



Link Campus University

Faculty Handbook

Academic Year 2023-2024

**Ufficio Accademico
Università degli Studi
"Link Campus University"
Tel : 0640400201**

1. Syllabus

Le seguenti informazioni devono essere incluse nel programma del corso:

The following information MUST be included in the course programme:

Nome del modulo <i>Name of module</i>	Transfer Pricing, SECS-P07
Prerequisiti <i>Prerequisites</i>	---
Numero di crediti <i>No. of credits</i>	6
Anno accademico <i>Academic Year</i>	Academic year 2023-2024
Obiettivi del modulo <i>Objectives of module</i>	<p>The course on Transfer Pricing constitutes an effective and practical operational to understand the application of transfer pricing regulations and govern the ongoing process of change aimed at strengthening <i>cooperative compliance</i>.</p> <p>The training program goal is to make available necessary instruments for the comprehension of the main legal arrangements that regulate the so-called international operations and related issues.</p> <p>In fact, the functional analysis, combined with the analysis of risks and capital employed, the study of the market, the choice of comparable and the method of comparison make it possible to correctly determine the value to be attributed to transactions put in place between companies belonging to the same group and consequently to remunerate each company on the basis of the value they have created according to the risks taken and the assets used.</p> <p>The course aims to examine the applicable legislation, through theoretical and practical lectures, analysing regulatory and practice updates so many focus on the main topics.</p>

Programma dei moduli <i>Course Syllabus</i>	<ul style="list-style-type: none"> • The discipline of transfer pricing. • Evolution of the OECD guidelines. • The selection and the application of transfer pricing methods. • Intercompany services and intangibles • Transfer pricing analysis in the financing transactions • the relevance of functional analysis in transfer pricing: functions, risks and assets and in business operations. • The comparability analysis: the factors of comparability, comparable "internal" and "external". • The benchmark analysis. • Exemplifications of comparability analysis and benchmark study. • Documentation in national provisions, OCSE and UE. • The regulation of transfer pricing in economic recession. • Transfer pricing and tax audits. • Prevention and dispute resolution in transfer pricing (advance pricing agreements and mutual agreement procedures). • Transfer pricing and business restructuring.
Testi obbligatori <i>Compulsory Texts</i>	<ul style="list-style-type: none"> • P. Valente, "Guida al transfer pricing: comparabilità, benchmarking, prassi applicativa"
Docenti <i>Lecturer</i>	Professor Piergiorgio Valente
Tutor <i>Tutor</i>	Avv. Roberto Betti Dott. Stefano Giuliano

<p>Valutazione del modulo <i>Module Assessment</i></p>	<table> <tr> <td>Written Project</td> <td>60%</td> </tr> <tr> <td>Oral Presentation</td> <td>40%</td> </tr> </table> <p>The learning is evaluated by taking into account the degree of explanatory accuracy and critical study reached with regard to the main topics analyzed during the course.</p> <p>In particular, in order to pass the exam, the knowledge of the basic concepts and the mastery of the main issues connected to the taxation of company income at national, European and international level is required.</p>	Written Project	60%	Oral Presentation	40%
Written Project	60%				
Oral Presentation	40%				

PS: la scelta della valutazione del modulo deve essere indicata in questa sede e non potrà essere cambiata senza approvazione del Comitato Tecnico Ordinatore.

PS: the module assessment must be indicated in this context and cannot be changed without the approval of the Academic Board.