



# GTPS EMA Insights – Newsletter

The second edition of the GTPS EMA Insights Newsletter provides a one-stop-shop for the exciting transfer pricing publications we have released over the past couple of months. Just in case you missed them.



## **Cost-Sharing Arrangements (CSAs) and Cost Contribution Arrangements (CCAs)**

Do you get confused between the U.S. CSA rules and the OECD's CCA guidance? If so, you're not the only one. [Read more about the similarities and differences, and when these arrangements can be considered equivalent.](#)



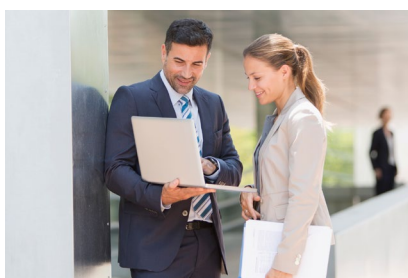
## **Control of Risk and DEMPE in France, Italy and Spain and the U.K. and U.S.**

It is difficult to get a comprehensive view of how different tax authorities are applying the control of risk and DEMPE frameworks. KPMG has asked its members firms what's happening locally, starting with [France, Italy and Spain](#) and the [U.K. and U.S.](#)



## **Transfer pricing dispute prevention and resolution**

Resolving, or preferably preventing, transfer pricing disputes is a focus area for many Head of Tax. The statistics published by tax authorities and the OECD are a useful tool for spotting trends. Find out more about statistics published by [HMRC for 2022](#), the [OECD for 2021](#), and [how the OECD could play in providing greater tax certainty.](#)



### **Amount B: Simplifying transfer pricing rules for baseline marketing and distribution activities**

In early December 2022 the OECD published a consultation document on Amount B in an effort to simplify and streamline transfer pricing rules. Read more about [where Amount B might go from here](#) and [why its benefits should be extended to the life sciences industry](#).



### **Operational Transfer Pricing: Is your transfer pricing compliance ready for the future of tax?**

Being up-to-date on the latest operational transfer pricing trends helps businesses meet compliance requirements efficiently. Check out this [video](#), on how to harness people, processes and technology to deliver on compliance requirements. And this [one](#), on three steps to optimize your operational transfer pricing strategy.



### **ESG: Carbon trading and other transfer pricing aspects**

In the past two years, ESG has shot up boardroom agendas, questions are starting to arise about the role of tax, and more specifically transfer pricing, in the ESG space. [Read more about the role transfer pricing can play in carbon trading](#) and [more broadly in responsible tax practices](#).



### **M&A: KPMG M&A transfer pricing series**

[Explore transfer pricing aspects arising during the deal lifecycle](#), including approaches to separation, funding in the deal, post-merger integration and considerations related to intangible assets.



### **Poland: Changing transfer pricing landscape**

The Polish tax administration is focusing more and more on transfer pricing. Read about changes to [domestic guidance on the application of the resale price method](#), [clarifications on the application of the cost-plus method](#), and [the pricing of intragroup financial transactions](#).



## More great content from KPMG global on big transfer pricing topics

- [The evolving semiconductor industry: Transfer pricing implications](#)
- [Focus on CbC reporting data with Pillar Two minimum tax and public CbC reporting](#)

## Future of Tax & Legal Webcasts Series

As part of the [Future of Tax & Legal Webcasts Series](#), the EMA Transfer Pricing Insights team has organized a series of webcasts: 'Intercompany financial transactions in a post-BEPS world' (January 24); 'DEMPE and intangibles: Controlling transfer pricing risks' (March 28) and 'Transitions in the Energy Sector – Transfer Pricing Considerations' (June 21).

Kind regards,

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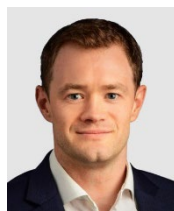
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