



# Diploma in Transfer Pricing

The Diploma in Transfer Pricing is a tax qualification awarded by the Association of Taxation Technicians (ATT).

In light of enormous recent developments in the tax landscape in the Middle East, Transfer Pricing is becoming one of the most critical issues faced by international businesses in the region. To help multinationals understand the principles of transfer pricing and its practical application, PwC's Academy is pleased to offer the Diploma in Transfer Pricing. This is offered in exclusive partnership with Tolley, the leading provider worldwide of practical tax training.

## What will you learn?

Participants will gain an in-depth knowledge of the OECD Transfer Pricing Guidelines with the help of specific jurisdictional illustrations. The regional Transfer Pricing regulations are heavily influenced by the OECD Transfer Pricing Guidelines, hence gaining knowledge of the OECD Guidelines will lay a strong foundation for interpreting the regional laws.

Taught in a modular format, this programme is split into four manageable sections of learning and testing, followed by a final diploma exam. Participants can choose a study programme to suit their own pace of learning.

In our programme, participants will gain:

- Comprehensive classroom training delivered by tax professionals with global Transfer Pricing experience and with extensive training and corporate experience
- Study materials by Tolley
- Access to online mock assessments
- The option to choose the timing of the online examination

## What will you get?

On successful completion of the final diploma exam participants will be awarded the Diploma in Transfer Pricing from the Association of Taxation Technicians\*. Please note that the designatory letters "ATT" cannot be put after your name after completing the Diploma in Transfer Pricing.

\*In order to earn the Transfer Pricing Compliance Diploma, participants must register as a student and for the final exam with the Association of Taxation Technicians (ATT) <https://pilot-portal.tax.org.uk/>

## Who is it for?

The Diploma in Transfer Pricing is ideal for executive management including finance, tax, legal, procurement personnel of multinational enterprises, economists, tax and transfer pricing in-house managers or advisers.

It is suitable for anyone who is interested in understanding the transfer pricing guidelines and its application.

## Our programme structure

	Live online programme	Home study +programme	Home study programme
Live contact hours	36	X	X
Recorded lectures	✓	6 hours	X
Online mock exams	✓	✓	✓
Doubt clearing sessions	✓	X	X
Tolley study material	✓	✓	✓
Practice question bank	✓	✓	✓

## Our trainers

Our programme is delivered by tax professionals with global Transfer Pricing experience and with extensive training and corporate experience. Focused on exam success and training with impact, our trainers ensure that the classes are interactive and engaging by using live examples and group discussions.

## About Tolley

Tolley is the tax and accountancy business of LexisNexis. They are UK's only provider of practical tax and accountancy guidance, in-depth reference material, ground-breaking training and learning resources and unique market insight. Established in 1916, Tolley has a long established history of working in partnership with the accountancy profession to facilitate an adherence to best practice and deliver financial efficiencies.

## About ATT

The Association of Taxation Technicians (ATT) is the leading professional body for providing UK tax compliance services. Their primary charitable objective is to promote education and the study of tax administration and practice. One of their key aims is to provide an appropriate qualification for individuals who undertake tax compliance work. ATT has over 8,300 Members and Fellows, and over 5,000 students. Members use the practising title 'Taxation Technician' or 'Taxation Technician (Fellow)' respectively.

## About PwC's Academy

PwC's Academy is the education and training business of PwC. Our training programmes build on the experience of having solved important problems in the Middle East for over forty years.

Our world class trainers bring the collective knowledge of dedicated Academy staff and commercial expertise from the PwC global network to deliver training solutions with an immediate impact. We blend technical knowledge with behavioural competencies to build on what people know, how they think and what they can do.

This is what it means to be **'Trained by PwC'**.

## Programme outline

The programme consists of four modules which include:

### Module A

- The concept of Transfer Pricing
- The Arm's Length Principle
- Associated Enterprises
- Comparability

### Module B

- Transfer Pricing Methods
- Functional Analysis
- Entity Characterisation

### Module C

- Intra Group Services
- Loans and other Financial Transactions
- Intangible Property
- Business Restructuring
- Permanent Establishment and Attribution of Profits

### Module D

- Adjustments
- Non Recognition issues
- Advance Pricing Arrangements
- Compliance and Documentation

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## Contact us

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PwC's Academy

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