



Transfer Pricing

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

The use of the interquartile range in transfer pricing¹

7 November 2019

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This article first provides an overview of international guidance, after which a comparative analysis of a sample of countries' legislation is provided. The authors then conclude with their thoughts and considerations regarding the current practice.

Global Tax Alert: DLA Piper hosts TRIBUTE event discussing developments in international tax arbitration and dispute resolution mechanisms

7 October 2019

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DLA Piper hosted "An Evening with Tribute" during IFA week in London. The event brought together the most highly regarded experts in their field to discuss the latest developments in international tax arbitration and other dispute resolution instruments.

Has your Mauritian transfer pricing documentation kept pace with the Mauritius Revenue Authority?

25 June 2019

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On June 10, 2019, the Hon. Prime Minister and Ministry of Finance & Economic Development of Mauritius presented the 2019-20 Budget. In the Annex to the Budget Speech, it was indicated that the arm's length standard in the Income Tax Act (section 75) will be revised to eliminate any doubts or uncertainty as to its application. Among the other important measures, this was a signal that transfer pricing will become more of a focus in the coming years in Mauritius.

Global Tax Alert: Cash pools and transfer pricing - 10 things to consider

11 JUN 2019

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Cash pooling is a valuable treasury tool for practical, day-to-day cash management. Yet, it has become clear in recent years, however, that cash pooling arrangements can also create certain transfer pricing risks. This article provides ten important considerations, which will assist in the structuring of cash pooling arrangements.

APA and MAP Country Guide 2019

17 MAY 2019

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Welcome to the third edition of our APA & MAP Country Guide. The guide now lists 55 countries and informs taxpayers about the APA and MAP application procedures as they currently exist in those countries.

Since the publication of the first edition in 2017, there have been significant developments in the international tax and transfer pricing space at both global and country level. Multinationals continue to face increasing pressure to ensure that they are compliant with the tax and the transfer pricing rules in the jurisdictions in which they operate.

Brazil releases manual on Mutual Agreement Procedures

3 APR 2019

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Brazil's recently published MAP manual sets out the process through which taxpayers can request assistance to address taxation not in accordance with the relevant tax treaty.

Saudi Arabia introduces final transfer pricing rules

6 MAR 2019

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The introduction of the TP Bylaws demonstrates GAZT's increased focus on tax collection.

Singapore deposits OECD Multilateral Instrument

8 JAN 2019

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Multinationals that have a holding, financing, or intangible property company in Singapore are taking note.

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.

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.

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.
