



TRANSFER PRICING MANAGER

TRANSFER PRICING DOCUMENTATION MANAGEMENT SYSTEM



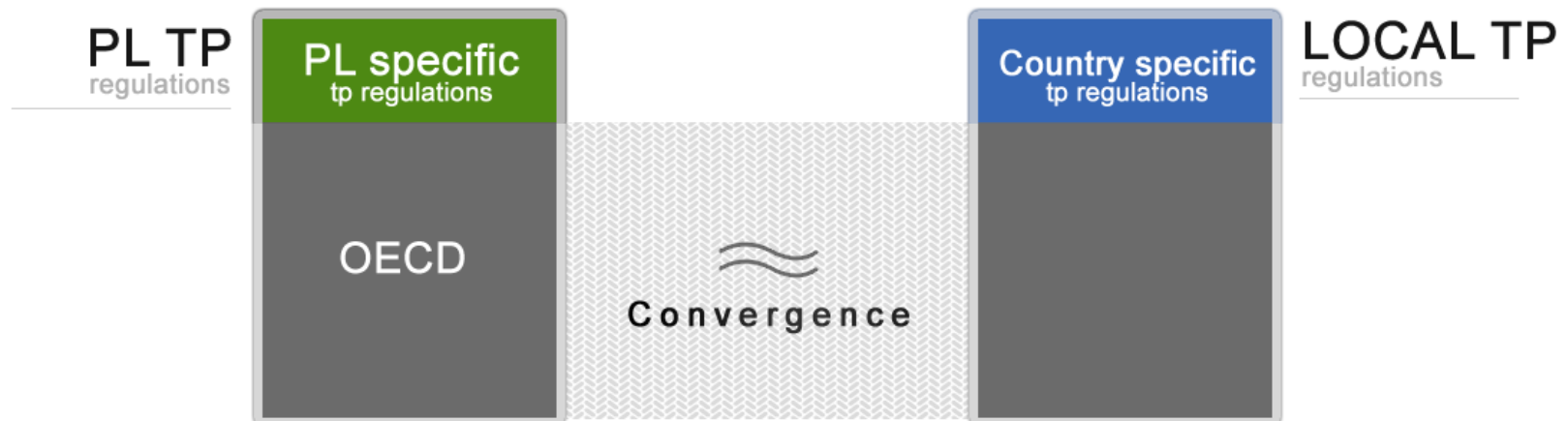
Audits and reviews of financial statements, tax advice, transfer pricing, business investigations, consultancy and expert opinions.

Legal basis

Transfer Pricing Manager



- Application has been designed on the basis of Polish tax regulations.
- Polish tax regulations concerning transfer pricing are substantially convergent with OECD Guidelines.



FEASIBLE ADJUSTMENT

Application architecture

Transfer Pricing Manager



- Logical architecture contains three functional layers:

Analytical Module

(analysis of transaction-related financial data, arm's length benchmarking)

