

# INTERNATIONAL TAX REVIEW™

*presents the 9th annual*

## Global Transfer Pricing Forum 2009

REGISTER BEFORE  
JULY 17TH 2009  
AND SAVE £100



CPD  
Accredited  
11 hours

SEPTEMBER 23RD & 24TH  
THE WESTIN, PARIS

**Benefits of attending:**

- Talk to your peers about the transfer pricing issues you are dealing with during the downturn
- Gather tips on preparing your company's transfer pricing policy for an upturn in the economy
- Find out how you can put together a more effective transfer pricing compliance programme
- Learn more about the OECD's latest transfer pricing initiatives
- Discover what you must do to prepare for developments in key emerging markets
- Listen to the leading transfer pricing economists discussing methodologies, cost sharing and other key economic topics

in association with

**BAKER & MCKENZIE**

[www.internationaltaxreview.com/gtp-09](http://www.internationaltaxreview.com/gtp-09)



## INTERNATIONAL TAX REVIEW™

# Global Transfer Pricing Forum 2009

September 23rd & 24th, 2009  
The Westin, Paris

Transfer pricing has never been under so much scrutiny. Profits and, consequently, tax receipts are dwindling, as the recession in the global economy has put company balance sheets and national revenues under extreme pressure. This situation has compelled tax directors to look for efficiencies at all levels of their company's tax affairs, and officials to look for any source of revenue.

Where does transfer pricing fit into these new realities? How can you apply the latest thinking on transfer pricing to the practical issues you are dealing with every day?

Clearly, profit allocation has become an even more critical concern for taxpayers at this time. They have to become adept at identifying the best locations for their company to locate their activities to derive the most tax benefits. Every part of a business's supply chain is being examined.

At the same time, tax officials want to make sure they are doing all they can to minimise the gap between what they believe they are due and what is being paid. This effort has meant that transfer pricing is a key area of contention between taxpayers and tax authorities.

*International Tax Review's* ninth annual **Global Transfer Pricing Forum** will bring together leading tax directors, officials and advisers to discuss these issues and help you to plan the best transfer pricing strategies for your business. The economic downturn's effect on how taxpayers deal with transfer pricing and what form of transfer pricing planning your company needs when things get better will be two of the key talking points between panellists and among the delegates.

There is much to consider. The relevance of profit-based methodologies when companies are making losses is one. The effects on transfer pricing policies in the industries that have been hit hardest by recession, is another. Dispute resolution and the feasibility of renegotiating advance pricing agreements is a third. And cost sharing rules, particularly in the US in light of the Xilinx case, is sure to attract comment.

The foremost transfer pricing experts will tackle these issues and others. It is the ideal opportunity for you to hear their views, increase your understanding and prepare for the future of transfer pricing. Over the last eight years, the **Global Transfer Pricing Forum** has proved to be the most vibrant and insightful event for the discussion of the critical issues in the field.

#### Who should attend:

- Corporate Tax Directors
- Corporate Transfer Pricing Executives
- Finance Directors
- Revenue officials
- Private practitioners
- Transfer pricing economists

### The Hotel

The Westin Paris offers easy access to Paris' many cultural and business activities, as well as wonderful views of the Tuileries gardens and Eiffel Tower. Situated just minutes from the Louvre Museum, the beautiful city of Paris is at your doorstep. Located in the first Arrondissement, the hotel is just a few metres from the Place Vendôme, Place de la Concorde and the stylish Rue du Faubourg Saint Honoré, with its multitude of fashion boutiques.

The central courtyard, La Terrasse, provides a magnificent setting for an outdoor restaurant, serving delicious French cuisine. Designed by Jacques Garcia, Le First Restaurant Boudoir Paris invites you to taste a contemporary and refined twist on traditional Brasserie-style cuisine.

Guest rooms at The Westin Paris proffer a luxurious stay for your time in the city, with breathtaking views and indulgence all the way.

