

Creating cross-border tax efficiencies

Global Transfer Pricing Services

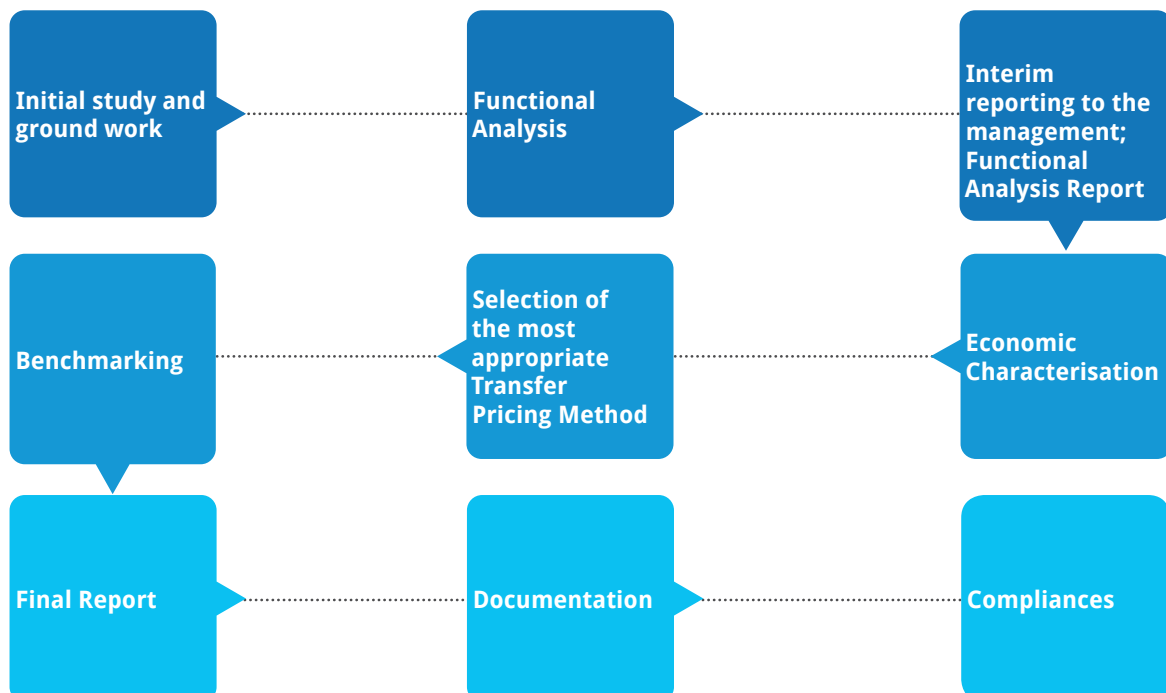
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With the rise in cross-border transactions between group companies and stringent norms imposed by governments across the globe, transfer pricing has become one of the biggest tax risks for multinational enterprises (MNEs). Compliance with the varying requirements of multiple tax jurisdictions is challenging. In addition, recent changes by the Organisation for Economic Co-operation and Development (OECD) in the area of Base Erosion and Profit Shifting (BEPS) have made it imperative for MNEs to find efficient yet legally acceptable transfer pricing solutions.

SKP's transfer pricing team offers a full range of transfer pricing services, independent advice, and global solutions for MNEs. Our services are designed to achieve your business objectives and assist you in navigating through the labyrinth of global transfer pricing regulations.

Methodology for Documentation and Transfer Pricing Analysis



Our Services

Our hands-on approach enables us to deliver robust, high-quality services allowing us to partner with you in your growth. Besides extensive experience in providing solutions for small and medium enterprises (SMEs), we have successfully supported transfer pricing cases of larger MNEs as well. Streamlined operating structures, coupled with effective use of technology, allow us to be cost-efficient while delivering quality solutions.



Devising a Global Transfer Pricing Policy

- Aligning business objectives and tax strategies so as to meet the arm's length criteria
- Balancing global regulations
- Holistic and customised solutions that consider international tax, permanent establishment, withholding tax, etc.

