



19th Annual International Taxation Conference 2013

Panel Discussion on Future Business Models for Managing Global Companies

Session Chair

Shyamal Mukherjee (India)

Moderator

T P Ostwal (India)

Panelists

Akhilesh Ranjan (India)

Peter Barnes (USA)

Michelle Levac (Canada)

Jeffrey Owens (UK)

Caroline Silberztein (France)

GC Srivastava (India)

1. What are the key differences between OECD Guidelines and UN Guidance?

2) i) Is the approach of both the Manuals significantly different? And do you find any conflicts?

ii) Do you think such conflicts will increase in times to come due to differences in approach?

3. Brazil has fixed margins where as India and China have approached TP regime differently.

How could the differences between OECD member states and UN member states in applying the ALP be reconciled ?

4. What is the Global Overview of Transfer Pricing Disputes in Future ?

5. In event of dispute between Developed / Developing countries, which Guidance will prevail?

6. In event of dispute between two Developing Countries like Brazil on one hand & China / India on other hand and between China and India due to increase in trade, how such disputes would be resolved ?

7. Are there any differences in Indian and Chinese Approaches on the following subjects from OECD Guidelines / UN Guidance:

- Limited Risk Distributors
- Location Savings & Market Premium
- Issues Relating to Risks
- Challenges in Comparative Analysis

Thank You

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