

CURRENT ISSUES IN TRANSFER PRICING & INTERNATIONAL TAX – SPRING COURSE 2026

This online lecture series offers insights into the most pressing and complex issues in transfer pricing and international taxation. Delivered by globally recognized experts, the series blends academic depth with practical application, and is designed for tax professionals operating in a global context.

Participants can register for the full series or select individual lectures that match their professional interests.

FORMAT AND TIMING

- Online Expert Lecture Series (6 x 2.5 hours)
- Classes every three weeks from April to mid-July on Wednesdays afternoon, 15.00-17.30 CET
- Live & Interactive classes

PRICING

€1,695 for full series or €325 per individual lecture

Includes access to recordings (limited time), slides, and reading materials
Group or firm pricing is available upon request.

IDEAL FOR

- Corporate and in-house tax and transfer pricing professionals
- Transfer pricing and international tax advisors
- Lawyers and policy professionals working in tax and transfer pricing
- Government officials and representatives of revenue administrations involved in audits and regulation
- Customs practitioners
- Academics, researchers, PhD students, and advanced learners in international tax and transfer pricing

ACCREDITATION / CPE

The University of Amsterdam considers that this course meets the minimum requirements for education as set out in the CPD regulations of the Dutch Association of Tax Advisers and can be counted towards the CPD obligation of NOB members for 12 hours.

CERTIFICATE

ACTL certificate of attendance for whole series (60% minimum class attendance) or per session.

But most importantly attendees will gain highly-valuable knowledge and experience, including:

- Developing a fundamental understanding of transfer pricing, rationale, requirements and policies
- Taking a helicopter view on the links between transfer pricing and other areas of international taxation

LEARNING OUTCOMES

After completing the series, participants will be able to:

- Evaluate the tax implications of recent OECD developments
- Analyze practical challenges in profit attribution, IP migration, and PE risk
- Understand cross-functional issues involving customs and TP
- Apply legal and economic reasoning to complex cross-border tax scenarios
- Prepare for policy or audit scenarios with deep technical understanding

REGISTRATION & QUESTIONS

Register Here



Detailed schedule

LECTURE 1

Transfer Pricing in the Context of Tariffs and Customs

Speaker: Lara Witte (Plante Moran), Mike Cristea (MNP)

Date: 15 April 2026

- What is a customs valuation?
- TP adjustments and customs value: conflicting objectives
- Mitigating tariffs using transfer pricing
- Sales tax/VAT implications of retrospective pricing corrections
- Seminal customs ruling: customs and TP perspective
- Case study: Nike case involving \$1.5 billion

LECTURE 3

Value Chain Analysis and Business Restructurings in a Volatile Global Economy

Speaker: Lucia Sahin (Lucent Advisory BV)

Date: 13 May 2026

- Common triggers for business restructurings and operating model responses
- Analytical framework for identifying transfers of functions, assets and risks and assessing whether 'something of value' has transferred
- Using value chain analysis to document business restructurings and their tax impact

LECTURE 5

DEMPE in Practice: Substance, Functions and Control

Speaker: Michael McDonald (University of Virginia)

Date: 24 June 2026

- The DEMPE framework explained: beyond the acronyms
- Linking functions to returns: DEMPE remuneration vs. DEMPE-based recharacterization
- Challenges in tech and pharmaceutical industries
- Case study: IP Transfers and post-transfer intercompany services

LECTURE 2

Business Restructurings Involving IP Assets

Speaker: Dr. Svitlana Buriak (Lubbers, Boer & Douma/University of Amsterdam)

Date: 22 April 2026

- Modes of cross-border IP transfers and the delineation and recognition of transactions based on their economically relevant characteristics
- Transfer of intangibles following M&A transactions and post-acquisition restructuring
- The role and alignment of DEMPE functions with legal and contractual arrangements
- Selected case law and the relevance of DEMPE across different business models (e.g. B2B/B2C, lifecycle stages)

LECTURE 4

Global mobility and Transfer Pricing: the New Frontier

Speaker: Hans van Egdom (Ministry of Finance, the Netherlands/OECD Committee on Fiscal Affairs, Working Party 6)

Date: 3 June 2026

- Development of business models, including the consequences for PE
- Remote work and profit attribution and transfer pricing; OECD and UN interpretations
- Implications for international taxation and the arm's-length principle
- Case study: Global mobility and transfer pricing ("SWEETS")

LECTURE 6

Problems and Implications of the Control of Risk Regime

Speaker: Richard Collier (University of Oxford/University of Amsterdam)

Date: 15 July 2026

- Legal vs. economic ownership of risk
- Profit split method: when and how to apply
- Who makes decisions, and who deserves the return?
- Case study: Multinational joint development project