

TRANSFER PRICING

We help our Clients by determining and defending the remuneration for service, IP, and finance intercompany transactions globally. Our methods are based on the most recent local and OECD/BEPS guidelines, employ state-of-the art economic models and are tailored to the case at hands. We support our Clients in designing their TP Policy, defending these in tax audits, and providing compliant TP documentation as well as second opinions to existing TP policies.



TP POLICY SET-UP

We support our clients in designing global holistic **Transfer Pricing Policies**:

- Setting up of **TP Policies** upon business changes, M&A, or changes in regulations
- Assessing the **arm's length value** for the i/co transfer of goods, services, IP, and financing
- Structuring of **i/co license systems** for brand, technologies, and know-how
- Designing the **arm's length structure** for R&D/Service Cost Contribution Arrangements
- Implementing and defending **TP Policies locally**

TP DOCUMENTATION AND APA

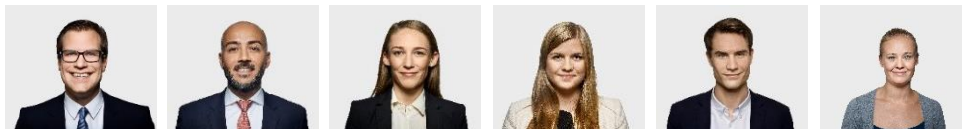
We assist our clients in implementing **global transfer pricing documentation**:

- **Master file, Country file** and **Country-by-country Reporting**, according to the latest OECD/BEPS regulations
- Customer-tailored **economic analyses** to assess the arm's length nature of i/co transactions
- Economic support to law firms in **Advance Pricing Agreements** with the authorities
- **Second opinions** and review of current transfer pricing documentation

TAX AUDITS

We defend our clients in **local tax audits** and tax litigation proceedings:

- Evaluation of the **economic benefits** stemming from (centrally) provided services and intangibles for local tax audits ("Benefit tests")
- Valuation of **complex transactions** subject to tax assessments (e.g. intangibles, licensing, services, etc.) and potential **exit taxation**
- Pre/in tax audit **risk assessments & defensive strategies**
- **Expert testimony** in court



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