



Transfer pricing controversy services

Strategic advice and technology-driven tactical support across the controversy lifecycle

Transfer pricing presents many tax, legal and operational challenges. For many taxpayers, the magnitude of uncertainty—including the potential commitment of significant management time in the event of a transfer pricing examination—is not an acceptable business risk.

Deloitte's transfer pricing specialists have worked with many multinational companies to manage their transfer pricing issues—particularly the risk of double taxation—on a prospective basis. From assisting to avert disputes, to managing and resolving disputes with the tax authority, we can help you manage these issues

When controversy arises

The continued reform of the international tax landscape has resulted in increased demands for transparency:

- Tax authorities are now gaining unprecedented access to data and information, while subjective interpretation of the information by the tax authorities is making many multinationals uncertain about what risks they are exposed to.
- Intellectual property, permanent establishment, and intragroup financial arrangements also introduce a layer of complexity that is, at best, susceptible to differing interpretations.
- Many multinationals still lack sufficient infrastructure to address enhanced cross-border cooperation, including joint audits.
- Advance Pricing Agreements (APAs) allow taxpayers to achieve greater certainty via advance agreements on their transfer pricing methods with one or more tax authorities.

Why Deloitte?

- Specialists formerly from Competent Authorities and tax authorities are part of some member firms around the globe.
- Technology driven approach centralizes data collection, monitoring, report preparation, and visibility over controversy initiatives.
- Formal project management program efficiently coordinates communication and real-time status tracking to escalate issues.
- Dedicated network of regional/industry specialists.
- Expertise across tax, accounting, economics, and legal combined with specialized knowledge in Treaty/OECD insights and forensic systems delivers clarity, consistency, and confidence.
- The breadth of skills and technical tax knowledge is shared across the global network, which allows:
 - Teaming on disputes across all your jurisdictions
 - A globally consistent approach
 - Visibility over the whole process



Our services

Dispute prevention

-  Planning and preparation to minimize disputes
-  Documenting and preparing evidence and defense files
-  Reviewing and finalizing global strategic controversy awareness policies
-  Bilateral and multilateral APAs
-  Advanced rulings and unilateral APAs
-  Pre-transaction engagement with tax authorities
-  Ongoing proactive engagement with tax authorities

Dispute resolution

-  Transfer pricing inquiry handling and closure
-  Global inquiry process tracking
-  Negotiation with tax authorities
-  Analysis, economic and technical support
-  Appeal and litigation support
-  MAP and arbitration support

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