



The Home of International Taxation

IBFD Masterclass

Transfer Pricing Masterclass: Navigating Global Challenges with Confidence

Amsterdam, 9 – 11 December 2026

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Overview and Learning Objectives

Transfer pricing is no longer a standalone technical discipline. It sits at the intersection of value creation, regulatory scrutiny, transparency and technology, requiring a more integrated and forward-looking approach from both multinational enterprises and tax administrations.

Against the backdrop of Pillar Two, evolving OECD and other international/regional and local guidance, increasing tax transparency and intensified cross-border cooperation, transfer pricing professionals face a shared challenge: how to ensure that economic substance, financial outcomes and compliance frameworks are aligned in a manner that is both technically sound and defensible in practice.

For multinational enterprises, this involves designing and implementing transfer pricing policies that reflect business realities while remaining robust under audit. For tax administrations, it requires assessing and challenging these policies in a consistent, data-driven and internationally coordinated manner.

This three-day masterclass is designed to provide participants with both a conceptual framework and practical tools to navigate this complexity. It goes beyond isolated technical topics by connecting key areas such as global mobility, intra-group services, financing, intangibles, controversy and technology into one coherent transfer pricing perspective.

Through a combination of interactive sessions, case studies and group work, attention is given to both taxpayer and tax administration perspectives, including:

- how transfer pricing policies are designed, implemented and documented;
- how risk is identified, assessed and challenged in audits; and
- how disputes arise and can be prevented, managed or resolved.

By the end of the programme, participants will be better equipped to design, evaluate and defend transfer pricing policies, as well as to engage effectively in audits and dispute resolution processes, in an environment characterised by increasing complexity, transparency and scrutiny.

Field of Study

Taxes

Who Should Attend?

This course is suitable for transfer pricing professionals including in-house transfer pricing managers, advisers, lawyers, accountants, economists and finance teams, as well as government officials and tax officers.

Course Level and Prerequisites

This is an intermediate level course. Participants taking this course will be expected to have a good understanding of transfer pricing. Those who do not meet these requirements are recommended to follow IBFD's online course Fundamentals of Transfer Pricing before they enter this course. Participants who are interested in a course which covers in more detail particular topics addressed in this course are encouraged to have a look at IBFD's online courses: Benchmarking and Valuation, Transfer Pricing and Intra-Group Financing, Transfer Pricing and Intra-Group Services, Transfer Pricing and Intangibles, Transfer Pricing and Business Restructuring, Transfer Pricing Controversy, Transfer Pricing and Indirect Taxes, and Operational Transfer Pricing.

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Day 1

08.30 - 09.00	Registration
09.00 - 09.20	Welcome and IBFD Overview
09.20 - 10.00	Global Transfer Pricing Policy Outlook: 2026 and Beyond > Global and regional developments > International and regional organizations' initiatives and future policy developments (OECD, UN, EU, etc.). > Changing business models and impact on transfer pricing policies > Impact of sustainability > Tax authorities: balancing global reforms & domestic challenges
10.00 - 11.00	Transfer Pricing Adjustments in a Pillar Two Environment In this session, the following topics will be addressed through practical examples: > Impact of Pillar Two on transfer pricing policies > Real-time monitoring > Mid-year adjustments > Year-end adjustments and possible double taxation > CbC report – safe harbour test > APAs
11.00 - 11.20	<i>Break – Refreshments</i>
11.20 – 12.45	Intra-Group Services: From Design and Pricing to Audit Defence (Part I) Intra-group services remain one of the most common areas of transfer pricing scrutiny and controversy. Through practical examples, group discussions and a

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case study, participants will examine how service arrangements are designed, priced, documented and defended in practice.

Topics include:

- > OECD guidance
- > Identifying and pricing intra-group services
- > Benefit tests, shareholder activities and duplication of services
- > High-value services and current scrutiny areas
- > Defensibility in audit

12.45 - 14.00

Lunch

14.00 – 14.35

Intra-Group Services: From Design and Pricing to Audit Defence (Part II)

14.35 – 15.35

Transfer Pricing Challenges of Global Mobility and Hybrid Working

This session will address:

- > Evolving tax implications of global mobility
- > Home office PEs and cross-border tax obligations
- > Profit attribution and intangibles
- > OECD's role and future guidance
- > Practical solutions for addressing transfer pricing challenges

15.35 - 15.55

Break – Refreshments

15.55 - 17.00

ESG and Transfer Pricing: Navigating Sustainability in a Changing Business Landscape

ESG gives rise to a number of transfer pricing issues that may require companies to revise their transfer pricing arrangements. In this workshop, participants will work on a case study. An MNE will go through an ESG transformation and consider transfer pricing aspects such as:

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- > Understanding the intersection of sustainability and transfer pricing policies
- > Impact on Business Models – How ESG is reshaping value chains and transfer pricing strategies
- > Practical transfer pricing implications through case studies
- > Stakeholder Engagement – Communicating ESG-driven transfer pricing changes within and beyond the organization
- > Future of ESG in Tax – Anticipating regulatory developments and best practices for compliance

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Day 2

09.00 - 10.40

Case Study: Transfer Pricing and Intangibles

Through a case study, participants will discuss with their peers the practicalities and best practices with respect to:

- > Identifying IP
- > Control over risk and DEMPE functions
- > Determining arm's length IP licensing terms
- > Bundling/package rate of licensing
- > Royalty rate determination
- > Transfer pricing considerations of contract R&D arrangements
- > Identifying and assessing risks of local marketing intangibles
- > Valuation of IP and exit charges

10.40 - 11.00

Break – Refreshments

11.00 - 12.45

Transfer Pricing and Intra-Group Financing

This session provides a deep dive into transfer pricing and intra-group financing transactions. Intra-group financing transactions are on the radar of international organizations, legislators and tax authorities in various countries. During this session, best practices will be shared on intra-group financing transactions.

