

EFS Top-Level Seminar 2025

Transfer Pricing: Current State of Play and Outlook

▶ 3-day programme, 9 - 11 April 2025

Hans van Egdome
Prof. Maarten de Wilde
Önder Albayrak
Prof. Guido de Bont
Ronald van den Brekel
Isabel Verlinden

Omar Moerer
Leendert Jan van Wijnen
Harm Mark Pit
Prof. Raymond Luja
Suhas Sagar
Clive Jie-A-Joen

**Erasmus
University
Rotterdam**

Top Level Seminar on Transfer Pricing: Current State of Play and Outlook



Erasmus Fiscal Studies

EFS is a partnership between the tax departments of the Erasmus University Rotterdam's Schools of Law and Economics.

EFS has been a leading education and research institute in the areas of international and European taxation for more than 30 years. Its work concentrates on the operation of indirect taxes, covering both VAT and customs duties, and direct taxes, focusing on individual taxation, corporate taxation and source taxation in an international and/or European context.

As well as regularly hosting academic symposia, conferences and lectures, EFS offers a wide range of programmes and top-level seminars.

Erasmus University Rotterdam

Erasmus University Rotterdam is a global, top-100 research university, where ambitious students prepare for an excellent career. It is one of the biggest universities in the Netherlands, with a student population of around 29,000 and a research community of around 1,600.

On the lively and modern campus, students are constantly encouraged to develop their talents and achieve their ambitions in international classrooms of more than 100 nationalities.

Its intensive, career-oriented and research-driven degree programmes are matched by an excellent student life in the dynamic and diverse city of Rotterdam. The university's research is strongly focused on societal impact, specifically on health, wealth, governance and culture.

The transfer pricing (TP) world has witnessed a perfect storm in recent years. The globality of workers, the application of the results of the OECD BEPS project in practice, Amount B, Pillar Two, the EC initiatives, the state aid cases related to TP, the continuing business restructurings of multinational enterprises and the formal aspects of TP are just some of the issues impacting on daily practice in the ever-changing TP landscape. As a top-level tax / TP specialist, you operate in an environment of constant change. You obviously have to keep abreast of developments and maintain an overview, both of your specialized field and commercially.

The EFS 3-day top-level seminar on 'Transfer Pricing: Current State of Play and Outlook' (in English) will ensure you will obtain in-depth insights in the current developments to help you frame your TP strategy for the future fully up-to-date with all the important developments in your field. As well as hearing presentations by and participating in discussions with prestigious speakers – e.g. Hans van Egdome, Harm Mark Pit, Prof. Maarten de Wilde, Ronald van den Brekel, Isabel Verlinden and Prof. Guido de Bont – you will also have the opportunity to engage in discussions with your peers.

KEY BENEFITS

- In-depth, interactive sessions
- Intensive 3-day programme
- Max. 25 participants
- Bridging theory and practice
- International networking
- Diversity of participants and lecturers leading to exchange of knowledge and ideas from different perspectives

EFS is pleased to invite you and other top specialists (see Target Group on page 9) from multinationals, tax / TP advisory services, legal practice, the judiciary, government bodies, tax authorities, international organizations and academia to discuss the TP implications of a wide range of current and future TP issues, in an informal setting.

During the first day of the seminar, we will be discussing the TP challenges in the next five years that will set the scene for the discussions taking place over the three days of the seminar. Further, the tax challenges surrounding Pillar two, Amount B and the EC initiatives will be discussed as well as issues in relation to operationalizing transfer pricing in practice. We will conclude the first day with providing you with further insights in the formal aspects of TP in the Dutch practice.

The second day of the seminar will provide a deep dive into special TP topics, including the transfer pricing aspects of business restructurings and TP challenges of financial transactions. We will also cover managing intangibles in challenging economic times when flexible value chains reign, value chain analysis and TP policy, and recent Dutch TP court cases.

The last day of the seminar will focus on some relevant topics you may face in practice. Various dispute resolution mechanisms to resolve double taxation will be discussed, as well as recent developments in relation to state aid cases related to TP. The final session will provide you with an overview and takeaways of key TP court cases.

All the sessions will include plenty of opportunity to discuss each of the topics in detail. The seminar will end with a general reflection on the issues presented and some overall conclusions.

If you are looking to update and expand your TP knowledge and like to network with other professionals, sign up now for the EFS top-level seminar on 'Transfer Pricing: Current State of Play and Outlook' to be held at the Erasmus University Rotterdam on 9, 10 and 11 April 2025.

We look forward to seeing you in Rotterdam.

