

Confidential

18 October 2017

PUBLIC CONSULTATION ON THE REVISED GUIDANCE ON PROFIT SPLITS

AGENDA

6 November 2017
OECD Conference Centre, Paris.



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AGENDA – PUBLIC CONSULTATION ON PROFIT SPLITS

MONDAY 6 NOVEMBER 2017

9:00 - 9:30 REGISTRATION

09:30 - 10:00 I. REVISED GUIDANCE ON PROFIT SPLITS: GENERAL SCOPE, DIRECTION, OBJECTIVES

[Introduction by a member of Working Party No. 6]

Speakers: [TBD]

10:00 - 11:00 II. SELECTION OF THE TPSM AS THE MOST APPROPRIATE METHOD, UNIQUE AND VALUABLE CONTRIBUTIONS

This session will address the issues raised regarding the criteria for the selection of the TPSM as the most appropriate method, with a focus on unique and valuable contributions

[Introduction by a member of Working Party No. 6]

Speakers: [TBD]

Open Discussion

11:00 - 11:30 REFRESHMENT BREAK

11:30 - 12:15 III. INTEGRATION

This session will address the issues raised regarding the integration of business and its relevance to the TPSM

[Introduction by a member of Working Party No. 6]

Speakers: [TBD]

Open Discussion

12:15 - 13:00 IV. INTERACTION WITH THE GUIDANCE IN CHAPTER I AND RISK SHARING

This session will address the issues raised regarding the interaction between the additional guidance on profit splits and the guidance provided in Chapter I of the TPG and the relevance of risk sharing (particularly, the shared assumption of economically significant risks and the separate assumption of closely related risks)

[Introduction by a member of Working Party No. 6]

Speakers: [TBD]

Open Discussion

13:00 -14:15 LUNCH

14:15 - 15:15 V. SPLITS OF ACTUAL AND ANTICIPATED PROFITS, PROFITS TO BE SPLIT

This session will address the issues raised regarding the factors which should be taken into account in determining whether a profit split of anticipated profits or a profit split of actual profits should be used and the selection of the profits to be split

[Introduction by a member of Working Party No. 6]

Speakers: [TBD]

Open Discussion

15:15 - 16:00 VI. EXAMPLES

This session will address the main issues raised regarding the set of examples included in the additional guidance on profit splits

[Introduction by a member of Working Party No. 6]

Speakers: [TBD]

Open Discussion

16:00 - 16:30 REFRESHMENT BREAK

16:30 - 17:30 VII. HOW TO SPLIT PROFITS

This session will address the issues raised regarding splitting factors

[Introduction by a member of Working Party No. 6]

Speakers: [TBD]

Open Discussion

17:30 - 17:45 CLOSING REMARKS

[Conclusion by a member of Working Party No. 6]

Speakers: [TBD]
