

## *Transfer prices – consulting and assistance with preparation of documentation*

### *How can we help*

*We are committed to providing our clients with service that meets their requirements and exceeds their expectations.*

*Our rich experiences in Slovenia may benefit your company to timely assess and minimize tax risks.*

*We are aware of the importance of a timely and quality service and we provide it at a reasonable price. Experts that know the specifics of your industry can help you solve complex business and tax issues.*

*Consulting and assistance with preparation of the documentation in the area of transfer prices include:*

- ♦ *Telephone consulting, preparation of written explanations delivered by post or e-mail;*
- ♦ *Tax audit of the current regulation of transfer prices with proposals for necessary changes;*
- ♦ *Organization of seminars;*
- ♦ *Assistance in determining the related persons and in preparing adequate documentation for the current transfer prices;*
- ♦ *Representing clients in dealing with tax authorities.*



## ***Documentation preparation***

*Taking into consideration the expected Corporate Income Tax Law changes in the year 2005, the companies that deal with related domestic or foreign persons will have to prepare extensive documentation regarding the regulation of transfer prices. In PricewaterhouseCoopers we can help you with:*

- defining the related persons in accordance with the current tax legislation;*
- selecting the most suitable transfer pricing method;*
- setting transfer prices regarding the best method choice and regarding the nature of the operations of your company;*
- assistance with preparation of the documentation regarding the selected methods and the transfer prices defined;*
- in order to meet your requirements we perform a review of the current regulation of transfer prices in your company and consult you with the possibilities of how the eventual irregularities can be abolished.*

***PricewaterhouseCoopers is the world's leading provider of professional services.***

***PricewaterhouseCoopers provides audit services, tax and legal consulting and transaction services.***

***At PricewaterhouseCoopers, we measure our success by yours. Everyday our 125,000 people in more than 160 countries go to work to help our clients succeed.***

## ***The need for a specialist advice***

*The Slovenian tax and legal regimes are complex and evolving rapidly. Further changes in Corporate Income Tax legislation are expected in the near future and will also lead to the changes in the area of transfer prices.*

*Experts at PricewaterhouseCoopers can help you with defining the related persons according to the tax legislation, with setting the transfer prices and with preparation of the documentation for transfer prices, that will become obligatory in 2005 for all the companies, dealing with related persons. Our unique team of domestic and international tax specialists works together on the cross-border transfer pricing aspects of companies, individuals and their businesses and is experienced in providing advice on a wide variety of tax issues. We are aware that understanding correctly the needs and requirements of our clients is the main objective of our work.*

### **CONTACTS:**

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