



AGENDA

Training Workshop on Transfer Pricing

14 -16 August 2023
Kuala Lumpur, Malaysia

Day 1: 14 August 2023, Monday

Time	Item	Presenter/Expert
09:00 – 09:20	Opening Remarks <ul style="list-style-type: none"> ● MS. Li-Hsin NI <i>Deputy Director-General, Taxation Administration (Chinese Taipei)</i> ● DR. Esther A.P. KOISIN <i>Director, Department of International Taxation, IRBM Chair, SGATAR Taskforce</i> 	
09:20 – 09:30	Group Photo	
09:30 – 10:30	Session 1: Presentation: Theoretical and practical applications on DEMPE analysis for associated transactions of intangibles	Presenter: <ul style="list-style-type: none"> ● MR. Matthew J. ANDREW <i>BEPS and Transfer Pricing consultant, ADB</i>
10:30 – 11:00	Coffee Break	
11:00 – 12:00	Session 2: Presentation: Theoretical and practical applications on DEMPE analysis for associated transactions of intangibles (con't)	Presenter: <ul style="list-style-type: none"> ● MR. Matthew J. ANDREW <i>BEPS and Transfer Pricing consultant, ADB</i>
12:00 – 14:00	Lunch Break	



Time	Item	Presenter/Expert
14:00 – 15:00	Session 3: Case study regarding applications on DEMPE analysis	Presenter: ● MR. Matthew J. ANDREW <i>BEPS and Transfer Pricing consultant, ADB</i>
15:00 – 15:30	Coffee Break	
15:30 – 16:50	Session 4: 1. Experience sharing regarding applications on DEMPE analysis by Presenters 2. Q&A discussion and feedback from Experts	Presenter: ● MS. Min-Hwa TSAI <i>Revenue Assessor (Chinese Taipei)</i> ● MR. Takenaga TABATA <i>Director, International Operations Division, NTA</i> Expert: ● MR. Matthew J. ANDREW <i>BEPS and Transfer Pricing consultant, ADB</i> ● MR. Luis Carlos NOUEL MENDOZA <i>Manager Latin America, Africa and Middle East Knowledge Groups, Knowledge Centre, IBFD</i> ● MS. Anca ARON <i>Senior Associate – Transfer Pricing, IBFD</i>
18:30 –	Welcoming Reception	IRBM



Day 2: 15 August 2023, Tuesday

Time	Item	Presenter/Expert
09:00 – 10:00	Session 5: Presentation: Effective use of three-tiered TP documentation to identify high risk TP cases and assist in DEMPE analysis for associated transactions of intangibles	Presenter: ● MR. Matthew J. ANDREW <i>BEPS and Transfer Pricing consultant, ADB</i>
10:00 – 10:30	Coffee Break	
10:30 – 11:30	Session 6: Case study of TP selection and audit cases regarding use of three-tiered TP documentation	Presenter: ● MR. Matthew J. ANDREW <i>BEPS and Transfer Pricing consultant, ADB</i>
11:30 – 12:10	Session 7: 1. Experience sharing of TP selection and audit cases regarding use of three-tiered TP documentation by Presenter 2. Q&A discussion and feedback from Experts	Presenter: ● MS. Defi <i>Transfer Pricing Senior Analyst, DGT</i> Expert: ● MR. Matthew J. ANDREW <i>BEPS and Transfer Pricing consultant, ADB</i> ● MR. Luis Carlos NOUEL MENDOZA <i>Manager Latin America, Africa and Middle East Knowledge Groups, Knowledge Centre, IBFD</i> ● MS. Anca ARON <i>Senior Associate – Transfer Pricing, IBFD</i>



Time	Item	Presenter/Expert
12:10 – 14:00	Lunch Break	
14:00 – 15:00	<p>Session 8: Presentation: Updates on recent development in TP issues related to Pillars 1 and 2</p>	<p>Presenter:</p> <ul style="list-style-type: none"> ● MR. Matthew J. ANDREW <i>BEPS and Transfer Pricing consultant, ADB</i>
15:00 – 15:30	Coffee Break	
15:30 – 17:00	<p>Session 9: Presentation: Theoretical and practical applications on use of valuation techniques for associated transactions of intangibles</p>	<p>Presenter:</p> <ul style="list-style-type: none"> ● MR. Luis Carlos NOUEL MENDOZA <i>Manager Latin America, Africa and Middle East Knowledge Groups, Knowledge Centre, IBFD</i> ● MS. Anca ARON <i>Senior Associate – Transfer Pricing, IBFD</i>



Day 3: 16 August 2023, Wednesday

Time	Item	Presenter/Expert
09:00 – 10:00	Session 10: Presentation: Theoretical and practical applications on use of valuation techniques for associated transactions of intangibles (con't)	Presenter: <ul style="list-style-type: none"> ● MR. Luis Carlos NOUEL MENDOZA <i>Manager Latin America, Africa and Middle East Knowledge Groups, Knowledge Centre, IBFD</i> ● MS. Anca ARON <i>Senior Associate – Transfer Pricing, IBFD</i>
10:00 – 10:30	Coffee Break	
10:30 – 11:30	Session 11: Case study regarding applications on use of valuation techniques for associated transactions of intangibles	Presenter: <ul style="list-style-type: none"> ● MR. Luis Carlos NOUEL MENDOZA <i>Manager Latin America, Africa and Middle East Knowledge Groups, Knowledge Centre, IBFD</i> ● MS. Anca ARON <i>Senior Associate – Transfer Pricing, IBFD</i>



Time	Item	Presenter/Expert
11:30 – 12:20	<p>Session 12:</p> <ol style="list-style-type: none"> 1. Experience sharing regarding applications on use of valuation techniques for associated transactions of intangibles by Presenters 2. Q&A discussion and feedback from Experts 	<p>Presenter:</p> <ul style="list-style-type: none"> ● MR. GOH Chee Kiat Richard <i>Group Tax Specialist, IRAS</i> <p>Expert:</p> <ul style="list-style-type: none"> ● MR. Luis Carlos NOUEL MENDOZA <i>Manager Latin America, Africa and Middle East Knowledge Groups, Knowledge Centre, IBFD</i> ● MS. Anca ARON <i>Senior Associate – Transfer Pricing, IBFD</i>
12:20 – 14:00	Lunch Break	
14:00 – 15:00	<p>Session 13:</p> <p>Presentation: Theoretical and practical applications of arm’s length principle to financial transactions</p>	<p>Presenter:</p> <ul style="list-style-type: none"> ● MR. Luis Carlos NOUEL MENDOZA <i>Manager Latin America, Africa and Middle East Knowledge Groups, Knowledge Centre, IBFD</i> ● MS. Anca ARON <i>Senior Associate – Transfer Pricing, IBFD</i>
15:00 – 15:30	Wrap up	



ADB – Asian Development Bank

IBFD – International Bureau of Fiscal Documentation

SGATAR – Study Group on Asia-Pacific Tax Administration and Research

DGT – Directorate General of Taxes, Indonesia

NTA – National Tax Agency of Japan

IRBM – Inland Revenue Board of Malaysia

IRAS – Inland Revenue Authority of Singapore

BEPS – Base Erosion and Profit Shifting

DEMPE – Development, Enhancement, Maintenance, Protection, and Exploitation

TP – Transfer Pricing