LOCAL CONNECT. GLOBAL OUTLOOK.

UAE Transfer Pricing Guide

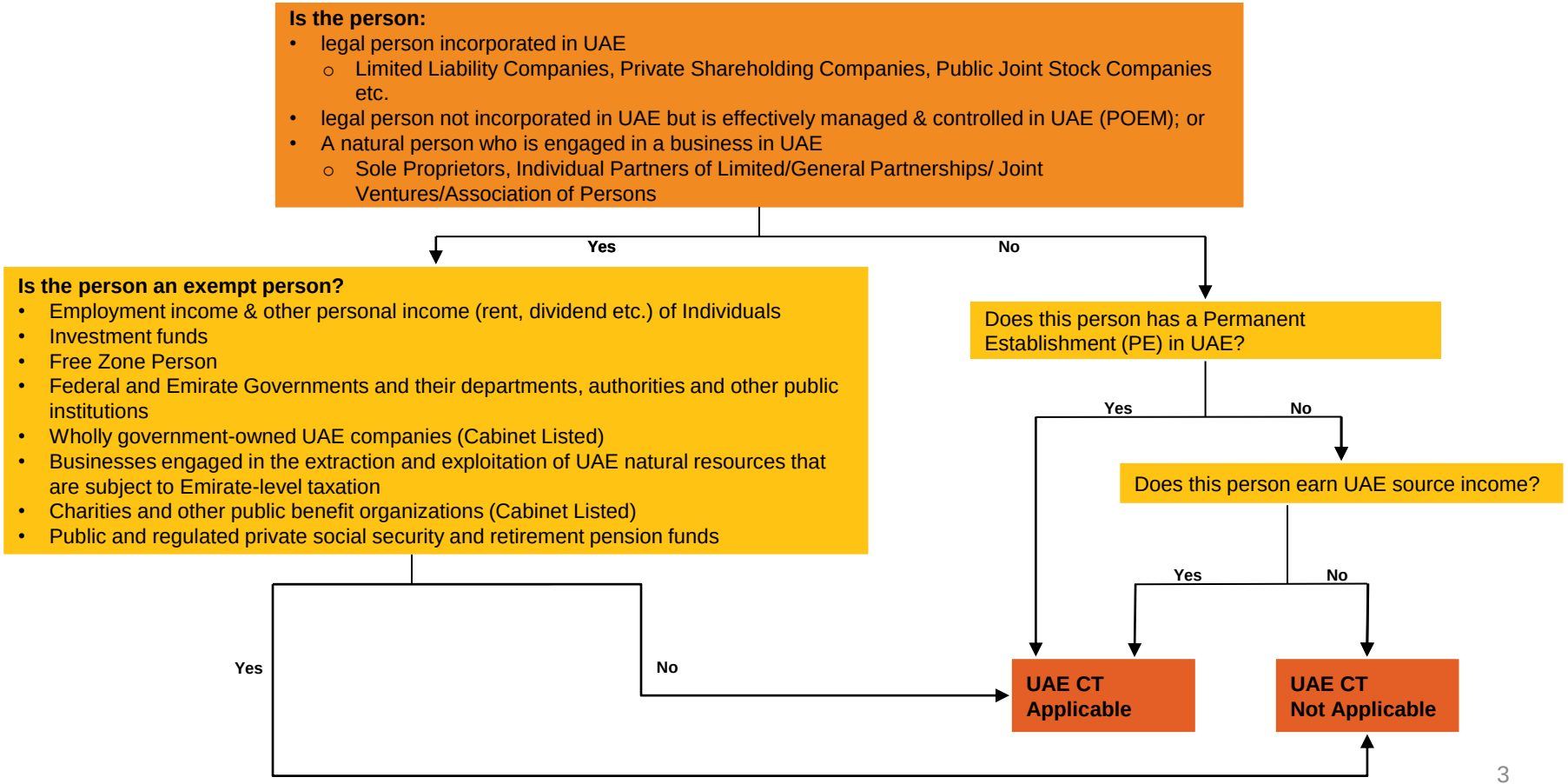
SBC x Spectrum UAE

October 2022

Introduction of Corporate Tax & Transfer Pricing in UAE

- On 31 January 2022, the Ministry of Finance (MoF) of the United Arab Emirates (UAE) announced that the UAE will introduce a Federal Corporate Tax (CT) which is a form of direct tax levied on the net income or profits of corporations and other businesses.
- The UAE CT regime will become effective for financial years starting on or after 1 June 2023. UAE CT is a Federal tax and will therefore apply across all Emirates.
- UAE intended to introduce a competitive CT regime based on international best practices that will cement the UAE's position as a leading global hub for business and investment, and accelerate the UAE's development and transformation to achieve its strategic objectives. Introduction of a CT regime reaffirms the UAE's commitment to meeting international standards for tax transparency and preventing harmful tax practices.
- The Proposed CT rates are:
  - *0% for taxable income up to AED 375,000;*
  - *9% for taxable income above AED 375,000; and*
  - *15% for large MNEs having consolidated global revenue of AED 3.15 bn as proposed in 'Pillar Two' of OECD BEPS Project.*
- On 28 April 2022, a Public Consultation Document (PCD) was released. As noted in Section 2.4 of the PCD, the introduction of a Federal CT regime will also provide a basis for the UAE to execute its support of the global minimum tax as proposed under Pillar Two of the OECD/G20 BEPS Project.
- As the intended Federal CT regime will be based on global best practices and will incorporate principles that are internationally known and accepted, the rules will include an extensive TP regime in line with OECD's TPG as indicated in the FAQs and the PCD.

