



Transfer Pricing

**A strategic approach to
complement your Middle East Tax
and Transfer Pricing Profile**

2022

Our Transfer Pricing Value Proposition

Planning

- Risk Assessment
- Practical and scalable Transfer Pricing planning and structuring solutions for tax and financial stakeholders:
 - Transfer Pricing model review
 - Optimal Transfer Pricing model design
 - High-quality pricing analysis for intra-group transactions
 - Transfer Pricing policy and strategy design
- Intellectual Property management
- Business model alignment with substance
- Value chain and supply chain analysis

Defence

- Reviewing existing Transfer Pricing documentation to identify areas of potential challenges by tax authorities
- Efficient and effective response to regulatory bodies and tax authorities' statutory requirements and enquiries
- Assisting with Transfer Pricing disputes including settlement strategies and litigation support
- Using sophisticated benchmarking analysis to provide robust defence in the event of Transfer Pricing controversy



Implementation

- Identification of transactions
- Implementation and monitoring adherence to Transfer Pricing policies
- Clear, understandable dialogue with stakeholders
- Consideration of practical consequences of tax and Transfer Pricing models
- Tax technology assistance
- Translating Transfer Pricing policies into internal manuals and guidance

Documentation

- Assisting with the filing of Country by Country Reporting [CbCR]
- Construction of Master Files and Local Files with supporting tailored benchmarking analysis
- Assessment of strength and weaknesses of existing Transfer Pricing documents
- Value chain and supply chain analysis
- Transfer Pricing policy

How we work with you



Our **international team** are not only specialists in their field, but also commercially-minded. The team all work together regularly, and have practical experience of providing customised solutions, dealing with local tax authorities acceptance where required, and standing up to challenge. This will give you confidence that the decisions we support you in making, and the solutions we support you to implement will work for your business.

We will take a **pragmatic and commercial** approach that is flexed to your specific needs.

We will help you focus on the **right areas at the right time**, in line with the evolving needs of your business.

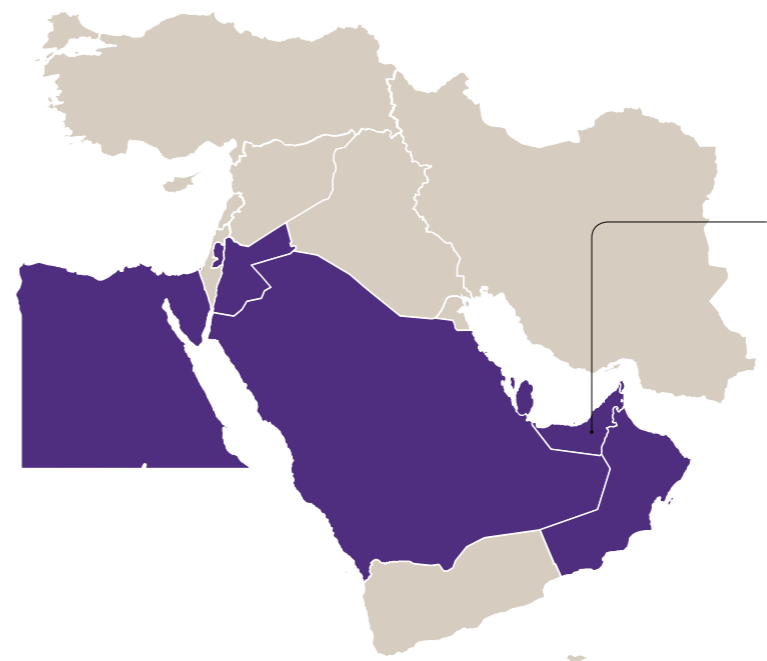
Our team will **partner with you** to provide support as and where you need it most, complementing your in-house resources, rather than delivering outsourced elements in isolation. Our joint approach will help provide maximum value-add for you.

Your Grant Thornton team **brings together** experience across sectors, and detailed understanding of the tax and transfer pricing environment internationally; all underpinned by robust project management.

We will use our expertise to guide you and challenge your decision-making process, whilst supporting your in-house team at all times. Our links with international policy makers should help you ensure that your business models are fit for purpose for the direction of travel under the Base Erosion and Profit Shifting initiative.

Supporting you wherever you are

As the Middle East Transfer Pricing Centre of Excellence, we support businesses across the Middle East with their Transfer Pricing requirements.



Middle East Transfer Pricing Centre of Excellence

- Offices in Dubai, Abu Dhabi and the Northern Emirates
- We offer Transfer Pricing support and advice to clients with operations across the GCC and Middle East

Transfer Pricing Team

Our diversified team of Transfer Pricing subject matter experts combine a perfect blend of international experience across several industry sectors, technical expertise, and commercial nuances with a commitment to deliver exceptional value to your business.



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