

EVERSHEDS
SUTHERLAND

At your service

Eversheds Sutherland
transfer pricing





170+ tax practitioners



incl 60+ partners



in 20+ countries



Recognized by industry and peer reviews including The Best Lawyers in America, Super Lawyers and The Legal 500 United States



[Eversheds Sutherland] are very approachable and commercially minded in their takes on matters.

Chambers



[Eversheds Sutherland] is recommended by clients as being adept at finding creative solutions.

Legal 500



This group's ethos is totally client-centric. They are professional, responsive and helpful.

Chambers & Partners

Our transfer pricing practice

Eversheds Sutherland's global transfer pricing team assists multinational companies around the globe in helping develop robust and proactive transfer pricing policies to align both tax and business goals, taking into account the ever-changing tax compliance landscape and the OECD's initiatives targeting base erosion and profit shifting.

Our team understands the intricacies of transfer pricing in the context of our clients' businesses and international tax law. Because transfer pricing can apply to a wide range of situations, including the sale and purchase of tangible goods, license of intangible property, provision and receipt of services, financial transactions, and cost sharing or inter-company arrangements and because different companies adopt different operating models even within the same industry, our approach is to ensure we understand the client's business and operating model so that we can tailor the policy to meet those objectives. With the ability to partner with our experienced cross-border, multi-disciplinary team of corporate, employment, tax, transfer pricing, intellectual property, IT, regulatory, commercial, finance and real estate practitioners, we can drive value for our clients using our global network in a strategic and cohesive manner. As one of the largest global law practices in the world, you can benefit from our quality resources, diverse experience, a proven track record and worldwide brand recognition. We truly feel that we have the right mix of global and local strategic advisors to fully align with our clients' business interests and strategy. We

also have strong working relationships with both international and local accounting firms in a multitude of jurisdictions in ensuring that the transfer pricing reports are prepared in a manner that mitigates a potential transfer pricing risk resulting from complex tax rules worldwide.

Different from many of our competitors we can offer end-to-end transfer pricing advice and defend transfer pricing policies around the world. Foremost our team of lawyers, tax advisors and financial analysts have a deep understanding of the legal and industry topics multinational enterprises face in today's rapidly changing political and economic environment. With an eye on the unique challenges posed by increasingly stringent tax regulations, heightened disclosure requirements, information sharing amongst foreign tax authorities, and ever-changing economic demands, we provide our clients with a comprehensive range of tax and transfer pricing services tailored to their specific needs in a manner that mitigates a potential transfer pricing risk resulting from complex tax rules worldwide.

"With the rapidly changing political climate and global tax environment, it is more imperative than ever to make sure robust transfer pricing policies are in place to minimize the impact of inquiries from taxing authorities around the globe."

Caroline Setliffe, Tax Partner, United States

“The OECD has proclaimed the century of transparency and cooperation between taxpayers and the tax administration. It is pivotal for any taxpayer to understand their legal rights and duties to develop a robust transfer pricing position in audit.”

Sara Meinert, Senior Tax Associate, Germany

Our transfer pricing services include:

Enabling business opportunities and reducing risk exposure

With the current ever changing business environment, multinationals are increasingly challenged on their global transfer pricing strategy. Transfer pricing controversy is on the rise globally, with transfer pricing audits becoming increasingly aggressive, new risks such as “state aid” in the European Union, emerging markets ramping up, and governments increasingly cooperating and sharing taxpayer information. The OECD BEPS project has also resulted in ever more complex tax and transfer pricing regulations and an increase in compliance duties.

For us, transfer pricing is not merely a compliance exercise but a matter of strategic importance for our clients’ global growth and successful business development. As such, we work with clients end-to-end on all aspects of their international transfer pricing policy.

Design, implementation and optimization of the transfer pricing policy

We support our clients in the design, implementation and optimization of their global transfer pricing policy and their regional transfer pricing structure. As a result of the OECD BEPS reports, profit allocation within the group and value contribution must match. Our team of transfer pricing specialists and financial analysts offer experience and specialized expertise in various industry sectors when it comes to performing the necessary economic analyses.

Our services do not end at the economic value chain optimization, but include the contractual and corporate law implementation and considers national and international tax implications in the various affected countries. Our particular expertise as transfer pricing and legal advisors lies in the establishment of principal structures, the centralization of services and the redesign of sales models, financial service and R&D structures.

