

This is an Era of Heightened Global Scrutiny in...

GLOBAL TRANSFER PRICING

Are You Minimising Your Company's Exposure?

Regulatory Updates:

European Commission
Federal Ministry of Finance, Germany
German Customs Authorities
HMRC International (UK)
EU Joint Transfer Pricing Forum
U.S. CBP Headquarters*

In-House Insights From:

Airbus (France)
Bayer AG (Germany)
BMW AG (Germany)
Caterpillar SARL (Switzerland)
Commerzbank AG (Germany)
Gucci Group (Italy)
OC Oerlikon Management AG (Switzerland)
Qimonda AG (Germany)
Tetra Pak (Switzerland)
Volkswagen AG (Germany)

25 & 26 February 2009

Steigenberger Hotel Frankfurter Hof, Frankfurt, Germany

Get the Latest Insights on:

- Latest transfer pricing developments in Germany, France, UK, US, Asia, Russia and India
- How to benefit from latest EU Joint Transfer Pricing Forum's work on intra group services
- How to identify specific areas of greatest transfer pricing risks: going beyond the obvious
- Defining and implementing a consistent strategy to respond to multiple and simultaneous transfer pricing audits
- Developing effective transfer pricing documentation that satisfies multiple tax authorities' requirements
- Running a cross-functional transfer pricing team to strengthen the internal tax function
- Impact of legal ownership vs. economic ownership of intangibles on transfer pricing
- The pros and cons of entering into APAs with taxing bodies
- Implications of the "Authorised OECD Approach" to the attribution of profits PE's
- Ensuring that Customs Authorities validate the company's transfer pricing policy approved by Tax Authorities

Up to
19.5 **CPD**

Interactive Master Classes | 24 February 2009

- A** Transfer Pricing Intensive: Determining and Documenting the Right Transfer Price
- B** Business Restructuring: How to Protect your Group's Interests and Reduce Tax Costs within Transfer Pricing Rules

— see inside for full details

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Why It Is Important That You Attend *this* Forum at *this* Time

Transfer pricing adjustments and multi-jurisdictional adjustments are a constant threat for Tax Directors. IRS Commissioner Everson calls them “one of the most significant challenges... in the area of corporate taxation.”

Transfer pricing rules are constantly changing as governments are determined to uncover different ways taxpayers move profits into low tax jurisdictions. This has given rise to an environment fraught with uncertainty and grey areas which are creating problems for multinational companies.

Over a year ago, GlaxoSmithKline, Europe’s largest drug manufacturer, paid approximately \$3.4 billion in taxes and penalties to settle the biggest ever dispute with the IRS over a company’s internal pricing practices. August 2008, Glaxo Canada lost an appeal in the Tax Court of Canada over reassessment of its tax liability for supplier transactions for the years 1990 to 1993. More transfer pricing disputes and audits are ongoing worldwide.

The global increase in transfer pricing audits and the penalties on adjustments makes prevention an absolute priority today. As companies focus on dealing with an economic downturn, they can not afford long and costly transfer pricing disputes as well. This new era requires skilled audit and dispute avoidance techniques. Multinationals must adopt a complete and consistent approach, which includes not only preparation of quality transfer pricing documentation, but also sound strategies on tax audits and defence.

C5’s Advanced Forum on Global Transfer Pricing brings together an exceptional panel of recognised market leaders in transfer pricing and international tax, including top government officials, transfer pricing professionals from leading companies and their advisors. This unique conference will provide, through real case studies, **industry-specific solutions to the current transfer pricing challenges. You will get valuable insights on the latest trends in regulation, policy and industry best practices, which will equip you to build, implement, update, communicate and monitor clear and concise transfer pricing policies.**

Topics include:

