



## BACKGROUND NOTE

### IOTA Case Study Workshop on “Advanced Transfer Pricing Issues”

29-30 April 2026  
Budapest, Hungary

### BACKGROUND

In today’s globalised business world, transfer pricing has become a more and more significant concern for multinational corporations (MNCs). The OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations, although having been updated 4 times in the last 15 years (whereas only once in the previous 14 years, back in 1995), provides tax experts only with the legislative ground.

Moreover, controlled transactions are becoming more and more complex, while there are also aggressive tax schemes followed by certain multinational groups. Of course, today, tax administrations and tax officials who are dealing with transfer pricing have a lot of information, either at a local level or at an international level, through the information exchange with other tax administrations. This information improves the country’s risk analysis system significantly and assists in the effective detection of risky taxpayers. However, this is only one side of the coin. The other side is the building of adequate experience, the sharing of tax practice and approaches followed, and the potential collaboration among experts in different tax administrations, since the vast majority of controlled transactions engage taxpayers that are located in at least 2 different tax administrations.

This Case Study Workshop will focus on case studies of advanced transfer pricing issues covering various types of controlled transactions in various economic sectors. The discussion will also explore the approach followed by tax authorities, whether there are any similarities, and potential solutions to improve, on the one hand, tax efficiency, but on the other hand, taxpayers’ certainty.

### OBJECTIVES

The primary objective of this Case Study Workshop is to enhance participants’ understanding of Advanced Transfer Pricing issues by sharing experiences among IOTA members.

The Case Study Workshop will delve into complex controlled transactions dealt with by the tax authorities in various sectors of the economy, affecting every type of transaction (goods, services, financials, intangibles, etc.).

By examining concrete case studies, participants will have the opportunity to exchange insights and experiences from different jurisdictions. This exchange will increase

participants' practical understanding of advanced transfer pricing issues.

The difference from similar Case Study Workshops conducted in the past by IOTA, is that we wish those advanced TP transactions ideally to derive from a respective Tax / TP audit carried out by the tax administration of an IOTA Member Country. The Tax/ TP audit could either be completed or still open (however, in such a case, the case study owner should present the potential approach that would be adopted by the tax audit authorities of his tax administration). In the unlikely event that there is neither an open nor a completed Tax / TP audit, where an advanced TP issue was faced, only then, the potential participants may file either a case study containing advanced controlled transactions coming from other sources of information (CbCR, Tax Rulings, APAs, etc.) or a theoretical case study.

## EXPECTED OUTCOMES

Participants will leave the Case Study Workshop :

- Improving knowledge and understanding of the provisions of the OECD Transfer Pricing Guidelines
- Getting familiar with advanced transfer pricing issues and topics from other IOTA members
- Exchanging experiences on the adopted approach by the auditor, over an advanced TP transaction during a Tax/ TP audit
- Brainstorming and discussing of approaches and potential adopted positions in difficult and advanced transfer pricing issues.

In addition, the Case Study Workshop will serve as an excellent networking opportunity, fostering informal connections between experts in the field for ongoing knowledge exchange. Given that Advanced Transfer Pricing transactions often engage at least two tax jurisdictions, this Case Study Workshop will be a key platform for cross-border technical collaboration among tax professionals and authorities.

## METHODOLOGIES

The Case Study Workshop will be very practical. Its focus will be presentations of a series of selected case studies that illustrate audit approach, working methods, challenges, and best practices of member tax administrations on this topic.

These presentations will be combined with the opportunity for the participants to work together on highlighted issues of the case and discuss approaches, benefits, opportunities, and possible difficulties in each individual case, allowing all participants to share their views and opinions on the case.

The groups will ultimately bring their ideas and suggestions into the plenary sessions,

where the wider group can debate the various suggested approaches.

## TARGET AUDIENCE

The delegates attending this Case Study Workshop should be tax officials/ tax auditors from an IOTA member tax administration dealing with international taxation, and more specifically with auditing/analysing/legislating in the field of transfer pricing.

## REQUIRED INPUT

It is a requirement that each tax administration submits a Case Study from the work experience (Tax/ TP audit) of the participant(s) as a condition of participation. Ideally, the participants are expected to be the case owners in their home administration, enabling them to answer all case-related questions.

The topics for the proposed **Case Study** should be related to the expected outcomes mentioned above.

A number of these Case Studies will be selected for use in the group work sessions during the Workshop. **Those delegates whose case studies are selected, will be required to present their cases and act as a resource and facilitator during the session when their case studies are being discussed, answering any additional questions that are asked by other participants.**

To facilitate the discussions and the group work sessions, the **submitted Case Study needs to be sufficiently described** using a [specialised online template \(Case Study - Facts and Questions\)](#) so that participants can follow and understand the issues involved:

- Describe the case, highlighting the procedural issues and challenges encountered during dealing with the case. Please provide all the necessary background information, including the commencement of the Tax/ TP audit, so the participants can understand the case and the issues.
- A short presentation of the case, which includes the parties involved, the controlled transaction(s) at stake, the chosen or proposed approach/ method, and the reasons why it was selected for the purpose of the particular case or problem under discussion.
- The approach followed by the auditors during the Tax/ TP audit, the taxpayer's response, and whether an agreement was reached, or further actions were followed (case with TP findings went to court, triggered the Dispute Resolution mechanism, etc.)
- Questions or issues relating to the case, that will be addressed for group discussion.

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Moreover, the case study owner should explain the proposed solution on a separate second online template (*Case Study – Proposed Solution*).

Please note that each **case study presentation** (including the plenary Q&A session) will be approximately **30 minutes**, and then a **group discussion session** will follow for another **90 minutes**. Subsequently, a **30-minute reporting back session** in the plenary will be held, as well as the presentation of the adopted position by the case study owner. Further details will be available in the updated agenda after the shortlisting of submitted cases is completed.

Please note that **all case studies should be made anonymous unless they are made public**, to ensure the confidentiality of taxpayers' data.

IOTA Principal Contact Persons/Shadow PCPs must ensure that they invite a prospective delegate to complete all three pre-requisites: 1) submit the online registration form, 2) submit their administration's case study, through "Facts and Questions" online form, and 3) submit the required information through the "Proposed Solution" online form. Completion of all 3 forms is necessary for logistical, administrative, and technical preparation of the event.

Please make sure that your Case Study is submitted by completing the online templates (Facts and Questions and Proposed Solution) at the latest by 27 March 2026.