

WU – TA Advanced Transfer Pricing Programme 2022

About the programme

The **WU – TA Advanced Transfer Pricing Programme** is offered by the WU Transfer Pricing Center at the Institute for Austrian and International Tax Law at WU (Vienna University of Economics and Business) and the Tax Academy of Singapore.

The 8 half-day programme is facilitated by a team of professors from the WU Transfer Pricing Center and regional tax experts.

The programme provides participants with the latest updates on transfer pricing developments on the international front, and knowledge and insights for handling transfer pricing issues in specialised industries within the Asia-Pacific region. Discussions on all topics will be facilitated by the relevant experts, providing ample opportunities for rich discourse.

Target Group

The course is targeted at professionals from the industry, practice, government service, judiciary or academia, who want to deepen their knowledge in transfer pricing.

Participants should have completed Tax Academy's International Tax Programme Level 1 or 2 and have at least 3 years of relevant working experience in taxation.

Programme Structure

Monday, 3 October 2022 (3 p.m. to 6 p.m.)

Introduction and Recent Transfer Pricing Developments at OECD/UN

Dr Raffaele Petruzzi

Tuesday, 4 October 2022 (3 p.m. to 6 p.m.)

Transfer Pricing and Services

Ms Jow Lee Ying

Wednesday, 5 October 2022 (3 p.m. to 6 p.m.)

OECD Pillar 1 and Global Businesses

Mr Sayee Prasanna

OECD PE Definition and Profit Attribution

Dr Raphael Holzinger

Thursday, 6 October 2022 (3 p.m. to 6 p.m.)

Transfer Pricing and Intangibles

Dr Raffaele Petruzzi & Mr Stephen Bruce

Monday, 10 October 2022 (3 p.m. to 6 p.m.)

Transfer Pricing and Financing

Dr Raffaele Petruzzi

Tuesday, 11 October 2022 (3 p.m. to 6 p.m.)

Business Restructurings

Mr Uziel Alvarez & Mr Carlo Navarro

Common Issues and Challenges in Benchmarking

Ms Jun Liu

Wednesday, 12 October 2022 (3 p.m. to 6 p.m.)

Taxation of Digital Businesses

Mr Giammarco Cottani

Thursday, 13 October 2022 (3 p.m. to 6 p.m.)

Transfer Pricing in Consumer Goods Industry

Ms Lisa Zheng & Mr Vineet Rachh

Dispute Avoidance and Dispute Resolution

Ms Jow Lee Ying & Ms Yong Sing Yuan

All timing indicated reflects Singapore time.

In the event the programme did not meet the minimum enrolment, TA will postpone it to 2023.

Programme Fee

The total programme fee is SGD 2,568 (incl GST).

Overseas participants, who in their business capacity belong overseas and are sponsored by overseas employers, will pay SGD2,400 (excl GST).

Photos & CV of trainers



Dr. Raffaele Petruzzi, LL.M.
(Italy/Austria)

Dr. Raffaele Petruzzi, LL.M. is the Managing Director of the WU Transfer Pricing Center at the Institute for Austrian and International Tax Law at WU (Vienna University of Economics and Business) and an international tax advisor specializing in international tax and transfer pricing at Baker McKenzie.

Raffaele has gained extensive experience in dealing with topics related to international tax and transfer pricing for many years, both from a professional and an academic perspective. From a professional perspective, he regularly advises clients across numerous industries on specific topics (e.g. international tax and transfer pricing issues related to services, permanent establishments, financing, business restructuring, intangibles, indirect taxes, valuation of companies and intangible assets), international tax and transfer pricing risk management and compliance, optimization of international tax structures, implementation of mechanisms of dispute avoidance (e.g. rulings and APAs) and dispute resolution (e.g. MAPs and arbitrations), and tax audit defense. From an academic perspective, he is a frequent speaker in international conferences and lecturer of numerous courses all over the world, as well as author of many publications. Moreover, he regularly cooperates with professionals in advisory, the business community, governments and international organizations (e.g. OECD, United Nations, World Bank Group, International Monetary Fund, and European Commission). He regularly provides assistance on tax policy issues, capacity building for tax administrations, and advising governments on projects related to fight against tax evasion. He is also a member of the United Nations Subcommittee on Transfer Pricing, of the International Fiscal Association (IFA), and of Transfer Pricing Economists for Development (TPED). Raffaele holds a Ph.D. in International Business Taxation at WU, an LL.M. in International Tax Law at WU, and a M.Sc. in Business Administration and Law at Bocconi University.



