Transfer pricing
Are you ready?
Transfer pricing is a major challenge

Transfer pricing is experiencing a transformation, driven by the OECD and the BEPS* action plan. The international tax rules governing transfer pricing are undergoing changes that are nothing short of a revolution - changes which have a direct local impact on businesses.

Documentary requirements for multinationals are being tightened

- Mandatory upstream preparation of transfer pricing documentation
- Filing of so-called simplified declarations
- Introduction of specific sanctions

Greater transparency through country-by-country reporting

You are

- A multinational
- A foreign group with operations in France
- An SME with plans for international expansion


Why choose EY Société d'Avocats?

A single point of contact to provide an integrated approach tailored to your operational and financial needs. Confidentiality is assured.

Across-the-board expertise spanning law and taxation, economics, finance and accounting.

Independent advice guaranteed from a regulated profession subject to a strict code of ethics.

Ready access to a network of lawyers and experts specializing in transfer pricing.

Support from an international network of legal and tax experts, to offer you solutions aligned with your objectives in an international context.

*BEPS : « Base Erosion and Profit Shifting »
Our expertise at your service

We employ methodologies that anticipate your expectations, ensuring smooth and efficient processes. We strive to find the right balance between technical proficiency and pragmatism, as well as to share experience and transfer skills.

A dedicated team...

- Comprising over 50 transfer pricing specialists (lawyers and economists)
- With a nationwide presence through offices in Paris, Lille, Lyon, Nantes and Strasbourg

... offering you solutions tailored to your industry

And in particular:
- Automotive
- Financial services
- Power and utilities
- FMCG
- Engineering and construction
- Media and entertainment
- Oil and gas
- Chemicals and pharmaceuticals
- Industrial products
- Technology
- Telecommunications
- Transports
Our know-how

Evaluation and economic analysis

- Valuation for tax purposes of securities, liabilities and/or tangible and intangible assets in the context of intra-group restructuring
- Identification and analysis of Options Realistically Available (“ORA”) in the context of intra-group transactions
- Economic analysis: benchmarking, profit split analysis, determination of interest rates and guarantee fees

Scoping and defining transfer pricing policies

- Value chain and business process analysis
- Identification of risks and opportunities
- Setting transfer pricing policies in alignment with operational needs

Documentation

- Preparing group/company transfer pricing documentation in compliance with current regulations in coordination with EY’s global organization
- Creation of master files, local files and country-by-country reports (CbCRs)

Disputes and international proceedings

- Assistance with dealing with tax authorities during on-site audits and/or during the pre-trial (responses to proposed adjustments, administrative appeals) and trial phases
- Assistance with tax-related police raids (French Code of Fiscal Procedures, Article L.16 B)
- Assistance during mutual agreement procedures aimed at eliminating double taxation caused by transfer pricing adjustments
- Negotiating Advance Pricing Arrangements
The strength of the EY global organization

- **728** offices
- **212,000** people
- **151** countries

Awards for EY Société d’Avocats

- “Transfer Pricing Firm of the Year”
  - 2014 & 2015
  - *International Tax Review*

- Rating for transfer pricing, 2015
  - *Option Finance*
EY Société d’Avocats is one of the French leading firms in tax and law. Through our membership in a global organization, we put our expertise to serve a sustainable and responsible performance. We develop outstanding leaders who team to deliver on our promises to all of our stakeholders. In so doing, we play a critical role in building a better working world for our clients, for our people and for our communities.

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