SERVICE PORTFOLIO · FLAGSHIP CAPABILITY

Global Transfer Pricing

The complete transfer pricing lifecycle — from first health check to audit defence — delivered from India for multinational groups and the advisory firms that serve them.

Service proposition

Transfer pricing is no longer an annual documentation exercise. Tax administrations in India, the UAE, Europe and Asia now test the substance behind every intercompany price, and multinational groups need policies, agreements, analysis and files that tell one consistent story. TAG Group covers the full lifecycle in one team: we assess where you stand, design the policy, run the economics, document it in every jurisdiction, file what is due, and stand behind the work when it is examined. Delivery runs from our India-based Centre of Excellence with partner-led review, common information requests and defined milestones — direct to corporate groups, co-sourced with in-house teams, or as confidential white-label support for overseas tax, legal and consulting firms.

One lifecycle — eight services

- TP Health Check & Impact Assessment: Map intercompany flows, profile each entity, test current pricing at a high level and size the exposure — with a prioritised roadmap.
- Policy Design & Structuring: Group TP policy, pricing models, SOPs and governance, aligned to the value chain and the commercial plan.
- Functional & Economic Analysis: FAR analysis, choice of the most appropriate method, tested-party selection and arm's length ranges from global databases.
- Intercompany Agreements: Drafting and refreshing agreements so that contracts, conduct and pricing say the same thing.
- Documentation: Master File, Local File and multi-country files to a common standard, adapted to each jurisdiction.
- Compliance & Filings: Accountant's-report documentation, Master File and CbCR forms in India, the UAE TP disclosure, and CbCR notifications and reports.
- Financial Transactions & Intangibles: Loans, guarantees, cash pooling, royalties and IP — with valuation support from our Valuation practice.
- Audit Defence & Dispute Support: Pre-audit readiness, responses to TP queries and assessments, and support through APA and appeal processes.

Business situations that trigger the need

- You have intercompany transactions but no written TP policy or agreements

- A new jurisdiction, restructuring, financing or IP transfer changes how value moves in the group
- UAE Corporate Tax has brought your UAE entities into the transfer pricing net
- Documentation, disclosures and CbCR must be produced consistently across several countries
- A tax administration has opened a TP query, audit or assessment
- An advisory firm needs reliable, confidential TP delivery capacity without adding headcount
- In-house tax teams that need surge capacity, deputation or a second review

Detailed scope of assistance

Planning & policy

- TP health check and risk exposure assessment
- Group TP policy, pricing models and SOPs
- Cross-border transaction structuring and business restructurings
- Intercompany agreements — drafting, review and annual refresh
- Year-end true-ups and pricing adjustments

Analysis & benchmarking

- Functional, asset and risk (FAR) analysis
- Most appropriate method and tested-party selection
- Comparable searches, screening and arm's length ranges
- Royalty, interest-rate and guarantee-fee benchmarking
- Remuneration benchmarking for connected persons

Typical deliverables

- TP health-check report and roadmap
- Group TP policy, pricing models and SOPs
- Intercompany agreements
- Benchmarking studies and economic analysis
- Master File, Local File and multi-country files
- Statutory TP forms, disclosures and CbCR
- Audit-response and APA submissions
- Management training and year-end true-up memos