



**OECD KOREA TAX CENTRE WORKSHOP:
AUDITING MULTINATIONAL ENTERPRISES
(FOCUS ON TRANSFER PRICING)
26-30 October 2020**

Objective of the workshop

This workshop is designed to address some of the issues that developing countries face when risk assessing and conducting audits of Multinational Enterprises (MNEs). Transfer pricing is typically a key issue in such audits and the workshop will include consideration of certain technical and practical issues in applying transfer pricing rules.

The format of the event will be a virtual study group based around a total of 3 hours per day for the five days of the event. Each day consisting of two sessions separated by a short break. The event will provide participants with an overview of the key concepts, supported by case studies and drawing on the experience of presenters and fellow participants.

Case studies will be conducted in smaller groups to allow closer interaction between participants. To make the small group sessions as effective as possible, participants will be expected to familiarise themselves with the case study material in advance of relevant case study sessions.

Facilitators: Tony Clark – (UK) HMRC

Melinda Brown – (AUS/ FR) OECD

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Draft Agenda

DATE	TIME	TOPIC	LEAD PRESENTER
Monday 26-Oct-20 08:00-11:00 (London) 09:00-12:00 (Paris) [+1] 17:00-20:00 (Seoul) [+9]	08:00-08:15	Opening remarks	(KTC/OECD)
		Corporate structuring and Tax Avoidance	TC
		Break	
		BEPS Project and update on Digital Tax	MB
Tuesday 27-Oct-20 08:00-11:00 (London) 09:00-12:00 (Paris) [+1] 17:00-20:00 (Seoul) [+9]		Importance of Risk and Control – delineating the transaction	MB
		Break	
		Case Study	TC
Wednesday 28-Oct-20 08:00-11:00 (London) 09:00-12:00 (Paris) [+1] 17:00-20:00 (Seoul) [+9]		Transfer pricing core concepts – transfer pricing methods	MB
		Break	
		BEPS risk and Audit selection	TC
Thursday 29-Oct-20 08:00-11:00 (London) 09:00-12:00 (Paris) [+1] 17:00-20:00 (Seoul) [+9]		Comparability and audit	TC
		Break	
		Case study	MB
Friday 30-Oct-20 08:00-11:00 (London) 09:00-12:00 (Paris) [+1] 17:00-20:00 (Seoul) [+9]		Intangibles and DEMPE functions	MB
		Break	
		Approaches to audit	TC
		Q&A	