Who will be subjected to UAE Corporate Tax?



Transfer Pricing Regime in UAE

The initial 47 Frequently Asked Questions (FAQs) released by the UAE MoF (https://mof.gov.ae/corporate-tax/) at the end of January 2022 clearly referred to TP Rules being in alignment with the Organization of Economic Cooperation and Development (OECD) Transfer Pricing Guidelines (OECD TPG).

Later, PCD released on 28 April 2022 provided more details in relation to TP in Section 7, specifically on the following items:

Section 7.1: Related Parties	*Section 7.2: Connected Persons*	*Section 7.3: Arm's Length Principle*	*Section 7.4: Transfer Pricing Documentation Requirements*

UAE CT regime will have TP Rules to ensure that the price of a transaction is not influenced by the relationship between the parties involved.

In order to achieve this outcome, the UAE will apply the internationally recognized **"arm's length"** principle to transactions and arrangements between related parties and with connected persons.

Related Parties For UAE CT & TP Purposes

- A related party is an individual or entity who has a pre-existing relationship with a business that is within the scope of the UAE CT regime through **Ownership, Control or Kinship (in the case of natural persons)**.

Related Parties for UAE CT & TP purposes	
Ownership / Control	An individual and a legal entity where alone, or together with a related party, the individual directly or indirectly owns a 50% or greater share in, or controls, the legal entity
	Two or more legal entities where one legal entity alone, or together with a related party, directly or indirectly owns a 50% or greater share in, or controls, the other legal entity
	Two or more legal entities if a taxpayer alone, or with a related party, directly or indirectly owns a 50% share of each or controls them
Branch / PE	A taxpayer and its branch or permanent establishment
Partnership	Partners in the same unincorporated partnership
Exempt / Non-exempt business activities	Exempt and non-exempt business activities of the same person
Kinship (natural persons)	Two or more individuals related to the fourth degree of kinship or affiliation, including by birth, marriage, adoption or guardianship

Connected Persons For UAE CT & TP Purposes

- Concept for Connected Persons is very specific to the UAE and is generally not present in most other countries.
- Absence of a Personal Income Taxation in the UAE can generate incentives for individual owners of taxable businesses to erode the UAE CT base by making excessive payments to themselves or persons connected with them.
- Connected Persons are different from Related Parties. A person will be considered as 'connected' to a business that is within the scope of the UAE CT regime if he or she is:

Connected Persons for UAE CT & TP Purposes	
Ownership / Control	An individual who directly or indirectly has an ownership interest in, or controls, the taxable person
Director / Officer	A director or officer of the taxable person
Kinship with owner/ director/ officer	An individual related to the owner, director or officer of the taxable person to the fourth degree of kinship or affiliation, including by birth, marriage, adoption or guardianship
Partnership	Where the taxable person is a partner in an unincorporated partnership, any other partner in the same partnership
Related Party	A Related Party of any of the Related Parties referred in earlier slide will also be considered as Connected Person

Payments or benefits by businesses to Connected Persons will be Tax Deductible only if they:

- Corresponds with the market value (Arm's Length Test)
- Incurred wholly and exclusively for the purposes of the taxpayer's business.

Types of Related Party Transactions

Services

- Provision/Receipt of various types of Services

(IT, ITeS, Sales & Marketing, Engineering, R&D, Finance, Accounting, Legal, Managerial, Procurement etc.)

Goods

- Purchase/Sale of goods

(raw materials, traded goods, finished goods in relation to Manufacturing & Distribution activities)

Tangible Property

- Purchase/Sale/Transfer/Lease of Tangible Property

Financing Arrangements

- Intra-group loans, guarantees

Capital Transactions

- Issue/Investment/Transfer of Equity/Preference shares, Hybrid instruments – CCDs/CCPs/OCDs/OCPs

Intangible Property (IP)

- Royalty and License fee

Intra-group Services (IGS)/ Cost Contribution Arrangements (CCAs)

Business Restructurings/ Re-organisations

Domestic Transactions

- Transactions between Mainland businesses and Free Zone Persons (which are not tax neutral)

Transactions with Connected Persons

- Dividends, Directors/Partners remuneration, Any payments to Directors, Partners, Relatives, Kinship etc.

