



Belgian-Luxembourg Chamber of Commerce in Japan

An Approach to Transfer Pricing: Arising Concerns and the Impact of COVID-19

Date: September 6th 2021

Time: 17:00 ~ 17:45

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Agenda:

- Introduction of Presenters

- Introduction of Transfer Pricing
 - What is Transfer Pricing?
 - Types of transaction subject to transfer pricing regime
 - Arm's length principle
 - Key Aspects to Consider
 - Functions & risks
 - Difference between transfer pricing and donation
 - Contemporaneous transfer pricing documentation in Japan

- Recent Topics in Transfer Pricing
 - Transfer Pricing Considerations in light of COVID-19
 - Discussion on claim for force majeure clause
 - ✧ Analysis of impact from COVID-19
 - Comparability analysis
 - ICAP (International Compliance Assurance Programme)
 - Overview

- Q&A