

ONESOURCE TRANSFER PRICING

Risk Assessment: BEPS Focus



A Strategic Approach to BEPS Planning

Multinational enterprises and governments are bracing for international tax reform as the OECD spearheads the Base Erosion and Profit Shifting (BEPS) initiative. With BEPS implementation expected by 2017, multinational enterprises are currently examining their transfer pricing documentation and planning needs. Due to the financial and reputational risks of non-compliance, the need for a BEPS strategy is paramount.

Thomson Reuters ONESOURCE Transfer Pricing is pleased to introduce the Transfer Pricing Risk Assessment: BEPS Focus to assist your organization in creating a strategic plan for your transfer pricing planning and documentation. Multinational enterprises across several regions and industries worldwide trust our team of economists to meet their transfer pricing documentation and planning needs. With this experienced team and unique ONESOURCE solution, you will gain the insight necessary to build a coordinated plan for BEPS, particularly Action Items 8, 9, 10 and 13.

TRANSFER PRICING ISSUES PRESENTED BY BEPS

BEPS is an initiative that stems from an increased demand for tax transparency. As global operations continue to expand, tax authorities seek to close gaps and implement new international reporting standards. The following are main transfer pricing issues presented by BEPS:

- Increased demand for transparency.
- Potential increase in audit frequency.
- New international reporting standards / requirements.
- Misalignment of supply-chain / value-chain.
- Misallocation of risk.
- Inconsistent transfer pricing policies.



