

# TRANSFER PRICING BENCHMARKING ANALYSIS SERVICE AGREEMENT

This Transfer Pricing Benchmarking Analysis Service Agreement (hereinafter referred to as the "Agreement") is entered into on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ (the "Effective Date"), by and between:

## Service Provider:

Name: \_\_\_\_\_

Address: \_\_\_\_\_

Registration Number: \_\_\_\_\_

Represented by: \_\_\_\_\_ (hereinafter referred to as the "Consultant")

## Client:

Name: \_\_\_\_\_

Address: \_\_\_\_\_

Registration Number: \_\_\_\_\_

Represented by: \_\_\_\_\_ (hereinafter referred to as the "Client")

Collectively referred to as the "Parties" and individually as a "Party".

## RECITALS

WHEREAS, the Consultant provides professional tax and transfer pricing consulting services, including transfer pricing documentation and economic analyses;

WHEREAS, the Client wishes to engage the Consultant to perform a transfer pricing benchmarking analysis to determine arm's length returns or prices for certain controlled transactions in accordance with applicable tax laws and transfer pricing guidelines;

NOW, THEREFORE, the Parties agree as follows:

## 1. SCOPE OF SERVICES

The Consultant shall perform a transfer pricing benchmarking analysis (the "Services") which shall include:

1. Review of the functional profile, risks assumed, and assets utilized by the tested party as provided by the Client.
2. Selection of the most appropriate transfer pricing method in accordance with OECD guidelines and relevant local tax legislation.
3. Database searches utilizing recognized commercial databases (\_\_\_\_\_) to identify comparable independent companies or transactions.
4. Application of qualitative and quantitative screening criteria to establish a final set of comparable companies.
5. Calculation of the arm's length range of financial indicators (e.g., interquartile range).
6. Preparation of a benchmarking study report documenting the search methodology, criteria, and final results.

## 2. DELIVERABLES AND TIMELINE

The Consultant shall deliver the final benchmarking study report to the Client within \_\_\_\_\_ business days from receipt of all complete and accurate information required from the Client. The report shall be delivered in electronic format.

## 3. CLIENT OBLIGATIONS

1. The Client shall timely provide the Consultant with all necessary financial data, functional analysis information, corporate structure details, and other information required to perform the Services.
2. The Client represents that all information provided to the Consultant is accurate, complete, and reliable in all material respects.

**4. FEES AND PAYMENT**

- 1. For the Services rendered under this Agreement, the Client shall pay the Consultant a fixed fee of \_\_\_\_\_ (excluding VAT and other applicable taxes).
- 2. The fee shall be invoiced and paid according to the following schedule:
  - o \_\_\_\_\_% upon execution of this Agreement.
  - o \_\_\_\_\_% upon delivery of the draft benchmarking report.
  - o \_\_\_\_\_% upon delivery of the final benchmarking report.
- 3. Payments shall be made within \_\_\_\_\_ days of the invoice date to the bank account specified by the Consultant.

**5. CONFIDENTIALITY**

Both Parties agree to maintain strict confidentiality regarding all non-public, proprietary, or confidential information disclosed by one Party to the other during the performance of this Agreement. This obligation shall survive the expiration or termination of this Agreement for a period of \_\_\_\_\_ years.

**6. LIMITATION OF LIABILITY**

The Consultant's total liability under this Agreement for any claim, loss, or damage arising out of the performance of the Services shall be limited to the amount of the fees actually paid by the Client to the Consultant under this Agreement. In no event shall either Party be liable for consequential, indirect, or incidental damages.

**7. GOVERNING LAW AND JURISDICTION**

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 subject to the exclusive jurisdiction of the competent courts of \_\_\_\_\_.

**8. ENTIRE AGREEMENT**

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

**For the Consultant:**

**For the Client:**

\_\_\_\_\_  
 Name: \_\_\_\_\_  
 Title: \_\_\_\_\_  
 Date: \_\_\_\_\_

\_\_\_\_\_  
 Name: \_\_\_\_\_  
 Title: \_\_\_\_\_  
 Date: \_\_\_\_\_