

ARM'S LENGTH PRICING CONSULTING SERVICES AGREEMENT

This Arm's Length Pricing Consulting Services Agreement (the "Agreement") is entered into as of this _____ day of _____, 20____ (the "Effective Date"), by and between:

Consultant: _____, with a principal place of business at _____ (hereinafter referred to as the "Consultant"),

and

Client: _____, with a principal place of business at _____ (hereinafter referred to as the "Client").

WHEREAS, the Client desires to retain the Consultant to perform professional transfer pricing consulting services to ensure compliance with the arm's length principle under applicable tax laws and regulations; and

WHEREAS, the Consultant represents that it possesses the necessary expertise, qualifications, and resources to perform such transfer pricing consulting services;

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

1. SCOPE OF SERVICES

The Consultant shall provide the following transfer pricing consulting services to the Client (the "Services"):

- a. Analysis of controlled transactions to evaluate conformity with the arm's length standard.
- b. Selection and application of the most appropriate transfer pricing methodology.
- c. Conducting economic, industry, and financial benchmarking searches using comparable databases.
- d. Preparation of transfer pricing documentation compliant with the regulations of _____.
- e. Assistance with transfer pricing risk assessments and audit defense strategies as requested.

2. FEES AND PAYMENT TERMS

- a. **Fees:** In consideration for the Services, the Client shall pay the Consultant a fee of _____, payable in accordance with the schedule set forth herein.
- b. **Invoicing:** The Consultant shall invoice the Client _____.
- c. **Payment Terms:** All invoices shall be paid by the Client within _____ days from the date of the invoice.
- d. **Expenses:** The Client shall reimburse the Consultant for reasonable, pre-approved out-of-pocket expenses incurred in connection with the performance of the Services.

3. CLIENT RESPONSIBILITIES

The Client shall timely provide the Consultant with all necessary financial data, intercompany agreements, organizational charts, operational descriptions, and other information reasonably requested by the Consultant to perform the Services. The Consultant shall be entitled to rely on the accuracy and completeness of all information provided by the Client.

4. TERM AND TERMINATION

- a. **Term:** This Agreement shall commence on the Effective Date and shall continue until the Services are completed, unless terminated earlier in accordance with this Section.
- b. **Termination for Convenience:** Either party may terminate this Agreement upon _____ days' written notice to the other party.

c. **Termination for Cause:** Either party may terminate this Agreement immediately upon written notice if the other party breaches any material term of this Agreement and fails to cure such breach within _____ days of receiving written notice thereof.

5. CONFIDENTIALITY

Each party agrees to maintain the confidentiality of all proprietary or confidential information received from the other party in connection with 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 or regulatory authority.

6. LIMITATION OF LIABILITY

The maximum liability of the Consultant to the Client for any and all claims, losses, or damages 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 Consultant under this Agreement.

7. GOVERNING LAW AND DISPUTE RESOLUTION

This Agreement shall be governed by, and construed in accordance with, the laws of _____. Any dispute arising out of or in connection with this Agreement shall be resolved through good faith negotiations, failing which the parties submit to the exclusive jurisdiction of the courts located in _____.

8. ENTIRE AGREEMENT

This Agreement constitutes the entire agreement between the parties regarding the subject matter hereof and supersedes all prior or contemporaneous understandings, agreements, or representations, whether written or oral.

IN WITNESS WHEREOF, the parties hereto have executed this Arm's Length Pricing Consulting Services Agreement as of the Effective Date.

FOR THE CLIENT:

FOR THE CONSULTANT:

By: _____

By: _____

Title: _____

Title: _____

Date: _____

Date: _____