



  
ANDERSEN®

# TRANSFER PRICING

[GLOBALANDERSEN.COM](http://GLOBALANDERSEN.COM)

# PARTNERING WITH YOU

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GLOBAL.ANDERSEN.COM

Andersen brings the technical expertise and experience, as well as the personal attention, you are looking for in a professional services firm.

We are committed to partnering with you through the delivery of best-in-class service.

We deliver a full range of value-added and cost-effective transfer pricing services to our clients. We have extensive experience advising businesses and multinational organizations through all aspects of their transfer pricing management lifecycle - planning, implementation, compliance and controversy.

We team with you to ensure that your tax positions are aligned with your business operations, both from a technical as well as a practical perspective. Our highly experienced transfer pricing team is here to assist you in designing, documenting and implementing a transfer pricing policy that achieves your objectives.

## WHO WE ARE

Andersen Global® was established in 2013 as an association of legally separate, independent member firms, with a worldwide presence and comprised of professionals that share a common background and the same vision no matter their location.

Our growth is a byproduct of the outstanding client service delivered by our people - the best professionals in the industry. Our objective isn't to be the biggest firm, it is to provide best-in-class client service in a seamless fashion across the globe.

Our professionals are selected based on quality, like-mindedness and commitment to client service. All of our Andersen Global professionals share our core values.

Andersen Global was established to create an enduring place – ONE FIRM where clients across the globe are afforded the best, most comprehensive tax and legal services provided by skilled staff with the highest standards.

Outstanding client service has and will continue to be our top priority.

Discover all the member firms and collaborating firms of Andersen Global at: [global.Andersen.com](https://www.globalandersen.com)





# OUR CORE VALUES

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## Transparency

We value open communication, information sharing and inclusive decision making.



## Stewardship

We hire the best and the brightest and we invest in our people to ensure that legacy.



## Best-In-Class

We aim to be the benchmark for quality in our industry and the standard by which other firms are measured.



## Independence

Our platform allows us to objectively serve as our client's advocate; the only advice and solutions we offer are those that are in the best interest of our client.



## Seamless

Our firm is constructed as a global firm. We share an interest in providing the highest level of client services regardless of location.

# GLOBAL REACH

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## Global Reach

We have a global presence through the member firms and collaborating firms of Andersen Global.

## Client Service

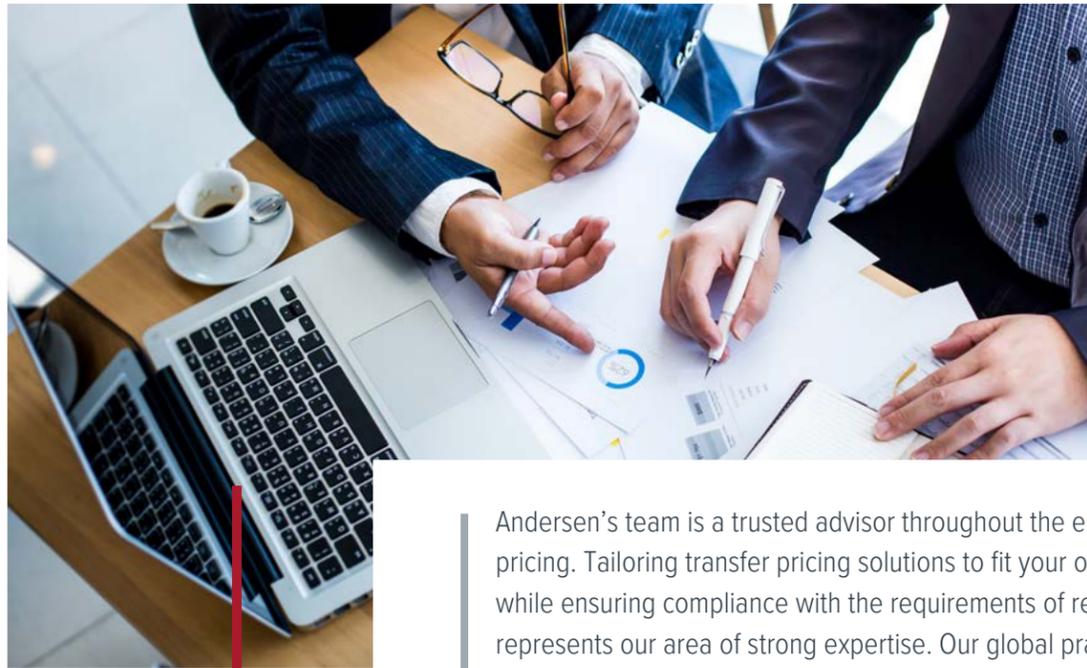
Our professionals share a common background and vision and are selected based on quality, like-mindedness, and commitment to client service.

## Shared Values

Each and every one of the professionals and member firms that are a part of Andersen Global share our core values ensuring the delivery of best-in-class service in a seamless and consistent manner worldwide.

