



5TH ANNUAL AFRICA  
TRANSFER  
PRICING SUMMIT

21 - 22 November 2016  
Hyatt Regency, Rosebank, Johannesburg

## Day 1: Policy Considerations – 21 November 2016

| Time          | Topic   | Detailed Description  |
|---------------|---|---|
| 08:30 - 08:45 | Opening Address   | The conference opens with a discussion about ongoing pressures against international tax avoidance.   |
| 08:45 - 09:15 | African Cross-Border Tax Leakage / Illicit Flows: Scope and Suspect Players   | Cross-border tax avoidance and evasion has become a common news subject. The purpose of this session is to discuss the truth versus the hype as well as relative role of the real culprits.   |
| 09:15 - 10:00 | African Adoption of OECD / ATAF Initiatives: Public Perspectives  | This session provides a regional update on the latest African responses to BEPS as well as multilateral initiatives to assist African revenue authorities.  |
| 10:00 - 10:30 | Tea Break   |   |
| 10:30 - 11:00 | Country-by-Country Reporting: Global and African Objectives / Trends  | This session covers the latest country-by-country pronouncements stemming from the OECD and the US and expected pending responses from African countries.   |
| 11:00 - 11:30 | Country-by-Country Reporting: Counter-Winds   | This session discusses the potential drawbacks / misuse of country-by-country reporting.  |
| 11:30 - 12:00 | Country-by-Country Reporting: Selected Topics   | This session covers notable aspects of country-by-country reporting, including, surrogate reporting, dual country claims, and differing thresholds.   |
| 12:00 - 13:00 | Lunch   |   |
| 13:00 - 13:45 | The Winding Road of African Transfer Pricing Disputes   | This session covers the dispute process between taxpayers and government once a transfer pricing dispute is fully underway.   |
| 13:45 - 14:30 | Remedies Against Double Taxation: Hope for Progress   | This session covers the viability of African advanced pricing agreements, mutual agreement and cross-border arbitration.  |
| 14:30 - 15:00 | Tea Break   |   |
| 15:00 - 15:45 | The Nexus Between Customs and Transfer Pricing <ul style="list-style-type: none"> <li>• Comparison of Valuation Methods</li> <li>• Transfer Pricing Valuations</li> </ul> | Coordination of customs with transfer pricing is an increasingly used enforcement tool. This session covers the benefits, drawbacks and core technical considerations.  |
| 15:45 - 16:30 | Latest Winds from India   | Many African countries look to India as a theoretical potential alternative to the OECD in terms of transfer pricing. This session covers the latest enforcement tools utilised by the Indian Revenue Service, especially in the area of cross-border services. |



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## Day 2: Detailed Considerations – 22 November 2016

| Time          | Topic  | Detailed Description   |
|---------------|--|--|
| 08:30 - 09:30 | Overview of Documentation Retention Requirements: <ul style="list-style-type: none"> <li>• Section 29 of the Tax Administration Act</li> <li>• IT 14 and 14SD</li> <li>• Master and local files</li> <li>• Country-by-country reporting</li> </ul> | This session covers the basic nuts and bolts of transfer pricing documentation required for ongoing compliance.  |
| 09:30 - 10:00 | Intellectual Property Commonly Arising in an African Context   | This session covers intellectual property allocations commonly arising within an African context, such as trademarks / goodwill and African know-how adaptations of foreign intangibles. |
| 10:00 - 10:30 | Tea Break  |  |
| 10:30 - 11:00 | Responding to Transfer Pricing Documentation Requests  | This session covers appropriate responses to the revenue authority in terms of information requests.   |
| 11:00 - 12:00 | Cross-Border Service Scenarios   | This session will involve pre-set examples of recurring cross-border service transfer pricing scenarios, focusing on risk identification and potential resolutions.                      |
| 12:00 - 13:00 | Lunch  |  |
| 13:00 - 13:30 | Latest Transfer Pricing Pronouncements from the OECD   | This session covers the latest Transfer Pricing OECD pronouncements along with the latest corresponding developments from key developed countries (e.g. United States).                  |
| 13:30 - 14:00 | Planning Options in a Post-BEPS World  | This session covers ongoing tax allocations to non-physical items (e.g. risk) and the continued viability of global value chain management in a post-BEPS world.                         |



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| 14:00 - 14:30 | In-bound Financial Assistance                               | This session covers the transfer pricing aspects of in-bound cross-border loans, including thin capitalization calculations, credit guarantees and other service-related fees. |
| 14:30 - 15:00 | Tea Break   |  |
| 15:00 - 15:30 | Permanent Establishment Allocations:<br>Conceptual Overview | This session covers the latest transfer pricing allocation concepts, taking into account recent BEPS pronouncements.   |
| 15:30 - 16:30 | Permanent Establishment Allocation<br>Scenarios             | This session will involve pre-prepared examples of recurring permanent establishment transfer pricing scenarios, focus risk identification and potential resolutions.          |