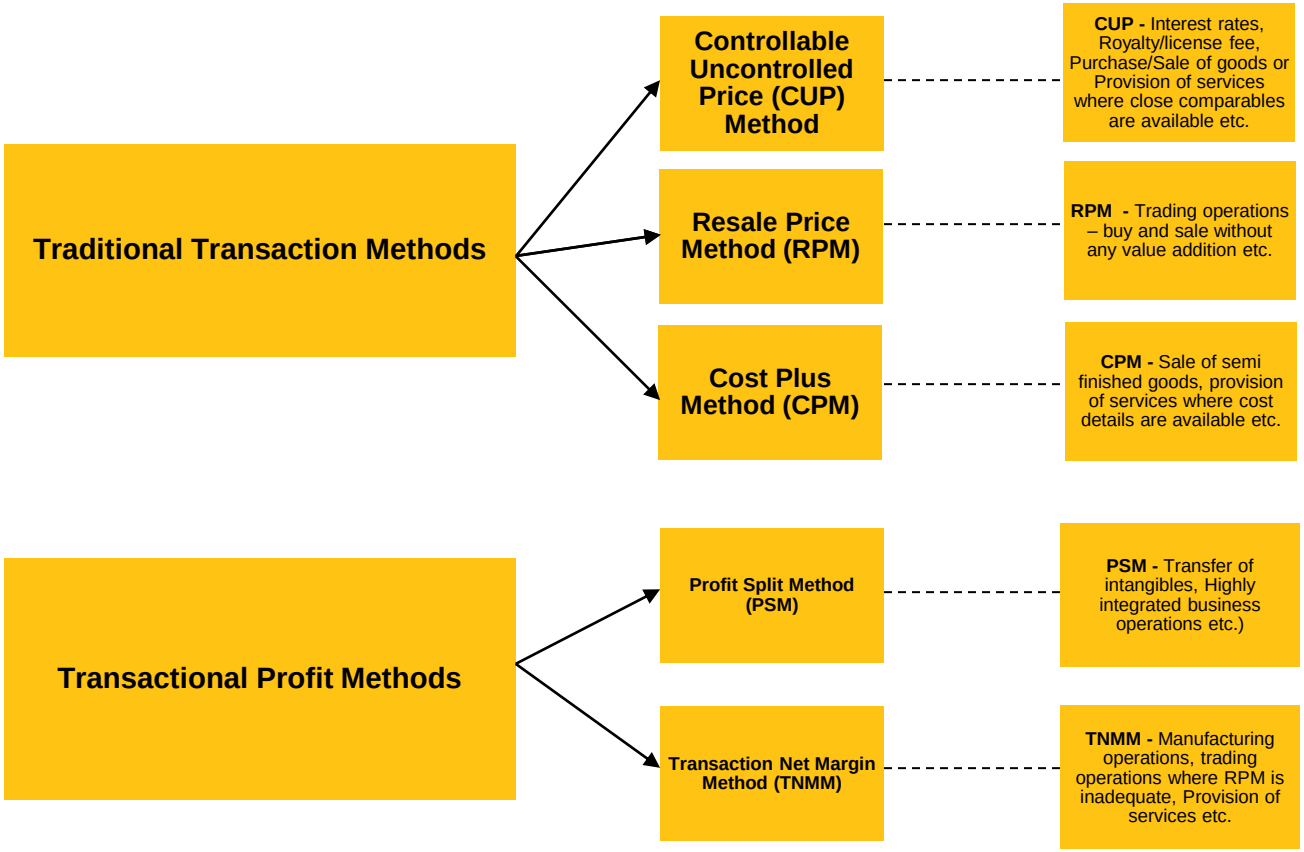
Arm's Length Principle

- All Related Party transactions and transactions with Connected Persons will need to comply with transfer pricing rules and the arm's length principle as set out in the **OECD Transfer Pricing Guidelines**.
- Objective of selecting a TP method is to assist in arriving/ concluding at the arm's length price of a controlled or related party transaction
- Arm's length price for a controlled transaction can be derived either directly using comparable prices between unrelated entities or indirectly using profit methods (by using arm's length gross margin or net margin earned by comparable entities)

P&L of Related Party (A)	In AED
Sale of finished product to Related Party B	100
Cost (direct & indirect costs)	90
Net Profit	10

- To arrive at the ALP for Sale of product of AED 100 by A to B (related party transaction)
  - We can look for comparable prices of sale of similar product between unrelated parties – e.g. directly arrive at ALP at AED 120 which is price between unrelated parties or
  - We can look for net profit earned by unrelated companies for similar products (indirect) – Say ALP net margin is AED 15. Then ALP Sale price to B has to be 105 (Cost of 90 to A + ALP net margin of 15)
- Most appropriate method has to be selected among available TP methods under TP regulations so it is pertinent to understand the application of each and every TP method (this is similar to selection of best valuation method based on the facts and information available)

