

An aerial night photograph of a city, likely Vienna, showing a river on the left, a bridge in the foreground, and a prominent tall tower (the Pulkafelderturm) on the right. The city lights are visible against a dark blue sky with some clouds.

Transfer pricing for marketing and support services entities

Preparing transfer pricing studies



We have prepared a number of transfer pricing studies for UK marketing and support entities providing these services to their overseas parent company.

This transfer pricing work involves liaising with employees of both the UK entity and the parent company to understand the functions of the global group and to determine the nature of the marketing functions carried out by the UK entity. This information is then documented in a transfer pricing study and forms the basis of the group overview and functional analysis.

After determining the appropriate transfer pricing methodology to adopt in relation to each specific case, a benchmarking study is then undertaken using a database tool to search for the comparable corporate data of third party marketing companies providing similar services to the UK entity at issue. These results are then analysed in conjunction with the risks and functionality for the UK entity and applied to the transfer pricing methodology selected to achieve an appropriate arm's length price.



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