Document Management Module

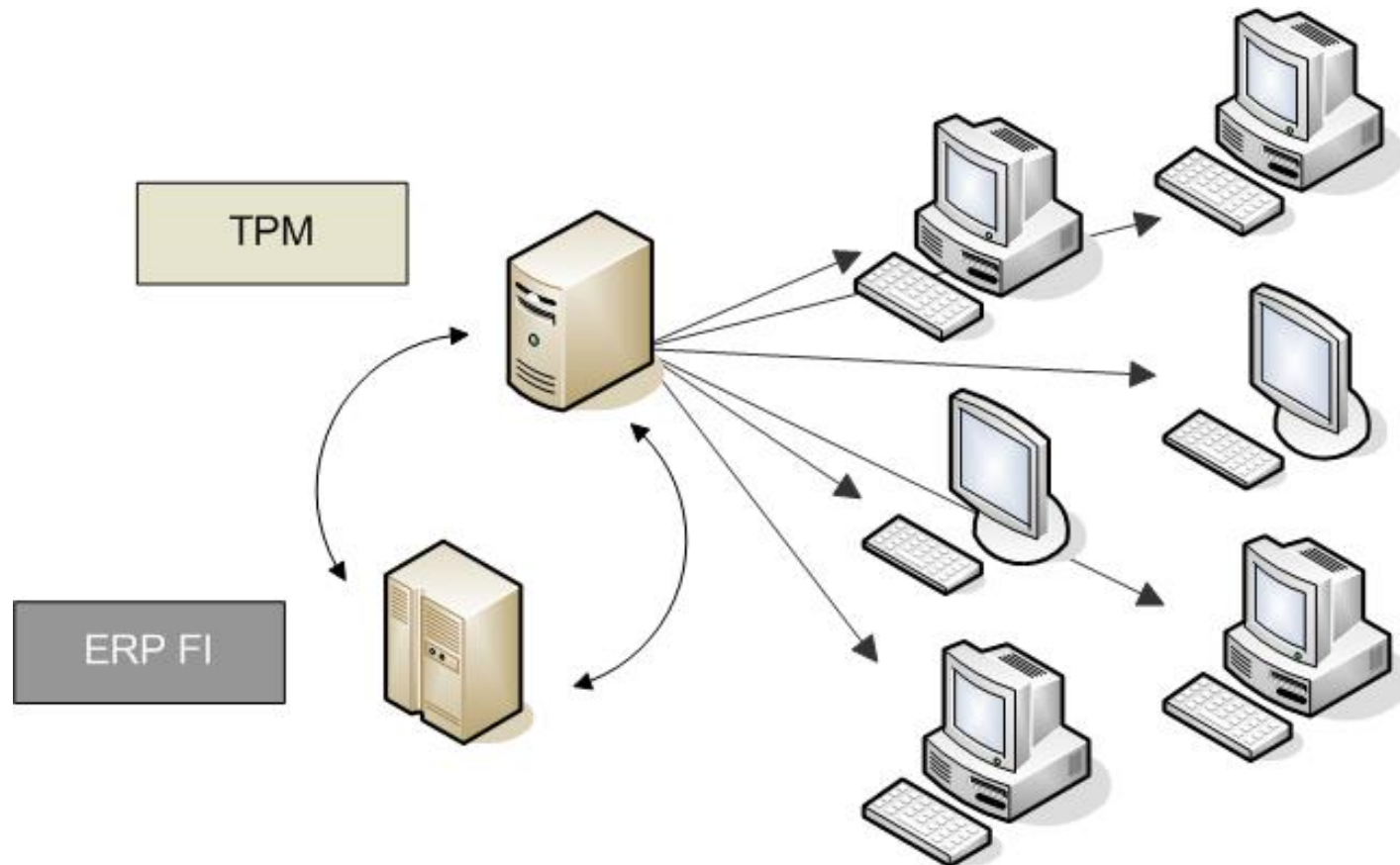
(indexing, storing, structuring, and versioning of TP documentation)

Workflow Collaboration Module

(supporting team working through TP documentation preparation process)

