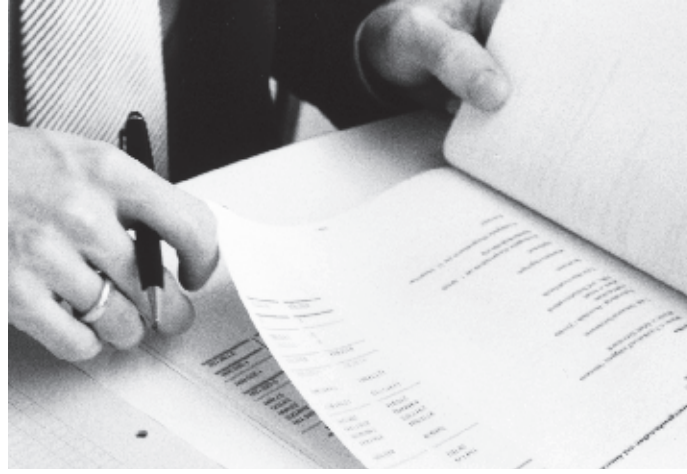


PSP

■ TRANSFER PRICING



Transfer prices paid for the internal delivery of goods and the performance of services help international companies achieve their business goals and lower the tax rate. Such arrangements become risky if a tax auditor takes the view that the amount charged deviates too much from normal market prices. This gives rise to tax risks that those responsible for such matters in the company have to counter at an early stage.

PSP's Main Practice Areas:

- Taxes
- Annual Audits
- Family Office
- M&A / Corporate Finance
- Succession
- Foundations
- Real Estate
- Value Added Tax

Further PSP Practice Areas:

- Employment and Labour Law
- Corporate Pensions
- Electronic Invoicing
- Films and Media
- Company Law
- Intellectual Property
- Industrial Distribution and Supply Relationships
- IT Audits
- Consolidation / Insolvency Law
- Venture Capital
- Transfer Pricing

In our role as advisers, we work with you to develop a transfer pricing system that meets your commercial objectives and at the same time is able to withstand scrutiny in a tax audit. Furthermore, we support your company defending your transfer prices during tax audits.

The following are typical questions that arise in connection to this:

- Can transfer prices be used to optimise a group's tax rate within the framework of what is legally permissible?
- Do the transfer prices and the methods used to determine them meet the statutory requirements?
- Does my company adequately meet the statutory documentation obligations?
- How can my company prepare for the upcoming tax audit?

As an interdisciplinary firm, we develop solutions and implement them quickly. We are supported by our international partners in the DFK association to ensure compliance with the laws at home and abroad.

You can achieve your objectives by establishing an optimal transfer pricing system for intragroup supplies of goods and services.

The range of services offered by PSP:

■ Optimising transfer pricing systems

Reviewing and optimising transfer pricing systems, implementing internal contractual structures

■ Defending transfer pricing systems

Asserting your interests in tax audits, defending transfer pricing documentation, transfer prices and the price ranges selected by you

■ Transfer pricing documentation

Providing assistance in the drawing up of transfer pricing documentation according to German or European regulations

■ Database-supported determination of reasonable transfer price ranges

Preparing worldwide database analyses (benchmark analyses) for all sectors to determine profitability and earnings ranges

■ Transferring functions abroad

Providing support in arranging tax-efficient transfers of functions abroad (business restructuring), advising on setting up new foreign companies and optimising internal payments

■ Advance pricing agreements (APA), arbitration proceedings

Implementing advance pricing arrangements to create legal and planning certainty in Germany and abroad, assisting in mutual agreement procedures between German and foreign tax authorities for the avoidance of double taxation



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