



## Transfer Pricing Series

Transfer pricing and the associated risks are becoming more and more a boardroom issue for multinational groups as countries are looking to secure their share of tax revenue in cross border business transactions. These risks are becoming unavoidable as intra-group arrangements become more transparent globally to revenue authorities around the globe through transfer pricing documentation such as local files, master files and country by country reports. This will expose multinationals to a range of questions from tax authorities, controversy risks and higher tax liabilities. This publication series highlights how transfer pricing considerations should be reflected in commercial and legal arrangements and ways to manage potential transfer pricing disputes.

### ISSUES

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#### **Revised Guidance on the Application of the Transactional Profit Split Method: practical considerations for global trading**

17 JUL 2018

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In June 2018 the OECD published its final "Revised Guidance on the Application of the Transactional Profit Split Method" (ie Revised Guidance) to provide more clarity around the practical application of the profit split method.

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#### **Intra-group loans under the arm's length principle - 10 things to know**

2 JUL 2018

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Funding arrangements are an essential consideration for multinationals (MNEs) expanding their businesses, either through acquisition or organic growth.

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#### **The UK releases new guidance on Mutual Agreement Procedures**

12 MAR 2018

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Multinationals should consider the improved MAP as a viable compliance risk management tool.

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