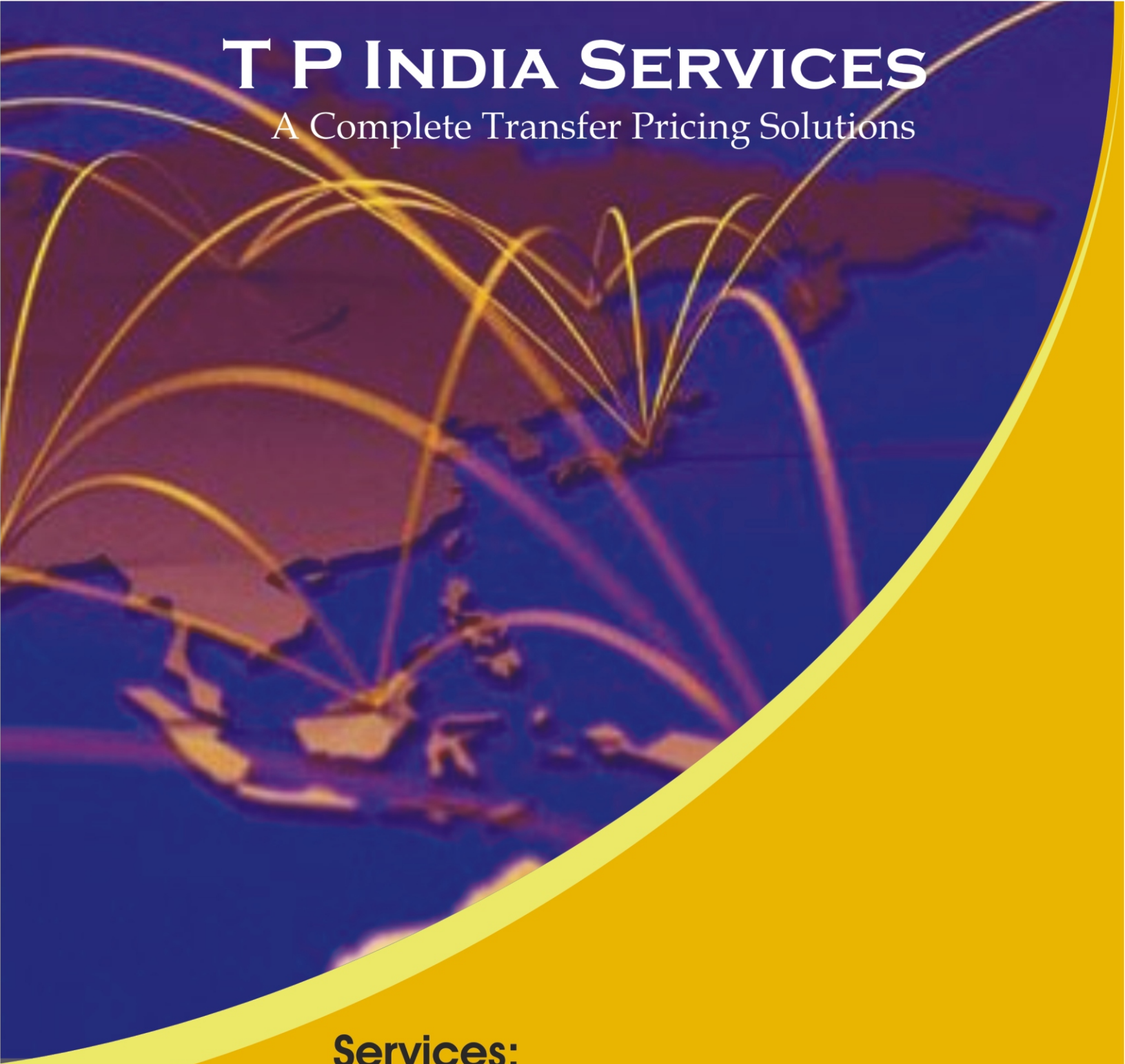
T P India Services

A Complete Transfer Pricing Solutions



Services:

Transfer Pricing Study / Documentation
Transfer Pricing Issues / concepts /Strategy
Industry Analysis and Review
Risk management
Find a way out of the legal morass
Representation before Appellate Authorities / DRPs
Providing analysis on Comparables

TPIS

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Background:

The term " Transfer Pricing" refers to determination of Price for transfer of goods or services between associated enterprises belonging to same multinational group, operating in different tax jurisdictions. The pricing in cross-border intra-group transactions is generally not market driven but is influenced and controlled by the relationship of enterprises in the multinational group so as to maximize the overall post-tax profits of the group as a whole.

The multinational enterprises, thus, have inherent ability of shifting taxable profits from one tax jurisdiction to another tax jurisdiction through manipulation of transfer pricing of cross-border intra-group transactions. With a view to check the abuse of transfer pricing, the Arm's Length Principle was adopted internationally for determination of transfer pricing of such intra-group transactions for tax purposes. This principle follows separate entity approach of treating the members of multinational group as separate & independent entities rather than as inseparable parts of a single unified business.

What will T P India Services do ?

We will provide services on transfer pricing study or documentation including industry analysis and data analysis and research to various multinational enterprises who are facing the high risks on transfer pricing and its related matters.

We will also examine thoroughly the FAR analysis (functions, Assets and Risks analysis) of international transactions. All the ***transfer pricing methods*** will be examined and suitable and most appropriate method will be adopted by us which will be suited to you mostly and the parameters for search of comparable uncontrolled transactions are based on mostly on the FAR analysis shown by us in respect of international transactions in transfer pricing documentation

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reports. Adequacy and extensive data base search and research has been done by us on the comparables considering the FAR analysis of the comparables and the client., which in turn shows the quality of the comparables which are selected by us. In order to determine a reliable arm's length price, the approach to a transfer-pricing audit should primarily be based on extensive economic and FAR analysis of associated enterprises in relation to controlled transactions (i.e. international transactions) and of independent enterprises in respect of comparable uncontrolled transactions. The availability of robust and reliable data bases will enable an extensive economic & FAR analysis of comparables which, in turn, will enhance the quality of comparability analysis. This will result in determination of a more reliable arm's length price in transfer pricing audits.

Who will come and utilize our services ?

All the Multinational enterprises or companies, firms, around the globe are utilizing our services. They are mostly affected by transfer pricing issues on their international transactions. We will predict the tax risk which is unpredictable. We will help the clients to minimize the tax risk or no risk at all basing on their transfer pricing tax planning.

Data Analysis and Research :

We will analyse contemporaneous data of comparable companies on thousands of industries around the globe and analyse the final comparables which are independent and unrelated. We will further separately analyse on each comparable company and see that it is functionally similar or not when compared to the tested party. Our data analysis and research team will do extensive research on this subject without any compromise and help the clients in a more realistic manner.

Conclusion:

We are committed to ourselves to face the challenges in transfer pricing about the selection of right comparable companies and correct unit market price of the independent comparable companies so as to enable the clients to fix the correct price as Arm's Length Price in view of the transfer pricing perspective.

Note:

This publication contains information in summary form and is therefore intended for general guidance only. It is not intended to be a substitute for detailed research or the exercise of professional judgment. Neither our firm nor any other member of the Firm can accept any responsibility for loss occasioned to any person acting or refraining from action as a result of any material in this publication.

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