Web application TPM & clients with browsers

Transfer Pricing Manager



TP documentation preparation process using TPM

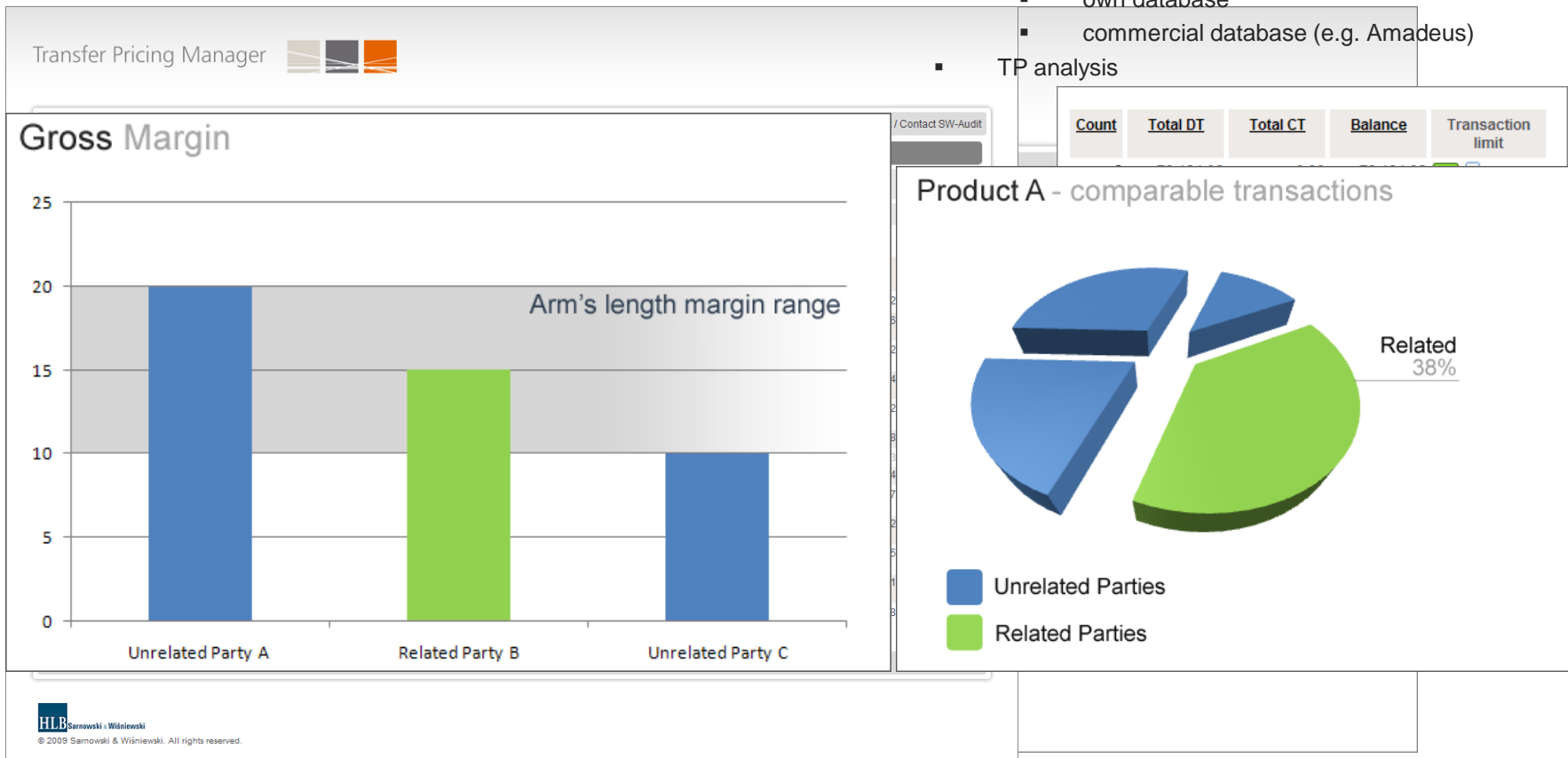
Transfer Pricing Manager



Analytical Module – ERP (FI) integration

Transfer Pricing Manager 

- Financial data import
- Transactions grouping
- TP documentation list
- Arm's length benchmarking
 - internal benchmarking
 - external benchmarking
 - own database
 - commercial database (e.g. Amadeus)
- TP analysis



Document Management Module

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- Automation of the process of 'mirror' and 'periodical' TP documentation creation.
- Changes synchronization.

