

# Transfer Pricing Service



## Your possible issues

- High scrutiny from tax authorities to your transfer pricing (TP) practices
- 'Soft target' and potentially high assessment from tax authorities
- Limited knowledge and expertise
- Inappropriate profit allocation between taxable entities
- Insufficient and disorganised supporting documents



## Our offerings

- TP planning/setting
- TP compliance review
- TP three-tiered documentation
- TP benchmarking study
- Operational transfer pricing
- TP dispute resolution
- Mutual agreement procedure/ Advance pricing agreement
- Value chain analysis/ transformation

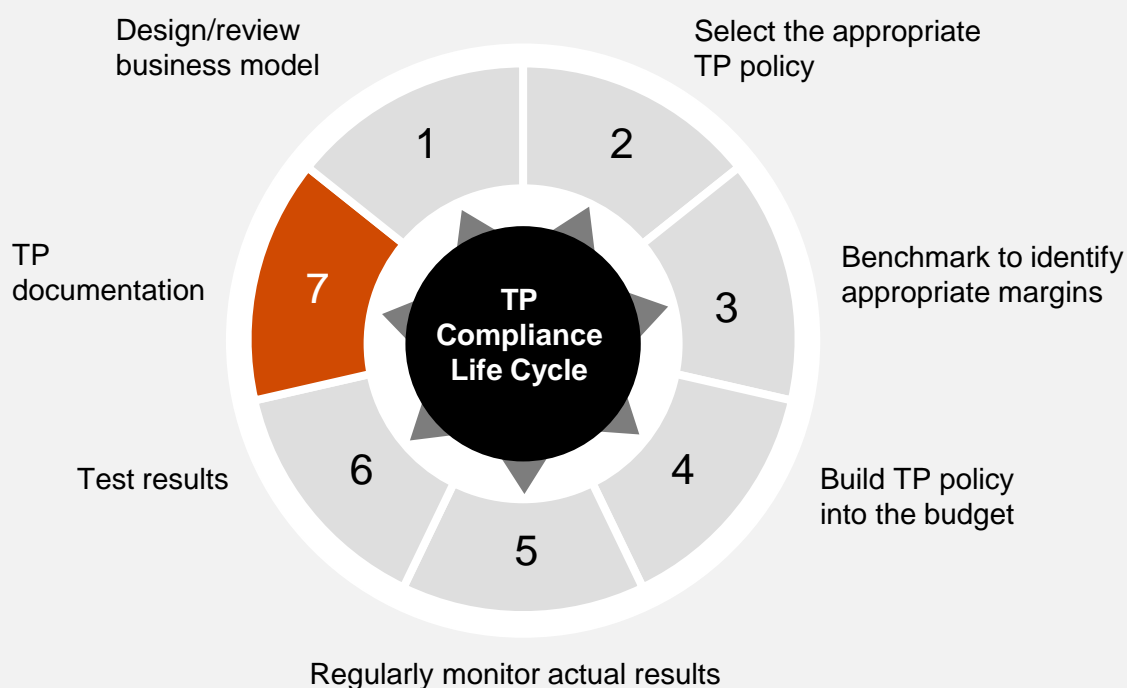


## Your benefits

- Increase TP compliance
- Minimise tax exposure
- Prove appropriate profit allocation between taxable entities
- Produce sufficient TP documentation
- Control presentation of information
- Access to PwC global network
- Long-term business partners

## TP audit selection criteria

Drastic profit fluctuation	Pay excessive royalties/ management fees	More than two years of consecutive losses
Profit lower than competitors	Negative gross profit	No tax payment for a prolonged period of time
Non-BOI profits lower than BOI profits	Request for tax refund	Profit decline after tax holiday/business restructuring



Compliance with arm's length principle



Compliance with reporting requirements

# Transfer Pricing Risk Management



You can use the diagram below to assess your transfer pricing risk level.

TP Risk Level	Compliance with TP Rules	Compliance with TP Reporting Requirements
High	Inappropriate TP practices	No/Improper TP documentation
	Inappropriate TP practices	Proper TP documentation
	Appropriate TP practices	No/Improper TP documentation
Low	Appropriate TP practices	Proper TP documentation

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