



**OECD KOREA TAX CENTRE WORKSHOP:  
AUDITING MULTINATIONAL ENTERPRISES  
(FOCUS ON TRANSFER PRICING)  
19-23 July 2021**

**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**

<b>DATE</b>	<b>TIME (TBC)</b>	<b>TOPIC</b>	<b>LEAD PRESENTER</b>
Monday 19 July  08:00-11:00 (London) 09:00-12:00 (Paris) [+1] 16:00-19:00 (Seoul) [+8]	15'	Opening remarks	(KTC/MB)
		1. Corporate structuring and tax avoidance	TC
	15'	Break	
		ATTENDANCE SURVEY 2. BEPS Project and update on two-pillar solution to address digitalisation	MB
Tuesday 20 July  08:00-11:00 (London) 09:00-12:00 (Paris) [+1] 16:00-19:00 (Seoul) [+8]		3. Risk and control – delineating the transaction	MB
	15'	Break	
		4. Case study	TC
Wednesday 21 July  08:00-11:00 (London) 09:00-12:00 (Paris) [+1] 16:00-19:00 (Seoul) [+8]		5. Transfer pricing core concepts – TP methods	MB
	15'	Break	
		6. BEPS risk and audit selection	TC
Thursday 22 July  08:00-11:00 (London) 09:00-12:00 (Paris) [+1] 16:00-19:00 (Seoul) [+8]		7. Comparability and audit	TC
	15'	Break	
		8. Case study	MB
Friday 23 July  08:00-11:00 (London) 09:00-12:00 (Paris) [+1] 16:00-19:00 (Seoul) [+8]		9. Transfer pricing and intangibles	MB
	15'	Break	
		10. Approaches to audit	TC
		Q&A GROUP PHOTO; EVALUATION SURVEY	