Ms Jow Lee Ying (Singapore)

Lee Ying is a senior lecturer and faculty member of the Nanyang Technological University and Director of Ernst & Young Solutions LLP's tax practice based in Singapore. She has extensive experience in a wide spectrum of international tax work, such as transfer pricing consultations/audits, Advance Pricing Arrangements (APAs), Mutual Agreement Procedure (MAPs) and tax treaties. Prior to this, Lee Ying was with the Inland Revenue Authority of Singapore (IRAS), Economic Development Board (EDB) and the Ministry of Finance. She is well regarded for her international tax expertise and is a regular speaker at public tax seminars.



Mr Sayee Prasanna (India/Austria)

Sayee has diverse experiences across advisory, academia and tax policy. Sayee is currently Manager, International Tax and Transaction Services - Transfer Pricing at EY Cologne, Germany, working with large companies on planning, controversy, compliance, and operating model effectiveness. He was an intern at the Tax Treaty and Transfer Pricing Division, Center for Tax Policy and Administration, OECD, Paris, focusing on Pillar 1 of BEPS 2.0. He was also part of project teams mandated by the European Commission for capacity building and training tax administrations. Sayee was a Teaching and Research Associate at the WU Transfer Pricing Center, Institute for Austrian and International Tax Law, engaged in lectures, conferences, academic publications, and research projects. He is a Doctoral Candidate at the WU Vienna University of Economics and Business.



Mr Raphael Hozinger (Austria)

From an academic perspective Dr. Raphael Hozinger is a post-doctoral research and teaching fellow at the Institute for Austrian and International Tax Law at Vienna University of Economics and Business and constantly conducts research in the areas of transfer pricing, business tax law and international tax law and is a frequent speaker on those topics in professional and academic courses, workshops and conferences. He also frequently publishes articles in national as well as international journals and books. From a business perspective he is a Certified Tax Advisor as well as a Certified Transfer Pricing Manager and works for Deloitte Vienna, Austria. His practical focus lies on consultancy in the areas of transfer pricing, business tax law and international tax law. In that regard Dr. Hozinger manages client engagements, designs, prepares and defends transfer pricing settings, advises in cross-border tax planning situations, supports clients with different documentation tasks and has extensive experience in the area of transfer pricing dispute resolution (transfer pricing audits, unilateral and bilateral APAs as well as MAPs).



Mr Stephen Bruce (Singapore)

Stephen is a Partner in the Financial Services practice, focusing on banking and capital markets in EY Singapore. He has more than 20 years of experience in providing tax and transfer pricing advice in the financial services industry. Before joining EY, Stephen was the global head of transfer pricing for a global investment bank. He has been involved in the full spectrum of transfer pricing projects within an investment bank including the review of the global treasury function, sales, trading and execution functions of equities and fixed income businesses, investment banking deal origination & execution, shared service arrangements and headquarter service arrangements.



Ms Lisa Zheng (Singapore)

Lisa Zheng is Vice President of Taxes, Procter & Gamble. She is also Tax Committee Chair for TEI Asia Chapter. Lisa has 28 years of tax experience, most of which has been in the commercial sector including Oil and Gas, Healthcare and FMCG, with the first 12 years in the US and the last 16 in Asia (China and Singapore).

Lisa has extensive experience in transfer pricing including Advance Pricing Agreements and Mutual Agreement Procedures, tax controversies and mergers and acquisitions.



Mr Vineet Rachh (Singapore)

Vineet Rachh is Vice President - Taxes with Procter & Gamble, Singapore. He leads Asia Pacific, Middle East & Africa Tax. Prior to this, he was based in P&G Switzerland for 5.5 years where he led Europe Transfer Pricing and Middle East Africa Tax.

In his 27 years of career across Asia Africa and Europe, he has engaged with various tax authorities on numerous subjects, including APAs, MAPs and Tax Policies. He has also represented at the OECD and G20 Tax Summit. He is a member of several tax network groups and a regular speaker in Asia, Europe and Africa, including at the University of Lausanne, Switzerland.



Mr Uziel Alvarez (Singapore)

Uziel Alvarez is the Group Head of Tax at Airwallex, where he leads the global tax function and embeds a sustainable tax footprint to anchor the business' rapid international expansion. Previously, he was a Tax Director in the global transfer pricing and value chain alignment services practice of Deloitte, with over 15 years of technical as well as management and leadership experience from 'Big 4' offices in London, New York, and Singapore. With a commercial and practical approach, he focuses on unlocking value and growth through value chain transformation and fit-for-purpose operating models. Uziel is also a frequent speaker in international conferences and seminars on advanced international tax topics, emerging tax issues and trends, and tax technology solutions. He is a regular lecturer on the advanced tax programme of the Tax Academy of Singapore.



