

Transfer Pricing

Optimizing return on investment during the build-phase

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Optimizing return on investment during the build-phase involves effectively managing costs and ensuring timely completion of tasks.

Your key questions, challenges and objectives



- What should be the transfer pricing policy for transactions between related entities that complies with German and OECD regulations?
- How should value chain profits appropriately be allocated among related entities?
- How to treat any intangibles transferred to or developed by your new company in Germany?
- How to treat (potential) start-up losses and initial investments in Germany from a transfer pricing perspective?
- How to avoid double taxation and to be best prepared for future transfer pricing related tax audits?



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How we support



- Support with the development of a robust (arm's length) transfer pricing system under consideration of individual business needs
- Analysis of the entire value chain providing insights into the (tax) appropriate allocation of profits and risks among related entities
- Support with the implementation, monitoring, and steering of transfer price systems to ensure operational efficiency and compliance
- Assistance with preparation of intercompany agreements, and transfer pricing documentation consistent with relevant legal requirements
- Ongoing and transfer pricing support to proactively address emerging transfer pricing issues, regulatory changes, and optimization potential



Examples of relevant credentials



Transfer Pricing Advice for Large Austrian Chemical Manufacturer
We are advising a large Austrian chemical manufacturing company on all ongoing transfer pricing and tax matters resulting after acquisition of a German group including alignment of TP models, TP documentation etc.
2021 – ongoing



Transfer Pricing Advice for Large Italian Retailer
We are assisting an Italian retailer by entering the German market from a transfer pricing perspective, including definition of a transfer pricing model, review of intercompany agreements, treatment of initial investments, TP documentation etc.
2023 – ongoing



Transfer Pricing Advice for a Multinational Group
We are advising a large multinational Group operating across the world on all transfer pricing aspects including design of new TP models, implementation support, support with IC agreements and TP documentation etc.
2020 – ongoing

 Pre-phase – Site selection and state subsidies

 Pre-phase – Other

 Build phase – Core business

 Build phase – Support processes