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The Committee on Information Technology has great pleasure in welcoming you to the ICAI eLearning Portal at <http://elearn.icai.org> to enable members across the country to update themselves on core professional areas, offering:

- World Class Content
- Unique Professional Development experience
- Develop from the comfort of your homes/ offices
- Backbone - State of the Art Technology
- Facility for Continuous Updation of Knowledge & Skills
- Professional Enhancement
- Enable members to adopt to the environmental changes for qualitative enhancement in their work delivery such that they can fulfill their mission and responsibilities in an efficient manner.
- New Learning and Development opportunities using Information Technology and Internet



Transfer Pricing - An Intro.

The new world trade order ushering in globalization has resulted in considerable increase in foreign institutional investments and a huge expansion in the production & service base leading to a multiplicity of international transactions. International taxation is hence assuming increasing importance, wherein the spectrum of transfer pricing is a major component.

The Finance Act, 2001 has introduced Sections 92 to 92F in the Income-Tax Act, 1961 with effect from Assessment Year 2002-2003 and these provisions are commonly referred to as transfer pricing regulations. These provisions deal with the methods of computation of income from international transactions, the document to be maintained by the enterprises, certification by a Chartered Accountant and penalty for non-compliance thereof.

The legal, financial and accounting aspects relating to transfer pricing are highly complex having global ramifications.

Anywhere - Anytime Professional Development

The Institute of Chartered Accountants of India Committee on Information Technology e-Learning

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Transfer Pricing

Welcome to ICAI e-Learning course of T

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Lesson Name	Time Taken in Last Attempt	Last Status	Last Date Launched	Last Score	Times Attempted	Detailed Summary	Rating
Discussion_1	0000:01:03	✓	14 July 2009 02:28:07	100%	6	Show...	★★★★★
Discussion_2	0000:02:03	✓	14 July 2009 02:30:45	100%	2	Show...	★★★★★
Discussion_3							★★★★★

Course Fee
Rs. 500/-

3 Months
Access

7 Hours
Course

CPE
Credit

Transfer Pricing eLearning Course

It is indeed a matter of proud privilege and honor for Chartered Accountants to have been given the onerous responsibility of reporting on International Transactions. This eLearning course aims to introduce the pertinent details in a lucid and easily understandable manner such that Chartered Accountants are equipped to better discharge this responsibility to the satisfaction of the government. This course inter alia covers the following aspects:

- Introduction/ Purpose/ Basic components/ Section 92
- Concept of Transfer Pricing (Issues/ Provisions)
- Transfer Pricing Regulations (Pre/ Post)/ Need
- Basic Principles of Taxation/ Shortcomings of existing provisions of IT Act, 1961
- Associated Enterprises/Deemed Associated Enterprises

Course and Lesson Navigation

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http://www.icai.org/resource_file/16717eLearningCoursesRegnForm.pdf



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