

**TRANSFER PRICING INSIGHTS INTO CURRENT  
TAX LANDSCAPE. POLISH-GERMAN PERSPECTIVES**24<sup>th</sup> March 2021 | 10.00-12.00 (CET)**AGENDA****Panel I: Transfer pricing implications of the COVID-19 pandemic**

The panelists will focus on the main topics covered in OECD/IF Guidance on TP implications of Covid-19 pandemic. We will discuss a frame of Covid-19 risks and their impact on pricing. In terms of practical challenges, we'll go through acceptable approaches and pricing mechanisms. How they translate into principle of finding reasonable estimate of arm's length outcome? And since outcome testing approach is recommended in the Guidance, the question would be how countries respond to it. All from the German and Polish perspective.

**Panel II: Tax certainty in uncertain times. Addressing transfer pricing challenges**

The Panel discussion will cover mainly: what tools are available to taxpayers to manage their tax uncertainty and what strengths/weaknesses these tools present; we will go through APA and MAP statistics with a focus on Polish-German relations and discuss how these instruments work in practice; we will hear about German experiences with joint audits; we also aim at discussing the interrelation of transfer pricing and tax deductibility of costs.

**OPENING AND CLOSING REMARKS:**

**Birgit Faßbender**, WIN Germany; **Dr hab. Prof. SGH Dominik J. Gajewski**, CASP SGH;  
**Dr. Monika Laskowska**, CASP SGH and **Dr. Joanna Koronkiewicz**, WIN Poland

Chat / Secretary: Steffi Balzerkiewicz, Dr. Alicja Majdańska

**INVITING:**

**Dr. Gabriele Rautenstrauch**  
Lead of WIN Germany  
Guest Board Member of IFA Germany

**Dr. Joanna Koronkiewicz**  
Lead of WIN Poland  
Board Member of IFA Poland

**Dr. Monika Laskowska**  
Centre for Analysis and Studies of Taxation  
Warsaw School of Economics

**Birgit Faßbender**  
Member of WIN International Committee  
and WIN Germany



**Registration:** by 21 March 2021, 11:00 pm (CET)

>> [Register](#)

Participation in the event is free.

**Contact:** [win.ifa.poland@gmail.com](mailto:win.ifa.poland@gmail.com)

**More at** [www.ifa.org.pl](http://www.ifa.org.pl)

## Panel I: Transfer pricing implications of the COVID-19 pandemic

### INVITED PANELISTS:

**Mr. Manuel de los Santos Poveda** | *Transfer Pricing Advisor at the Centre for Tax Policy and Administration (CTPA), OECD*

Since joining the OECD Transfer Pricing Unit in 2016, he has contributed to the major transfer pricing projects of the OECD, including leading the project on financial transactions, which led to the publication of the new Chapter X of the OECD Transfer Pricing Guidelines. For the last two years, he has been also heavily involved in the work related to Pillar One, specifically on the profit allocation aspects of the project. Before joining the OECD, Manuel worked for the European Commission and the Spanish Tax Administration, mostly in the field of international tax and transfer pricing.

**Ms. Eleonore Kaluza** | *Federal Ministry of Finance, Germany*

Specialist at the German Federal Ministry of Finance in the division for international corporate taxation and external tax law including transfer pricing. She is also a guest lecturer for foreign tax law at the Federal Academy of Finance. Before she joined the tax administration, she gained several years of experience in tax consulting for MNEs and SMEs in the field of national and international corporate tax. She holds a Master's degree in economics specialized in public finance and taxation.

**Dr hab. Prof SGH Marcin Jamroz** | *Director in the Transfer Pricing and Valuation Department, Ministry of Finance, Poland*

Professor at the Warsaw School of Economics, Institute of Finance, and a Head of Tax Department there. He holds Doctor habil. in Economics and Doctor in Law degree. He is a director of post-graduate studies and initiator of Tax Debates at the Warsaw School of Economics. Since 2020, he is a Director in the Transfer Pricing and Valuation Department in Ministry of Finance in Poland. He has been appointed a member of the Council for Tax Avoidance Matters (GAAR Council). Throughout his career he served also as a member of Consulting Council for Tax Law and the National Examination Commission for Tax Advisory. He published more than 150 reviewed academic publications.


**Dr. Martin Lagarden, MBA** | *Head of Transfer Pricing at Henkel Group*

With Henkel Group for more than 26 years, he has held various managerial positions in R&D and Finance, in Germany and abroad. Since 2008, he is Head of Transfer Pricing in Henkel's Global Tax & Trade unit. His responsibilities span system development, international audit management and dispute resolution, documentation and related topics, as well as digitalization in operational transfer pricing. He was awarded academic degrees from the Universities of Aachen, Bochum, Düsseldorf and Reading/ Henley Business School (UK). To date, Martin has (co-)authored several publications on different aspects of transfer pricing. Moreover, he is a Member of the Editorial Board of IBFD's International Transfer Pricing Journal, the German Schmalenbach Gesellschaft and IFA branch and a regular presenter on various transfer pricing topics in different domestic and international university contexts and professional Conferences.


