 2027	Online / Live	Online / Live	**€1,625**
9 - 13 August 2027	Online / Live	Online / Live	**€1,625**
20 - 24 September 2027	Online / Live	Online / Live	**€1,625**
6 - 10 September 2027	Online / Live	Online / Live	**€1,625**
13 - 17 September 2027	Online / Live	Online / Live	**€1,625**
4 - 8 October 2027	Online / Live	Online / Live	**€1,625**
11 - 15 October 2027	Online / Live	Online / Live	**€1,625**
18 - 22 October 2027	Online / Live	Online / Live	**€1,625**
25 - 29 October 2027	Online / Live	Online / Live	**€1,625**

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15 - 19 November 2027	Online / Live	Online / Live	**€1,625**
22 - 26 November 2027	Online / Live	Online / Live	**€1,625**
1 - 5 November 2027	Online / Live	Online / Live	**€1,625**
20 - 24 December 2027	Online / Live	Online / Live	**€1,625**
27 - 31 December 2027	Online / Live	Online / Live	**€1,625**
6 - 10 December 2027	Online / Live	Online / Live	**€1,625**
13 - 17 December 2027	Online / Live	Online / Live	**€1,625**