2007 TP doc **2008 'Periodical'** **2009 'Periodical'**

Party A → → →

Party B 'Mirror' 'Mirror' 'Mirror'

Party A	Party B	Type	Period	Status	
Bello Limited Company	Alfa Enterprise Limited Company	Management fee	2006	In progress	Generate

document fields

document fields: connections

Base 0034/2006 : ☐ Mirror 0034/2006/L : ☒

[Synchronize](#)

[Generate](#) [Mirror](#) [Periodical](#) [Delete](#) [Export](#)

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Versioning

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Change history

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Administration
Dictionaries
Users
Parties
Tasks
Transactions
Attachments
Analysis

Transaction

Transaction general information

Number	Party A	Party B	Type
0015/2005	Alfa Enterprise Limited Company	Beta Public Limited Company	Purchase

Edit transaction descriptions

Edit transaction descriptions

Transaction subject

Agreements underlying the transaction

Party A - business description

Party B - business description

Type of relation between the parties

Related entity

Alfa holds 60% of Beta shares.

Add attachment History (2) Create task

Type of relation between the parties

Related entity

Alfa holds 60% of Beta shares.

Add attachment History (2) Create task

Change history : Type of relation between the parties

Change history

Created	Author	Content	Execute
2009-05-11 14:11	Christopher	Alfa holds 30% of Beta shares.	Delete
2009-06-20 10:20	Charlie	Alfa holds 15% of Beta shares.	Delete

Back

Document Management Module

Transfer Pricing Manager



- Attachments
- Document validation

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Settings / Logout / Contact SW-Audit

Attachment: List of attachments

Name	File name
Price calculation.xls	Price calculation.xls
Capital Group diagram.xml	Capital Group diagram.xml
Financial Statement 2008.pdf	Financial Statement 2008.pdf
Lease Agreement 12.05.2007.pdf	Lease Agreement 12.05.2007.pdf
Chart I.xls	Chart I.xls

Export all Add

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General

Number: 0032/2008

Comment:

Period: 2008

Type: Purchase of goods

Status: In progress

Parties of transaction: In progress

Party A: Beta PIC. Buyer

Party B: Texo Ltd.

Select company registry data version

Party A version:

Edit the general part of the transaction

Edit the general part of the transaction

To finish documentation fill in the following fields

- The field 'Transaction subject' in section 'Description' is empty.
- The field 'Agreements underlying the transaction' in section 'Description' is empty.
- The field 'Party A - business description' in section 'Description' is empty.
- The field 'Financial analysis of Party' in section 'Description' is empty.
- The field 'Payment type' in section 'Arranged financial conditions' is empty.
- The field 'Term of payment' in section 'Arranged financial conditions' is empty.
- The field 'Payment type' in section 'Real finance conditions' is empty.
- The field 'Term of payment' in section 'Real finance conditions' is empty.
- The field 'Value resulting from the contract' in section 'Transaction value' is empty.
- The field 'Income value or value resulted from the account books' in section 'Transaction value' is empty.
- The field 'Real value paid in the tax year' in section 'transaction value' is empty.
- The field 'Specification of the price' in section 'Method of the price calculation' is empty.
- The field 'Method description' in section 'Method of the price calculation' is empty.

Document Management Module

Transfer Pricing Manager



- Document generation

Transfer Pricing

- Administration
- Dictionaries
- Users
- Parties
- Tasks
- Transactions**
- Attachments
- Analysis

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**TRANSFER PRICING
DOCUMENTATION**

OF A CONTROLLED TRANSACTION PREPARED UNDER ART. 9A OF THE CORPORATE INCOME
TAX ACT

TRANSACTION BETWEEN:

**BETA PUBLIC LIMITED COMPANY
AND
TEXO LIMITED COMPANY**

TYPE OF TRANSACTION:

PURCHASE OF GOODS

FOR THE FISCAL YEAR

2008

Transaction between Beta Public Limited Company and Texo Limited Company *Purchase of goods*