Transfer Pricing Methods



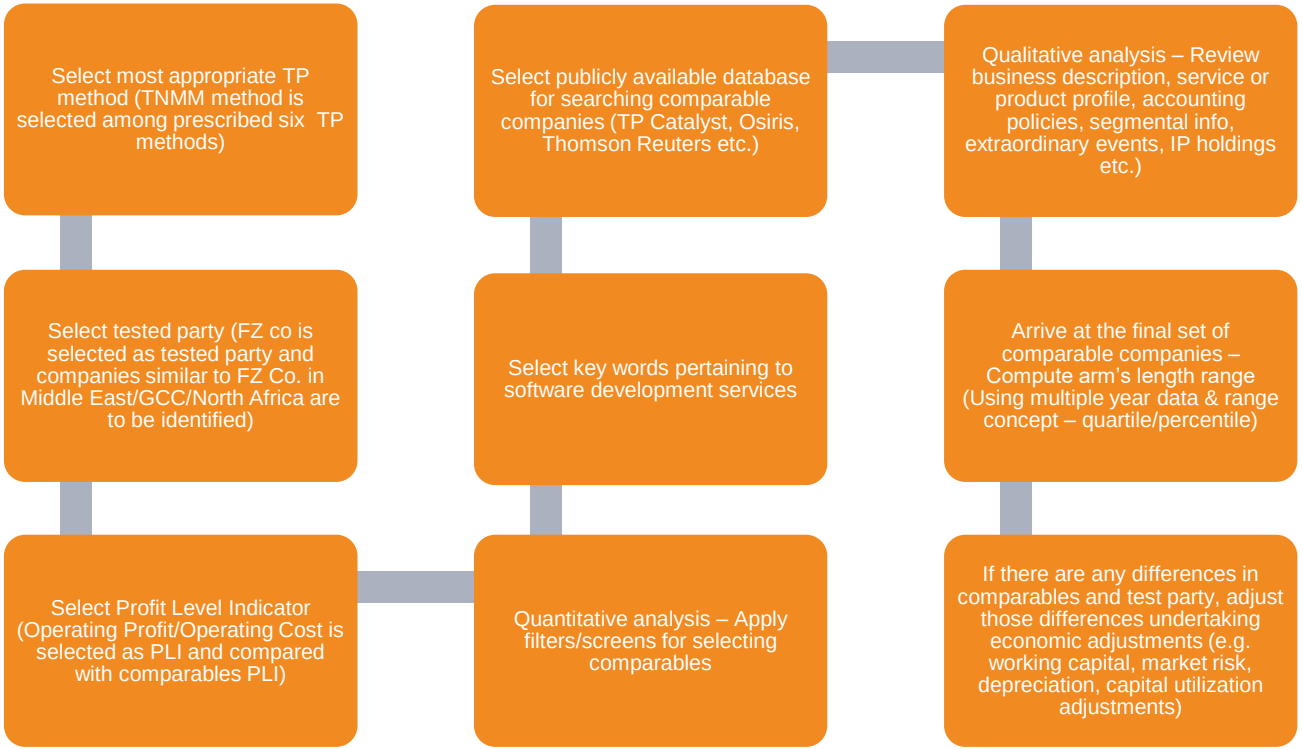
Other Method (if prescribed by UAE MOF)

(transactions where valuation reports or third party quotes or standard rate cards etc. are available)

Steps For Determination Of Comparables

Case study:

- UAE resident entity - FZ co. is engaged in providing software development services to its holding company in US - F co.
- FZ co. is earning a mark-up of cost plus 15% for the services rendered to F co.
- We have to evaluate mark-up of 15% earned by FZ co from the Related Party transaction of Provision of software development services from an arm's length stand point.
- Here are the steps involved in the benchmarking analysis undertaken to arrive at the arm's length mark-up earned by comparable companies engaged in similar software development services in Middle East/GCC/North Africa.



UAE TP Documentation Requirements

- Businesses will be required to submit a **disclosure** containing information regarding their transactions with Related Parties and Connected Persons.
- Businesses will also need to maintain a three tier documentation (Local File, Master File and Country-by-Country Report) in line with OECD BEPS Action 13 requirements, where the arm's length value of their Related Party Transactions exceeds a certain threshold in the relevant tax period.

Transfer pricing documentation requirement		Maintain	File	Related Party Transactions	Connected Person Transactions
Disclosure Form			✓	✓	✓
BEPS Action 13	Local File	✓		✓	
	Master File	✓		✓	
	Country-by-Country Report		✓	✓	

Disclosure Form & Local File - Indicative Contents

Disclosure Form

- Details of Related Parties/ Connected Persons
- Details of Related Party Transactions (Nature, Volumes etc.)
- Brief Transfer Pricing Analysis

Local File

- Details of Related Party Transactions
- Group Overview
- Industry Overview
- Functional, Assets and Risk Analysis (FAR)
- Economic Analysis

Master File - Contents

Contents	Information to be included in Master File
Organisational structure	• Chart illustrating the MNE group's legal and ownership structure and geographical location of operating entities.
Description of MNE group's business(es)	• Important drivers of business profit • Supply chain for the group's five largest products/services offerings by turnover • Important service arrangements between members of the MNE group, other than R&D services • Main geographic markets for the group's products and services • Functional, Assets & Risk Analysis of principal contributions to value creation within the group • Important business restructuring transactions, acquisitions and divestitures occurring during the fiscal year
MNE group's intangibles	• MNE group's overall strategy for the development, ownership and exploitation of intangibles • List of important intangibles of MNE group • Important agreements related to intangibles, including cost contribution arrangements, principal research service agreements and license agreements • Group's transfer pricing policies related to R&D and intangibles • Important transfers of intangibles during the fiscal year
MNE group's intercompany financial activities	• Description of how the MNE group is financed, including important financing arrangements with unrelated lenders. • Identification of members of MNE group providing central financing function for the group • Group's transfer pricing policies related to intra-group financing arrangements
MNE group's financial and tax positions	• MNE group's annual consolidated financial statement for the fiscal year • MNE group's existing unilateral advance pricing agreements (APAs) and other tax rulings relating to the allocation of income among jurisdictions

Country-by-Country Report - Contents

Part A: Information included in CbCR for each tax jurisdiction

- Revenues (Related Party & Unrelated Party)
- Profit (Loss) before Income Tax
- Income Tax Paid (on Cash Basis)
- Income Tax Accrued – Current Year
- Stated Capital
- Accumulated Earnings
- Number of Employees
- Tangible Assets other than Cash and Cash Equivalents

Part B: Information included in CbCR for each tax jurisdiction

Tax Jurisdiction

Constituent Entities Resident in the Tax Jurisdiction

Tax Jurisdiction of Organisation or Incorporation if Different from Tax Jurisdiction of Residence

Main Business Activity(ies)

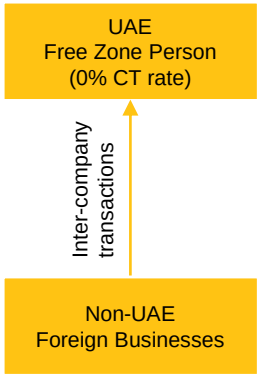
- Research and development
- Holding or managing intellectual property
- Purchasing or procurement,
- Manufacturing or production
- Sales, marketing or distribution
- Administrative, Management and Support Services
- Provision of services to unrelated parties
- Internal Group Finance
- Regulated Financial Services
- Insurance
- Holding shares or other Equity instruments,
- Dormant
- Others

Part C: Additional Information to be included in CbCR

To include any further brief information or explanation you consider necessary or that would facilitate the understanding of the compulsory information provided in the CbCR.

