

Transfer Pricing Solutions



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Transfer Pricing In and Through The Netherlands

Agenda



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- Introduction
- Our Transfer Pricing Services And Approach
- How we can work together (examples)
- Resume

Introduction



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- Transfer pricing is all about allocating the fair share of profit to business activities in the various countries where a company operates. Transfer pricing is now the number one tax issue of many multinational enterprises, for various reasons:
 1. More than 50% of the world trade is between affiliated entities and branches. Due to this further globalization, the attention of governments is shifting towards the review of transfer pricing
 2. A lot of negative publicity in the media due to (lack of) transfer policy of big firms (Amazon, Apple, Vodafone, Starbucks)
 3. Governments increasingly getting more tools due to work of the G20 and the OECD to increase transparency in profit allocation between entities and across countries. Rules and tax penalties are increasing in case of non-compliance
 4. Nevertheless, transfer pricing strategy also enables companies to reduce their overall effective tax rate if substance requirements are met.

Transfer pricing in the news



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Our Transfer Pricing Services And Approach

Services provided



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We provide the following services regarding Transfer Pricing:

- TP support for reorganizations (valuation, defence file)
- Aligning strategy with worldwide TP framework
- Supply chain optimization (commissionaire, limited risk, contract R&D)
- Implementation and documentation
- Valuation and credit rating
- Pricing financial instruments (guarantees, back to back, loans)
- Litigation support

Unique Selling Points



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Problem solving and opportunity identification

- Clear step plan and division of tasks
- Strong focus for implementation
- Practical approach
- Project management is a core competence
- Quick delivery



Quality

- Involved in several OECD TP consultation procedures
- Regular key speaker in TP seminars and conferences
- Former head TP RSM International (6th global tax network)
- Practical experience TP approach in other countries

Competitive pricing

- Standardization of processes
- Uniform delivery and working methods
- Transparency in fees
- Proven cooperation with other countries

Transfer Pricing Process



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analysis

- Investigate the business set up/value chain and corresponding tax, economic and legal framework which is the core of the functional analysis

design

- Use a balanced approach and design a transfer pricing solution that is understandable and meets the requirements of the different stakeholders (inter alia VAT, customs, IT systems in place)

implement

- Prepare a step plan or project management plan and provide for proper education and involvement of the stakeholders. Translate the transfer pricing framework to the organizational environment

Track record



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Preparing a strategic TP framework and document it in a Pan European Master file for the involved European operating entities of a multinational.

Converting a buy-sell model into a license driven structure, in which the owner of the intellectual property is no longer involved in the production and sales function, but purely focuses on making the intellectual property available to group companies.

Assisting with the termination of a Dutch contract R&D structure, and subsequently transferring this to the US, which included the determination of the transfer price of the IP

Supply Chain management – converting a full risk distributor into a limited risk distributor.

Transferring of manufacturing activities, which included determining of a possible termination fee and transfer price of the intellectual property (know how etc).



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