SPIS TREŚCI

DOCUMENTATION – PURPOSES AND METHODOLOGY 3

GENERAL INFORMATION 4

 Introduction of the transaction 4

 Subject of the transaction 4

 Identification of the transaction 4

SPECIFIC INFORMATION – INTRODUCTION 5

 Description of the transaction 5

 Nature of the transaction 5

 Purpose of the transaction 5

 Financial analysis of Beta Public Limited Company 5

FUNCTIONS OF THE PARTIES TO THE TRANSACTION 6

 Functions of Beta Public Limited Company 6

 Functions of Texo Limited Company 6

ASSETS USED BY THE PARTIES TO THE TRANSACTION 7

 Assets used by Beta Public Limited Company 7

 Assets used by Texo Limited Company 7

TRANSACTION-RELATED RISKS 8

 Risks related to Beta Public Limited Company 8

 Risks related to Texo Limited Company 8

ANTICIPATED TRANSACTION COSTS AND PAYMENT DATA 9

 Costs incurred by Beta Public Limited Company 9

 Costs incurred by Texo Limited Company 9

PAYMENT DATA 10

 Date and period of payment 10

 Transaction value 10

**METHOD AND PROCEDURE FOR PROFIT CALCULATION AND THE PRICING OF THE
SUBJECT OF THE TRANSACTION** 11

 Calculation method 11

 Profile of the subject of the transaction 11

 Description of the subject 11

IMPACT OF THE BUSINESS STRATEGY ON THE TRANSACTION VALUE 12

OTHER FACTORS HAVING AN IMPACT ON THE TRANSACTION SUBJECT VALUE 13

IDENTIFICATION OF EXPECTED BENEFITS 14

ate

Export

Delete Export

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- 2 -

Dokument generowany za pomocą programu Transfer Pricing Manager (wersja nr 030-0001-00000-00000-00000-00000)

Workflow Collaboration Module

Transfer Pricing Manager



- Permission levels

Administration

Dictionaries

Users

Parties

Tasks

Transactions

Attachments

Analysis

User permissions

User data

Login: User 4

First name: user

Last name: user

Email:

User access

Edit rights to the function

Access to comments edition: ☐

Cancel

Save

Back

Access to transactions

Transaction number	Execute
0015/2005	Delete
0019/2005	Delete
0020/2007	Delete
<div>0031/2006</div> <div>0031/2006</div> <div>0032/2008</div> <div>0033/2009</div> <div>0034/2006/L</div> <div>0034/2006</div>	<div>Add</div>

Execute

Access to transaction types

Name	Execute
Loan	Delete
Management fee	Delete
<div>Property lease</div> <div>Add</div>	

Access to Party B

Name	Execute
Alfa Enterprise Limited Company	
Beta Public Limited Company	
<div>Delta Public Limited Company</div> <div>Add</div>	

Access to periods

Period	Execute
<div>2005</div> <div>Add</div>	

Access to transaction types

Name	Execute
Loan	Delete
Management fee	Delete
<div>Property lease</div> <div>Add</div>	

Access to Party B

Name	Execute
Alfa Enterprise Limited Company	
Beta Public Limited Company	
<div>Delta Public Limited Company</div> <div>Add</div>	

