

# Transfer Pricing

**Intragroup transactions across borders are growing rapidly and becoming ever more complex**

Transfer pricing refers to pricing arrangements between related parties, often involving transfers of tangible and intangible property.

Regulations regarding intragroup or related party transactions are being implemented and intensified globally. Tax authorities are keeping a closer eye on the growing number of such cross-border transactions. International organisations like the EU and the OECD have also taken a number of initiatives in respect of issues regarding transfer pricing, restructuring of businesses and allocation of profits to permanent establishments.

Complying with these requirements can be complicated and time-consuming. Every multinational group needs to have a coherent and defensible transfer pricing policy grounded in the climate in which the different group members are operating.

## How can we help?

We can help you manage your transfer pricing risks and identifying opportunities for improving the efficiency of your transfer pricing function, and as part of the global PwC network we cooperate closely with specialists in transfer pricing worldwide. Our services include:

- Assessment of transfer pricing policies
- Advising in respect of transfer pricing documentation based on the OECD Guidelines
- Assistance in respect of related party arm's length agreements
- Representation with the tax authorities
- Assistance with Country-By-Country Reporting ("CbCR") requirements
- Transfer pricing training

## Contact us



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