Panel II – Effects of Adopting IFRS on Transfer Pricing

- Introductions
- Background
  - Impact of transfer pricing on a company’s tax liability
  - General transfer pricing principles
  - Related Party Transactions
  - Transfer Pricing Methods
    - Key Metrics
    - Comparability
  - Documentation Requirements
    - Commercial databases
  - Advanced Pricing Agreements
- Effects of Adopting IFRS
  - SEC proposed roadmap
  - Potential impact of adoption
  - Impact on comparability
  - Early Adopters
  - Commensurate with income standard
  - Advance Pricing Agreements [jim]