



Training Schedule

Advanced Transfer Pricing Training:

Intra-Group Service Transactions and Practical Case Studies

10 – 11 June, 2026, 9:00 AM–5:00 PM

Format: Onsite at Eastin Grand Hotel Sathorn

Total Course Duration: 14 Hours (Conducted in English)

Time	Topic	Speaker
Day 1: Foundations of Transfer Pricing and Profit Allocation		
08.15 – 08.45	Registration	
08:45 – 09:00	Welcome Remarks <ul style="list-style-type: none">Opening remarks by Thammasat Law SchoolIntroduction of speakers from the University of Lausanne	
09:00 – 10:30	Session 1: Overview and Tax Objectives of Multinational Enterprises <ul style="list-style-type: none">Business models of multinational enterprises (MNEs)Centralisation vs. decentralisation of functionsTax planning objectives and commercial constraintsIntroduction to Article 9 of the OECD Model Convention	Prof. Dr. Vikram Chand
10:30 – 10:45	Coffee Break	
10:45 – 12:00	Session 2: Profit Allocation Approaches <ul style="list-style-type: none">The separate entity principleThe Arm's Length PrincipleAlternative allocation modelsCurrent debates on formulary approaches	Prof. Dr. Vikram Chand
12:00 – 13:00	Lunch Break	
13:00 – 14:15	Session 3: Accurate Delineation of the Transaction <ul style="list-style-type: none">Functional analysisRisk analysisContractual terms versus economic realitySubstance-over-form considerations	Prof. Dr. Vikram Chand
14:15 – 14:30	Coffee Break	



Time	Topic	Speaker
14:30 – 17:00	Session 4: Transfer Pricing Methods and Practical Application <ul style="list-style-type: none"> • Comparable Uncontrolled Price (CUP) Method • Resale Price Method • Cost Plus Method • Transactional Net Margin Method (TNMM) • Profit Split Method • Selection of the most appropriate method • Integrated practical case study 	Prof. Dr. Vikram Chand
Day 2: Applying Transfer Pricing to Intra-Group Services		
09:00 – 10:15	Session 5: Special Considerations for Intra-Group Services (Part I) <ul style="list-style-type: none"> • The benefit test • Shareholder activities • Duplicative services • Stewardship vs. management services 	Prof. Dr. Vikram Chand
10:15 – 10:30	Coffee Break	
10:30 – 11:45	Session 6: Special Considerations for Intra-Group Services (Part II) <ul style="list-style-type: none"> • Low value-adding intra-group services • Cost allocation mechanisms • Determination of arm's length mark-ups • Documentation and evidentiary considerations 	Prof. Dr. Vikram Chand
11:45 – 12:45	Lunch Break	
12:45 – 14:15	Session 7: Practical Case Workshop – Intra-Group Services <ul style="list-style-type: none"> • Case study on intra-group service arrangements • Group discussion and analytical exercise • Risk assessment perspective from tax administration 	Prof. Dr. Vikram Chand
14:15 – 14:30	Coffee Break	



Time	Topic	Speaker
14.30 – 15.00	Keynote Speaker: The Future of Transfer Pricing Audits in Thailand: Policy Directions and Administrative Perspectives	Ms. Auranut Yanyongmath (Director of Tax Supervision and Audit Standards Division, The Revenue Department)
15:00 – 17:00	Panel Discussion: Transfer Pricing in Thailand: Practitioner Insights and Policy Feedback	<u>Moderator:</u> Dr. Keerakiat Pratai <u>Discussants:</u> - Chollatip Santitorn (KPMG Thailand) - Panachai Anontanut (PwC Thailand) - Papatchaya Mary Akkararut (EY Thailand) - Subho Dasgupta (Deloitte South East Asia)

The training schedule is subject to change as appropriate.