Related Party Transactions with Free Zones

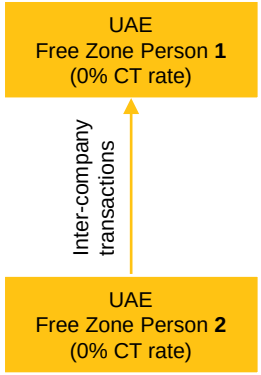
Scenario 1: RPT between UAE FZP and Foreign Businesses



SBC Comments

- 0% CT rate for UAE FZP for income from foreign businesses
- TP should be applicable (not tax neutral)

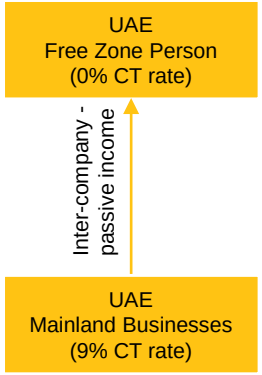
Scenario 2: RPT between UAE FZPs



SBC Comments

- 0% CT rate for UAE FZP for income from other Free Zones
- TP should not be applicable (tax neutral) - Clarity required

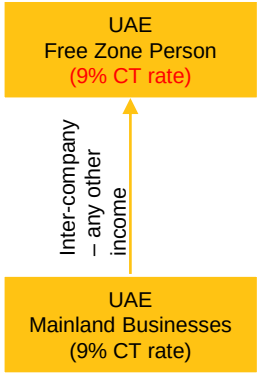
Scenario 3: RPT between UAE FZPs and UAE Mainland Businesses



SBC Comments

- 0% CT rate for UAE FZP for passive income from UAE mainland businesses
- Passive Income includes Interest, Royalties, Dividends, Capital gains from shares in Mainland companies
- TP should be applicable (not tax neutral)
- Payments to FZP by mainland are not tax deductible

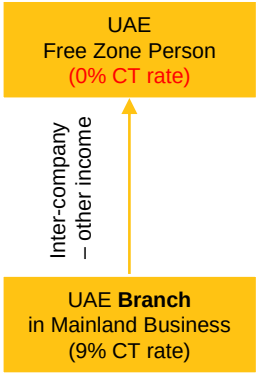
Scenario 4: RPT between UAE FZPs and UAE Mainland Businesses



SBC Comments

- Any other mainland sourced income will disqualify 0% CT rate for UAE FZP.
- TP should not be applicable for other income (tax neutral) - Clarity required
- Expenses should be tax deductible for mainland business – Clarity required

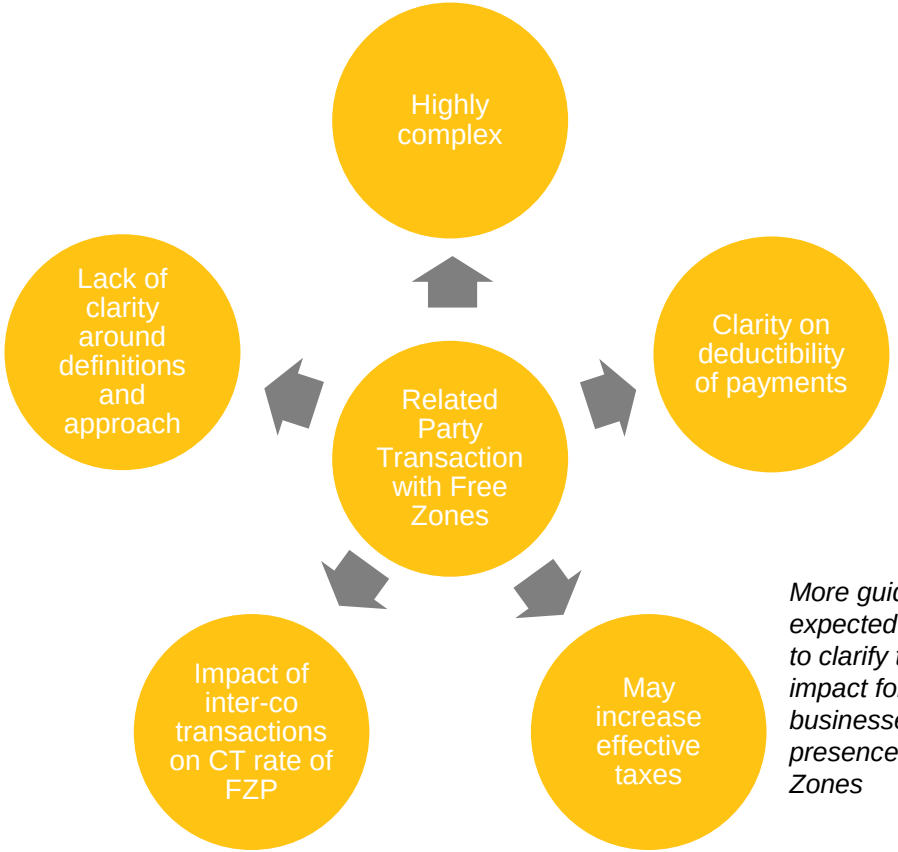
Scenario 5: RPT between UAE FZPs with a branch in Mainland business



