



Transfer Pricing Compliance Enhanced

KPMG Transfer Pricing



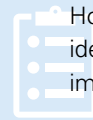
As tax authorities increasingly challenge transfer prices, are you keeping up?



Do you know exactly what you have to do?



Do you apply best practice in TP compliance?



How can you identify TP areas for improvement?

Transfer pricing (TP) processes are more important than ever, with documentation requirements, disclosure duties and filing deadlines a real compliance consideration in many countries. Additional obligations, such as TP returns as well as country-by-country reporting (CbCR) have become common practice in many jurisdictions. It means the question is not whether to prepare TP documentation, but how to make the process as effective as possible.

KPMG's Transfer Pricing Documentation Process guides you from conception to compliance – to confidence.

1 Review

We carefully review the specific facts and circumstances to design a documentation strategy tailored to your situation. Our goal is to help you achieve your compliance objectives in the most efficient way possible.

2 Document

Our modular documentation system is designed with recurring update processes in mind. We help you structure your information clearly so you can always access and update it easily.

3 Recommend

ATP documentation project isn't just an exercise in compliance. We extract all relevant information to deliver insights into weaknesses and improvements.

Technology: tools to facilitate TP compliance work

The KPMG Transfer Pricing Documentation Process

We offer a full range of transfer pricing expertise – choose the services and support that make most sense for you.

Aspect	What we do and what you get
Review of your TP status	<ul style="list-style-type: none">– In a first step, we review the facts and circumstances of your transfer pricing status:<ul style="list-style-type: none">- Transactions and their treatment in TP- Existing documentation reports- TP processes– Questionnaires, structured interviews and workshops ensure that information is gathered in the most efficient way possible
TP documentation	<ul style="list-style-type: none">– TP documentation according to OECD standards serve as first line of defense in many countries and create the best starting point for any additional localization efforts– We create individual documentation modules out of which local entity documentation can then be relatively easily compiled– You choose how we support you – from coaching your internal resources to full compliance outsourcing
Country-by-Country Reporting	<ul style="list-style-type: none">– We can support with all your CbCR changes:<ul style="list-style-type: none">- Meaning of individual data points in the context of your group- Gathering of relevant information- Presentation of data for tax authorities, including conversion into xml format- Alignment of master file and other documentation items with CbCR data
Other TP disclosures	<ul style="list-style-type: none">– Let us help you prepare any additional TP disclosures required on a local entity level, such as separate TP returns or TP disclosures in tax returns– We support you in telling a consistent story across formats and disclosures

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