

**The 2023 International Taxation Academy  
Curriculum (28<sup>th</sup> August – 1<sup>st</sup> September )**

<b>Week 2 (28<sup>th</sup> August – 1<sup>st</sup> September)</b>			
<b>Day</b>	<b>Hours</b>	<b>Topic</b>	<b>Instructor</b>
<b>Monday 28<sup>th</sup> August</b>			
09:10-12:00	3/22	Transfer Pricing: Enormous Global Importance, Origins, Planning Opportunity and Analytical Approach	Ms. Kate Kerrigan
13:30-15:20	5/22	Key Concepts: Arm's Length Standard, Best Method Rule, Comparability, Arm's Length Range	
15:30-16:20		Key Concept Questions for Group Discussion	Participants Only
<b>Tuesday 29<sup>th</sup> August</b>			
09:10-12:00	8/22	Transfers of Tangible Property: CUP, RPM, Cost-Plus, TNMM/CPM, PSM, Unspecified Methods	Ms. Kate Kerrigan
13:30-15:20	10/22	Transfers of Intangible Property: Existence, Ownership, Methodologies, CWI, Cost Sharing	
15:30-16:20		Application of Tangible Property TPM Group Discussion	Participants Only
<b>Wednesday 30<sup>th</sup> August</b>			
09:10-12:00	13/22	Transfer Pricing for Services, Leases and Loans Transfer Pricing Documentation	Ms. Kate Kerrigan
13:30-15:20	15/22	Adjustments: Primary, Correlative and Conforming Transfer Pricing Penalties	
15:30-16:20		Transfer Pricing Adjustment Factual Application Group Discussion	Participants Only
<b>Thursday 31<sup>st</sup> August</b>			
09:10-12:00	18/22	Treaties, Mutual Agreement Procedure, and Advance Pricing Agreements	Ms. Kate Kerrigan
13:30-15:20	20/22	OECD Pillars 1 and 2: Explained, Status and Implications	
15:30-16:20		BEPS-Driven Changes and Challenges for Group Discussion	Participants Only
<b>Friday 1<sup>st</sup> September</b>			
09:10-11:00	22/22	A Look into the Future: Current Trends in Transfer Pricing	Ms. Kate Kerrigan
11:10-12:00		Closing Ceremony and Farewell	

Note :

1. Classroom: Room 302, 3F., No.3, Lane 142, Sec. 6, Roosevelt Rd., Taipei
2. Each class will be held in 50-minute units from 09:10 a.m. to 16:20 p.m.
3. The lunch break is from 12:00 p.m. to 13:30 p.m.