

TRANSFER PRICING SERVICES

2024

Tenet Tax & Legal

✎ Global Mergers & Acquisitions

Tax and legal due diligence
Tax and legal structuring
Tax and legal transaction support
Ad-hoc advice support

✎ International tax planning & restructuring

Cross-border transactions and structuring
Pillar Two
DAC 6
Services for HNWI (High-net-worth individuals)

✎ Global People Services

Global People Services to Company

- Development of HR policies and procedures
- Compliance services – global mobility, immigration, payroll and HR admin
- Consulting on various personnel-related issues

Global People Services to relocated employees

- Cultural counseling and accommodation assistance
- Compliance and consulting services - currency control, personal income tax, immigration

Global People Services to HNWI

- Assets issues including purchasing structuring and declaring
- Compliance and consulting services - currency control, personal income tax, cooperation with the tax authorities and immigration issues

✎ Tax services in UAE and Middle East

- Tax, legal and related services related to starting business in UAE
- Tax, legal and compliance services related to doing business in UAE
- Tax M&A
- Labor and Personal issues

Transfer Pricing

Structuring
Finance structures
TP issues for non-TP projects
Negotiations with authorities (BAPA, MAP)

BEPS compliance

- Master files
- Notifications
- Benchmarks (for local purposes)
- Local files

✎ Tax Technology

Proprietary out-of-the-box IT solutions

- Arrangements Reporting Tool. DAC6 directive
- BEPS Automation Tool
- Tax On
- SMART

Tailored custom development to meet any non-standard requirements of a Company

- Developing Data Warehouse (DWH)
- Developing Web applications
- CFC Reporting is an example of a tailored IT solution
- Risk & Process Control Platform is an example of a tailored IT solution

✎ Legal services

Corporate law and M&A
Structuring trading operations
Financing transaction
Sanctions compliance
GDPR

✎ Tax services in Serbia

- Tax Services related to starting business in Serbia
- Tax and compliance services related to doing business in Serbia
- Tax M&A
- Labor and Personal issues

Tenet TP services – Benchmarking studies

What can we offer?



Benchmarking studies (BMS) of:

- Profit level indicators of independent comparable companies
- Profit level indicators of competitors in local markets
- Interest rates, guarantee fees
- License fees
- Commissions
- Hourly rates of the designated professionals



With respect to the following transactions:

- Distribution, sales agents, marketing support
- Low risk manufacturing
- Share services centers
- Software development and licensing
- Financial transactions
- IP transactions: licensing, contract development, etc.

Why do you need this?



Planning purposes, incl. entering new markets, launching new operations




Transfer pricing compliance



Justification of the position to the controlling authorities

Tenet TP services – Benchmarking studies



How does a well-done BMS look like?

- ↘ Accuracy and attention to comparability factors
- ↘ Short time to prepare and document
- ↘ Both creativity and reliance on trusted sources
- ↘ Relatively low cost

OUR INTERNATIONAL EXPERIENCE IN PREPARING BMS

Europe

- Luxembourg
- Hungary
- Switzerland
- Bulgaria
- Finland
- Lithuania
- Belgium
- Italy
- Denmark
- Poland
- Latvia
- Austria
- Cyprus
- Serbia
- France
- Netherlands
- Germany
- Great Britain
- Greece
- Estonia

Asia and Oceania

- Turkey
- Malaysia
- Singapore
- Australia
- China
- Japan

Middle East

- UAE

North America

- USA

Tenet TP services

Our advantages



Our team has a significant experience in transfer pricing. We offer relevant services to large international companies and perform BMS quickly, with high quality, significant level of details in search strategy and documentation



We have IT tools and processes to make BMS efficiently

We have access to relevant databases



We can adapt BMS strategies to client specifics and local regulations

BMS prepared by our team were successfully used to defend client positions during tax disputes



Our team size and our choice of office locations make us very cost efficient and enable clients to minimize compliance costs

We can rationally adapt to the client budget constraints



We effectively manage the large scale and can outsource BMS:

- for large multinational groups to facilitate the process of global transfer pricing compliance
- consulting companies and lawyers to help widen the scope of provided services



We are client centric

We are skilled in the art of transfer pricing work to tailor for the needs of our clients

→ [TENETCONS.COM](https://tenetcons.com)

© Copyright Tenet Consulting. All Rights Reserved

The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

Some or all of the services described herein may not be permissible for audit clients and their affiliates or related entities.