- Conducting thorough transfer pricing risk assessments
- Managing multiple and simultaneous transfer pricing audits to best cooperate with tax authorities
- Ensuring that customs authorities validate the company’s transfer pricing policy approved by the tax authorities
- Insights from transfer pricing practitioners on tailoring effective documentation techniques
- Developing and managing a cross-functional transfer pricing team to strengthen the internal tax function
- How to assign a firm value to intangible assets transferred and impact on transfer pricing
- Dealing with intra-company transfer of functions and risks
- Ensuring that you receive a fair evaluation for your transfer pricing strategies when entering into APAs
- Implications of the latest criteria tax administrations use to qualify a distribution structure as a Permanent Establishment (PE)
- Ensuring that your operational and tax planning strategies comply with the new tax law requirement in China
- Allocation of profits to services PE in India

Plus you can add value to your attendance by signing up for the Interactive Master Classes

A: **Transfer Pricing Intensive: Determining and Documenting the Right Transfer Price**

B: **Business Restructuring: How to Protect your Group’s Interests and Reduce Tax Costs within Transfer Pricing Rules**

Participants will also receive a comprehensive set of written materials prepared by the speakers specifically for the conference. These are invaluable reference materials which you will use again and again, long after the conference is over.

Be where your industry will be on the 25–26 February 2009.

Seats at this unique event are sure to go quickly. **Register today!**

Who Should Attend?

- Transfer Pricing Directors
- International Tax Directors
- International Trade and Customs Compliance Counsel and Managers
- Heads of Tax Department
- Economists
- Lawyers specialising in:
 - International Tax
 - Transfer Pricing
- Consulting and Audit Firms specialising in:
 - International Tax Practice
 - Transfer pricing
 - International Trade

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Tuesday 24 February 2009
Pre-Conference Master Classes

A Transfer Pricing Intensive: Determining and Documenting the Right Transfer Price

08.45am to 12.15pm

Frank Glowania

Head of Transferprice Management

Dr. Rolf Krahnert

Transferprice Management, **Bayer AG** (Germany)

- What should transfer price documentation contain?
- What is the most efficient way to set up a transfer price documentation?
- Understanding of the various methodologies to determine on arm's length price
 - CUP
 - CPM
 - RSPM
 - TNMM
 - Profit Split
 - Other Methods
- In which cases are transfer pricing benchmark studies an appropriate instrument to determine and defend your pricing position?
- What are the alternatives if comparable data for benchmark studies are not available?
- Is the EU-Masterfile Concept a way to avoid the burden of documentation for appropriate transfer prices?
- What are the pros and cons of Advanced Pricing Agreements?

B Business Restructuring: How to Protect your Group's Interests and Reduce Tax Costs within Transfer Pricing Rules

1.00pm to 4.30pm

Jean Sébastien Lénik

Associate Director, **NERA Economic Consulting** (France)

Dr. Graham Poole

Associate Director, **NERA Economic Consulting** (UK)

- Trends in legislation and enforcement
- Exploring transfer pricing principles on business restructuring
- How do the current OECD guidelines address the issue?
- Key considerations in relation to transfer pricing to take into account when planning a business restructuring
 - treatment of transfer of functions and risks
 - what to do with the key profit drivers?
 - why and when to go for the relocation of company's brand and patents?
 - what are the tax incentives for doing so?
 - what is the cost of phasing out IP rights from one to another country?
- How to determine intercompany pricing after restructuring? - Key factors to consider
- How deep should the structural changes be in order to provide substance to business restructurings?
- What is substance?
 - people
 - capital
 - risk
 - assets
- Successfully managing transfer pricing and valuation issues in the context of business restructuring
- How does transfer pricing interact with strategic and accounting valuation exercises
- How to build a consistent valuation framework to serve both business and tax objectives

8:00 **Registration and Coffee**

8.45 **Chair's Introductory Remarks**

Stephan Marx

Certified Tax Advisor, Partner, International Tax Services -
Transfer Pricing

Ernst & Young AG, Eschborn/Frankfurt am Main

9.00 **Transfer Pricing: Current Trends and Practices in Germany in Light of Recent Developments**

