

BILATERAL TRANSFER PRICING POLICY ADVISORY AGREEMENT

This Bilateral Transfer Pricing Policy Advisory Agreement (the "Agreement") is entered into and made effective as of _____, 20____ (the "Effective Date"), by and between:

Client: _____, a corporation organized and existing under the laws of _____, with its principal place of business at _____ (hereinafter referred to as the "Client"),

and

Advisor: _____, a professional services firm organized and existing under the laws of _____, with its principal place of business at _____ (hereinafter referred to as the "Advisor").

The Client and the Advisor may collectively be referred to as the "Parties" and individually as a "Party."

RECITALS

WHEREAS, the Client and its affiliated entities engage in cross-border intercompany transactions involving jurisdictions including _____ and _____;

WHEREAS, the Client requires specialized professional advisory services to design, review, document, and defend its bilateral transfer pricing policies to ensure compliance with the arm's length principle and the tax regulations of the relevant jurisdictions;

WHEREAS, the Advisor possesses the necessary expertise, qualifications, and resources to perform such bilateral transfer pricing advisory services; and

WHEREAS, the Parties desire to associate under the terms and conditions set forth herein.

NOW, THEREFORE, in consideration of the mutual covenants and promises contained herein, the Parties agree as follows:

1. SCOPE OF SERVICES

The Advisor shall provide bilateral transfer pricing advisory services (the "Services") to the Client as described below:

- a. Conducting bilateral economic analyses and benchmarking studies for transactions between the Client and its affiliates located in _____ and _____.
- b. Reviewing, designing, and optimizing the bilateral transfer pricing policies to align with OECD guidelines and local regulations of both jurisdictions.
- c. Assisting in the preparation of local file and master file documentation appropriate for both tax administrations.
- d. Providing strategic support in connection with bilateral Advance Pricing Agreements (APAs) or Mutual Agreement Procedures (MAP), if requested in writing by the Client.
- e. Any other ancillary transfer pricing advisory services as mutually agreed upon in writing via an Addendum to this Agreement.

2. FEES AND PAYMENT TERMS

- a. **Professional Fees:** The Client shall pay the Advisor for the Services rendered under this Agreement in accordance with the fee structure set forth in Exhibit _____ attached hereto.
- b. **Expenses:** The Client shall reimburse the Advisor for all reasonable, pre-approved out-of-pocket expenses incurred in the performance of the Services.
- c. **Invoicing and Payment:** The Advisor shall invoice the Client _____. All invoices shall be paid within _____ days

from the invoice date in _____ currency.

3. CLIENT COOPERATION AND INFORMATION

The Client shall timely provide the Advisor with complete, accurate, and reliable financial data, operational details, organizational structures, and other information necessary for the Advisor to perform the Services. The Advisor shall be entitled to rely on the accuracy and completeness of all information provided by the Client without independent verification.

4. CONFIDENTIALITY

Each Party agrees to keep confidential all non-public, proprietary, or confidential information disclosed by the other Party during the term of this Agreement. Confidential information shall not be disclosed to any third party without the prior written consent of the disclosing Party, except as required by law, regulatory authority, or professional standards.

5. INTELLECTUAL PROPERTY

All reports, documentation, benchmarking structures, and deliverables prepared by the Advisor for the Client under this Agreement shall become the property of the Client upon full payment of all fees due. The Advisor retains ownership of its pre-existing methodologies, proprietary software, templates, and general know-how used in performing the Services.

6. LIMITATION OF LIABILITY

The maximum liability of the Advisor to the Client for any claim arising out of or in connection with this Agreement, whether in contract, tort, or otherwise, shall be limited to the total fees paid by the Client to the Advisor under this Agreement. In no event shall either Party be liable for any consequential, indirect, incidental, or punitive damages.

7. TERM AND TERMINATION

- a. **Term:** This Agreement shall commence on the Effective Date and shall remain in force until _____, unless terminated earlier in accordance with this Section.
- b. **Termination for Convenience:** Either Party may terminate this Agreement at any time, with or without cause, by giving _____ days' prior written notice to the other Party.
- c. **Termination for Cause:** Either Party may terminate this Agreement immediately upon written notice if the other Party commits a material breach and fails to cure such breach within _____ days of receiving written notice thereof.

8. GOVERNING LAW AND DISPUTE RESOLUTION

This Agreement shall be governed by, and construed in accordance with, the laws of _____, without regard to its conflict of law principles. Any dispute, controversy, or claim arising out of or relating to this Agreement shall be submitted to the exclusive jurisdiction of the courts of _____.

9. MISCELLANEOUS

- a. **Entire Agreement:** This Agreement, including any exhibits, constitutes the entire understanding between the Parties regarding the subject matter and supersedes all prior agreements or understandings.
- b. **Amendments:** No amendment or modification of this Agreement shall be valid unless made in writing and signed by authorized representatives of both Parties.
- c. **Severability:** If any provision of this Agreement is held to be invalid or unenforceable, the remaining provisions shall remain in full force and effect.

IN WITNESS WHEREOF, the Parties hereto have executed this Bilateral Transfer Pricing Policy Advisory Agreement as of the Effective Date written above.

For the Client:

By: _____
Name: _____
Title: _____
Date: _____

For the Advisor:

By: _____
Name: _____
Title: _____
Date: _____