Tax-efficient Supply Chain Management

- Restructuring business processes to achieve operational and tax efficiencies
- In-house specialists on non-tax matters gives leverage
- Minimise overall tax and transfer pricing risks

Base Erosion and Profit Shifting

- Revalidating and aligning group's transfer pricing policies with BEPS recommendations
- Compilation of Master-file
- Assisting in Country by Country Reporting (CbCR)

Country Specific Documentation

- Conduct financial and economic studies
- Document results in a manner that is acceptable to local tax authorities
- Develop global and country-specific transfer pricing documentation based on OECD guidelines to mitigate any risks

Benchmarking Studies

- Access to the Bureau Van Dijk (BvD) and other global databases
- Reinforce the transfer pricing policies based on well documented studies

Compliances

- Disclosure and reporting requirement of respective jurisdiction

Competitive Authority Negotiations, APAs and Litigation Support

- Justify transfer pricing policy before the Advance Pricing Agreement (APA) and other competent authorities
- Litigation support before the revenue authorities in India

Cross Border Agreements

- Advising on substance of the business relationships
- Devising/ designing the functional role to reflect the economic rationale

Implementation and Operational Assistance

- Handhold the implementation of any policy change
- Provide complete support to ensure the transition

Valuation

- Fair valuation of businesses
- Intellectual property associated with business restructuring or mergers and acquisitions

Others

- Review of compliances and health check in cases of M&A transactions
- Transfer pricing training and workshops for in-house teams
- Experience in devising policies for transactions like royalties, Cost Contribution Arrangements (CCAs), financial and intra-group services

Our Experience



Formulated a transfer pricing policy balancing Indian and UK TP regulations for an Indian multinational software company resulting in an effective tax rate



Advised one of the largest shipping companies in the world on changing their transfer pricing policy to remunerate its subsidiary from percentage-based commission to cost-plus model, leading to substantial tax savings



Advised a listed Indian company (the largest paint manufacturer in India) with 20+ subsidiaries overseas in formulating an intra-group management fee policy from the transfer pricing perspective



Advised a speciality packaging company having various subsidiaries across the globe on alternative approaches to formulate arm's length guarantee charges/fees



Assisting an Indian listed pharmaceutical MNE in restructuring its supply chain thereby making the structure tax-efficient – both from a corporate tax and indirect tax perspective



Assisted a leading global cosmetic company in getting substantial relief against the transfer pricing adjustment proposed by Indian tax authorities on marketing intangible issue along with defending transfer pricing policy for other intra-group transactions



Assisted a US parent company engaged in social entrepreneurship to get substantially reduced mark-up on investment advisory services, provided by the Indian arm through representations and negotiations with Advance Pricing Authorities

Winner of **Advisory Project of the Year** at The Accountant & International Accounting Bulletin Awards 2017

Winner of **India Tax Firm of the Year** at the International Tax Review's Asia Tax Awards 2016

Ranked among the **Leading Tax Firms in India** in International Tax Review's World Tax guide 2009-2017

Ranked among the **Leading Transfer Pricing Firms in India** in TP Week's World Transfer Pricing guide 2014-2017

The SKP Advantage



Over **two decades of focused experience in transfer pricing** and international taxation and **five decades of experience in corporate taxation**

Dedicated **transfer pricing team of 35+ professionals** includes chartered accountants, economists, management professionals, cost accountants and lawyers

Strong **litigation experience and understanding of positions and practices** adopted by tax authorities

Experience across **diverse industry verticals**

Access to leading **global databases**

Act as a **single point of contact** for your group's global transfer pricing requirements and coordinate with our network/ channel partners across countries

Provide **bespoke solutions** that suit the facts/circumstances



55+

years of experience in accounting, advisory, assurance and tax



1000+

employees from accounting, legal, tax, engineering, management and other diverse backgrounds



1200+

active clients including Fortune 500 companies, multinationals, and companies listed on global exchanges



45+

countries where we have our clients



Transfer Pricing 360°

Quarterly newsletter providing key insights into the recent transfer pricing developments in India and across the globe.

About SKP

SKP is a global professional services group with its principal areas of operations in business advisory, end-to-end finance and accounting solutions including attest function and taxation, business process management, and IT risk advisory. SKP's focus is to provide solutions which result in tangible business benefits and performance improvements.

Our multi-disciplinary teams serve clients from various geographies and industries ensuring global standards. With over 80% of our client-base being international, we truly understand the needs of global companies and their expectations and our customized global solutions are designed to factor in local nuances. Our commitment is rooted in a passion for solutions, empowering our people and clients to achieve more.

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