Kind regards,

Prof. Peter Kavelaars
Seminar Director





Dr. Clive Jie-A-Joen
Seminar Coordinator





Programme | 9 - 11 April 2025

Day 1	Wednesday, 9 April 2025	Transfer Pricing Developments
08.00-08.45	Arrival of participants at Erasmus University Rotterdam	
08.45-09.00	 <p>Prof. Peter Kavelaars Erasmus School of Law and Chairman of EFS</p>	Opening and welcome address
	 <p>Clive Jie-A-Joen Erasmus School of Law and Coordination Group Transfer Pricing at the Dutch tax authorities</p>	
09.00-10.30	 <p>Hans van Egdome Ministry of Finance</p>	<p>Setting the scene – What are the Transfer Pricing challenges in the next five years?</p> <p>The presentation will discuss topics, such as the globality of workers and compensation for control functions in relation to risk, the application (or non-application) of the Authorised OECD Approach, the implications of Amount B, profit distribution between resident and source, which TP method for high value-adding services, the benefit test, the operation of article 9 in relation to anti-abuse, the possibility to re-characterize funding, and the boundaries of the arm's length principle (e.g., synergies).</p>
10.30-11.00	Coffee and tea break	
11.00-12.30	 <p>Prof. Maarten de Wilde Erasmus School of Law</p>	<p>Tax Challenges with Pillar Two, Amount B and EC initiatives</p> <p>Recent developments and the TP aspects</p>
12.30-13.30	Lunch	
13.30-15.30	 <p>Önder Albayrak Head of Transfer Pricing – IP and Processes at Sanofi</p>	<p>Transfer Pricing in Practice</p> <p>This session will discuss various issues in relation to operational transfer pricing, TP control framework, internal and external stakeholders, controversy experience, amount B, Pillar Two, sector specific and other issues in practice.</p>
15.30-16.00	Coffee and tea break	
16.00-17.30	 <p>Prof. Guido de Bont Erasmus School of Law De Bont Advocaten</p>	<p>Formal aspects of transfer pricing in the Dutch practice</p> <p>Reversal of the burden of proof, required declaration and penalties.</p>
18.30	Informal meeting and dinner at restaurant	





Day 2	Thursday, 10 April 2025	Transfer Pricing Special Topics – Deep Dive
09.00-10.30	 Ronald van den Brekel Partner at EY	Transfer Pricing Aspects of Business Restructurings Transfer of something of value, compensation for the restructuring itself, remuneration of post-restructuring transactions, post-M&A restructurings, controversy and documentation.
10.30-11.00	Coffee and tea break	
11.00-12.30	 Isabel Verlinden Partner at PWC	Managing intangibles in challenging economic times when flexible value chains reign The session will start from the definition, ownership and the use and transfer of intangibles, DEMPE functions, TP methods, valuation and hard-to-value intangibles. The focus will then be put on how an understanding of key value drivers and the internal governance around decision making can offer a framework for location flexibility within robust tax guardrails.
12.30-13.30	Lunch	
13.30-15.30	 Omar Moerer Partner at Deloitte	Transfer Pricing Challenges of Financial Transactions This session will provide insights into transfer pricing challenges in relation to financial transactions focussing on cash pooling and loans. A case study will be discussed.
15.30-16.00	Coffee and tea break	
16.00-17.30	 Leendert Jan van Wijnen Coordination Group Transfer Pricing at the Dutch tax authorities	Recent Dutch transfer pricing court cases This session will discuss recent Dutch transfer pricing court cases on business restructurings, financial transactions and permanent establishments, and the key takeaways from these court cases.
18.30	Dinner	

Day 3	Friday, 11 April 2025	Transfer Pricing in Practice
09.00-10.30	 Harm Mark Pit Dutch tax authorities	Dispute Resolution Mechanisms Discussion of various mechanisms that are available to resolve double taxation, including Advance Pricing Agreements, the Arbitration Directive and the Mutual Agreement Procedure of OECD Model Treaty Article 25 as adjusted by the MLI and practical issues.
10.30-11.00	Coffee and tea break	
11.00-12.30	 Prof. Raymond Luja Maastricht University	State aid and Transfer Pricing Recent developments, EU state aid law and TP, the reference system, the application of the legal test.
12.30-13.30	Lunch	
13.30-15.00	 Suhas Sagar Baker McKenzie and The Hague University of Applied Sciences	Overview and takeaways of key TP court cases This session will provide you with an overview and the main insights of key TP court cases.
15.00-15.30	 Clive Jie-A-Joen Erasmus School of Law Coordination Group Transfer Pricing at the Dutch tax authorities	Closing remarks and conclusions
15.30-17.00	Closing and drinks Certificates awarded to participants by Clive Jie-A-Joen on behalf of EFS	



Program Management



◀ **PROF. DR. PETER KAVELAARS**

Seminar Director

Peter Kavelaars is Professor on Economics of Taxation at the Erasmus School of Economics and chairman of EFS. He was partner at Deloitte up to 2019. He is editor at MBB, NLF and some other fiscal journals and also on the staff at WFR, BNB and some other journals on taxation.