Restructuring and post-merger reorganization

In close cooperation with our global restructuring team, we offer our clients holistic and comprehensive services on the optimization of its value chain and group structure. Typically, this is either in the form of a feasibility study or as part of our advice on post-merger integration. Next to the preparation of the necessary documentation, we offer strategic and practical advice on the avoidance of exit taxation, an efficient transitional process and a tax-risk-free integration of the different transfer pricing policies. Be assured that we will manage the process for you. For our comprehensive tax advice, we can rely on our global network of legal, tax and transfer pricing experts.

Tax advice relating to intangible property (IP)

Intangible assets are key value drivers for corporate success and therefore often have a high economic value. As a result of the OECD BEPS reports, tax audits around the world focus on the valuation and employment of IP, its transfer and the allocation of related functions and risks. It is, therefore, of vital importance for MNEs to strategically plan, implement and consistently document the global development of IP within the group. We offer advice on the design and implementation of robust IP structures which consider withholding tax, treaty protection and legal requirements next to the valuation of royalties and inter-company transfers.

Transfer pricing financial services

With fundamental changes of the national and international standards taking hold all over Europe and other parts of the world, transfer pricing of financing structures has become a focus of tax administrations.

Due to ambiguous regulations at the national and international level, this area of transfer pricing constitutes an increasing tax risk for multinationals. We advise our clients comprehensively on the planning and documentation of financial services meeting local and international standards alike. With offices in all key jurisdictions, we can offer advice and market-leading expertise in setting up intra-group financing structures (e.g., cash pooling, intercompany loans and rating models) as well as service and investment vehicles, global funds and tailor-made investment products.

Transfer pricing documentation and tax risk management

Allow us to prepare your defense file when going into audit. As your first line at defense this requires a profound understanding of the legal framework, field experience in tax audit representation and foremost strategic thinking. As lawyers, we can offer you exactly that so that you do not need to worry about the next tax audit.

As part of a robust defense strategy, our services also include the preparation of robust benchmark studies and other economic analyses.

We also support our clients in setting up a tax risk management process. Through an individual risk assessment, we are able to identify and develop strategic counter-measures to avoid risks at an early stage. Our advisors have the necessary long-standing forensic experience whether as outside legal counsel or in-house experts. In the time of growing mobility of personnel and the ongoing digitalization of work processes this has become more and more important.

Transfer pricing controversy

Transfer pricing has been at the heart of tax audits for many years. We support our clients both in avoiding disputes and in defending transfer prices in tax audits, legal disputes and alternative dispute resolution proceedings. As lawyers, we draw on our comprehensive experience and specific expertise in negotiation techniques, in tax court proceedings and in out-of-court measures.

Dispute avoidance

- support in Advance Pricing Agreement (APA) procedures
- support in coordinated international tax audits (Joint Audits and simultaneous tax audits)
- advice on the International Compliance Assurance Program (ICAP)

Dispute resolution

- representation in tax audits and the disclosure process, advice on tax audit strategy and the limits of the taxpayer’s obligation in administrative procedures
- representation in administrative appeals and tax court proceedings
- representation in cross-border mutual agreement procedures (MAP) and arbitration proceedings

Our team of tax and transfer pricing litigators are well versed and strive to ensure the best outcome for our clients in light of the specifics of the case and the economic circumstances. That does not necessarily mean legal proceedings but may instead demand our vast expertise in negotiating an amicable solution in tax audit or on the sidebar. No case is like the other and each case strategy is uniquely tailored to meet our client’s objectives.

Representation in criminal tax proceedings

In recent years, transfer pricing has increasingly been the focus of dawn raids and criminal tax law investigations. The personal, reputational and economic effects on the targeted company, its management and employees are devastating. As part of an efficient tax risk management process and based on the forensic background of our advisors, we identify possible criminal and punitive risks and offer field-tested counter-measures.

Our Eversheds Sutherland team of criminal tax attorneys are market leaders in defending clients in criminal investigations and holding companies harmless in case of infringements. Rest assured that the criminal tax law team and the transfer pricing team will work in close coordination to protect you, your employees and your company from criminal charges and additional taxes.