#### Hotel address

The Westin Paris  
3 Rue De Castiglione  
Paris 75001, France  
Phone: (33)(1) 44771111

**TO BOOK YOUR ROOM** at the hotel go to:  
<http://www.internationaltaxreview.com/Westin09>



**Book today call +44 (0) 20 7779 8999 or  
Email [hotline@euromoneyplc.com](mailto:hotline@euromoneyplc.com)**

DAY ONE: WEDNESDAY, SEPTEMBER 23RD

|         |   |         |   |
|---------|---|---------|---|
| 8:30AM  | <b>Registration</b>   | 12:30PM | <b>Lunch</b>  |
| 9:00AM  | <p><b>Opening remarks</b><br/> <b>Ralph Cunningham</b>, Managing Editor, <i>International Tax Review</i>, UK<br/> <b>John Peterson</b>, Chair, Global Tax Practice Group, Baker &amp; McKenzie, US<br/> <b>Host: Marc M Levey</b>, Chair, Global Transfer Pricing Steering Committee, Baker &amp; McKenzie, US</p>  | 2:00PM  | <p><b>Keynote address</b><br/> <b>Caroline Silberztein</b>, Head, Transfer Pricing Unit, OECD, France</p> <p><b>The latest transfer pricing developments in France: Audits, controversies and APAs</b></p> <ul style="list-style-type: none"> <li>• Current description of the French topic i.e. APA (commodities trading, commissionaire)</li> <li>• New developments on documentation requirements</li> <li>• Experiences in tax controversies and competent authorities procedures</li> <li>• French perspective on arbitration procedure</li> </ul> <p><b>Moderator: Pierre Yves Bourtourault</b>, Chair, Partner, Baker &amp; McKenzie, France<br/> <b>Catherine Damelin court</b>, Head of Tax, EDF, France<br/> <b>Olivier Schnebelen</b>, Safran, France<br/> <b>Philippe Thiria</b>, Head of Tax, Unilever, France<br/> <b>Cyril Maucour</b>, Partner, Baker &amp; McKenzie, France</p>  |
| 9:20AM  | <p><b>Can the OECD play a role in assisting with transfer pricing compliance issues?</b><br/> What we can learn from the discussions held to date by the OECD on corresponding adjustments, documentation, and the relationship between transfer pricing and customs, plus recent developments:</p> <ul style="list-style-type: none"> <li>• What (if any) corresponding adjustments are considered appropriate in a recession?</li> <li>• Will documentation requirements expand even more and have a continuing/increasing focus beyond audit examinations?</li> <li>• How does the interplay between transfer pricing and customs work?</li> <li>• Has "control" over risk naturally changed?</li> <li>• Recent developments, in particular the OECD's perspective on business restructuring</li> </ul> <p><b>Moderator: Monique van Herksen</b>, Chair, Head, European Transfer Pricing Team, Baker &amp; McKenzie, The Netherlands<br/> <b>David Ernick</b>, Associate International Tax Counsel, US Treasury, US<br/> <b>Bart-Jan Kalshoven</b>, European Tax Manager, Crocs, The Netherlands<br/> <b>Loek Helderma</b>n, Vice President Tax Europe, Unilever, The Netherlands<br/> <b>Bas de Mik</b>, Deputy Tax Director, ABN Amro, The Netherlands<br/> <b>Edward Morris</b>, Director, Deloitte, UK</p> | 3:15PM  | <b>Coffee Break</b>   |
| 10:45AM | <b>Coffee break</b>   | 3:45PM  | <p><b>Optimising your transfer pricing structure in a recession</b><br/> In today's environment, MNCs are seeking cash and internal funds, which may be the best source through either planning or repatriation:</p> <ul style="list-style-type: none"> <li>• Sharing losses—how to minimise the extent to which profits are reported in some jurisdictions in the context of overall losses</li> <li>• Use of transfer pricing to repatriate cash effectively</li> <li>• Taking advantage of depressed IP values</li> <li>• How to achieve consistent treatment of asset impairments and other restructuring costs</li> </ul> <p><b>Moderator: John Peterson</b>, Chair, Global Tax Practice Group, Baker &amp; McKenzie, US<br/> <b>Holly Glenn</b>, Principal Economist, Baker &amp; McKenzie, US<br/> <b>Brant Miller</b>, Director of International Tax, International Game Technology, US<br/> <b>Terry Yuen</b>, Asia Pacific Tax Director, Dell, Singapore<br/> <b>Ron Mulder</b>, Senior Adviser, Transfer Pricing, Royal Bank of Canada</p> |
| 11:15AM | <p><b>How is the OECD addressing tax treaty issues that regard transfer pricing?</b><br/> What we can learn from the OECD discussions on attribution of profits to a PE and intangibles characterisation, and recent developments:</p> <ul style="list-style-type: none"> <li>• What constitutes an intangible asset or other item of value, the transfer of which that must be remunerated at arm's length?</li> <li>• What are the key implications of the OECD business restructuring project?</li> <li>• How would profits be attributed to a PE under the proposed new Article 7 and Commentary?</li> </ul> <p><b>Moderator: Carol Dunahoo</b>, Chair, Partner, Baker &amp; McKenzie, US<br/> <b>Caroline Silberztein</b>, Head, Transfer Pricing Unit, OECD, France<br/> <b>Manfred Naumann</b>, Head of Section, International Tax, Federal Ministry of Finance, Germany<br/> <b>Scott Wilkie</b>, Partner, Osler, Hoskin &amp; Harcourt, Canada<br/> <b>Diane Hay</b>, International Tax Special Adviser, PricewaterhouseCoopers, UK<br/> <b>Graeme Wood</b>, Director, Global Taxes - Transfer Pricing, Procter &amp; Gamble, US<br/> <b>Nick Evans</b>, Head of Transfer Pricing, BP, UK<br/> <b>Dr Stephan Schnorberger</b>, Partner, Baker &amp; McKenzie, Germany</p>                                | 5:00PM  | <b>Close of day one</b>   |
|         |   | 5:15PM  | <b>Cocktail reception</b>   |

