

Optimize and manage your Transfer Pricing Policies (TPP)

Your company belongs to a group or to an international network; you have a foreign Head Office or are linked to subsidiary companies. Within the group, the businesses invoice each other for goods and services supplied.

- ⊙ Have you clearly defined the methodologies and rules for the inter-company invoicing? Have you drafted formal documentation to support your policies?
- ⊙ Perhaps you are not taking advantage of all the opportunities offered by your transfer pricing structure and you would like to improve your situation?
- ⊙ Structuring your organization could give you the opportunity to achieve savings but maybe you do not have enough time or resources to do so?

Intercompany business represents 60% of international trade.

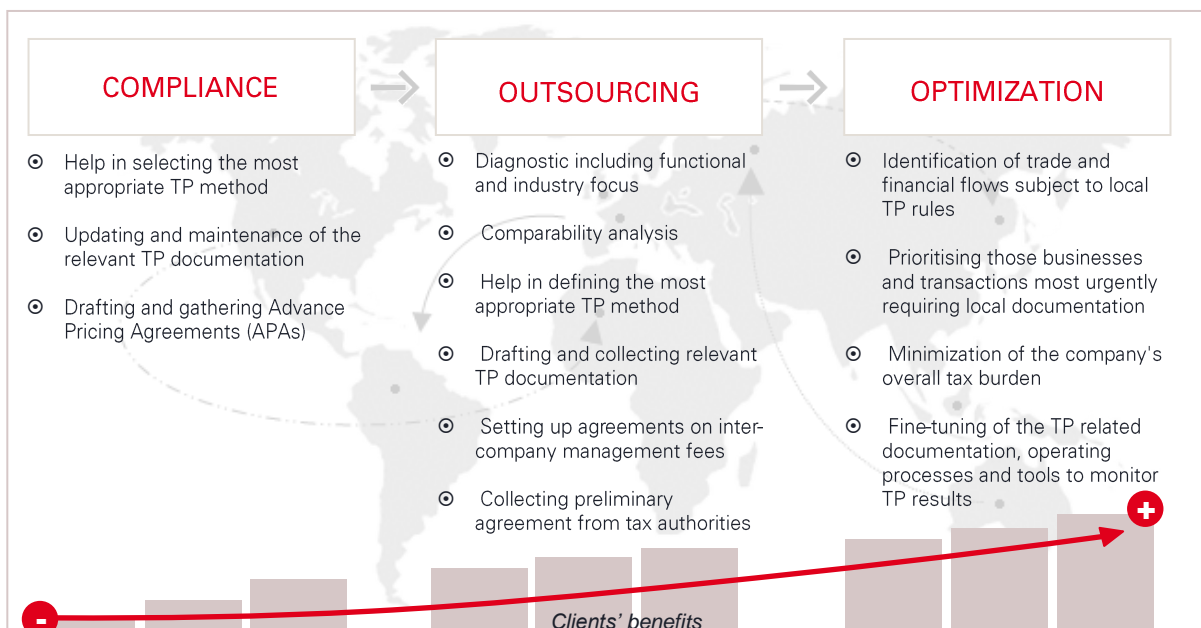
In addition to controlling the tax risk, optimizing your transfer pricing policy can improve the group's organization and enable you to make resources available by stabilizing relations between group companies.

From now on, you can entrust comprehensive management of your Transfer Pricing issues to an organization which is well known to both the tax and Customs administrations

