

Risk analysis (3/6): risks taken under contract and their functional analysis (2/18/17)

To continue the series of Flash News on risk analysis, this article explores steps 2 and 3 of the risk analysis according to the OECD's BEPS comments. Step 2 determines how related companies contractually take particular economically significant risks under the terms of the transaction. Step 3 uses a functional analysis to find out how the related companies operate in terms of taking and managing those economically significant risks. Let's consider an example transaction between a manufacturer and a distributor who are related parties.

Izlasiet visu īsziņu ne tikai virsrakstu, kļūstot par abonētāju

Kā abonētājs Jūs varat piekļūt ne tikai pilnām īsziņām, bet arī uzdot jautājumus PwC ekspertiem.

[Subscribe](#) [Sign in](#)