



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

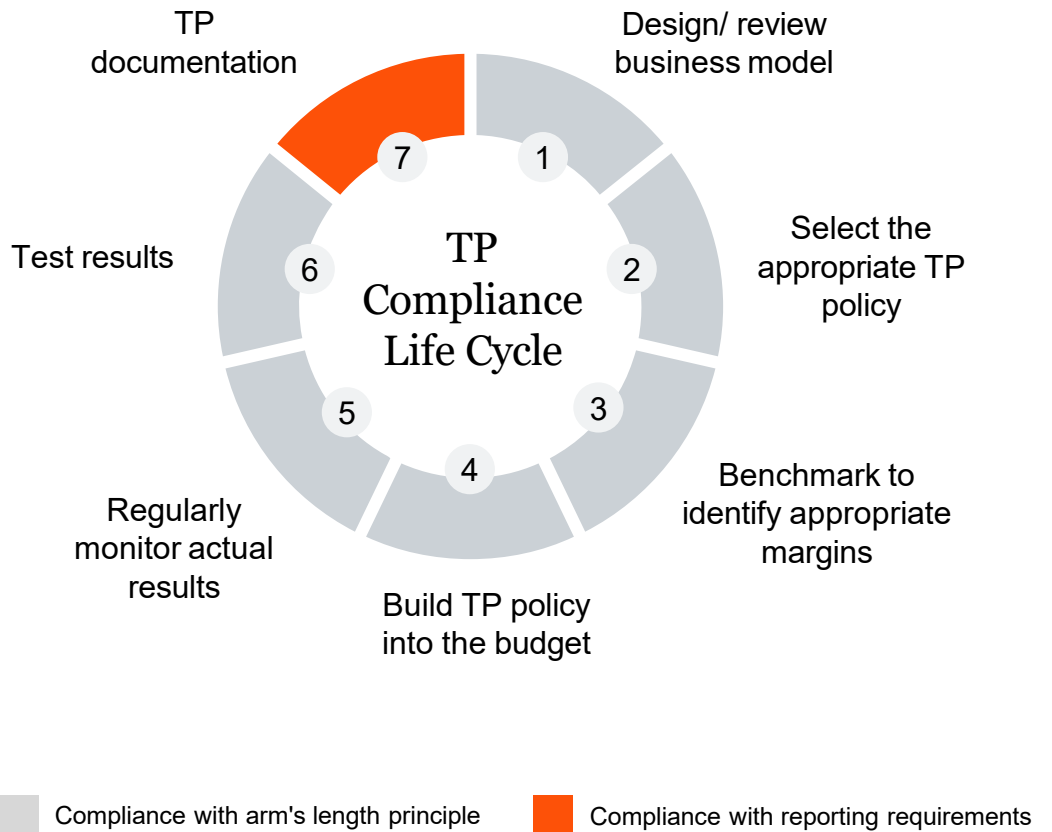
Our offerings

- TP planning/setting
- TP advisory
- TP governance
- TP training
- TP compliance review
- TP form and documentation
- TP benchmarking study
- Operational transfer pricing
- TP dispute resolution
- Mutual agreement procedure/ Advance pricing agreement
- Value chain analysis/ transformation

Your benefits

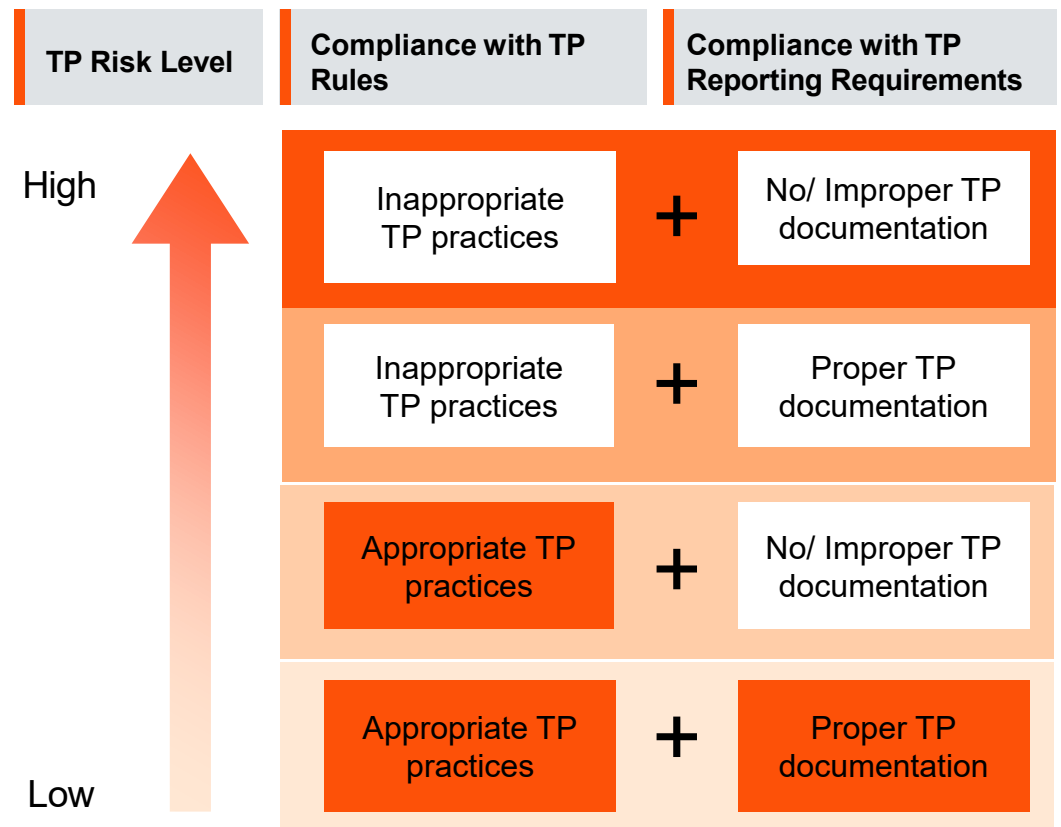
- Increase TP compliance
- Minimise tax exposure
- Prove appropriate profit allocation between taxable entities
- Produce sufficient TP documentation
- Control presentation of information
- Access to PwC global network
- Long-term business partners

TP audit selection criteria			
Significant related party transactions	Drastic profit fluctuation	Pay excessive royalties/ management fees	More than two years of consecutive losses
Business restructuring with related parties	Profit lower than competitors	Negative gross profit	No tax payment for a prolonged period of time
Transfer of intangible assets	Non-BOI profits lower than BOI profits	Request for tax refund	Profit decline after tax holiday/ business restructuring





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





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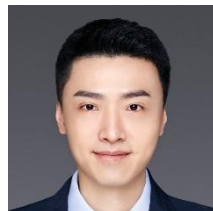
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