ICAP

The Institute of Chartered Accountants of Pakistan

PAKISTAN'S INTERNATIONAL TAXATION

AND

TRANSFER PRICING (TP) FRAMEWORK

Saturday, September 5, 2026

03:30 PM – 06:30 PM

ICAP House Lahore

HYBRID PARTICIPATION

Lahore: In-person
Other Locations: Online

CPD CREDIT

3 Hours

Scan for Registration:

An Initiative of the Northern Regional Committee (NRC) of ICAP

SESSION FOCUS

International taxation and transfer pricing are increasingly important to cross-border business, tax governance, and regulatory compliance. Pakistan's treaty network, evolving Permanent Establishment rules, transfer pricing enforcement, and the OECD/G20 BEPS agenda are reshaping the role of finance and tax professionals.

This session will provide a practical overview of Pakistan's international taxation and transfer pricing framework, covering treaty principles, OECD and UN models, digital economy developments, BEPS measures, and the emerging global minimum tax environment.

WHO SHOULD ATTEND?

- Chartered Accountants
- Tax Practitioners
- Finance Executives
- Corporate Tax Teams
- Legal Advisers
- Business Leaders

SESSION MODULES

The session will cover the following topics & key areas:

1 **International Taxation Foundations**
Source vs. Residence Taxation | Jurisdiction to Tax | Double Taxation Relief | Tax Treaties – OECD & UN Models | Withholding Tax

2 **Permanent Establishment & Digital Economy**
PE Concept – Fixed Place, Agency, Service | Digital Business Models & PE Risk | Article 7 – Attribution of Profits | FBR PE Positions

3 **Transfer Pricing in Pakistan**
TP Legislation – ITO 2001 | Arm's Length Principle | FAR Analysis | TP Methods & Benchmarking | Documentation | FBR Enforcement 04

4 **BEPS Project & Global Minimum Tax**
15 BEPS Action Plans | MLI & Pakistan's Treaty Network | Pillar One – Profit Reallocation | Pillar Two – 15% Global Min. Tax | Pakistan's BEPS Readiness

KEY TAKEAWAYS

By the end of the session, participants will have:

- Practical command of Pakistan's international tax treaties
- Ability to identify and manage Permanent Establishment exposure
- Understanding of BEPS Action Plans and Pakistan's compliance posture
- Awareness of digital economy taxation developments
- Clarity on arm's length pricing, FAR analysis, and benchmarking
- Working knowledge of FBR's transfer pricing enforcement regime
- Insight into Pillar Two and the Global Minimum Tax framework
- Practical case study insights applicable to daily advisory work

SPEAKER

Ahmed Arslan

ACA | ADIT | MBA | CFA Level I

International Tax and Transfer Pricing
Author and Consultant, Oman

Ahmed Arslan is a distinguished Chartered Accountant and International Tax Consultant based in Oman, with extensive cross-border advisory experience spanning Pakistan and the Middle East.

He is the author of "Pakistan's International Taxation & Transfer Pricing Framework" — a landmark reference for tax professionals and policymakers. He serves as an IFAC Technical Advisor from Pakistan and Middle East, Member of Economic and Fiscal Law Committee of ICAP, and is actively engaged in professional education through ADIT training initiatives in Pakistan.

Keynote Address

Mr. Zeeshan Ijaz

Council Member & Chairman Fiscal Laws & Economic Advisory Committee ICAP

Mr. Zeeshan Ijaz is a Fellow Member of ICAP with over 20 years of experience in taxation, corporate advisory, and professional practice He is Tax Partner at KPMG since 2009 and Head of Office Management for KPMG Lahore, overseeing key operational and strategic functions He specializes in tax compliance, advisory, planning, and regulatory approvals from BOI, SBP, and SECP He has represented KPMG Pakistan at international forums and is an ICAP Council Member 2022 2026 actively serving on multiple ICAP committees and national bodies including RRMC and FBR ADR Committee

Dignitaries

Opening Remarks

Mr. Junaid Subhani

CPD Convener Technical and Professional Affairs

Mr. Junaid Subhani is a Fellow Chartered Accountant and a member of the Northern Regional Committee of the Institute of Chartered Accountants of Pakistan. He is the Country Managing Partner of Parker Russell A.J.S Chartered Accountants. He also serves as the Vice President for the South East Asia Region and is a Board Member of Parker Russell International. He has been associated with CA education for the past 20 years.

Closing Remarks

Mr. Aneel Peter

Chairman NRC

Mr. Aneel Peter is a Fellow Member of ICAP and a Certified Internal Auditor with over two decades of experience in Pakistan and the Middle East. Currently, he is working as Partner - Tax at KPMG Taseer Hadi & Co.

He has previously served on the Northern Regional Committee of ICAP in the term 2021 - 25 and has been an active member of several ICAP committees for the past 8 years. He is an advisor to the boards of four non-profits as well as an advisor to the Federal Tax Ombudsman.

SESSION INVESTMENT

Participant Category	Early Bird	Full Fee
ICAP Members & CBAs	PKR 1,500	PKR 2,000
ICAP Students	PKR 1,000	PKR 1,500
Others	PKR 2,000	PKR 2,500

Inclusive of 16% Sales Tax

Early Bird Discount is allowed until **September 3, 2026**

For queries, please contact at:

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