



CRA Insights: Transfer Pricing

CRA The Ballentine
Barbera Group

The Latest News from the World of Transfer Pricing

February 17, 2010

Two senior hires and a new senior consultant expand our global footprint



The Ballentine Barbera Group, a Charles River Associates company, is proud to announce the addition of a new vice president, principal, and senior consultant to our consulting roster. The collective experience of these three dynamic professionals deepens our capabilities in all areas of transfer pricing in Canada and throughout Europe.

Click [here](#) to read more.

North America

Atlanta
Boston
Chicago
College Station
Houston
New York
Oakland
Pasadena
Pleasanton
Salt Lake City
San Diego
Tallahassee
Toronto
Washington, DC

Upcoming European Seminars



CRA is presenting and running workshops on US and European cost sharing and IP planning at two major events in March:

- marcus evans European Tax Summit 2010 in Cannes, France, 7–9 March (Susan Fickling-Munge and Gerben Weistra). Click [here](#) to read more.
- IIR International Transfer Pricing Summit 2010 in London, 9–10 March (Rebel Curd, Gerben Weistra, and Paul Wilmshurst). Click [here](#) to read more.

Europe

Amsterdam
Brussels
Frankfurt
London
Paris

Middle East

Bahrain

Asia

Hong Kong

Transfer Pricing and M&A Activity: An Overview of Practical Considerations



Mergers and acquisitions (“M&A”) have long been adopted as a key element of growth strategy for multinational enterprises (“MNEs”). M&A activities enable MNEs to develop synergies and economies of scale, to attract new sources of capital, and to create an expanded presence by entering new geographic territories or trading within new industry sectors.

Click [here](#) to read more of this article by Brian Vincent.

Best Method Analysis



Although some may consider transfer pricing a “black box,” the shared adage among most finance professionals is that transfer pricing is comprised of both art and science. The science of transfer pricing is grounded in financial data and the relevant tax laws while the art of transfer pricing is based upon an intuitive sense of which adjustments and assumptions may best align the scientific aspects with the realities of the business.

Click [here](#) to read more of this article by Kathrine Kimball.

Mexico—The Latin American leader in transfer pricing



Mexico was the first country to institute transfer pricing regulations in Latin America. Annual documentation and reporting in the Mexican information tax return of intercompany transactions is required. These regulations have been followed by many countries in the region, including: Argentina, Chile, Colombia, and Venezuela. Mexico joined the Organization for Economic Co-operation and Development (OECD) in 1994 and in 1997 introduced the arm's-length concept in Chapter II, Article 215, of the Mexican Income Tax Law. Since then, the Mexican government has made reforms to the legislation in order to follow the OECD Transfer Pricing Guidelines.

Click [here](#) to read more of this article by Marcela Lopez.

A company's FIN 48 review should be independent



The FASB Interpretation 48—FIN 48—sets standards for the accounting in financial statements for uncertainty surrounding an enterprise's income taxes. I want to focus on only one of the many issues that are raised by FIN 48, and that is the estimation of the uncertainty arising from transfer pricing. For a company active in two jurisdictions, typically, those transfer prices are documented for each jurisdiction and will affect income tax returns in both countries.

Click [here](#) to read more of this article by John P. Brown.

The Latest News from the World of Transfer Pricing



Click [here](#) to read the latest Transfer Pricing news from around the world.



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