



Cross borders, not risks

End to end Transfer Pricing and VAT solutions for multi-nationals navigating cross border complexity with confidence.

Transfer Pricing and VAT obligations are becoming more complex. Recent decisions released by the Court of Justice of the European Union (CJEU) demonstrate the need for companies to ensure robust policies and agreements are in place.

For multi-national groups with expanding international footprints, gaps in compliance processes can create operational risk, and exposure to costly audit challenges.

PKF provides a unified global approach: bringing together local insight, technical expertise, and coordinated oversight to deliver end to end Transfer Pricing and VAT compliance solutions that are defensible, transparent and aligned to the commercial reality of your business.

Potential risks

In addition to the obligations under OECD guidelines and local regulations that multi-national organisations are required to comply with, VAT cases recently heard by the CJEU have also highlighted potential VAT and Indirect Tax issues which can arise from:

- Not having a TP policy in place
- No service level agreements, or agreements with insufficient detail
- Retrospective value adjustments at year end due to performance related payments
- Lack of human and technical resources meaning establishment conditions are not met

All multi-national organisations may be affected by the above, and policies, valuations and service level agreements should be reviewed to ensure compliance.

Our approach

PKF Transfer Pricing and Indirect Tax teams have collaborated at an international level to create end-to-end solutions designed to mitigate these risks. Working together, our global team of specialist advisers can tailor their approach to meet the needs of the organisation.

Once the current position has been evaluated, they work with operations and finance teams within the group to map transactions and flag areas of potential risk. Solutions are then highlighted which can range from the design and implementation of TP policies and advice on service level agreements to the preparation and maintenance of file documentation and benchmarking analysis. Should it be required, the team can also assist with negotiating clearances with tax authorities, forensic analysis, dispute resolution and litigation support.

A joined approach with TP and Indirect Tax ensures that the organisation is not subject to unnecessary costs as a result of its cross-border transactions.

Contact us



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