



Transfer Pricing



**Advice That Works for Your Business
Locally and Globally**

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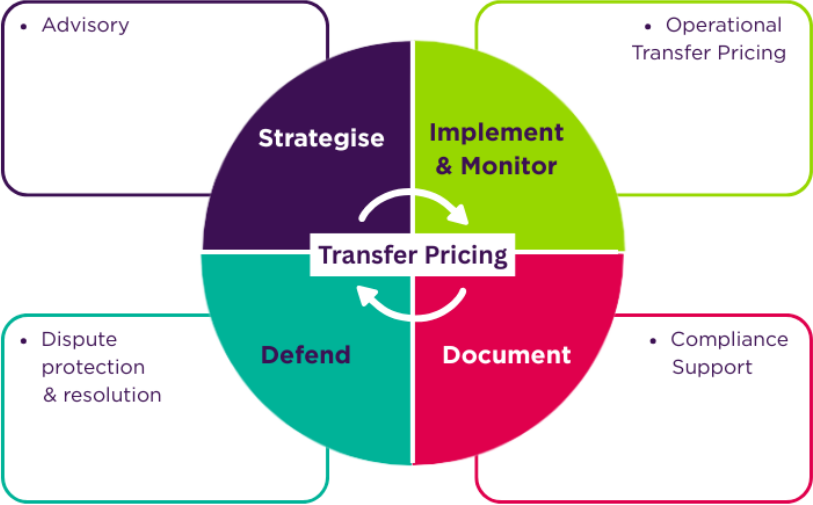
In a world of fast-evolving tax rules, increased cross-border activity, and heightened regulatory scrutiny, transfer pricing is no longer just a compliance issue. It is a strategic business imperative. Our dedicated Transfer Pricing team brings hands-on experience across a wide range of sectors, helping clients navigate complex legislation and design solutions that are not only defensible, but commercially aligned and future-ready.

From aligning pricing policies with operational reality to preparing robust documentation and managing tax authority interactions, we go beyond templates; we tailor. Grounded in OECD principles and attuned to Ireland's specific transfer pricing regime, we work with businesses of all sizes to manage risk, meet reporting obligations, and build resilient, scalable transfer pricing strategies.

Whether you are responding to OECD's BEPS developments, preparing for a local file submission, or rethinking your intercompany pricing model altogether; we are here to support you every step of the way.

Our Transfer Pricing Services

Our services go hand in hand with the transfer pricing cycle a taxpayer typically goes through. From early-stage strategy to implementation & monitoring, compliance, and dispute resolution, our end-to-end approach ensures that your transfer pricing framework is robust, adaptable, and aligned with both business goals and regulatory expectations.



1. Transfer Pricing Advisory Services

We help businesses lay the groundwork with clear, defensible strategies based on a deep understanding of their operating model, value drivers, and global risk profile. We offer a broad suite of services to help build, assess, and future-proof your transfer pricing framework; aligned with business priorities, regulatory requirements, and international best practices.

Our suite of strategic services include:

- **Policy Development and Review:** Designing and reviewing transfer pricing policies that reflect your operating model and meet the local and international TP standards.
- **Value Chain Analysis:** Assessing and advising on optimising your global value chain to identify key value drivers and align profits with economic activities.
- **Intellectual Property (IP) Planning and Business Restructuring Advice:** This includes:
 1. Advising on optimum IP ownership structures, licensing arrangements, and related-party transactions while complying with the TP regulations;
 2. Supporting operating model reviews, transaction flows, and restructurings to align with your strategic goals while maintaining TP compliance; and
 3. Evaluating the transfer pricing implications of business reorganisations, mergers, and acquisitions.

- **TP Health Checks:** Identifying and assessing key TP risks using practical tools and economic analysis, and providing clear recommendations to mitigate potential TP risks and strengthen your compliance position.
- **Tariff Evolution:** Advising on the interplay between transfer pricing and customs valuation, helping you assess the TP implications around the evolving duty and tariff landscape globally, ensuring that your pricing policies are also efficient from a trade and customs perspective.



2. Operational Transfer Pricing

We support you in translating your strategy into practice, ensuring your transfer pricing policies are not just well-designed, but effectively implemented across systems, processes, and reporting.