12.45 - 14.00

Lunch

14.00 - 15.40

Case Study: Transfer Pricing and Intra-Group Financing

15.40 - 16.00

Break – Refreshments

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16.00 - 17.00

Technology and Data in Transfer Pricing: From Compliance to Control

This session will address:

- > How technology is changing benchmarking, documentation and risk assessment
- > Data and workflow challenges
- > Technology-enabled operational transfer pricing
- > Governance considerations when using AI tools in transfer pricing

Day 3

09.00 - 10.40

Workshop: Transfer Pricing Controversy — Practical Approaches to Managing Transfer Pricing Risks

Transfer pricing controversy is recognized globally as one of the most significant tax risks MNEs are facing. Transfer pricing controversy has increased and is expected to continue increasing. Ignoring this reality can result in significant transfer pricing adjustments and related penalties. The management of this risk is not only crucial, but also highly complex and a process that is in constant change due to regulatory updates and the state of the global economy. Transfer pricing controversy management consists of three phases: dispute prevention, audit and dispute resolution. In this workshop, the following topics will be addressed, among others:

- > How to survive a transfer pricing audit
- > APA as a powerful tool for businesses and tax authorities alike
- > Best practices in MAP
- > Tax administration dynamics

10.40 - 11.00

Break – Refreshments

11.00 - 12.00

Adapting to the Tax Transparency Revolution: Transfer Pricing Risk Assessment

This session will explore the growing importance of tax transparency in transfer pricing policy and corporate tax agendas. Group discussions will focus on:

- > Public Disclosures & Compliance – The impact of mandatory reporting regimes such as CbCR in the European Union and Australia
- > Emerging risks and opportunities
- > Stakeholder Expectations – Strategies for meeting the diverse information needs of regulators, tax authorities, investors and the public

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- Data Management Systems – Leveraging technology to operationalize transparency and streamline reporting
- Managing Responsible Tax Functions – Balancing transparency with transfer pricing risk mitigation strategies

12.00 - 13.15 *Lunch*

13.15 - 15.15 **The Courtroom of Transfer Pricing: Insights from Landmark and Recent Case Law**

In this session, participants will explore key insights from landmark and recent transfer pricing cases.

15.15 - 15.35 *Break – Refreshments*

15.35 - 17.00 **Case Study: Managing Transfer Pricing and Trade Challenges in a Shifting Geopolitical Landscape**

This session will focus on the following aspects through a case study:

- Interplay of Customs, VAT/GST & Transfer Pricing – Understanding their impact on global trade
- Geopolitical Shifts & Trade Policies – Adapting to evolving tariffs and regulatory changes
- Compliance Challenges – Navigating cross-border tax and customs obligations
- Mitigating Trade & Tax Risks – Strategies to minimize financial and operational impacts
- Interactive Peer Discussions – Sharing insights and best practices for managing global tax and trade transactions

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Instructors

Anuschka Bakker is Deputy Director, International Tax and Business Development, in IBFD's Knowledge Centre in Amsterdam. Previously, she was IBFD's manager of the VAT, Transfer Pricing and Specialist Knowledge Groups. She has many years of experience in international taxation issues, of which the last 15 have been dedicated to transfer pricing and tax risk management. In addition, Ms Bakker is the Cluster Manager for the transfer pricing courses offered by IBFD International Tax Training. She is responsible for developing a range of training programmes on transfer pricing, covering areas such as risk management, business restructuring, dispute resolution, and transfer pricing and customs valuation. Prior to joining IBFD, she worked for Ernst & Young and PricewaterhouseCoopers. Ms Bakker also lectures and publishes regularly on a wide variety of transfer pricing-related topics. She has published over 30 articles and chapters on transfer pricing and tax risk management. Further, Ms Bakker is a regular speaker at tax and transfer pricing conferences around the world. She holds a Master's degree in Tax Law from the University of Groningen, the Netherlands, and an MBA from Nyenrode Business University, the Netherlands.

Rezan Ökten is a partner and head of Transfer Pricing at Dentons' Amsterdam office. He advises clients on business restructurings, intellectual property, headquarters cost allocation models, financial transactions and valuations, as well as assisting in dispute management and resolution. His deep and significant experience includes advance pricing agreements, tax audits, mutual agreement procedures and court proceedings. Starting his career at a Big Four firm, Rezan went on to head the transfer pricing practice of an Amsterdam law firm. His experience also includes working as a global in-house transfer pricing specialist of leading telecommunications and technology companies. His exceptional blend of knowledge and experience, gained on both sides of the table, allows Rezan to provide a 360-degree perspective. This is at the heart of how he advises clients. With a clear vision and technically sound approach, he knows when to go the extra mile or be pragmatic to get the buy-in from stakeholders. In addition to being a fellow at the University of Amsterdam's Advanced LL.M. program in International Tax Law, Rezan teaches master classes on transfer pricing at IBFD. A regular speaker at conferences, he has written several articles on transfer pricing aspects of intangibles and cost contribution arrangements. He has also authored a book and co-authored various transfer pricing books.