**Book today call +44 (0) 20 7779 8999 or  
Email [hotline@euromoneyplc.com](mailto:hotline@euromoneyplc.com)**



# PRICING FORUM 2009

14th, The Westin, Paris

## DAY TWO: THURSDAY, SEPTEMBER 24TH

|   |   |
|---|---|
| <p>8:30AM <b>Registration</b></p> <p>9:00AM <b>Opening remarks</b><br/> <b>Ralph Cunningham</b>, Managing Editor, <i>International Tax Review</i>, UK<br/> <b>Marc M Levey</b>, Chair, Global Transfer Pricing Steering Committee, Baker &amp; McKenzie, US<br/> <b>Host: John Peterson</b>, Chair, Global Tax Practice Group, Baker &amp; McKenzie, US</p> <p>9:20AM <b>Tax controversy management: APAs, MAP, arbitration and administrative resolutions</b><br/> As tax authorities aggressively seek revenues, controversies are increasing and creative resolutions are now most critical</p> <ul style="list-style-type: none"> <li>• How are tax controversies resolved in each jurisdiction?</li> <li>• What are the local nuances and strategies that taxpayers should be aware of?</li> <li>• How effective will the Arbitration Provisions under the Canadian and German treaties be?</li> <li>• How does the MAP work in India?</li> <li>• What is the future of APAs?</li> </ul> <p><b>Moderator: Marc M Levey</b>, Chair, Global Transfer Pricing Steering Committee, Baker &amp; McKenzie, US<br/> <b>Ken Okawara</b>, Head of Transfer Pricing and Economic Analysis, Baker &amp; McKenzie, Japan<br/> <b>Mukesh Butani</b>, Direct Tax Practice Leader, BMR Advisors, India<br/> <b>Dale Hill</b>, National Leader, Transfer Pricing and Competent Authority Team, Gowlings, Canada<br/> <b>Oliver Wehnert</b>, Head of German Transfer Pricing, Ernst &amp; Young, Germany<br/> <b>Carmine Rotondaro</b>, Worldwide Tax, Insurance and Real Estate Director, Gucci Group, Italy<br/> <b>François Gadel</b>, Senior Vice President Tax, LVMH, France<br/> <b>Frederick Henry</b>, Partner, Baker &amp; McKenzie, US</p> <p>10:45AM <b>Coffee break</b></p> <p>11:15AM <b>US Cost Sharing Rules and migration of intangibles: Global response, tax and economics and what the future holds</b><br/> The US Cost Sharing rules are most complex and in some cases at odds with similar rules in other countries. The panellists compare and contrast the US rules, particularly the US Investor Model, with the local rules in their countries.</p> <ul style="list-style-type: none"> <li>• Addressing the new US Cost Sharing Regulations</li> <li>• Responses from OECD countries</li> <li>• Practical concerns with the Buy-in/Platform Contribution Transaction</li> <li>• Grandfathering CSA pre-January 2009</li> <li>• Impact of the Appellate Decision in Xilinx</li> </ul> <p><b>Moderator: Richard Boykin</b>, Principal Economist, Baker &amp; McKenzie, UK<br/> <b>Isabel