Our approach to operational transfer pricing bridges the gap between policy and execution, helping you embed pricing models into ERP systems, establish reliable charge-out mechanisms, and set up ongoing monitoring tools. This ensures consistency between documentation and day-to-day operations, reduces manual intervention, and improves real-time visibility into compliance and performance.

Our services include:

- **Implementation Support and Process Optimisation:** Helping translate your transfer pricing policies into real-world application, ensuring that transactions are recorded, priced, invoiced, and monitored in line with the agreed framework across all relevant entities.
- **Technology Solutions:** Collaborating with vendors to assist you with leveraging fit-for-purpose tools to automate transfer pricing calculations and monitoring.
- **Workshops And Brainstorming Sessions:** Interactive sessions designed to equip your teams with the knowledge and practical tools to identify and manage transfer pricing risks, ensuring smooth and effective implementation of TP arrangements across your group.

- **Intercompany Agreements Review:** Reviewing intercompany agreements through a transfer pricing lens to ensure they comply with the local and OECD TP standards and accurately reflect the underlying business activities, supporting consistency between documentation and operational reality, particularly in line with the OECD's six-step risk analysis framework.
- **TP Policy Manual:** Helping develop a central policy document outlining intercompany arrangements and pricing policies across the group, essential for internal reference, demonstrating consistency, governance, and readiness for due diligence in buy-sell transactions.



3. Compliance & Documentation

We help you meet your compliance obligations with confidence, ensuring your transfer pricing documentation also reflects the reality of how your business operates. Our approach goes beyond box-ticking.

We prepare robust, tailored TP documentation that provide a robust first line of defence during tax audits. From aligning with Irish legislation to meeting OECD requirements, we support you in building a defensible documentation trail that strengthens your audit readiness, minimises risk, and reinforces the integrity of your transfer pricing framework. Our compliance services include:

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- **TP Documentation, Local File, Master File and Branch Records Preparation:** Assisting in the preparation of documentation that meets local and international legislation.
- **Country-by-Country Reporting (CbCR) and CbCR risk assessment:** Supporting the preparation and submission of CbCR filings to ensure compliance with Irish and global transparency requirements and analysing your CbCR data across jurisdictions to identify potential red flags, such as profit misalignment, tax rate anomalies, or inconsistencies in functional allocation.
- **Gap Analysis of TP Documentation:** Reviewing existing transfer pricing documentation to assess whether it meets local Irish requirements, and providing recommendations to enhance its effectiveness as a first line of defence during TP audits.
- **Benchmarking Studies:** Conducting economic analyses to substantiate arm's length pricing for intercompany transactions.



4. Dispute Prevention and Resolution

We support businesses in managing transfer pricing disputes through a practical and informed approach. Our aim is to minimise the risk of disputes by ensuring your policies and documentation are well-prepared and defensible. Where issues do arise, we assist with responding to Revenue queries, navigating audits, and pursuing appropriate resolution through mechanisms such as MAPs or correlative relief.

Our focus is on resolving matters efficiently, with minimal disruption to your business and the services include:

- **TP Audit Support:** Providing assistance during compliance reviews and TP audits, including reviewing or responding to information requests and assistance with Revenue correspondence.
- **Advance Pricing Agreements (APAs):** Facilitating unilateral, bilateral, or multilateral APAs to gain certainty on transfer pricing methods.
- **Mutual Agreement Procedures (MAPs):** Navigating MAPs to resolve disputes and eliminate double taxation.
- **Correlative relief claim:** Supporting with preparing and submitting correlative relief claims where a transfer pricing adjustment has been made by a foreign tax authority, ensuring appropriate relief is secured in Ireland under applicable double tax treaties and avoiding economic double taxation.

Contact Us:

At RBK, we focus on delivering practical, commercially grounded transfer pricing solutions that meet your compliance obligations while supporting your wider business goals. Our team keeps pace with evolving regulations and industry developments to provide insights that matter.

Whether you are just starting to formalise your transfer pricing framework or looking to enhance and defend existing arrangements, we are here to support you every step of the way, with advice that is tailored, timely, and aligned with your business.



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