SBC Comments

- UAE FZP that has a branch in mainland will be taxed at the regular CT rate (9%) on its mainland sourced income, whilst continuing to benefit from the 0% CT rate on its other income.
- TP should be applicable (not tax neutral) - Clarity required

Related Party Transactions with Free Zones



More guidance is expected from MOF to clarify the exact impact for businesses that have presence in Free Zones

Tax Groups

Tax Grouping – Conditions

Share Capital & Voting Rights

- Parent must hold at least 95% of share capital and voting rights of its subsidiary
- All entities must have same financial year

Tax Group Members

- Neither Parent nor any Subsidiary can be Exempted Person or Free Zone Person (FZP) that benefit from 0% CT rate

Process

- To form a Tax Group, notice signed by Parent & Subsidiaries to be submitted to FTA
- Additional subsidiaries can join an existing tax group by following the same process.

Tax Grouping – Members

UAE resident group of companies can form Tax Group

Subsidiary indirectly owned by Parent or any another Subsidiary is allowed to be part

Branch of Parent or Subsidiaries is allowed to be part

Administration and CT payment is the responsibility of Parent

Parent will have to prepare consolidated financial statements after eliminating intra-group transactions

Parent and Subsidiary will be jointly and severally liable for CT

Taxable income will be determined for Group as a whole based on Group's consolidated financials

Tax Groups – Important Points

Transfer of losses

- Transfer of losses if 75% common ownership
- No loss transfers from Free Zones or Exempt Companies with 0% CT
- Tax loss offset should not exceed 75% of taxable income of Company receiving transferred losses

Intra-group transfer of assets and liabilities

- Relief if 75% common ownership
- Assets/Liabilities should remain for minimum of 3 years within the group

Restructuring relief

- Exemption/deferral of taxation for business transfers of shares/ownership interests
- Assets/Liabilities treated as transferred at tax net book value (no gain/loss to be booked for calculating taxable income)
- No transfers for minimum 3 years within the group (else, restructuring relief will be 'clawed back')

Transfer Pricing

- TP will be applicable for inter/intra domestic transactions between/within Tax Groups (not tax neutral) and also international transactions of Tax Group entities with foreign businesses

Common TP Litigation Issues

Common Transfer Pricing litigation issues	
• Intra-Group Services (IGS)/Cost Contribution Arrangements (Need-benefit-evidence test, Commercial expediency, Shareholder activity, duplication, Cost pooling & allocations, benchmarking, profit sharing allegation)	• Comparability analysis (functional dissimilarity, fluctuations in margins, lack of segmental information, extra-ordinary activities during the year, loss marking companies, Product Vs Service companies, High end Vs Low end etc.)
• Royalty payments (Need-benefit-evidence test, benchmarking, profit sharing allegation)	• Group losses situation
• Marketing Intangibles, DEMPE Functions	• Profits attribution to PE
• Selection of most appropriate TP method (CUP Vs TNMM, RPM Vs TNMM, TPSM Vs TNMM)	• Use of CbCR information for Tax/BEPS assessment
• Business Restructurings	• Hybrid Instruments (CCD/FCCD/OFCD - Debt to Equity Re-characterisation
• Selection of Foreign Tested Party	• Corporate Guarantee
• Thin Capitalisation	• Secondary adjustments
• Aggregation (Entity level) Vs Segregation (Transaction level) approach for benchmarking	• Re-characterisation based on FAR (High end to low end, limited to full fledged)
• Search Process to be followed for TP benchmarking analysis (Filters/Screens, Single Year/Multiple Year information, Profit Level Indicator, Operating & Non-operating items for PLI computation)	• Economic adjustments (Working Capital adjustment, Risk adjustment, Forex adjustment, Cash PLI/Depreciation adjustment, Capacity Utilisation adjustment)
• Internal Vs External Comparable Companies	• Share transfers – Valuation issues
• Location Savings	• Deemed International/Covered Transactions
• Intercompany balance receivables	• Legal entity rationalisation
• Value Chain Analysis	• Pass thru costs /Berry Ratio

Possible APA and Safe Harbour Regimes

Advance Pricing Agreement (APA)

- Alternative Dispute Resolution Mechanism to obtain TP certainty on existing/proposed inter-company transactions.
- UAE may introduce APA regime like other jurisdictions
- Illustrative APA process:
  - Pre-filing consultation with APA team
  - Filing of main APA application
  - Receipt of information request from APA team
  - Site visit by APA team
  - Further information request based on site visit
  - Negotiations/meetings with APA team
  - Release of draft APA agreement and formal singing by parties

Safe Harbour

- Alternative Dispute Resolution Mechanism to obtain TP certainty on inter-company transactions
- UAE may introduce Safe Harbour regime like other jurisdictions
- Eligible businesses/transactions and Safe Harbour margins will be notified by tax ministry
- Targeted to cover simple transactions and small & medium taxpayers
- Illustrative Safe Harbour process:
  - Businesses opting for Safe Harbour will have to file an application and maintain safe harbour margins
  - Tax authorities will evaluate the application and accept

BEPS Pillar 1

Pillar One

INTRODUCTION:

Pillar One is a significant departure from the standard international tax rules of the last 100 years and moves away from the idea that taxation largely requires a physical presence in a country before that country has a right to tax.