### MODERATOR:

**Dr Monika Laskowska** | *CASP Warsaw School of Economics*


Member of the Centre for Analysis and Studies of Taxation (CASP) at the Warsaw School of Economics (SGH), holds a PhD title in public policy from the Warsaw School of Economics. She is a chartered tax advisor with over 20-year experience in transfer pricing matters. In 2019, she was awarded with LMG Europe Women in Business Law Awards as the best expert in transfer pricing matters in Europe. Throughout her private practice, she advised international clients as a TP partner in one of Big4 firms in Poland. Trustfully served as a Competent Authority for the Poland's Ministry of Finance in scope of all double taxation matters. She was a delegate to the OECD, Working Party 6 (Transfer Pricing) in Paris and the European Union Joint Transfer Pricing Forum in Brussels. Long time lecturer at SGH, speaker in the international tax conferences and author of many reviewed publications. She is a member of IFA and WIN.

**Panel II: Tax certainty in uncertain times. Addressing transfer pricing challenges****INVITED PANELISTS:****Mr. Steffen Scholze | Federal Ministry of Finance, Germany**


Currently seconded to the Federal Ministry of Finance, Germany, he is responsible for National and International Tax Audit, Joint Audit, MLC and ICAP. Since 1997 he has been responsible for auditing MNEs and since 2017 for coordination of MLC, joint audits, ICAP at the Federal Central Tax Office in Bonn, Germany. In his over 30-year civil servant career he acted among other as an Advisor to Tax Inspectors without Borders (TIWB by UN and OECD) with respect to Jamaica, and worked at the Joint International Tax Shelter Information Centre (JITSIC) in a role of a delegated Competent Authority for Germany at the JITSIC London Office with a focus on exchange of information in tax matters and identification of tax avoidance models. He was a Technical Tax Advisor to the Intra-European Organization of Tax Administration (IOTA) in Budapest, Hungary, and later became a Member of an IOTA Area Group focusing on taxation of specific industries (Poland, Hungary and France). Steffen lectured at the Federal Tax Academy of the Ministry of Finance (Berlin), Ukraine University for Taxes, Mona School of Business & Management - University of the West Indies, Jamaica

**Ms. Helena Radzięciak | Head of MAP TP Unit, Department for Large Business, Ministry of Finance, Poland**



Specialist in international tax matters (specializing in transfer pricing and dispute resolutions) with 15 years of experience in the TP field. She is a Head of TP MAP Unit, Department for Large Business and act as a Competent Authority in TP MAP. She is a delegate of Poland to the OECD working groups (WP1, FTA MAP Forum) and The EU Joint Transfer Pricing Forum (JTPF). Involved in tax treaty negotiations, implementation of the Dispute Resolution Directive, consultation of TP legislation and official interpretations of TP provisions, as well as consulting with tax auditors on TP cases under tax audit. A legal attorney

**Mr. Konrad Szpadzik | Deputy Director, Department for Large Business (APA/MAP), Ministry of Finance, Poland**



Specialist in international tax matters (specializing in transfer pricing) with legal education and 15 years of experience in the TP field. He has been involved in the APA program in Poland since the institution's inception. Currently, he is the deputy director of the Department for Large Business of the Ministry of Finance, where he is responsible for advance pricing agreements (APA) and the Mutual Agreement Procedure (MAP). He acts as a "competent authority" on behalf of the Minister of Finance, in APA and MAP transfer pricing matters. Together with the team, he cooperates with customs and tax offices in Poland, advising inspectors on transfer pricing matters. As a Polish delegate, Konrad Szpadzik participates in the Inclusive Framework on BEPS and OECD working groups (Working Group on Taxation of Multinational Enterprises - WP6). Recently, he co-authored a comprehensive publication on transfer pricing, and regularly conducts courses and workshops in the field of transfer pricing and international taxes for tax auditors and specialists

**Ms. Patrycja Brzostowska | Lead International Tax and Transfer Pricing Team at Zalando SE, Germany**


Lead of the International Tax and Transfer Pricing Team at Zalando SE. She specializes in designing and implementing transfer pricing processes for Zalando Group. In her role she manages TP projects related to e-commerce and intellectual property. She also supports the group tax compliance and manages tax audit defense on TP matters. She is a board member of the Young IFA Network for Berlin-Brandenburg and a member of several TP working groups

**Ms. Izabela Golińska | Head of Tax, Accounting and Reporting at Merck Group, Poland**


Currently Head of Tax / Tax, Accounting and Reporting Manager at Merck Poland. Her responsibilities cover tax supervision on processes, procedures and compliance in three Polish companies as well as managing the Accounting and Reporting Team. Before that she worked for over 10 years as a tax advisor in one of Big4 companies, advising Polish corporate taxpayers. She has also 3-year experience as a tax auditor in a local Tax Office. She holds a Master's degree in Law from the University of Warsaw and is a certified Polish tax advisor.

**MODERATOR:****Dr Joanna Koronkiewicz | Lead of WIN Poland**


Chair of Women of IFA Network (WIN) Poland and a Board Member of IFA Poland. Joanna holds a PhD title in Law from the University of Warsaw and a Master's degree in Economics from the Warsaw School of Economics. She is an attorney-at-law and a licensed tax advisor with a 15-year experience on a Polish market, based in Berlin. Among her various duties she served as an expert to the Ministry of Finance in the process of implementing a co-operative compliance program in Poland and participated in works of the Polish Transfer Pricing Forum. She worked as an in-house tax manager in the CEMA Tax Team of an MNE, being responsible for 10 jurisdictions (based in Geneva, Switzerland). Apart from leading ongoing tax and legal advisory projects as a senior manager in a Big4 firm, she was heavily involved in establishing a CIT compliance service line as well as contributed to conceptualizing a knowledge management function. In 2016 Joanna was awarded with a title "Rising star - Lawyers. Leaders of Tomorrow".