Manfred Naumann

Head of Division, International Taxation

Federal Ministry of Finance (Germany)

- Intra-company transfer of functions and risks
- Emergence of fast track audit practice: benefits for companies
- Upturn of APAs – bilateral and multilateral
- IP rights transfer and commensurate-with-income
- Validity of exit taxes
- Lessons from the first wave of audits under documentation rules

9.30 **Impact of UK HMRC's Revised Approach to Conducting Transfer Pricing Audits**

Andy Mill

Transfer Pricing Division

HMRC International (UK)

- Why the tax authorities should be engaged in the pre-return risk assessment on transfer pricing: What are the benefits
- Governance procedures HMRC have adopted for transfer pricing assignment
 - how it is working in practice
 - how risk is factored
- What is the new penalty regime: structure and mitigating circumstances

10.00 **Latest Developments in Transfer Pricing in France**

Pierre Escaut

Partner, Transfer Pricing Services Leader

Landwell & Associés (France)

- Existing rules on documentation and expected changes
- Dealing with tax audits: approach of the French Revenue on transfer pricing methods and comparables
- APAs and competent authorities procedures: practical experience

10.30 **Morning Refreshments**

11.00 **Will the Customs Authorities Validate Your Company's Transfer Pricing Policy Which has Already Been Accepted by the Tax Authorities? How to Make Sure They Do**

Moderator:

Jasper Helder

Partner – Customs & Trade

Bird & Bird (The Netherlands)

Panellists:

Monika Brenner*

Chief, Valuation & Special Programs Branch -
Regulations & Rulings

U.S. CBP Headquarters

Stefan Vonderbank

Zolloberamtsrat - Valuation Auditor

Federal Finance Office Cologne - Central Unit for
Customs Valuation Matters

German Customs Authorities

Dr. Gregor Gehauf

Transfer Pricing Manager

BMW AG (Germany)

Hans-Georg Raber

Head of Tax and Customs Law

Volkswagen AG (Germany)

Kenneth G. Weigel

Partner

Alston & Bird LLP (USA)

- Overview and recent developments on convergence and coordinated approaches
- To what extent can the difference in objectives, legal framework, methods and enforcement rules between Customs and Tax be overcome?
- What do the Customs Authorities expect from companies to validate their transfer prices
- What would Customs accept as proof that the prices used are the market price
- How the "fairness" of the transfer price is appreciated from a Tax and Customs point of view
- What business strategies are multinationals adopting to proactively integrate and manage the transfer pricing customs valuation nexus?
- How to improve internal communication between Tax and Customs teams to ensure for a consistent transfer pricing policy approach
- How detailed do transfer pricing policies need to be to satisfy Customs Authorities and avoid costly audits?
- How the concept of "1st invoice" can work in the context of transfer pricing
- Under what circumstances can APAs for transfer pricing purposes be acceptable for customs purposes?
- What support can Customs and Tax Administrations provide in that respect?
- Scope for joint APAs on customs and transfer pricing

12.15 **Networking Lunch**

1.30 **Transfer Pricing Risk Assessments: Going Beyond the Obvious to Find Your Greatest Exposure**

Stephan Marx

Certified Tax Advisor, Partner, International Tax Services -
Transfer Pricing

Ernst & Young AG, Eschborn/Frankfurt am Main

- What are the frequent areas of heightened transfer pricing risk exposure?
- What are the non obvious areas you should be looking to?
- When, by whom and how often should risk assessments be conducted?
- Dealing with potential red flags:
 - significant intercompany transactions
 - lack of transfer pricing documentation

Customs and Tax Co-ordination Panel

- consistent losses in the local jurisdiction
- sharing of losses
- high fluctuations in profitability
- what about management poorly explained and supported
- transactions with affiliates in low-tax jurisdictions
- significant year-end adjustments
- How much due diligence is enough?
- Ensuring a continual assessment

