# MASTER SERVICES AGREEMENT
# FOR TRANSFER PRICING CONSULTING SERVICES

This Master Services Agreement (the "Agreement") is entered into and made effective as of _____ (the "Effective Date"), by and between:

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

and

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

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

## RECITALS

WHEREAS, the Consultant provides professional consulting services specializing in transfer pricing, including documentation, benchmarking, planning, and controversy support;

WHEREAS, the Client desires to retain the Consultant to perform certain transfer pricing consulting services as outlined in individual Statements of Work executed under this Agreement, and the Consultant is willing to perform such services 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

1. **Statements of Work:** The specific transfer pricing services to be provided by the Consultant (the "Services") will be described in one or more written Statements of Work (each, an "SOW") executed by authorized representatives of both Parties. Each SOW shall reference this Agreement and be subject to its terms and conditions.
2. **Services Covered:** Services may include, but are not limited to, global transfer pricing documentation (Master File, Local File), country-specific documentation, economic benchmarking studies, intellectual property valuation, Advance Pricing Agreement (APA) support, and transfer pricing audit defense.
3. **Change of Scope:** Any changes to the scope of Services defined in an SOW must be agreed upon in writing by both Parties through an amendment or a revised SOW.

## 2. FEES AND PAYMENT TERMS

1. **Fees:** The Client shall pay the Consultant professional fees in the amounts and on the schedule set forth in the applicable SOW.
2. **Expenses:** Unless otherwise specified in an SOW, the Client shall reimburse the Consultant for reasonable, documented out-of-pocket expenses incurred in connection with the performance of the Services.
3. **Invoicing and Payment:** Invoices shall be submitted by the Consultant as specified in the SOW. All invoices are due and payable within _____ days from the invoice date. Late payments shall bear interest at a rate of _____%

per month or the maximum rate permitted by law, whichever is lower.

## 3. CLIENT RESPONSIBILITIES

1. **Information and Cooperation:** The Client shall provide the Consultant with timely, accurate, and complete financial data, intercompany agreements, functional details, and other information necessary for the performance of the transfer pricing analysis.
2. **Reliance:** The Consultant shall be entitled to rely on the accuracy and completeness of all information provided by the Client without independent verification. The Consultant shall not be liable for any errors or penalties resulting from inaccurate or incomplete information provided by the Client.

## 4. CONFIDENTIALITY

1. **Confidential Information:** Each Party agrees to keep confidential all non-public information, proprietary data, trade secrets, business plans, and financial information disclosed by the other Party.
2. **Exceptions:** Confidential Information does not include information that is publicly known, already in the possession of the receiving Party, or independently developed without reference to the disclosing Party's information.
3. **Permitted Disclosure:** The Consultant may disclose Client information to tax authorities as required by law or regulatory process, provided that the Consultant gives the Client prompt notice of such requirement where legally permissible.

## 5. INTELLECTUAL PROPERTY

1. **Deliverables:** Upon full payment of all fees, the deliverables specified in an SOW (the "Deliverables") shall become the property of the Client for its internal use, subject to Section 5.2.
2. **Consultant Property:** The Consultant retains all ownership rights, title, and interest in its methodologies, proprietary databases, models, software, templates, and analytical frameworks used or developed during the performance of the Services.

## 6. TERM AND TERMINATION

1. **Term:** This Agreement shall commence on the Effective Date and shall remain in effect for a period of _____ year(s), unless terminated earlier in accordance with this Section. This Agreement shall automatically renew for successive _____-year terms unless either Party provides written notice of non-renewal at least _____ days prior to the end of the current term.
2. **Termination for Convenience:** Either Party may terminate this Agreement or any outstanding SOW for convenience upon _____ days' written notice to the other Party.
3. **Termination for Cause:** Either Party may terminate this Agreement immediately if the other Party commits a material breach and fails to cure such breach within _____ days of receiving written notice thereof.
4. **Effect of Termination:** Upon termination, the Client shall pay the Consultant for all Services performed and expenses incurred up to the effective date of termination.

## 7. LIMITATION OF LIABILITY

In no event shall either Party be liable for any indirect, special, incidental, consequential, or punitive damages. The Consultant's total liability under this Agreement or any SOW, whether in contract, tort, or otherwise, shall be limited to the total fees paid by the Client to the Consultant under the specific SOW giving rise to the liability.

## 8. GOVERNING LAW AND JURISDICTION

This Agreement and all SOWs shall be governed by and construed in accordance with the laws of _____, without regard to its conflict of law principles. Any legal action arising under this Agreement shall be brought exclusively in the courts of _____.

**9. MISCELLANEOUS**

1. **Entire Agreement:** This Agreement, including any SOWs attached hereto, constitutes the entire agreement between the Parties and supersedes all prior discussions, negotiations, and agreements.
2. **Severability:** If any provision of this Agreement is held to be invalid or unenforceable, the remaining provisions shall continue in full force and effect.
3. **Independent Contractor:** The Consultant is an independent contractor and nothing in this Agreement shall construct a partnership, joint venture, or agency relationship between the Parties.

IN WITNESS WHEREOF, the Parties hereto have executed this Master Services Agreement as of the Effective Date written above.

| **For the Consultant:** | **For the Client:** |
| --- | --- |
| _____ | _____ |
| Signature | Signature |
| _____ | _____ |
| Name (Printed) | Name (Printed) |
| _____ | _____ |
| Title | Title |
| _____ | _____ |
| Date | Date |