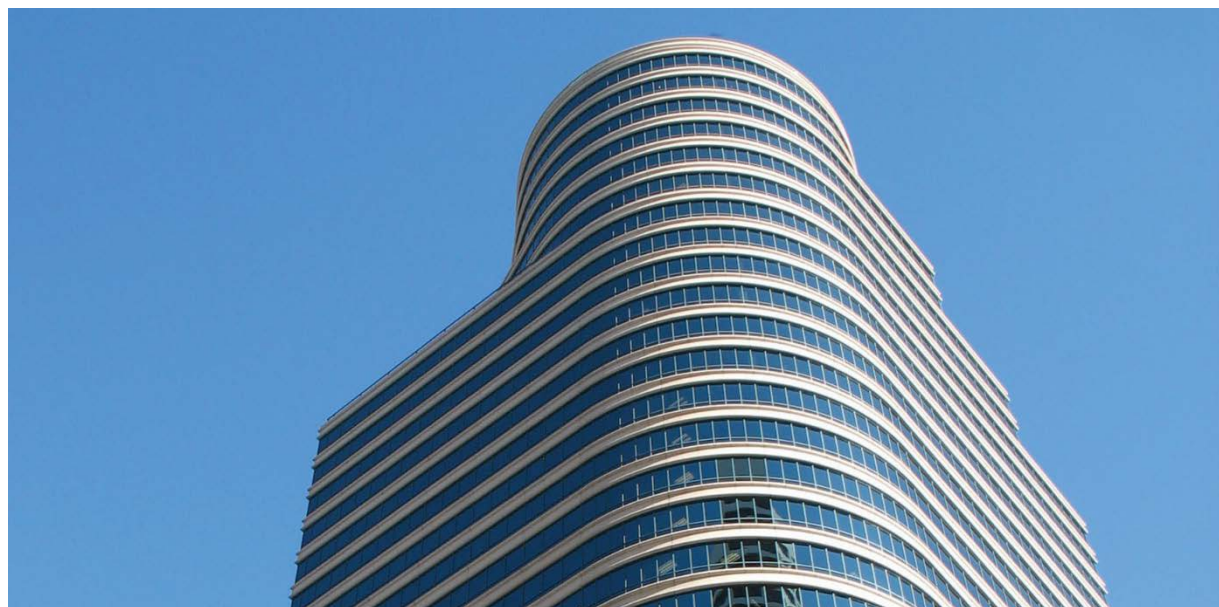


Transfer pricing assistance



Your challenge

- **New transfer pricing (“TP”) rules** governing the acceptability of profits retained on **intra-group debt financing structures** established in Luxembourg need to be complied with as from 2012 to maintain or obtain a binding tax clearance on the financing margin in Luxembourg.
- **It is important to be compliant** to ensure that the structure’s cash repatriation mechanisms and ‘tax treaty access’ of relevant entities operate . Non-compliance may have adverse consequences on the issuance of certificates of residence and ultimately on beneficial ownership status.
- This involves reviewing the structure for compliance within the light of new rules and **filing a TP analysis / advance pricing agreement** with the Luxembourg tax authorities.

Our solution

- We can provide all kind of assistance to make the structure TP compliant.
- Based on a technical TP analysis of your existing or future structure, our TP experts can assist you and provide you with practical advice around any changes needed to the structure to bring it to compliance.
- Advice is of course integrated with the relevant wider tax objectives of the structure to maintain its existing level of efficiency while ensuring the TP prerequisites are met at the same time.
- In the framework of the afore mentioned steps of analysis, our tax advisory assistance should ultimately be concluded through the submission of the advance pricing agreement to the Luxembourg tax authorities properly documented with the required TP analysis.

Your contacts



Stéphan Tilquin

Partner | Cross Border Tax - International Tax Corporate

Tel: +352 451 452 592

stilquin@deloitte.lu



David Capocci

Partner | Cross Border Tax - Mergers & Acquisitions

Tel: +352 451 452 437

dcapocci@deloitte.lu



Christophe Diricks

Partner | Cross Border Tax - Mergers & Acquisitions

Tel: +352 451 452 409

cdiricks@deloitte.lu

Deloitte Luxembourg
560, rue de Neudorf
L-2220 Luxembourg

Tel: +352 451 451
Fax: +352 451 452 401
www.deloitte.lu

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