2.00

How to Document Your Transfer Pricing to Satisfy Multiple Tax Authorities

Patricia Costa

Tax Counsel - Transfer Pricing
Tetra Pak (Switzerland)

Pierre de Pena

Inter-company Pricing Manager, EAME
Global Tax & Trade
Caterpillar SARL (Switzerland)

Axel Eigelshoven

Partner

Deloitte & Touche GmbH

- Internal strategy for managing documentation requirements should be in place?
 - local, regional basis vs. global basis
 - how to decide for a global, regional or local approach?
- How to go about setting a template?
 - what is the minimum?
 - What do you take and what do you leave out?
- What to expect from the tax auditors?
- How to effectively gather all the documents needed from all the company's sites?
- How much documentation do you have to prepare?
 - how do you prioritise?
 - what to do what not to do?
 - how do you decide about the several grades of documents for different transactions
 - understand the strength of profit oriented methods and aggregation
 - challenges to document cost contribution payments
- Do you outsource it or do you do it yourself? If yes, how much do you do in both cases?
- What companies should be doing to prepare their defence in case of insufficient transfer pricing documentation?
- What IT tools are available?

3.00

Afternoon Refreshments

3.15

Developing and Managing a Cross-functional Transfer Pricing Team to Strengthen the Internal Tax Function

Frank Steimel

Vice President Corporate Taxes
Qimonda AG (Germany)

- Key considerations when setting up a cross-function transfer pricing team
- Examining the benefit of a cross-function transfer pricing team
- What strategies and processes to use to ensure the cross-function team works effectively
- Role of the team in monitoring compliance with the transfer pricing policy

- Why is an economist critical in the transfer pricing team?
- When to decide to use outside counsel and outsource your transfer pricing work

3.45

Legal Ownership or Economic Ownership of Intangibles: Impact on Transfer Pricing

Carmino Rotondaro

Worldwide Tax, Real Estate and Insurance Director,
Gucci Group (Italy)

Robert Feinschreiber

Attorney

Transfer Pricing Consortium (USA)

- How to identify IP rights ownership – who is the owner?
- To what extent can IP ownership be split into a legal and economic owner?
- How to reward the ownership?
 - jointly
 - separately
- Common mistakes made and how to avoid them
- What are the Taxing Authorities' views and practice in Europe and in the US?
- Ensuring that you have strong and consistent justification for Tax Authorities regarding the company's ownership of IP rights
- Key concerns when assigning a firm value to intangible assets transferred
- Determining a transfer price charged which complies with the arms' length principle
- What are the common margins and how to access comparables?

4.45

Building and Monitoring an Internal Transfer Pricing Policy

Dr. Gregor Gehauf

Transfer Pricing Manager
BMW AG (Germany)

- Why is it important to create a transfer pricing policy?
- Resources and processes leading companies are using to implement and maintain transfer pricing policies
- Centralized vs. decentralized approach: what is adequate for your company?
- How to ensure the awareness of tax/transfer pricing and employees' commitment to it?
- How to keep track on the price setting schemes used in the Group?
- Best strategies to monitor important intercompany transactions
- How to implement an appropriate risk management and update process?

5.15

Conference Adjourns

5.30

Cocktail Reception

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8.30 **Chair's Opening Remarks**

Dr. Ulf Andresen

Certified Tax Advisor, Chartered Accountant (Australia)
Partner, International Tax Services - Transfer Pricing
Ernst & Young AG, Eschborn/Frankfurt am Main

8.45 **Changes to US Transfer Pricing Regulations:
Impact on EU Companies**

Henry J. Birnkrant

Partner

Alston & Bird LLP (USA)

