

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

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

The topic for the proposed **Case Study** should be related (but not limited) to IOTA member countries’ practical experiences in:

- Advanced Transfer Pricing Issues;

The Case Study should include the background of the case, the initial view and the general approach followed by the taxpayer, the steps followed, and procedure adopted by the tax administration. We wish those advanced TP transactions ideally to derive from a respective Tax / TP audit which took place 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 complex controlled transactions coming from other sources of information (CbCR, Tax Rulings, APAs, etc.) or a theoretical case study. Additionally, it could engage any potential type of controlled transactions: financial, services, sales/ purchases of goods, intangibles, etc.

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 the other participants.

To facilitate the discussions and the group work sessions, **the submitted Case Study needs to be sufficiently described** using this template (*Case Study - Facts and Questions*) so that participants could 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 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.
- **Questions or issues** relating to the case are addressed for group discussion.
- Please explain **the proposed solution** in a separate template (*Case Study – Proposed Solution*).

Please note that **all case studies should be made anonymous** to ensure the confidentiality of taxpayers’ data.

**Please make sure that your Case Study is submitted by completing both online templates (Facts and Questions and Proposed Solution) at the latest by 13 March 2026.**