

## TJN's Helsinki transfer pricing conference: the papers

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The TJN Transfer Pricing conference organised in Helsinki , in partnership with Finland's [KEPA](#) and the Foreign Affairs ministry of Finland, was a resounding success. In essence, there was quite widespread agreement that the OECD's dominant so-called "Arm's Length" approach to transfer pricing -- which may have worked acceptably half a century ago when the global economy was a very different place -- is catastrophically broken today, and that real workable alternatives are available and already being put into practice.

The conference outcomes are summarised by John Christensen [here](#), and the conference presentations, below.

- \* Opening remarks by Finland Minister Heidi Hautala
- \* The Indian Transfer Pricing System - Anita Kapur, Director-General of Income Tax
- \* Transfer Pricing: Alternative Methods of Taxation of Multinationals, Finland Minister for Foreign Affairs, Mr. Erkki Tuomioja. See also his closing remarks, [here](#).
- \* The South African Transfer Pricing System, Gerdi van der Westhuysen, South African Revenue Service (SARS)
- \* Transfer Pricing in Latin America, Isaac Gonzalo Arias Esteban, International Cooperation and Taxation Director Inter American Center of Tax Administrations
- \* Rethinking the Source of the Arm's Length Transfer Pricing Problem, Ilan Benshalom, Hebrew University Faculty of Law.
- \* Formulary Apportionment- Myths and Prospects, Reuven Avi-Yonah & Ilan Benshalom
- \* International Transfer Pricing Abuse: Sizing the Problem, James Henry
- \* Transfer Pricing: Alternative Approaches / Sub Saharan Africa, Joseph H. Guttentag, International Senior Lawyers' project
- \* Bananas: the case of Ecuador, [Juan Carlos Campuzano S.](#) Servicio de Rentas Internas, Ecuador

- \* Transfer Pricing in Nigeria, **Julius Bamidele**, Director (Oil and Gas), FIRS, Nigeria
- \* **Taxation of Multinational Financial Institutions Using Formulary Apportionment to Reflect Economic Reality**, Kerrie Sadiq
- \* Transfer Pricing - the Brazilian case - **Marcos Aur lio Pereira Valadao** (with additional text [here](#).)
- \* Meeting the Challenges of Transfer Pricing, **Marlies de Ruite**, Head of Tax Treaty, Transfer Pricing, Fin. Transactions, OECD, [more text here](#).
- \* SAB Miller: what happened next. [Martin Hearson](#), ActionAid. Original report [here](#).
- \* Combined Reporting with Formulary Apportionment: The Transfer Pricing System of the US States, **Michael J. McIntyre** Professor of Law, TJN Senior Adviser, Wayne State University
- \* Future of Taxing Multinational Corporations: Transfer pricing issues in Central America, **Ricardo Barrientos**
- \* Country-by-country reporting and transfer mispricing, **Richard Murphy**, Tax Research
- \* The Common Consolidated Corporate Tax Base (CCCTB) in Europe, **Prof. Sol Picciotto**, TJN Senior Adviser
- \* **Brazilian Transfer Pricing – A Practical Approach Could this be a Model for Developing Countries?** **Tatiana Falcao**, IBFD
- \* The Role of Finland in promoting international tax co-operation. **Tuire Santam ki-Vuori**, State Secretary, Ministry of Finance
- \* Indian Transfer Pricing System, **Vikram Vijayaraghavan**, SAPR Associates, Chennai
- \* **China’s transfer pricing system**, **Zhang Ying**, State Administration of Taxation of People’s Republic of China

For David Spencer's long introductory piece ahead of the conference, summarising criticisms of dominant OECD methods, click [here](#).

**Hat tip: TJN**