

Transfer pricing case law gathers momentum as tax authority scrutinises intragroup services

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Recent years have seen the State Revenue Service (SRS) increasingly focus on transfer pricing (TP) risks, particularly management services and business support services rendered within a multinational enterprise (MNE) group. These services between related companies aim to promote a group member's business, to cut costs it would have incurred in performing the particular functions on its own, or to offer some other comparable benefit from the synergy of doing business together. Yet there is also the other side of the coin – TP and corporate income tax (CIT) risks may arise if the recipient of services is unable to prove they were actually received and the fee was justified.

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