

Transfer pricing documentation and related concepts

- Preparation of transfer pricing **documentation reports** (Master file and country specific concepts)
- Develop global **documentation concepts** for multinational enterprises
- Preparation of documentation reports regarding **extraordinary business transactions**
- Preparation of **benchmark studies**

Transfer of functions and business restructurings

- Examination and classification of **relocation of functions** from tax and legal perspective
- Transfer pricing design to optimise tax effects from relocation of functions
- Support in the **valuation** of transfer packages and determination of compensation payments
- Support with the accompanying **documentation**

Support during tax audits

- Assess potential **tax exposure**
- Monitoring and developing **defence strategies** during tax audits in relation to transfer pricing
- Support with the negotiation process

Dispute resolution

- Support with **mutual agreement procedures, advance pricing agreements and tax complaint proceedings**
- Assist and prepare for **appeals and alternative processes**
- Respond to **requests for information**

Country by country reporting

- Preparation of country by country reporting data tables
- Analysis of data
- Organisational issues for group internal data collection
- Local notification requirements
- Analysis of surrogate filing possibilities
- Technical transfer into XML-format (via own Baker Tilly Tool)

Advisory of special topics

- Review and alignment of existing transfer pricing systems and documentation concepts in light of **OECD BEPS requirements**
- Support in the identification of **permanent establishments** along with the **profit allocation** and the accompanying documentation
- Support the design of **personnel secondments**
- Support the establishment of **procurement companies**
- Support with tax and transfer pricing issues related to **intragroup financing**
- Review possible **withholding tax** issues and advise on any further individual and specific transfer pricing topics

Design and implementation of transfer pricing systems

- Verification and **adaptation of transfer pricing systems** and transfer pricing methods in line with your business and tax aspects
- Design **compensation schemes** for **distribution** activities
- Develop concepts for transfer pricing for **services, toll and contract manufacturing**
- Manage and support **licensing** of intangible assets (eg trade marks, customer base etc)

Advisory for transfer pricing related processes

- Analysis of **actual processes** and development of **target processes** related to transfer pricing within the multinational group of enterprises as well as any implementation support
- Prepare **transfer pricing policies**
- Establish transfer pricing **documentation guidelines**