Verlinden</b>, Head, Continental European Transfer Pricing Practice, PricewaterhouseCoopers, Belgium<br/> <b>Ted Keen</b>, Partner, Ernst &amp; Young, UK<br/> <b>Stephane Gelin</b>, Partner, CMS Bureau Francis Lefebvre, France<br/> <b>Steve Fortier</b>, Global Managing Partner, Head of Global Transfer Pricing Services, KPMG, US</p> | <p>12:30PM <b>Lunch</b></p> <p><b>Keynote address</b><br/> <b>David Ernick</b>, Associate International Tax Counsel, US Treasury, US</p> <p>2:00PM <b>A global review of treatment of services transactions: US and other OECD member country perspectives and sensitivities</b><br/> Services transactions continue to be fertile ground for transfer pricing disagreements between taxpayers and taxing authorities across a range of industries:</p> <ul style="list-style-type: none"> <li>• Impact of US service regulations</li> <li>• EUJTPF progress on centralised intra-group services</li> <li>• Relevance of "significant people functions"</li> <li>• Common areas for conflict between taxing jurisdictions</li> <li>• Specific service industry aspects</li> </ul> <p><b>Moderator: Richard Fletcher</b>, Chair, Senior Director, Baker &amp; McKenzie, UK<br/> <b>Holly McClellan</b>, Partner, Baker &amp; McKenzie, US<br/> <b>Gianni de Robertis</b>, Partner and Chief Economist, KMPG, Italy<br/> <b>Matthew Whipp</b>, Head of Transfer Pricing, Diageo, UK<br/> <b>Adrienne Curtis</b>, Head of Transfer Pricing, HSBC, UK<br/> <b>Andrew Cousins</b>, Head of Transfer Pricing, Cadbury, UK</p> <p>3:15PM <b>Coffee Break</b></p> <p>3:45PM <b>Transfer Pricing in emerging countries: Are they keeping up or just retaliating? A look at China, Korea, India, Israel, Eastern Europe, Asia and Latin America</b></p> <ul style="list-style-type: none"> <li>• Government activity</li> <li>• Contemporaneous documentation, recommended or mandatory?</li> <li>• Tax audits in light of recent developments</li> <li>• Dispute resolution</li> <li>• Viability of APAs in those jurisdictions</li> <li>• Double taxation</li> <li>• Planning for the future</li> </ul> <p><b>Moderator: Moisés Curiel</b>, Chair, Tax Director, Baker &amp; McKenzie, Mexico<br/> <b>Jonathan Lubick</b>, Senior Consultant, CRA International, US<br/> <b>Frédéric Barat</b>, Regional Tax Counsel - EMEA, Delphi, France<br/> <b>Sai Ree Yun</b>, Partner, Yulchon, Korea<br/> <b>Ton Kemp</b>, Partner, KempHoogstad, Czech Republic<br/> <b>Manisha Pande</b>, Global TP COE, GE, India<br/> <b>Glenn DeSouza</b>, Leader, China Transfer Pricing Services, Baker &amp; McKenzie, China</p> <p>5:00PM <b>Close of conference</b></p> |
|---|---|

I would like to register for *International Tax Review's*  
**GLOBAL TRANSFER PRICING FORUM 2009**

