



TRANSFER PRICING DOCUMENTATION

WORKFLOW
 MANAGER FOR
 TRANSFER PRICING

COMPLIANCE &
 DOCUMENTATION

OPERATIONAL
 TRANSFER PRICING

Step	Description	Workflow Manager for Transfer Pricing	Compliance & Documentation	Operational Transfer Pricing
1	Address the tax challenges of the digital economy	<input checked="" type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	Neutralize the effects of hybrid mismatch arrangements	<input checked="" type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	Strengthen CFC rules	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	Limit base erosion via interest deductions and other financial payments	<input checked="" type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5	Counter harmful practices more effectively, taking into account transparency and substance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6	Prevent treaty abuse	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7	Prevent the artificial avoidance of PE status	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8	Assure that transfer pricing outcomes are in line with value creation – Intangibles	<input checked="" type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9	Assure that transfer pricing outcomes are in line with value creation – Risk and capital	<input checked="" type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10	Assure that transfer pricing outcomes are in line with value creation – Other high risk transactions	<input checked="" type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11	Establish methodologies to collect and analyze data on BEPS and the actions to address it	<input checked="" type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12	Require taxpayers to disclose their aggressive tax planning arrangements	<input checked="" type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13	Re-examine transfer pricing documentation (country-by-country reporting)	<input checked="" type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
14	Make dispute resolution mechanisms more effective	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15	Develop a multilateral instrument	<input checked="" type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>