## One Firm

We are building Andersen Global to create an enduring place – ONE FIRM where clients across the globe are afforded the best, most comprehensive tax and legal services provided by skilled staff with the highest standards.



## TRANSFER PRICING EXPERIENCE

Andersen's team is a trusted advisor throughout the entire lifecycle of transfer pricing. Tailoring transfer pricing solutions to fit your overall business strategy while ensuring compliance with the requirements of relevant tax authorities represents our area of strong expertise. Our global practice specialists have extensive capabilities to assist your organization in managing transfer pricing risks in the current evolving environment.

In cases where you face a transfer pricing audit, our dedicated teams can provide you all the related support, as well as represent you during the litigation phase. With high caliber service providers spread across our member and collaborating firm offices, we can provide assistance to multinational companies operating in diverse industries through all stages of the transfer pricing process.

### Intra-Group Transactions Experience

- Intra-group financing / cash pooling structures / financial guarantees / hedging on derivatives
- Business restructurings
- Allocation of profits to permanent establishments
- Intangible assets related transactions (e.g., sale/purchase, license, cost-sharing)
- IP-related valuation and benchmarking
- High value-added and routine services
- Cost contribution arrangements
- Manufacturing activities
- Distribution and agency activities



# SERVICE OFFERINGS

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## Transfer Pricing Planning and Implementation

- Align related party transactions to a company's growth trajectory and business objectives
- Review intercompany agreements for alignment with transfer pricing best practices and business objectives
- Assist multinational enterprises (MNEs) with business restructurings and business evolution
- Assess and align value of intellectual property (IP) with the business operations

## Transfer Pricing Documentation

- Prepare local country and OECD-compliant contemporaneous transfer pricing documentation
- Assist in proper reporting of transfer pricing positions on tax returns

## Diagnostic Transfer Pricing Reviews

- Review existing transfer pricing documentation to ascertain compliance with local country transfer pricing regulations

## Transfer Pricing Controversy

- Assist in effective representation during a transfer pricing examination by tax authorities
- Provide advice on effective appeal/defense strategies in the event of a proposed adjustment
- Participate in alternative dispute resolution measures to resolve double taxation

## BEPS Readiness and Diagnostic Review

- Evaluate your firm's readiness for the implementation of the OECD's Pillar One and Pillar Two rules pursuant to Action 1 of the Base Erosion and Profit Shifting (BEPS) initiative.

## Transfer Pricing Advocacy

- Proactively work with industry associations to engage with relevant tax authorities and achieve clarity regarding industry-specific transfer pricing issues

## Transfer Pricing Training

- Equip your tax/finance team with the requisite knowledge of transfer pricing and the associated risks that may impact your business

## Other Transfer Pricing Services

- Serve in advisory role on M&A transactions, whether for the purchaser (acquisition financing, due diligence, post-deal phase) or the seller (pre-sale restructuring, post-deal phase)
- Prepare, negotiate, and implement Advance Pricing Agreements (APAs) and Mutual Agreement Procedures (MAPs) with tax authorities
- Provide assistance in determining and quantifying transfer pricing exposure and uncertain tax positions
- Assist with implementation of transfer pricing policies into internal accounting systems and integration with data systems for reporting purposes



# INDUSTRY EXPERIENCE

Automobiles and Parts	Architecture, Engineering and Design	Construction and Materials
Agriculture	Chemicals	Commercial and Professional Services
Asset Management	Oil, Gas and Renewable Energy	Networking and Telecommunications
Apparel	Electronics	Banks and Financial Services
IT, Software and Computer Services	Consumer Products	Media and Entertainment
Pharmaceuticals and Life Sciences	Retail	Healthcare
Fast Moving Consumer Goods (FMCG)	Manufacturing	Hospitality
Gaming	Mining and Extraction	Private Equity
Cryptocurrency	Financial Technology (FinTech)	Real Estate

# THE ANDERSEN ADVANTAGE

Focus on your core business operations

Manage your TP more efficiently and effectively

Achieve finer control and clarity of TP Compliance

Proactively plan for and address TP controversies

## Direct Partner Involvement

Our business model is based on client service and a strong belief that growth is the outcome of high-quality service. For that reason, our partners are directly involved.

## Dedicated Teams

As an Andersen client, the professionals you get to know in your first meeting are the same professionals who work with you throughout the engagement.

## Cost Effective

Andersen's services are offered to clients at competitive rates that also reflect our commitment to providing experienced professionals throughout the engagement.

## Global Capabilities

With a broad range of global partners, Andersen has the resources to be a single point of contact for your group's worldwide transfer pricing requirements through the member and collaborating firms of Andersen Global.

## Expert Advice

With Andersen on your team, you will have an advocate, a trusted business advisor and most importantly, practical and clear expert tax advice backed by a global firm.

## Client Centric

Our clients are at the center of our operating model, which is structured to allow us to be entrepreneurial and proactive in our approach.



# THANK YOU

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For more information, please contact your Andersen advisor or visit [global.Andersen.com](https://global.Andersen.com) to view our Global Service Line leads.

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