September 23rd & 24th, The Westin, Paris

**1. I WISH TO REGISTER:**

**Registrations**

Early Bird, private practice delegates – £1,295 or €1,398.08

Early Bird, in-house tax executives – £1,095 or €1,182.16

**Early booking discount expires on July 17th**

Standard, private practice delegates – £1,395 or €1,506.04

Standard, in-house tax executives – £1,195 or €1,290.12

Total remittance

**2. CONTACT DETAILS:**

Name: \_\_\_\_\_ Zip/Postcode: \_\_\_\_\_

Position: \_\_\_\_\_ Country: \_\_\_\_\_

Company: \_\_\_\_\_ Tel: \_\_\_\_\_

Address: \_\_\_\_\_ Fax: \_\_\_\_\_

\_\_\_\_\_ Email: \_\_\_\_\_

\_\_\_\_\_ Please photocopy this form for additional delegates.

\_\_\_\_\_  I cannot attend but please add me to your mailing list.

**3. PAYMENT METHODS:**

Payment must be received before the conference date to guarantee your place.

Bank transfer quoting invoice number

**£ Account** – 1043191; Sort code – 30-00-02

IBAN no – GB 97 LOYD 300002 01043191

Lloyds Bank TSB Plc, City Office, PO Box 72

Bailey Drive, Gillingham Business Park

Gillingham – Kent, ME8 0LS, UK

**\$ Account** – 11512129; Sort code – 30-12-18

IBAN no – GB 29 LOYD 301218 11512129

**€ Account** – 59008833; Sort code – 30-12-18

IBAN no – GB 25 LOYD 301218 59008833

SWIFT address: LOYD GB2 LCTY

Please find cheque enclosed

(please make payable to Euromoney Institutional Investor PLC)

To make a payment by credit card, please register and pay online at  
[www.internationaltaxreview.com/gtp-09](http://www.internationaltaxreview.com/gtp-09) or call (UK) +44 20 7779 8999

Please note that in completing this booking form you undertake to adhere to the  
cancellation and payment terms listed below.

Invoice me

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

The information you provide will be safeguarded by the Euromoney Institutional Investor PLC group, whose subsidiaries may use it to keep you informed of relevant products and services. We occasionally allow reputable companies outside the Euromoney Institutional Investor group to contact you with details of products that may be of interest to you. As an international group, we may transfer your data on a global basis for the purposes indicated above. If you object to contact by telephone  fax  or email  please tick the box. If you do not want us to share your information with other reputable companies please tick this box .

**4. FIVE EASY WAYS TO REGISTER:**

**Fax:**

Fill in and fax this form to:

+44 (0) 20 7779 8279

**Email:** [hotline@euromoneyplc.com](mailto:hotline@euromoneyplc.com)

**Mail:**

Complete and return to

Anna Govett

Legal Media Group

Nestor House, Playhouse Yard,

London, EC4V 5EX, UK

**Telephone:**

UK: +44 (0) 20 7779 8999

**Online:**

[www.internationaltaxreview.com/gtp-09](http://www.internationaltaxreview.com/gtp-09)

**ADMINISTRATIVE INFORMATION:**

**CANCELLATION POLICY:** If you cannot attend you must cancel your registration in writing by 21st August 2009 to receive a refund less a 10% administration charge. Cancellations received after 21st August 2009 are liable for the full conference fee. You may send a substitute to attend in your place at no extra charge, however we must know by 21st September 2009 via email. We cannot accept verbal cancellations. If you make your booking via the telephone, you are automatically adhering to our terms and conditions.

**REGISTRATION FEE:** The registration fee includes participation in the conference, lunches, cocktail reception and documentation material, which will be distributed at the beginning of the event.

**VENUE:** The Westin Paris

3 Rue De Castiglione

Paris 75001

France

Phone: (33)(1) 44771111

**BOOK YOUR ROOM AT**

[www.internationaltaxreview.com/Westin09](http://www.internationaltaxreview.com/Westin09)

**TRAVEL & ACCOMMODATION:** Delegates are responsible for the arrangement and payment of their own travel and accommodation. Delegates wishing to take advantage of preferential room rates at the Westin Paris should call the above numbers and mention that you are attending the International Tax Review Global Transfer Pricing Forum 2009.

**Book today call +44 (0) 20 7779 8999 or  
Email [hotline@euromoneyplc.com](mailto:hotline@euromoneyplc.com)**