Transfer Pricing

2 CPD credits - awarded through completion of the LMS course

Build awareness of transfer pricing issues in cross-border groups. Use the prompts to separate known facts from open questions, connect them to the course frameworks and prepare a useful discussion with a specialist.

What the course helps you do

01 Explain the arm's length principle and its home in the OECD Guidelines.

02 Select the OECD transfer pricing method that fits a given transaction.

03 Distinguish APAs from MAPs as dispute prevention and resolution routes.

Study map

Arm's length principle / Functional and comparability analysis / Method selection / Intercompany transactions / Documentation and audit readiness / Amount B / APAs and MAPs

Make it relevant to your role

Before you begin, choose one learning goal or a process you want to understand better.

How to use this companion

Complete the blank prompts while studying or revisiting the LMS lessons. This supplementary worksheet is separate from the original teaching content and assessment; it earns no additional CPD credits.

Transfer pricing issue spotting

Use an anonymised transaction. Record facts and questions at awareness level. This worksheet does not calculate an arm's length price or produce a compliant transfer pricing file.

Transaction

What is provided, transferred or financed?

Parties and context

Who is involved, where, and how are they related?

Functions

Who does what?

Assets

What assets are used or contributed?

Risks

Who manages which risks?

Evidence to request

What records could support the facts? Note what is missing.

Questions for a specialist

Which questions need specialist input?

APA and MAP study notes

APA

What prevention role does the course describe? Note scope, timing and open questions.

MAP

What resolution role does the course describe? Note scope, timing and open questions.

Reflection: Which fact could change your initial view, and which point would you escalate first?