

# FOUNDATION IN TRANSFER PRICING

## **MODULE A**

- 1 Transfer Pricing: Concepts and Sources
- 2 The Arm's Length Principle
- 3 Associated Enterprises
- 4 Comparability and Comparability Analysis

## **MODULE B**

- 5 Transfer Pricing Methods
- 6 Functional Analysis
- 7 Entity Characterisation

## **MODULE C**

- 8 Specific Transactions: Intra-group Services
- 9 Specific Transactions: Loans and Other Financial Transactions
- 10 Specific Transactions: Intangible Property
- 11 Specific Transactions: Business Restructuring
- 12 Permanent Establishments and Attribution of Profits

## **MODULE D**

- 13 Adjustments
- 14 Non-Recognition Issues
- 15 Advance Pricing Arrangements
- 16 Compliance Issues