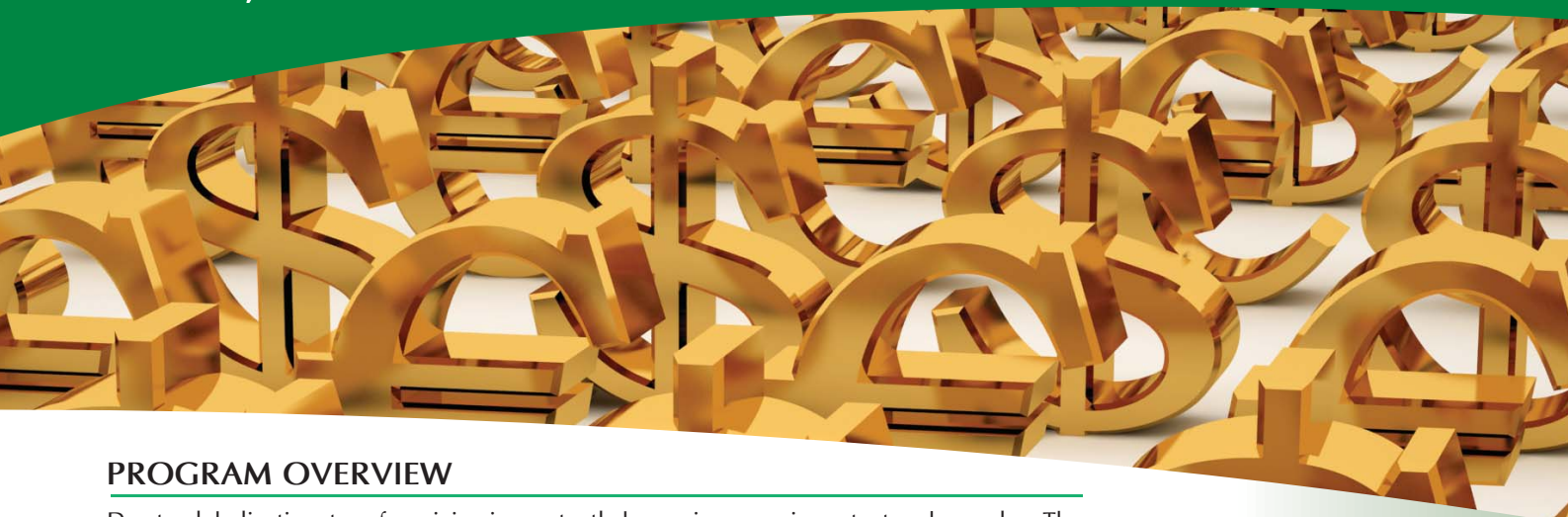


TRANSFER PRICING MASTER CLASS

27th October 2009, Tuesday

Mumbai, India



PROGRAM OVERVIEW

Due to globalization, transfer pricing is constantly becoming more important and complex. The economic downturn is forcing governments across Asia to be especially cautious. Your company may bear the impact of this emphasis on multinational taxation unless tax professionals like yourself understand all the tax implications for the various business components of your organization. The credit crunch and the current economic situation have produced challenges of how to deal with capital loss instead of gain.

The Transfer Pricing master class will provide you with a unique insight enabling you to best respond to the global increase in transfer pricing audits. It will help you better respond to – and

PRE-COURSE QUESTIONNAIRE

To ensure that you gain maximum benefit from this event, a detailed questionnaire will be sent to you upon your registration to establish exactly what your training needs are. The completed forms will be analyzed by the course trainers. As a result, we ensure the course is delivered at an appropriate level and that relevant issues will be addressed.

KEY BENEFITS OF ATTENDING

Transfer pricing is changing rapidly. You can't afford not to be up to date in this competitive environment. Attend this intensive 1-day training master class to:

- **Acquire** an in-depth knowledge on the current transfer pricing trends, developments and legislation
- **Effectively** build and maintain a successful transfer pricing strategy to boost profit
- **Benefit** from a thorough overview and critical update on Advanced Pricing Agreements program
- **Discover** what triggers disputes with the authorities and recognize the preventive measures
- **Avoid** conflicts in intra-firm transactions via implementation of arm's length principles
- **Adhere** to the documentation standards of transfer pricing auditing
- **Comprehend** the latest transfer pricing regulatory updates and its implications on tax planning
- **Mitigate** transfer pricing risks through application of the right transfer pricing methods
- **Uncover** the transfer pricing maneuvers in surviving an audit
- **Eliminate** transfer pricing conflicts with tax authorities

Endorser:



Who Should Attend

This master class has been developed for top decision makers such as CFOs, Directors, Managers, Heads and consultants of:

- Transfer Pricing
- Finance
- Taxation or Tax management
- Accounting
- Auditing

From cross industries especially:

- Construction and Engineering
- Heavy Industries
- Steel
- Electronics
- Automobile
- Semiconductor
- Manufacturing
- Communications/IT
- Banks and Financial Institutions
- Machinery and Equipment
- Pharmaceutical and Biotechnology

SPEAKERS



Robert Feinschreiber

International Tax Practitioner & Advisor
Transfer Pricing Consortium, USA

Robert Feinschreiber, Esq. is an experienced tax practitioner, an attorney and counselor in Miami, primarily involved in four tax areas:

- Advocating the adoption of an American production incentive program for more than 30 years. He is now helping U.S. taxpayers claim section 199 domestic production deduction benefits.
- Helping U.S. exporters maximize DISC and other tax incentives for 35 years, including planning and audit defense.
- Engaged in transfer pricing, including planning, audit defense, APAs, and penalty elimination for more than 20 years.
- Litigated tax malpractice issues for plaintiff or defendant more for than 15 years.

