

## Benefit test in transfer pricing analysis (3/20/19)

The benefit test is one of the key areas the State Revenue Service (SRS) will examine when reviewing intragroup services and assessing whether the costs of receiving such services are related to the taxpayer's business. To prove that a benefit has been received from the service, it is important to take precautions for mitigating transfer pricing (TP) risks. The benefit test depends on facts and circumstances, so it is not possible to define intragroup services that are clearly treated as low or high value adding services. This article explores the benefit test and ways of checking whether a service has provided its recipient with any economic or commercial benefit.

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