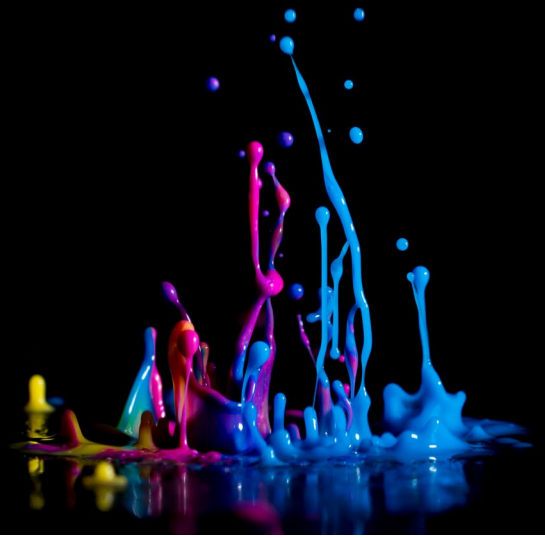




Operational Transfer Pricing

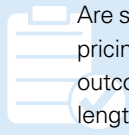
KPMG Transfer Pricing



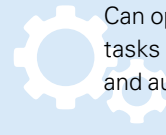
An operations view of Transfer Pricing (TP) promotes transparency, simplicity and success.



Have you taken an enterprise-wide view of the target TP operating model?



Are systems, policies and pricing aligned to achieve TP outcomes that are at arm's length and sustainable?



Can operational tasks be simplified and automated?

Many companies have developed a patchwork of uncoordinated TP-related solutions over the years. Operational TP combines transfer pricing requirements and commercial goals to reduce complexity and improve outcomes. KPMG expertly supports you in designing a TP operating model aligned to your business footprint. We assist with policies and SOPs as well as systems enablement to ensure that intercompany pricing, invoicing and other processes are simple and sustainable from a tax perspective.

Operational TP – our expertise

TP operating model

We use best practice benchmarking, value chain analysis and diagnostic tools to evaluate your TP operating model. Through standardization, simplification and optimization initiatives, we help you address gaps and weaknesses to achieve best-in-class operational transfer pricing.

Systems enablement

The most effective systems align enterprise, finance and tax with the TP operating model. We support TP enablement in new system implementations and help bridge gaps when existing enterprise and finance systems are not set up to facilitate the TP model, pricing and transaction flows.



Automation

We help you improve processes that underlie the TP operating model. We also support you in reviewing and automating individual steps of price setting/adjustments, as well as other pertinent parts of the TP operating model. Our agnostic approach, technology and tool selection empowers you make the best decisions for the future of TP and operations at your company.

Governance

TP involves different organizational areas, including SOPs, Accounting, FP&A, Sales, and R&D. We assist clients in choosing the right governance model to make sure operational TP issues are dealt with in an organized way. That way, you avoid surprises while safeguarding transparency and efficiency.

KPMG's operational transfer pricing offerings

Offering	What we do	What you get
TP operating model design	<ul style="list-style-type: none">– Whether you are setting up a TP operating model or revising an existing model, we help you design a model aligned to the reality of your business– Our approach is always based on an initial assessment of the TP operating model requirements, based on commercial facts and characteristics of your value chain	<ul style="list-style-type: none">– TP operating model blueprint, assessing existing TP operating model, including evaluation of readiness and implementation steps– Alignment of transfer pricing models with new business initiatives (e.g. sales models, digitalization, expansion)– Efficient (re-)organization of a consolidated TP operating model following acquisition, merger or restructuring
Systems alignment and automation	<ul style="list-style-type: none">– We help cut complexity and reduce the risk of failure by advising on systems alignment and improvements, automation solutions and other measures– Let us support your alignment across ERP platforms, documentation, visualization and workflow solutions and help you make better and more powerful use of Excel, PowerBI and similar tools to improve performance	<ul style="list-style-type: none">– Review of current systems landscape and TP operating model to identify links and potential for improvement– System enablement through automation design and implementation (including systems combination and bolt-on solutions)– New TP operating model automation and validation following mergers or acquisitions– Vendor selection process to support the choice of operational TP solution
Governance review	<ul style="list-style-type: none">– We review existing governance models covering e.g. end-to-end transfer pricing processes of your organization: We can also focus on individual transaction types or processes to support your decision in defining a governance model	<ul style="list-style-type: none">– Governance models, policies and procedures as well as SLAs to ensure efficient and robust management of the TP operating model

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