- Practical implications of the Services and Intangibles Regulations
- What are the new IRS rules for intercompany services
- Compliance with the new US Cost Sharing Regulations
- Latest developments regarding the impact of the FIN 48 on EU companies
- How to evaluate tax uncertainties
- Impact of the FIN48 on audit – to what extent will the disclosure of tax uncertainties benefit companies
- Preparing FIN 48 documentation in support of transfer pricing positions that satisfy the auditor?
- What to do when contemporaneous documentations are insufficient to allow a taxpayer to avoid transfer pricing penalties

9.15 **Overcoming Transfer Pricing Challenges for
Intra-Group Services**

Peter Finnigan

Advisor - Direct Tax & Transfer Pricing Issues

EU Joint Transfer Pricing Forum, European Commission

Dr. Napoleão Dagnese

Tax Manager Transfer Pricing Global Tax

OC Oerlikon Management AG (Switzerland)

- Applying the 'arms' length principle' to intra group services
- How to document the benefit derived from management services
- Contrasting "pool concept" with "license concept"
- Why deduction of legitimate business costs derived from intra group services is not always possible
- What support can the tax administration give to companies in that respect?
- Where does the EU JTPF's work on intra group services stand today?
- What is the treatment of management services for transfer pricing purposes?
- How to ascertain that the service has been provided
- Headquarters managers on assignment a subsidiary: Documenting and justifying the charges to the subsidiary
- Implications for considering the headquarters manager as an internal or external adviser?
- What margins are commonly applied for intra-group services?

10.00 **Intra-Company Transfer of Functions and Risks:
Contractual Risk vs. Economic Substance**

Stephan Schnorberger

Partner

Baker & McKenzie (Germany)

- How should the allocation of relevant remuneration for management of risk be made: the terms of the contract or the economic substance?
- What favours the terms of the contract or the economic substance for the purpose of attribution of management fees?
- How to ensure that the arm's length principle is respected when unreasonable risks are incurred by affiliates?
- US and European Tax Administrations' views and interpretation of the facts
- What to do when the transfer of risks and functions is challenged
- How to proactively avoid this situation?
- Detailed case studies to illustrate challenges and practical solutions for these issues

10.30 **Morning Refreshments**

10.45 **Managing Simultaneous, Multi-Jurisdictional
Transfer Pricing Audits**

Ted Keen

Vice President

The Ballentine Barbera Group A CRA International Company (UK)

Frank Steimel

Vice President Corporate Taxes

Qimonda AG (Germany)

- How to prepare for and deal with simultaneous transfer pricing audits?
- Defining and implementing a consistent strategy to respond and cooperate with the Tax authorities
 - understanding what to expect from the tax authorities: what are the latest practices?
 - what to do or say and what not to?
- Balancing cooperation with maintaining an effective and consistent defence
- Involving non-tax personnel in the audit defence
- The role of economic analysis in audit defence
- Allocating internal resources to the tax audit and ensuring the business's continuity
- Assessing the case to protect corporate reputation
- Anticipating the outcomes of a multi-jurisdictional transfer pricing audit
- Remedies against double taxation and their effect on the audit process: competent authority, Mutual Agreement Procedures and arbitration

11.45 **When Should APAs Be Used and When
They Should Not?**

Michel Fabre

Vice President - Head of Tax & Customs Group

Airbus (France)

D. Clarke Norton

Managing Director

Duff & Phelps, LLC (USA)

Dirk Van Stappen

Tax Partner – Head of Transfer Pricing Practice
KPMG Tax & Legal Advisers (Belgium)

- What are the benefits for entering into APAs with taxing bodies?
- In which circumstances should you consider APAs?
- When is it not in your interest to consider APAs?
- Understanding the risk profile of your transactions
- How to expedite the negotiation process of APAs and/or multiple APAs
- How to ensure that companies receive a fair and professional evaluation of their transfer pricing strategies
- What to do to make sure that you do not lose the control of the process and that any disputed issues will be resolved
- APAs and transfer pricing documentations: exemption or shift of the taxpayer's administrative burden?