The Lowendalmasai Solution

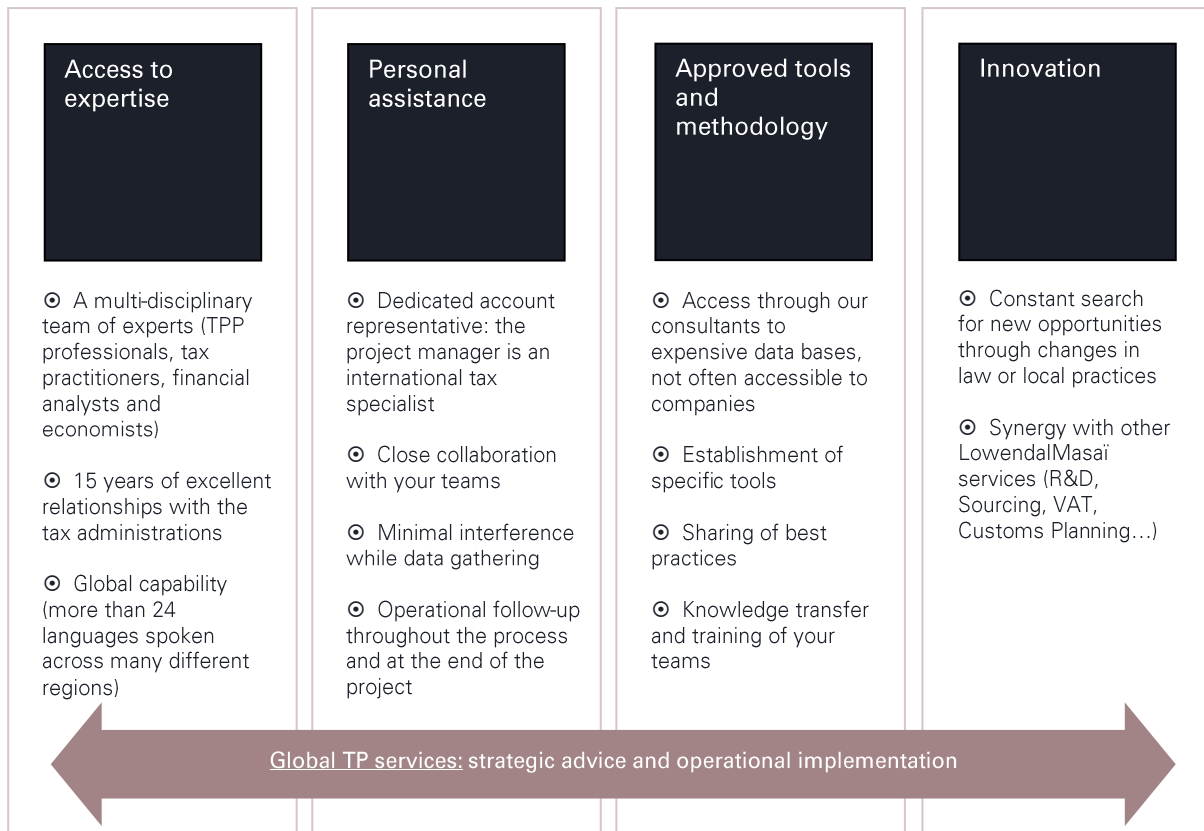
We advise companies carrying out international operations on the best way to set up a global transfer pricing strategy which addresses both fiscal and legal problems and questions of global management.

An analysis of your internal policies (on all your international flows or for certain transactions only) enables us to analyze upstream risks to which your group or company is exposed. Our consultants use the following levers:





Benefits to your Company



Case studies

With a wealth of experience in the operational consulting market, LowendalMasai's experts bring to all business sectors solutions which are adapted to their transfer pricing policy needs. e.g.

Services	<p>Project: Complete examination of all transactions/flows, drafting up of the required documentation and implementation of new policies/methods. Results: Completely new documentation to support the principal transactions for two countries (extension to the scope currently being negotiated). Management of the tax risk, which potentially stood at €6M.</p>
Chemicals	<p>Project: Determination of correct practices in light of impending French legislative changes and optimization of the tools used. Results: Minimisation of the fiscal risk through the use of a material matrix by business line.</p>
Pharmaceuticals	<p>Project: Outsourcing of the documentation required to support the relevant transactions due to a lack of internal resources. Results: Major transactions for four countries analysed, full supporting documentation prepared and comparability analysis performed for China.</p>

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