Mr Carlo L. Navarro (Philippines)

Mr Carlo is Deloitte's SEA Transfer Pricing Leader and head of Deloitte's SEA Transfer Pricing (TP) Center in Manila, Philippines. He specializes in transfer pricing, international corporate restructuring and planning, cross-border taxation, and tax-effective supply chain transformations. Carlo has over 24 years of experience as an International Tax and Transfer Pricing practitioner, assisting multinational companies in Southeast Asia. He has assisted clients in various phases of transfer pricing engagements - from planning and documentation to audit defense and negotiating Advance Pricing Agreements (APAs) and Mutual Agreements (MAs). As a recognized subject matter expert, Carlo is a published writer in various international tax journals and local publications.



Mr Giammarco Cottani (Netherlands)

Giammarco is Director, Global Tax Policy, at Netfix where he oversees all direct and indirect tax public policy-related issues the Group faces in all the countries it operates. From 2015 to 2019, Giammarco was a partner of the international tax law firm L&P - Ludovici Piccone & Partners since 2015. He coordinated the transfer pricing practice, with regard to both the prevention and resolution of domestic and international disputes and the assistance in complex audits of large multinational enterprise groups. Currently, he is also involved in a number of ongoing technical assistance projects for the tax administration of three EU countries. He regularly lectures in postgraduate courses in international taxation both in Europe and the Americas.



Ms Jun Liu (Germany)

Jun Liu is a senior manager in the service line Transfer Pricing - International Tax and Transaction Tax Services in Ernst & Young's Frankfurt/Eschborn office in Germany. She started working for Ernst & Young in 2009 in transfer pricing and has more than 10 years of experience in supporting multinational clients in the areas of transfer pricing documentation, planning, cross-border restructuring and controversy. Jun holds a master's degree in computer science from the Technical University of Darmstadt and now she is leading a project of developing a global benchmarking tool for Ernst & Young.



Ms Yong Sing Yuan (Singapore)

Ms Yong Sing Yuan is currently in charge of mutual agreement procedures relating to transfer pricing issues and advanced pricing arrangements. She has experience in tax policy work and international taxation matters. Sing Yuan is the course advisor for the International Tax Programme conducted by the Tax Academy. She has also contributed to external journals such as the Bulletin for International Taxation by IBFD.

How our past participants have benefitted...

Ms Jillian Lim

Executive Vice President, Singapore Economic Development Board

The programme provided good insights into transfer pricing developments, with content that was current and relevant, and helped to draw out key issues for discussion. I especially appreciated that the speakers were able to deliver a mix of perspectives from academia, practitioner as well as private sector angles.

Mr Matthew Peter Keats

Investigator, Financial Markets Authority of New Zealand

A very well-organised and comprehensive course, covering the technical aspects of transfer pricing in a post-BEPS world, complemented with great presentations by experts from academia and private practice, with ample opportunities to discuss ideas and concepts with fellow practitioners. A thoroughly enjoyable experience. Thank you again, Vienna University of Economics and Business and Tax Academy of Singapore!

About Tax Academy of Singapore

The Tax Academy of Singapore is a not-for-profit institution set up by the Inland Revenue Authority of Singapore in collaboration with the international accounting firms - Deloitte & Touche, Ernst & Young, KPMG and PricewaterhouseCoopers, the Institute of Singapore Chartered Accountants and the Law Society of Singapore. Tax Academy collaborates with leaders in the industry, academia and the government to develop and deliver structured tax training programmes, regular seminars and conferences that effectively raise the professional competency, knowledge and capabilities of the tax community.

About Institute for Austrian and International Tax Law

The Institute for Austrian and International Tax Law is one of the global leading tax academic institutions and is extremely active in the field of international taxation. As well as research and teaching activities, its staff participates in numerous national and international tax projects and over the years has developed an impressive network of contacts in more than 90 countries. The Institute's team comprises 60 academic staff members as well as many visiting professors and guest researchers from around the world.

About WU Transfer Pricing Center

The WU Transfer Pricing Center (www.wu.ac.at/taxlaw/institute/wutpc) at the Institute for Austrian and International Tax Law aims at researching, analysing, debating, and teaching transfer pricing topics. Through its activities, it positions itself as a global institution providing the missing nexus between theory and practice in approaching transfer pricing topics. The Center combines both the academic and practical perspectives and its approach is highly international and interdisciplinary.

For more information on the **WU - TA Advanced Transfer Pricing Programme**, please contact

Ms Eunice Toh
Manager
Tax Academy of Singapore

eunice_toh@iras.gov.sg
Website: www.taxacademy.sg
Website: www.wu.ac.at/taxlaw