12.45 Networking Lunch

1.45 Merits of the New Arbitration Option for Swift Resolution of Transfer Pricing Disputes

Eric Bonneaud

Director, Transfer Pricing Services
Landwell & Associés (France)

- The European Arbitration Convention and the OECD Model Treaty – trends and practice
- How do you know that arbitration is right for you?
- Crucial considerations for deciding whether to go for the arbitration procedure after TP adjustment
 - amount of the adjustment
 - multiple tax corrections
 - cost contribution agreement
 - interests and penalties
 - costs involved and length of the procedure
- How to manage multiple “competent authorities” requests during the mutual agreement procedure
- Ways to expedite the process
- What is the treatment of penalties under an arbitration process?

2.15 Permanent Establishment (PE): Managing the Related Risks in Your Cross Border Activities

Jürgen Raab

Global Head of Transfer pricing
Commerzbank AG (Germany)

Dr. Ulf Andresen

Certified Tax Advisor, Chartered Accountant (Australia)
Partner, International Tax Services - Transfer Pricing Ernst & Young AG, Eschborn/Frankfurt am Main

Guglielmo Maisto

Maisto Avvocati (Italy)

- Latest criteria tax administrations use to qualify a distribution structure as a PE
- Implications of the “Authorised OECD Approach” to the attribution of profits to permanent establishments
- How companies can avoid an unnecessary qualification as a PE
 - the structure
 - the activity actually carried out
- Exploring safe legal structures to use for distribution
- How to avoid the risk of double taxation in the context of the PE

- What does the new concept of “significant people functions” in relation to the management of risks and assets mean?

3.15 Afternoon Refreshments

Transfer Pricing in Emerging Markets

3.30 Transfer Pricing and Customs Valuation in Asia: Preparing for Increasing Scrutiny from the Tax and Customs Authorities

Zhaokang JIANG, Esq.

Managing Partner of Beijing (Asia) Office
Sandler, Travis & Rosenberg, P.A.

- Asian transfer pricing landscape and practice of the taxing bodies
- Preparing for a tougher transfer pricing audit regime in China and other Asian countries
- How do you ensure that your operational and tax planning strategies align and comply with the new regulatory requirements
- Interpretation and implementation of the arm's length principles
- Why benchmarking analysis should only be based on domestic companies
- Best defence strategies in managing transfer pricing audits
- What companies are doing to manage the transfer pricing and customs valuation nexus
- Transfer Pricing in-house with experience in these locations about cases, war stories

4.00 Navigating the Latest Transfer Pricing Legislation in Russia

Lioudmila Mamet

Senior Partner
PricewaterhouseCoopers (Russia)

- Scope of controlled transactions
- Introduction of an arm's length range of prices - interpretation
- Transfer pricing documentation requirements
- New transfer pricing methods - transactional net margin method (TNMM) and profit split method (PSM)

4.30 Transfer Pricing in India: Trends and Practises

Hans-Georg Raber

Head of Tax and Customs Law
Volkswagen AG (Germany)

Mukesh Butani

Partner, Head of Tax Practice
BMR & Associates (India)

- Exhaustive documentation and certification requirements
- Revenue authorities' attitudes during audit
- Analysis of tax efficient intellectual property exploitation schemes
- How profits are allocated to permanent establishment

5.30 Conference Ends

** denotes speaker to be confirmed*

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GLOBAL TRANSFER PRICING

25 & 26 February 2009 | Steigenberger Hotel Frankfurter Hof, Frankfurt, Germany

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CONFERENCE

Date: 25 – 26 February 2009

Time: 8.45am (Registration and distribution of documentation from 8.00am)

VENUE: Steigenberger Hotel Frankfurter Hof, Am Kaiserplatz,
60311 Frankfurt, Germany

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MASTER CLASSES

Date: 24 February 2009

Time: A) 8.45am – 12.15pm (registration from 8.15am)

B) 1.00pm – 4.30pm (registration from 12.30pm)

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