Subject card

Subject name and code	Transfer Pricing and Base Erosion and Profit Shifting (BEPS) , PG_00073328					
Field of study	International Financial Law					
Date of commencement of studies	October 2024		Academic year of realisation of subject		2024/2025	
Education level	Master's studies		Subject group		Obligatory subject group in the field of study	
Mode of study	full-time studies		Mode of delivery		at the university	
Year of study	1		Language of instruction		English English	
Semester of study	2		ECTS credits		3.0	
Learning profile	academic		Assessment form		exam	
Conducting unit	Department of Financial Law -> Faculty of Law and Administration -> Rector					
Name and surname of lecturer (lecturers)	Subject supervisor					
	Teachers					
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	30.0	0.0	0.0	0.0	0.0	30
	E-learning hours included: 0.0						
Learning activity and number of study hours	Learning activity	Participation in didactic classes included in study plan		Participation in consultation hours	Self-study	SUM
	Number of study hours	30		2.0	30.0	62
Subject objectives	Equipping students with in-depth knowledge of transfer pricing rules and regulations, both at national and international levels.					

Learning outcomes

Course outcome	Subject outcome	Method of verification
[IFLMU2_W04] Students learn key aspects of consumer protection in financial markets and ethical principles and corporate responsibility in the financial industry.	Understanding Transfer Pricing Principles: Students will be able to explain and apply the basic principles of transfer pricing, including methods for determining and documenting them.	[SW4] test/exam - oral or written [SW5] implementation of a problem task
[IFLMU2_U04] Students have the ability to negotiate, prepare and analyze financial contracts, including loan, investment and insurance contracts.	Analysis of the OECD BEPS Guidelines: Acquire the ability to analyze and interpret international BEPS guidelines, including understanding their objectives and impact on global tax practices.	[SU4] test/exam - oral or written [SU5] implementation of a problem task
[IFLMU2_W02] Students gain detailed knowledge of international tax systems, tax treaties, tax planning strategies and methods of avoiding double taxation.	Development of Competencies in the Design and Implementation of Transfer Pricing Strategies: Ability to design and implement transfer pricing strategies that are consistent with applicable regulations and international standards.	[SW4] test/exam - oral or written [SW2] presentation/project/paper/report
[IFLMU2_K03] Graduates will demonstrate advanced negotiation skills necessary to effectively represent client interests, negotiate international contracts and resolve disputes.	Assessing the Impact of BEPS Strategies on Corporate Tax Practices: The ability to assess how BEPS strategies impact corporate tax planning and the challenges associated with their application.	[SK3] text preparation/written work [SK4] test/exam - oral or written
[IFLMU2_U01] Graduates have the ability to analyze, interpret and apply international and domestic financial law.	Practical Application of Knowledge in Case Analysis: The ability to apply theoretical knowledge to the practical analysis of case studies and real business scenarios.	[SU4] test/exam - oral or written [SU5] implementation of a problem task
[IFLMU2_K01] Graduates will be able to communicate and collaborate effectively with people from different cultures and legal systems, which is essential in a global legal and financial environment.	Development of Critical Thinking and Problem-Solving Skills: Develop critical thinking and problem-solving skills in the context of complex transfer pricing and BEPS challenges.	[SK4] test/exam - oral or written [SK6] demonstration of practical skills
[IFLMU2_K02] Students will be able to independently analyze complex legal problems, conduct in-depth legal research, and formulate and evaluate legal and financial strategies.	Understanding of International Legal and Regulatory Frameworks: Knowledge of the international legal and regulatory frameworks relating to transfer pricing and BEPS, including OECD and European Union initiatives and activities.	[SK4] test/exam - oral or written

Subject contents

Transfer Pricing Basics: Introduction to transfer pricing principles, including methods of determining them, documentation principles and reporting requirements.International Guidelines and Regulations: An overview of international transfer pricing guidelines, including OECD guidelines and BEPS initiatives, and their impact on corporate practices.Transfer Pricing Methods: Detailed discussion of various transfer pricing methods such as comparable independent pricing method, cost plus method, resale price method and others.Transfer Pricing Case Study: Case studies of transfer pricing challenges across industries and jurisdictions.BEPS Strategies and Their Impact on Corporations: An overview of Base Erosion and Profit Shifting strategies, including their objectives, impact on international tax practices and how to counteract them.Transfer Pricing Documentation and Reporting: Understand transfer pricing documentation and reporting requirements, including Country-by-Country Reporting.Legal and Ethical Aspects of Transfer Pricing and BEPS: Discussion of the ethical and legal aspects of transfer pricing and BEPS strategies, including the difference between tax planning and tax avoidance.The Role and Influence of International Organizations: Analyzing the role of international organizations such as the OECD and the European Union in shaping transfer pricing and BEPS policy.The Impact of Digitization on Transfer Pricing and BEPS: Discuss how the digitization of the economy affects transfer pricing and BEPS strategies and the challenges associated with it.The Future of Transfer Pricing and BEPS: Discussion of future trends and potential changes in international taxation, transfer pricing and BEPS strategies.

Prerequisites and co-requisites

no requirements

Assessment methods and criteria

Subject passing criteria	Passing threshold	Percentage of the final grade
case study	51.0%	40.0%
test	51.0%	60.0%

Recommended reading

Basic literature	BEPS Project: A tax planning opportunity ? Paperback April 30, 2018by Axel Peiny (Author)Publisher : Éditions universitaires européennes (April 30, 2018)Language : EnglishTransfer Pricing in One Lesson: A Practical Guide to Applying the Arms Length Principle in Intercompany Transactions (Management for Professionals) 1st ed. 2020 Editionby Oliver Treidler (Author)Publisher : Springer; 1st ed. 2020 edition (September 28, 2020)Language : EnglishPaperback : 152 pagesISBN-10 : 3030250873

	Supplementary literature	The Fundamentals of U.S. Transfer Pricing Paperback January 1, 2022by Steve Wrappe (Author)Publisher : ABA Book Publishing (January 1, 2022)Language : EnglishPaperback : 138 pagesISBN-10 : 1639052917
	eResources addresses	
Example issues/ example questions/ tasks being completed	Topics to be discussed:Differences in Transfer Pricing Approaches Across Jurisdictions: How Do These Differences Affect Corporations' International Tax Strategies?Impact of BEPS Initiatives on Global Tax Strategies: What changes in corporate practices are caused by BEPS initiatives?Ethics in Transfer Pricing Planning and BEPS: Where is the line between legal tax optimization and tax avoidance?Discussion Questions:Are current transfer pricing regulations sufficient to deal with the challenges of the digital economy?What are the potential consequences of the OECD's proposed global minimum tax for multinational companies?How should companies adapt their transfer pricing strategies in response to BEPS initiatives?Tasks carried out:Development of a Transfer Pricing Strategy: Preparation of a transfer pricing strategy for a fictitious international company, taking into account current regulations and guidelines.Case Study Analysis: Solution to a case study analyzing the real situation of corporations in terms of transfer pricing and BEPS.Tax Negotiation Simulation: Participation in a simulation of tax negotiations between the company and the tax authorities in the context of transfer pricing.	
Work placement	Not applicable	