

During the past decade, multinational organizations have been expanding into global markets at an unprecedented rate and governments around the world are taking notice of the increased risk of fiscal erosion as companies restructure their operations. Due to increased awareness and enforcement activities related to transfer pricing, companies need to comply with the requirements of multiple tax administrations. The complexity of the transfer pricing rules and the level of documentation required may overwhelm an organization's tax department. Proper planning can position an organization to optimize its tax situation by properly placing the correct combination of functions, assets and risks in the desired location.

The Tax Academy of Singapore is pleased to present this workshop on Transfer Pricing led by Mr Dale Hill, Partner (Tax Services, Business Law), Gowling Lafleur Henderson. LLP.

During the seminar, Dale will share with you practical advice on Transfer Pricing, gained from his 16 years of tax experience with the Canada Revenue Agency (CRA) and 5 years as National Transfer Pricing Partner at Gowling Lafleur Henderson. LLP, Canada's largest law firm.

The workshop will focus on the complexities of documenting intercompany transactions, such as finding appropriate benchmarks, and will also investigate strategies to optimize your company's global tax position. This workshop will discuss how to approach a transfer pricing audit and will investigate the various dispute resolutions mechanisms available to the taxpayer including which mechanisms are most favourable given the circumstances of the taxpayer. The workshop will conclude by reviewing recent court cases and their significant meanings for the greater transfer pricing community.

Key learning points:

- Brief Overview of Transfer Pricing Legislation and OECD
- What is Contemporaneous Documentation
- Managing Transfer Pricing Issues
- Understanding and Managing a Transfer Pricing Audit
- Dispute Resolution and Dealing with Reassessments to Resolve Double Taxation such as Competent Authority, Appeals and Mandatory Arbitration
- Secondary Adjustments Causing Cash Flow Issues
- Comparables and Benchmarking to Establish an Arm's Length Price
- Migrating Intangibles
- Review of Recent Cases and Court Decisions
- Intercompany Services and Cost Sharing
- Valuation of Intangibles and Establishing Royalty Rates
- Relationship between Customs and Transfer Pricing

This workshop is designed for:

Members of the business and tax community, including Tax / Finance / Accounting / Legal Directors, Managers and Professionals

ABOUT THE SPEAKER

Dale Hill is the national leader of the Gowlings Transfer Pricing and Competent Authority team. As a partner in the Ottawa office, he works in conjunction with the Firm's National Tax Practice Group to help organizations optimize their global tax position and reduce exposure to unfavourable audit assessments through proper tax planning and implementation strategies. Dale has dealt with virtually every contentious transfer pricing issue when dealing with various tax authorities around the world including consignment manufacturing, permanent establishment and business restructuring issues. His work has spanned a multitude of industries including automotive, pharmaceutical, energy, computer software, gaming, manufacturing and services.

Since 1997 and before joining Gowlings in 2005, Dale was involved in international transfer pricing with the Canada Revenue Agency ("CRA"). During his tenure as senior manager with the CRA's International Tax Directorate, he participated in more than 40 Advanced Pricing Agreements ("APAs") with numerous countries, as well as hundreds of Competent Authority requests relating to international transfer pricing adjustments involving a vast array of issues. He is also experienced in a number of other international tax areas, including interest deductibility, guarantee fees, imputed interest, notional expenses, tax avoidance, ACAP, penalties and appeals. Dale specializes in dispute resolution by interacting with various government stakeholders such as Appeals, Competent Authority and the Field. Dale has been successful in resolving a number of controversial audit issues through successful negotiations with various tax authorities around the world.

In 2004, Dale led the development of a national field strategy that defined the working relationship between the CRA's Competent Authority, tax services offices, appeals and head office, with respect to audit adjustments to Canadian taxpayers and audit adjustments initiated by foreign countries. Dale has published widely in leading tax journals including BNA Transfer Pricing Report, Tax Notes International, North American Free Trade and Investment Report, as well as lawyers Weekly. Dale has been invited to speak at numerous conferences and seminars around the world including the Tax Executive Institute, the Council for International Tax Education, Federated Press and Infonex.

ADMINISTRATIVE DETAILS

Date: 2 December 09

Registration: 8.30am to 8.55am

Workshop: 9.00am to 12.00pm

Fees: \$160.50 (incl. GST)

Venue: NTUC Centre, No. 1 Marine Boulevard, Level 8, Room 801, Singapore 018989

Closing date for registration: 2 November 09

Confirmation of registration is strictly upon receipt of cheque payment.

If you require an invoice to make payment, please fax your completed registration form to 6253 1214 before 2 Nov 09.

(This workshop qualifies for 3 CPE hours)

Limited seats on first-come-first served basis

REGISTRATION

Transfer Pricing Workshop, 2 Dec 09

Make waves • Government • Industry • Academia



Salutation:	Dr / Mr / Ms / Mrs / Miss
Full Name (Please <u>underline</u> family name)	
Organisation:	
Position/Job Title:	
Mailing Address: (For invoicing purpose)	Contact Person:
Email Address:	
Telephone No.(Mobile / Home) : Fax Number :	
Cheque Details	
Name of Bank :	Cheque number :
Do you need a receipt ?	Yes / No
Rate : \$ 160.50 (incl. 7% GST) / Closing Date: 2 November 09	

Terms & Conditions

- Confirmation of registration is strictly upon receipt of cheque payment.
- Cheques should be crossed and made payable to "Tax Academy of Singapore" indicating the seminar title at the back of the cheque. Please send the registration form with your cheque to the following address:
Attn: Ms Faridah Omar - Tax Academy of Singapore, #B1-01, 55 Newton Road, Revenue House, Singapore (307987)
- Confirmation will be sent via email. Please bring the Confirmation email for admission purposes.
- There will be no refund for any seminar withdrawal after the Confirmation email has been sent.
- Tax Academy of Singapore reserves the right to cancel the event, or make changes to the schedule, venue and speakers.

For enquiries, please contact:

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