“The international tax system is currently undergoing the biggest changes in a century with improved capabilities and a strengthened international cooperation of tax authorities scrutinizing profit allocation in group structures. We expect transfer pricing controversy to pick up as a consequence.”

Lars Haverkamp, Tax Partner, Germany

Powered by excellence

Eversheds Sutherland handles intricate tax matters in every major economy throughout the world, providing custom solutions to support your global business goals and operations.

We pride ourselves on offering customized solutions to support your company. Our lawyers can chart a way through the maze of national and sub-national tax legislation and provide you with integrated tax advice for today's multi-jurisdictional trading environment. Our team provides counsel to many of the world's most prominent corporations – nearly 25 of the Fortune 50, nearly 50 of the Fortune 100 and more than 70 of the Fortune 200. We have more than 170 tax attorneys in 20+ countries, representing taxpayers in the US, Europe, Africa, Southeast Asia and additional jurisdictions across the globe. In locations where we do not have our own offices, we work with established networks to give high-quality tax advice wherever you need it.

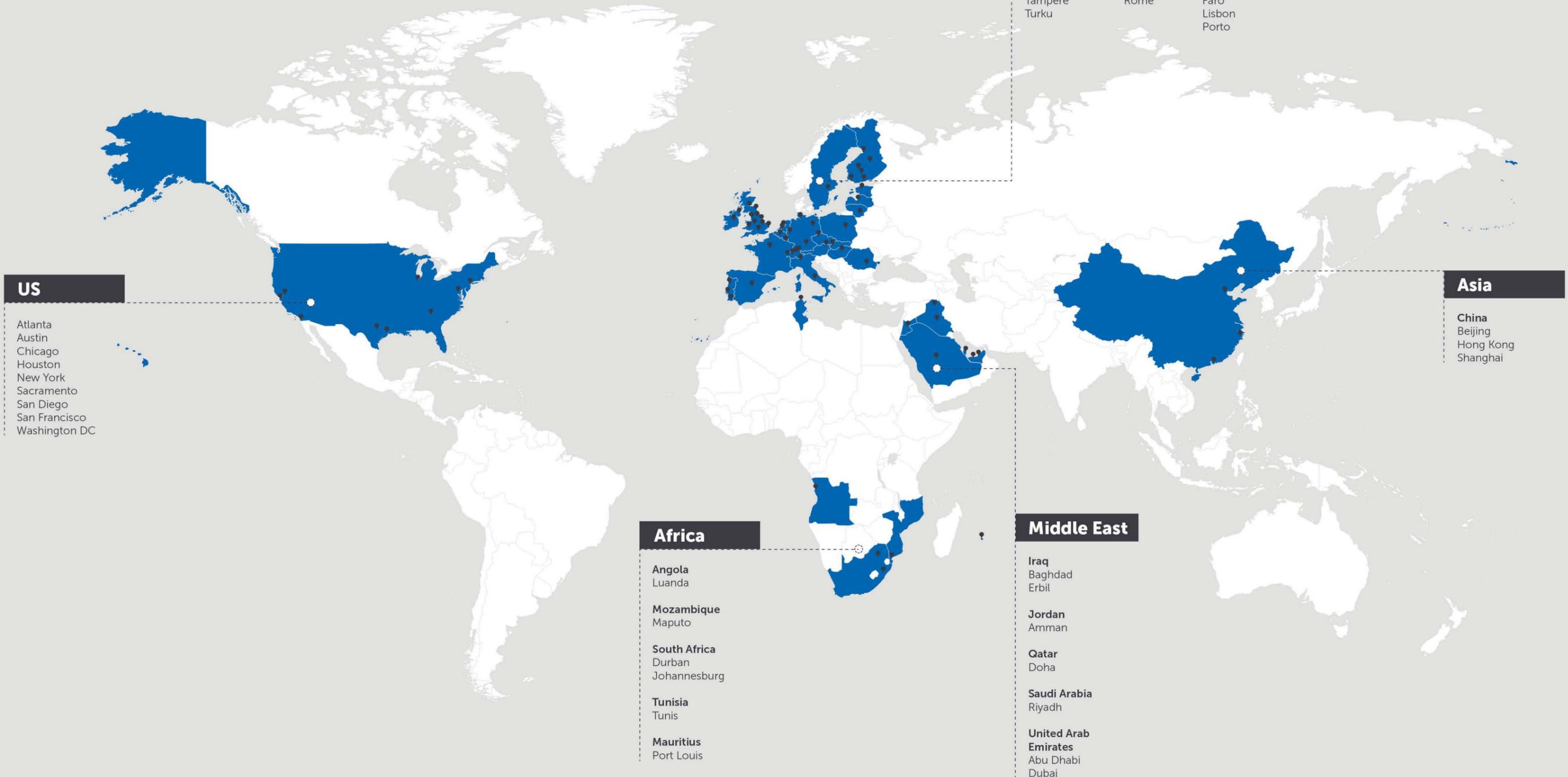
Often commended, our teams are at the forefront of new developments and market forces currently challenging traditional tax planning. We routinely advise on tax efficient IP holding and financial services set-ups as well as on post-merger integration projects.