Application users

Read

Create

Update

Delete

Editing permissions

Editing functions

Editing databases available to the user

Party

Read

Create

Update

Delete

Transaction types

Read

Create

Update

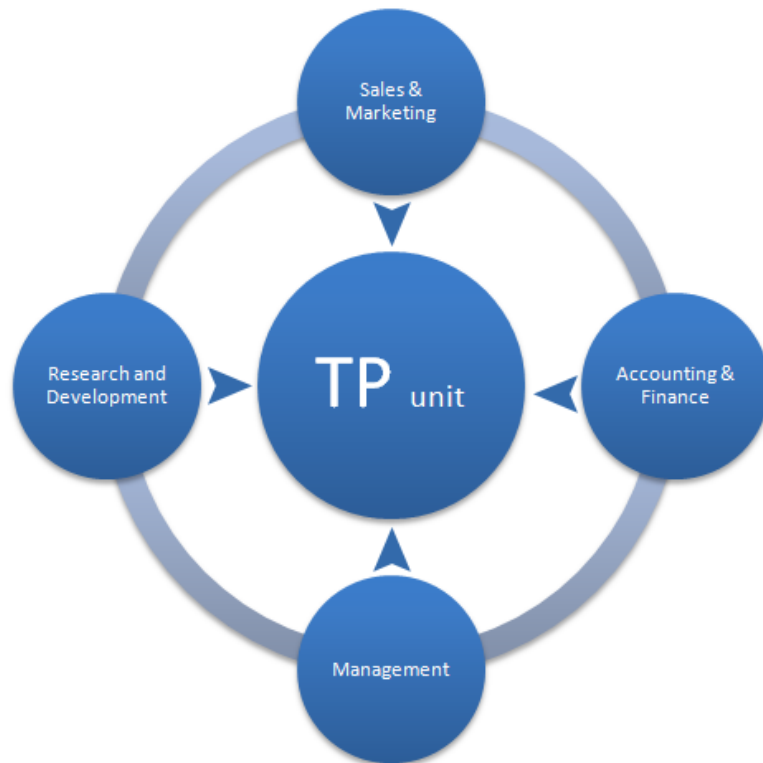
Delete

Export

Import

Workflow Collaboration Module

- Task delegation



Transfer Pricing Manager



Delegated new tasks		
2009-06-29 17:59	For: master	Done Not done Remove
Transaction: 0031/2006 Content: Attach copy of the agreement		
2009-06-29 17:58	For: master	Done Not done Remove
Transaction: 0034/2006 Content: Conduct benchmarking study		

Transfer Pricing Manager



Settings / Logout / Contact SW-Audit			
My and delegated tasks			
My new tasks		Delegated new tasks	
2009-06-29 17:59	From: master	2009-06-29 17:59	For: master
	Done Not done Remove		Done Not done Remove
Transaction: 0031/2006 Content: Attach copy of the agreement		Transaction: 0031/2006 Content: Attach copy of the agreement	
2009-06-29 17:58	From: master	2009-06-29 17:58	For: master
	Done Not done Remove		Done Not done Remove
Transaction: 0034/2006 Content: Conduct benchmarking study		Transaction: 0034/2006 Content: Conduct benchmarking study	
My done tasks		Delegated done tasks	
2009-06-29 17:59	From: master	2009-06-29 17:59	For: master
	Finish Cancel		Finish Cancel
Transaction: 0031/2006 Content: Review price calculation method		Transaction: 0031/2006 Content: Review price calculation method	
My finished tasks		Delegated finished tasks	
2009-06-29 17:58	From: master	2009-06-29 17:58	For: master
	Remove		Remove
Transaction: 0034/2006 Content: Prepare strategy description		Transaction: 0034/2006 Content: Prepare strategy description	