Mr. Feinschreiber, was instrumental to the enactment of the DISC program and its subsequent development. Mr. Feinschreiber has represented more than 100 DISCs. He has been quoted as an authority by Tax Court, Business Week, and Forbes. Mr. Feinschreiber has been a consultant to several foreign governments. He has taught accounting at Yale and law at Wayne State University Law School and was director of the International Tax Institute.

Mr. Feinschreiber's clients include:

- Foreign-owned U.S. businesses
- U.S. exporters
- Companies facing transfer pricing issues
- Plaintiffs or defendants in tax malpractice claims

Mr. Feinschreiber received the following education:

- Stuyvesant High School
- B.A, Trinity College (Hartford, Connecticut)
- LL.B., Yale Law School
- M.B.A., Columbia University Graduate School of Business
- LL.M. in Taxation, New York University

Mr. Feinschreiber has written more than 100 current articles on taxation. He has been quoted as an authority by Tax Court, Business Week, and Forbes. Mr. Feinschreiber has been a consultant to several foreign governments and was a CPA in Florida.

Mr. Feinschreiber is the editor of CCH's Corporate Business Taxation Monthly. He was the founding editor of the International Tax Journal, and has been the editor of Export Tax Report and the United States editor of Tax Haven and Shelter Report. He was formerly the U.S. correspondent for Tax News Service, published by the International Bureau of Fiscal Documentation.

He has taught accounting at Yale and law at Wayne State University Law School. He was director of the International Tax Institute. Mr. Feinschreiber has lectured at various tax conferences on such topics as foreign sales corporations, DISC, inter-company pricing, Subpart F, foreign tax credit, the research credit, and depreciation. He has lectured for the American Management Association, International Business Seminars, the International Tax Institute, the World Trade Institute, where he was the Senior International Tax Advisor, CITE, and other organizations.



Margaret Kent

Attorney
Transfer Pricing Consortium, USA

Margaret Kent has been an attorney 20 years, focusing on law and international taxation, having a wealth of diverse responsibilities.

PROFESSIONAL CAREER

- Structured the termination of the \$2 billion per year aid from Russia to Cuba
- Participated in an earnings & profits study of a large U.S. multinational corporation having two-tier operations in Venezuela
- Structured U.S. business operations of a Brazilian manufacturer to avoid effectively-connected status.
- Structured transfer pricing in Latin American countries: Argentina, Chile, Colombia, Costa Rica, Venezuela
- Defended clients in response to IRS information documents requests and prepared protests
- Brought EEOC claims
- Challenged assets protection structures for spouses in divorce actions
- Handled probate and probate litigation.
- Structured and negotiated prenuptial and postnuptial agreements.
- Litigated spoliation of evidence matters
- Professor of Psychology and Dean, Independent Institute of Russian Entrepreneurship, Moscow
- High school teacher - six years
- Litigated tax malpractice claims
- Represented exporters seeking tax incentive claims
- U.N. Consultant

SCHOOLING

- Barry University, B.A.
- Instituto Tecnológico de Estudios Superiores de Monterrey, M.A.
- University of Miami, J.D.

PROFESSIONAL ASSOCIATIONS

- Florida bar
- U.S. District court

PUBLICATIONS

- How to Marry the Man of Your Choice, Warner Books (author)
- Corporate Business Taxation Monthly, CCH (co-editor)
- International Mergers and Acquisitions, Wiley (co-editor)

MEDIA 2005

- TV - 143 shows
- Radio - 101 shows

AGENDA

27th October 2009

09:30 **Opening Address**

10:00 **Transfer Pricing In the New Global Economy - What's Expected Next? Updates, Trends and Global Reactions**

(With a fifteen minutes refreshment break at 1100 hrs)

- Why country development impacts transfer pricing and the reverse
- Distinguish between "controlled entities" and "uncontrolled entities" as the transfer pricing threshold
- Importance of economic interdependence and related party relationships
- Delineating between same-country relationships and different country relationships from a transfer pricing standpoint
- Differences between free market economies and planned economies in developing transfer pricing structures
- Permanent Establishment transfer pricing issues in India- Techniques for avoiding double taxation
- Successfully managing Transfer pricing Audits internationally
- Pros and Cons of Advanced Pricing Agreement (APA) framework

Mr. Robert Feinschreiber
International Tax Practitioner & Advisor
Transfer Pricing Consortium, USA

Ms. Margaret Kent
Attorney
Transfer Pricing Consortium, USA

12:30 **Networking Lunch**

13:30 **Effective Approaches to Preparing Global Transfer Pricing Documentation**

- What is the contemporaneous documentation standard: Can an Internationally standardized TP system be achieved?
- Successfully mitigate risks by preserving necessary and impeccable documentation
- Crime and penalty issues for destroying documents
- Creating and following internal corporate manuals to substantiate compliance with the contemporaneous documentation requirement

15:30 **Refreshment Break**

15:45 **Avoiding Pitfalls in Indian Transfer Pricing in Context to International Taxation**

- Administrative Approaches to Avoiding and Resolving Transfer Pricing Disputes
- Reviewing the recent transfer pricing dispute resolution mechanism and the safe harbor rules
- How to prepare for global transfer pricing risk assessment
- Integrate global tax planning strategies to optimize tax benefits

17:15 **Q&A**

17:30 **Closing Remarks**