By choosing Eversheds Sutherland as your trusted advisor, you can grow your business with people who provide the highest levels of client care and have a clear understanding of where you want to be in the future. As a full-service law firm, we are in a position to serve your needs beyond tax and transfer pricing and ensure that your inter-company relations are legally unassailable and practically feasible.

How Eversheds Sutherland can help:

- ✓ **Expertise in the locations you need** – our global tax team operates in multiple jurisdictions, allowing us to support clients from around the world.
- ✓ **Single point of contact** – we are accustomed to running relationships with our clients across the globe and recognize the value of providing our clients with a single point of contact to help manage their worldwide needs.
- ✓ **Sector experience** – we maintain a deep understanding of our clients' sector and the unique legal challenges of their businesses. Our lawyers combine strategic understanding, gained through our sector focus, with technical excellence to ensure that our advice is commercial and pragmatic.
- ✓ **Exemplary delivery** – our focus is on helping our clients to achieve their objectives in a tax-efficient manner and providing the highest standard of representation in administrative tax controversies and tax litigation.
- ✓ **Value for money** – we recognise the importance of providing a focused, cost-effective service that is fair and provides both quality and value for money, without any surprises.

Our offices around the globe



US

- Atlanta
- Austin
- Chicago
- Houston
- New York
- Sacramento
- San Diego
- San Francisco
- Washington DC

Europe

- | | | | | |
|--|---|--|--|--|
| Austria
Vienna | France
Paris | Latvia
Riga | Romania
Bucharest | United Kingdom
Belfast
Birmingham
Cambridge
Cardiff
Edinburgh
Ipswich
Leeds
London
Manchester
Newcastle
Nottingham |
| Belgium
Brussels | Germany
Berlin
Düsseldorf
Hamburg
Munich | Lithuania
Vilnius | Slovakia
Bratislava | |
| Czech Republic
Prague | Hungary
Budapest | Luxembourg
Luxembourg City | Spain
Madrid | |
| Estonia
Tallinn | Ireland
Dublin | Netherlands
Amsterdam
Rotterdam | Sweden
Stockholm | |
| Finland
Hämeenlinna
Helsinki
Jyväskylä
Oulu
Tampere
Turku | Italy
Milan
Rome | Poland
Warsaw | Switzerland
Berne
Geneva
Zug
Zurich | |
| | | Portugal
Faro
Lisbon
Porto | | |

Asia

- China**
Beijing
Hong Kong
Shanghai

Africa

- Angola**
Luanda
- Mozambique**
Maputo
- South Africa**
Durban
Johannesburg
- Tunisia**
Tunis
- Mauritius**
Port Louis

Middle East

- Iraq**
Baghdad
Erbil
- Jordan**
Amman
- Qatar**
Doha
- Saudi Arabia**
Riyadh
- United Arab Emirates**
Abu Dhabi
Dubai

Your global tax and transfer pricing contacts

Transfer pricing lead – Germany



Lars Haverkamp
Partner

T: + 49 211 86 46 741 M: +49 170 44 51 615
larshaverkamp@
eversheds-sutherland.com