◀ **DR. CLIVE JIE-A-JOEN MBV**

Seminar Coordinator

Clive Jie-A-Joen is a transfer pricing professional with more than two decades of experience. He lectures transfer pricing to Bachelor and Master students at the Erasmus School of Law and Erasmus School of Economics. Clive also works at the Coordination Group Transfer Pricing at the Dutch tax authorities. Clive holds a PhD degree in economics from the Erasmus University Rotterdam and a Master of Science degree in Business Valuation from the TiasNimbas Business School. He has published more than 70 technical articles.



Rotterdam

With a population of over 600,000, Rotterdam is the second largest city in the Netherlands and the centre of the Rotterdam–The Hague metropolitan area. With residents of over 170 different nationalities, Rotterdam is a truly multicultural city. From Brazilian, Polish and Iranian restaurants to African and Asian supermarkets: you'll find it all in Rotterdam.

Rotterdam is famous for having the largest port in Europe, while the River Maas also runs through the 'skyscraper city'. And behind the modern skyline, with its innovative and *avant garde* architecture, you'll find an atmospheric and historic city centre.

The city's international character is also reflected in its cultural activities, including the international art exhibited at the Museum Boijmans Van Beuningen (currently closed for refurbishment) and the Kunsthal. Every January you can watch movies from all around the world during the International Film Festival, while in summer you can enjoy the Summer Carnival and the North Sea Jazz festival. Depot Boijmans Van Beuningen opened in the fall of 2021 and is the first art storage facility in the world that offers access to a museum's complete collection.

General information

Dates

From Wednesday 9 April to Friday 11 April 2025.

Venue

The seminar will be held at the Erasmus University Rotterdam campus, Woudestein.

Accommodation

EFS can arrange hotel accommodations for you. EFS has made arrangements with the hotel located right next to the Erasmus University. Part of that arrangement is a reduction on the room rate. If you wish to make use of this possibility please indicate this on the course registration form. EFS will then increase the course price by the cost of the hotel accommodation. Due to the agreements EFS has made with Novotel, the hotel costs are also due if the reservation for the hotel accommodation is cancelled within one month before the start of the course. If registration for hotel accommodation is made within one month before the course, EFS and Novotel cannot guarantee that a hotel room is available and a different (higher) room rate may apply. We further to our general terms and conditions which apply to hotel accommodation arranged by EFS for the course participant.

The amounts for hotel accommodation are as follows, per night: € 201,- (Wednesday to Friday).

Fee

€ 2,850 (including all seminar materials and meals).

Language

The seminar will be in the English language.

Target Group

EFS is looking forward to welcoming top-level (international) tax and / or transfer pricing specialists (at least 5 years of relevant experience) who wish to discuss recent and future transfer pricing and to network with peers from the following backgrounds:

- Tax / TP professionals at Multinationals ((*senior*)managers, directors and VPs)
- Tax / TP advisory services ((*senior*)managers, directors and partners)
- Tax authorities, government bodies and international organisations (e.g., OECD, EC)
- Academia (PhD researchers, assistant / associate / professors)
- Legal practice (associates and partners)
- Judicial authorities (judges at courts of first instance or higher / supreme courts)

Group size

As the group will comprise a maximum of 25 participants, you can be assured of optimal and active participation.

Disclaimer

EFS reserves the right to change the policy, programme, fees and any other items referred to in this brochure.

Accreditation / Continuing professional development

The programme is accredited and you will therefore be eligible for continuing professional development ('Permanent Education') points in line with the rules applied by your own professional organisation. This programme comprises 18 hours of tax-related study, based on the professional development required by the Dutch Association of Tax Advisers. You can find more information about this on the EFS website and on the website of your professional organisation.

Certificate

All participants will receive a certificate of attendance issued by EFS, Erasmus University Rotterdam.

Contact / To apply

For more information, please contact:



Clive Jie-A-Joen

Seminar Coordinator, Top-Level Seminar

Transfer Pricing

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