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BENEFITS

BENEFITS

For a Client

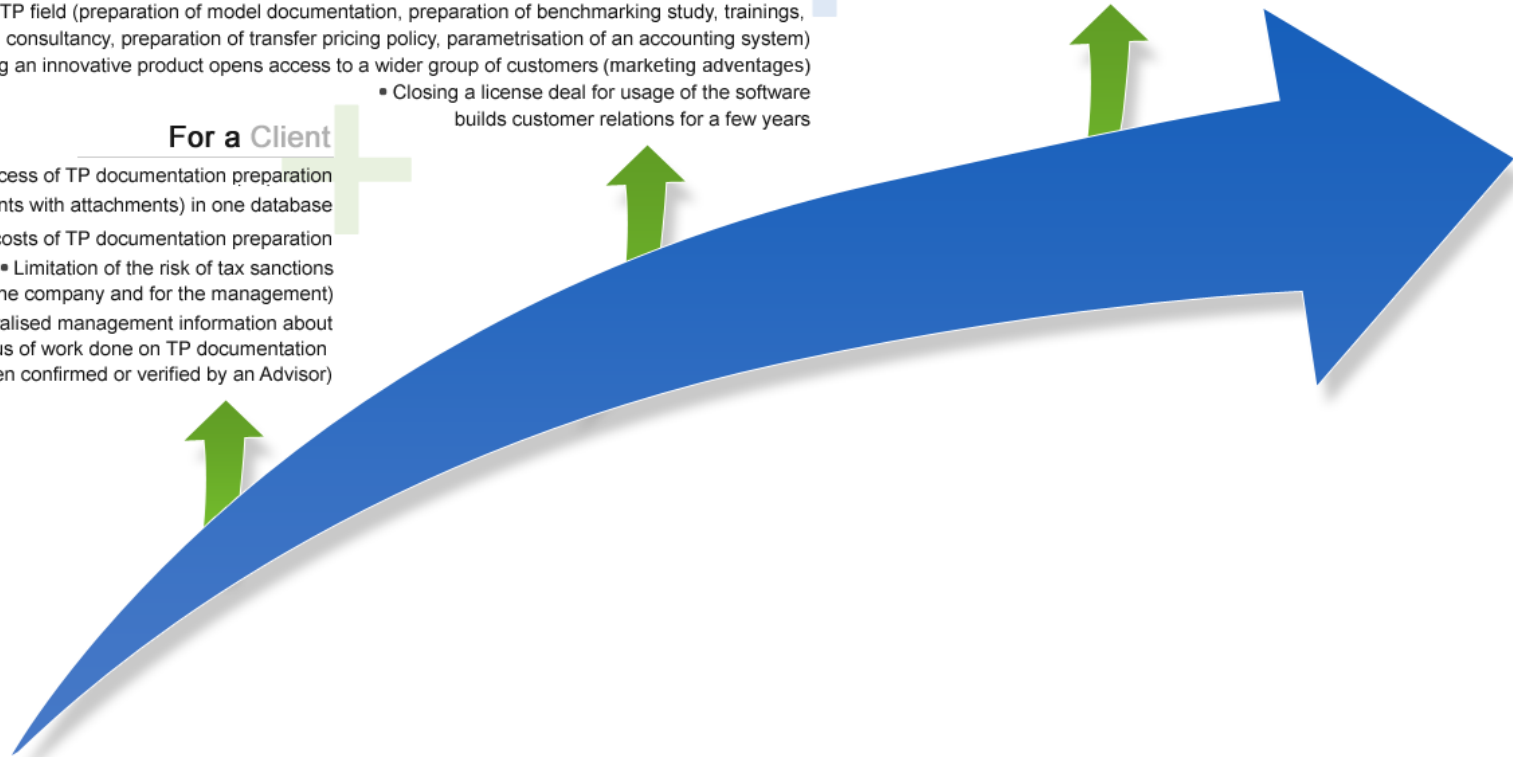
- Facilitation of a process of TP documentation preparation
- Centralisation of information (documents with attachments) in one database
 - Limitation of costs of TP documentation preparation
 - Limitation of the risk of tax sanctions (both for the company and for the management)
- Updated/current, centralised management information about the status of work done on TP documentation (has it been finished?, has it been confirmed or verified by an Advisor)

For an HLB partner

- Additional income source (sale of software)
- Sales of interconnected services (complementary from the TP field (preparation of model documentation, preparation of benchmarking study, trainings, verification, consultancy, preparation of transfer pricing policy, parametrisation of an accounting system)
 - Having an innovative product opens access to a wider group of customers (marketing advantages)
- Closing a license deal for usage of the software builds customer relations for a few years

For the HLB network

- Having an innovative IT solution in the array of its products (marketing advantages)
- Deepening of specialisation in the field of transfer pricing
 - Increase of knowledge sharing within the group HLB



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TRANSFER PRICING MANAGER

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Audits and reviews of financial statements, tax advice, transfer pricing, business investigations, consultancy and expert opinions.