SCOPE:

- Pillar One will apply to multinational groups that have more than €20 billion of global turnover (potentially reduced to €10 billion after seven years), and
- Extractive industry and regulated financial services exclusions
- Profit before tax >10% of revenue

NEXUS:

- €1 million of revenue from jurisdiction
- €250,000 of revenue from jurisdictions with GDP <€40 billion

QUANTUM:

- 25% of residual profits (i.e., profit above 10% of revenue)

ALLOCATION KEYS:

- Sourcing to jurisdiction where goods or services are 'used or consumed'
- Real time location of the User: Geolocation or IP address of user (his), his billing address, his residency, Place of final delivery

UAE is a member of the BEPS IF and joined the consensus expressing its agreement to the two-pillar solution.

BEPS Pillar 2

Pillar Two

INTRODUCTION:

- Pillar Two rules subject thousands of multinational groups around the world to a global minimum tax of 15 percent.
- Critically, every jurisdiction in which the group has operations will need to be looked at separately to see if its effective tax rate falls under 15 percent. If so, then a top-up tax will need to be calculated and paid.
- Additionally, specified payments made to related parties and taxed below 9 percent may be subject to new withholding taxes. Pillar Two will apply to multinational groups with revenues of at least €750 million.

SCOPE:

- Consolidated group >€750M threshold (with discretion for income inclusion rule (IIR) below threshold)
- Investment funds that are ultimate parent companies, holding vehicles, and pension funds excluded
- Government, international and nonprofits are excluded
- Exclusion of shipping income

COMPUTATION:

- ETR ≥15% minimum rate
- Application of STTR at a minimum rate of >9%

Introduction of a CT regime reaffirms the UAE's commitment to meeting international standards for tax transparency and preventing harmful tax practices. It will also provide a basis for the UAE to execute its support of the global minimum tax as proposed under Pillar Two of the OECD/G20 BEPS Project.

How Can We Assist You?

The developments in relation to TP in the UAE have far-reaching tax and non-tax/operational implications for affected businesses. Alongside TP, these implications may also relate to legal structure, business model, contracting, accounting, profit and systems and data organization, and the organization of the tax function with a potential impact for various stakeholders within organizations. Considering the timeframe left to prepare for the implementation of TP rules, companies should start assessing the impact for their business and what they need do in order to be prepared given the complexity of these rules.

We can assist you with the following:

- Analyze the inter-company transaction flows and set a robust TP policy
- Advice on substance test, appropriate business models and remuneration mechanism from a TP and Tax standpoint
- Tax impact analysis factoring TP and BEPS implications
- Ensure consistency with OECD and Global TP practices, BEPS readiness
- TP inter-play with CT, VAT, Customs, Accounting, Valuations etc.
- Undertaking TP benchmarking analyses, Drafting inter-company agreement, Group TP policy, SOPs etc.
- Assist with TP Compliances (Disclosure Form, Local File, Master File, Country-by-Country-Report)
- Representations before FTA in due course
- Alternative Dispute Resolution/Preventions (APA, Safe Harbour, MAPs), when implemented

Our Transfer Pricing Offerings (1/2)

Transfer Pricing Compliances

- Disclosure Form
- Local File
- Master File
- Country-by-Country Report
- Global Transfer Pricing Compliance – Regional/Country comparable studies & filings adhering to OECD guidelines and local regulations. (SBC has access to all major Indian and Global databases/softwares - Prowess, CapitalineTP, AceTP, TP Catalyst, Thomson Reuters, Amadeus, Compustat, Kt-Mine, RoyaltyRange, RoyaltyStat, Orbis, Osiris, IBISWorld, Factiva, One Source, Loan Connector etc.)
- Transfer Pricing Comfort Letters/Memos for Statutory Auditors
- FIN 48 Assistance – Quantification & Opinion on Transfer Pricing exposure and uncertain tax positions

Transfer Pricing Advisory on:

- Transfer Pricing Policy & Price Setting
- Drafting/Review of Inter-Company Agreements
- Alternative Business and Remuneration Models that are sustainable
- Comparable Studies and Benchmarking analyses
- Operational Transfer Pricing
- Group Profit & Effective Tax Planning
- Tax efficient structuring of international transactions & transaction flows
- Supplementary analyses to strengthen the documentation from litigation perspective
- Voluntary Transfer Pricing Adjustments
- Secondary Adjustments
- Transfer Pricing Health Check-Up to avoid/ mitigate risks
- Transfer Pricing Due Diligence
- Drawing Segmental P&L for Transfer Pricing Purposes
- Economic adjustments computation – Risk, Working Capital, Forex, Capacity Utilisation, Depreciation, Cash PLI adjustments

Complex inter-company transactions - Planning, Implementation & Compliance support for:

- Intangibles – Structuring, Royalty & Licensing rates, Withholding implications, Agreements
- Financial Transactions - Interest rates, Withholding implications, Agreements
- Intra-Group Services, Management Charges, Cost Contribution Arrangements - Charging/mark-up rates, Agreements, Cost pooling & allocation
- Business Restructurings – Transfer Pricing implications, Agreements & Contracts review
- General Anti Avoidance Rules (GAAR) implications
- Permanent Establishment (PE) Exposure for existing/proposed transactions