Belgium



Gregory Komlosi
Counsel

T: +32 2 737 93 67
gregorykomlosi@
eversheds-sutherland.be

Finland



Torsti Lakari
Partner

T: +35 8 1 06 84 14 80
toristi.lakari@
eversheds.fi

Estonia



Toomas Pikamäe
Partner

T: +37 2 61 41 99 0
toomas.pikamae@
eversheds-sutherland.ee

France



Philippe de Guyenro
Partner

T: +33 1 55 73 40 71
philippedeguyenro@
eversheds-sutherland.com



Ferielle Habili
Counsel

T: +33 1 55 73 42 11
feriellehabili@
eversheds-sutherland.com

Germany



Sara Meinert
Senior Associate

T: +49 211 86467 056 M: +49 151 5088 2149
sarameinert@
eversheds-sutherland.com



Finn Winkelmann
Associate

T: +49 211 86467 63 M: +49 151 4633 6133
finnwinkelmann@
eversheds-sutherland.com

Ireland



Alan Connell
Partner

T: +35 3 16 64 42 17 M: +35 3 87 66 34 407
alanconnell@
eversheds-sutherland.ie



Tim Kiely
Partner

T: +35 3 16 64 42 90 M: +35 3 87 07 01 932
timkiely@
eversheds-sutherland.ie

Italy



Marco Melisse
Partner

T: +39 0 28 92 87 1
marcomelisse@
eversheds-sutherland.it



Sebastiano Sciliberto
Partner

T: +39 347 350 6810
sebastianosciliberto@
eversheds-sutherland.it



Gianluca Nemeč
Principal Associate

T: +39 0 68 93 27 01
gianlucanemec@
eversheds-sutherland.it

Latvia



Anete Marhele
Senior Associate

T: +371 6728 0102
anete.marhele@
eversheds-sutherland.lv



Māris Vainovskis
Partner

T: +371 6728 0102
maris.vainovskis@
eversheds-sutherland.lv

Luxembourg



Rafael Moll de Alba
Partner

T: +35 2 27 86 46 91 M: +35 2 69 122 6122
rafaelmolldealba@
eversheds-sutherland.com



Myrto Archontaki
Associate

T: +35 2 27 86 46 92
myrtoarchontaki@
eversheds-sutherland.com

Portugal



Diogo Bernardo Monteiro
Partner

T: +351 21 35 87 520 M: +351 96 735 7359
dbmonteiro@
eversheds-sutherland.net



Bruno Arez Martins
Partner

T: +351 21 35 87 520 M: +351 92 781 3089
barezmartins@
eversheds-sutherland.net

Poland



Agnieszka Wierzbicka
Of Counsel

T: +48 2 25 05 07 59 M: +48 600 042 455
agnieszka.wierzbicka@
eversheds-sutherland.pl



Antonio Cuéllar Prats
Partner

T: +34 91 429 43 33 M: +34 914 29 91 00
acuellar@
eversheds-sutherland.es

Spain

Switzerland



Andrea Baetscher
Partner

T: +41 3 13 28 75 42 M: +41 79 817 68 69
andrea.baetscher@
eversheds-sutherland.ch



René Schreiber
Partner

T: +41 31 328 75 81 M: +41 79 675 05 85
rene.schreiber@
eversheds-sutherland.ch

United Kingdom



Ben Jones
Partner

T: +44 20 7919 4686 M: +44 776 644 0997
benjones@
eversheds-sutherland.com



Giles Salmond
Partner

T: +44 20 7919 4700 M: +44 788 419 1214
gilessalmond@
eversheds-sutherland.com



Helen Mackey
Principal Associate

T: +44 20 7919 4854 M: +44 787 644 8315
helenmackey@
eversheds-sutherland.com

United States



Carol Setliffe
Partner

T: +1 202 383 0809
carolinesetliffe@
eversheds-sutherland.com



Randy Buchanan
Partner

T: +1 202 383 0227
randybuchanan@
eversheds-sutherland.com



Robb Chase
Partner

T: +1 202 383 0194
robbchase@
eversheds-sutherland.com



eversheds-sutherland.com

© Eversheds Sutherland 2022. All rights reserved.

Eversheds Sutherland (International) LLP and Eversheds Sutherland (US) LLP are part of a global legal practice, operating through various separate and distinct legal entities, under Eversheds Sutherland. For a full description of the structure and a list of offices, please visit www.eversheds-sutherland.com
DTUK004124_05/22