

Transfer Pricing

A preventive solution to a complex challenge

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The increasing internationalisation of companies, the high complexity of economic groups and intra-group transactions make transfer pricing policies a central tax concern of companies and tax administrations across the world.

This concern is particularly important in the Portuguese case, given the adoption of a broad concept of related entities and the application of the Transfer Pricing system to purely domestic transactions and not only to cross-border transactions.

At the same time, the Tax Administration's audit capacity and sophistication has increased significantly, which calls for preventive and long-term legal planning of transfer pricing policies. It is key to take a proactive approach, pre-emptively auditing existing processes and policies, anticipating risks and liabilities and mitigating them by implementing tax-effective legal solutions with the support of a team with a broad and expert vision of the company's activity, able to approach Transfer Pricing policies from a strategic and competitive standpoint.



“ They have been very knowledgeable and responsive to our inquiries across a wide range of tax topics.’
‘True specialists with strong market knowledge.
Knowledgeable, innovative and business-minded.
Interested in the client’s values, dedicated and reachable.”

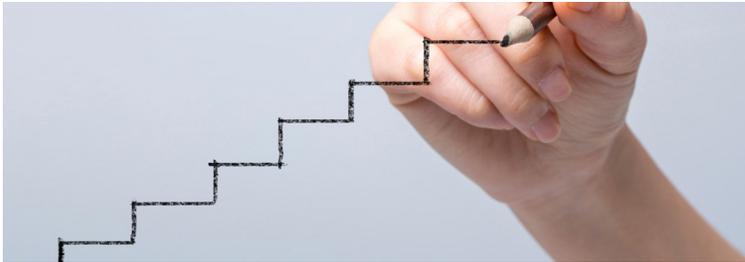
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Abreu Advogados has an active role in Transfer Pricing matters since its incorporation in 1993, assisting its clients in matters as diverse as:

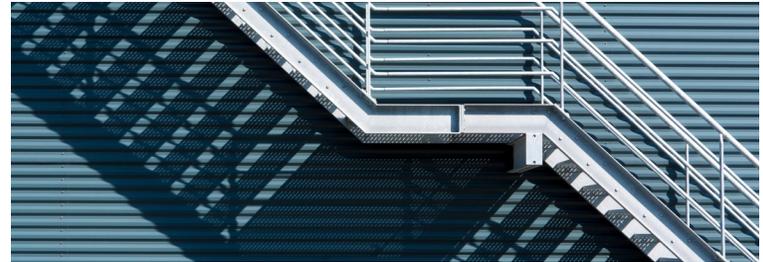
- Supporting negotiations and concluding Advance Pricing Agreements;
- Supporting the legal structuring of intra-group transactions in a strategic, responsible and consistent manner;
- Analysing the legal risk arising from the Transfer Pricing policies adopted and proposing measures to mitigate litigation risks;
- Representing companies in litigation proceedings against the Tax Administration using the different dispute resolution mechanisms available, either at a domestic level (national courts and CAAD - Administrative Arbitration Court; or through cross-border mechanisms such as the mutual agreement procedure provided for in the relevant double tax treaties, or arbitration procedures under Convention 90/436/EU or Directive (EU) 2017/1852;
- Monitoring OECD Transfer Pricing changes (including as a result of the BEPS initiative) and suggesting measures for companies to adapt to such changes.
- Compliance check vis-à-vis the requirements of Portuguese Law (currently - Ministerial Order No 268/2021 of 26 November 2021);
- Drafting or revising Transfer Pricing files;
- Analysing Transfer Pricing methods;

Legal solutions for a tax problem



Services

- Preventive risk assessment;
- Revision of Transfer Pricing policies of your company from a substantive and compliance perspective;
- Preparation of supporting documentation for the Transfer Pricing file.



Transfer pricing as an opportunity

- Analysis of the most appropriate and tax efficient legal arrangement to structure the activity in accordance with the Transfer Pricing requirements;
- Preparation of restructuring, financing operations, and for holding intangible assets.



Litigation settlement

- Achieving greater legal certainty by means of Advance Pricing Agreements;
- Monitoring of tax inspections;
- Tax litigation;
- Mutual agreement procedures.

Thinking about tomorrow?

Let's talk today.



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