Our Transfer Pricing Offerings (2/2)

Alternate Dispute Resolution Routes - Advance Pricing Agreement (APA), Mutual Agreement Procedure (MAP), Safe Harbour Rules (SHR)

- Cost Benefit Analysis for decision making
- Filing of Applications in prescribed Forms
- Representations & Submissions
- Application Renewals
- APAs – both unilateral & bilateral

BEPS advisory - Readiness, Implementation, Impact on International Tax Structures

- BEPS Impact Analysis
- Value Chain Analysis and Management
- OECD Pillar 1 & 2 – Readiness, Implementation & Impact
- Supply Chain Restructuring
- Three Tier Documentation support in line with Action 13
- IP Structuring /DEMPE analysis in view of Action 8
- Financial Transactions planning factoring in Action 4 and 9 and OECD guidelines on Financial Transactions
- High risk transactions structuring in coherence with Action 10
- Profit Split Method – applicability, implementation, splitting factors, projections, segmentation, planning/price setting as per BEPS

Valuations for arm's length determination for Transfer Pricing purposes

- Assets (tangibles & intangibles) transfer between relation parties
- Capital/financial transactions (equity, debt & hybrid instruments, guarantees) – issue, sale, buybacks between related parties
- Mergers & Acquisitions transactions – selling, buying, combining, restructuring involving related parties

Transfer Pricing Litigation support & Representations before FTA in due course

SBC has access to Global Databases

Provider	Database	Content
Bloomberg	Bloomberg Reference Data Services	Financial markets data
Bureau Van Dijk	Orbis Worldwide	Company financial information (Private & Listed Companies)
	Osiris Worldwide	
	Oriana & Amadeus	
	TP Catalyst	
	Zephyr	M&A Information
Capital Market Publishers India	Capitaline TP	Company financial information (Private & Listed Companies)
Centre for Monitoring Indian Economy	Prowess	
Accord Fintech	Ace TP	
Invotex Group	Royalty Connection Worldwide (US)	Intangibles License Agreements (Sourced from US SEC)
RoyaltyStat	License Agreement Database	
Royaltysource	RoyaltySource	
Royaltyrange	Royaltyrange	Royalty rate reports

Provider	Database	Content
S&P	Capital IQ – Financials	Company financial information (Private & Listed Companies)
	Compustat – North America	Company financial information (Listed Companies)
	Compustat Global	
	Credit Analytics	Risk of default models (Credit Score)
Thomson Reuters	Dealscan (Worldwide)	Financial transactions data (loans)
	Eikon (Worldwide)	Financial markets data
	Lipper (US)	Fund management data
	Worldwide public company data (Worldwide)	Company financial information (Listed Companies)
	Worldwide private company data (Worldwide)	Company financial information (Listed Companies)
	Worldwide intangibles data (Worldwide)	Intangibles license agreements and royalty rates

Our USP and TP Leads

Our USP

Global Network - SBC is a member of PrimeGlobal, a global network of 300 highly successful member firms having presence in 100+ countries. SBC is a one stop transfer pricing consultant for MNEs for regional/country comparable studies & filings.

Big4 alumni – Being Big 4 Alumni, our TP team has direct hands-on experience in handling complex TP assignments and leverages on the best practices drawn from the team's collective experience with a view to deliver a robust TP documentation that can be defendable from a TP audit/scrutiny standpoint.

Global Benchmarking Team – SBC has a specialized team working with global benchmarking databases thereby having capabilities of handling end to end global benchmarking exercises of MNE groups spread across various jurisdictions

Access to Global databases/Softwares – SBC has access to all major Global databases/softwares - Prowess, CapitalineTP, AceTP, TP Catalyst, Thomson Reuters, Amadeus, Compustat, Kt-Mine, RoyaltyRange, RoyaltyStat, Orbis, Osiris etc.

Collaboration - Our network partners are former Tax Officers, Ex-Regulators, Senior Counsels who share their expert opinions & views for countering aggressive regulatory positions.

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As of one of the leading professional services providers, SBC is well positioned with the team (comprising of Ex Big 4 professionals), experience, scale and multidisciplinary capabilities that are necessary to understand the dynamics and the complexities of your business. The lead team has direct hands-on experience in handling complex assignments across industries and jurisdictions. We leverage on the best practises drawn from the team's collective experience of handling similar projects with a view to deliver a robust TP documentation that can be defendable from an TP audit/scrutiny standpoint.

Contact Us

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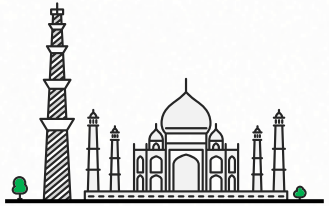

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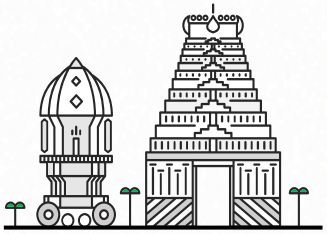

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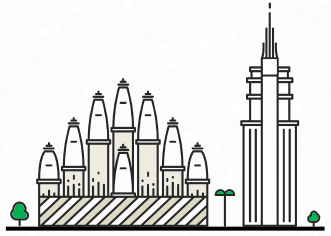

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Thank You

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