

# TRANSFER PRICING CONSULTING AND COMPLIANCE AGREEMENT

This Transfer Pricing Consulting and Compliance Agreement (the "Agreement") is entered into and made effective as of \_\_\_\_\_, 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

**Consultant:** \_\_\_\_\_, a professional services firm with its principal office at \_\_\_\_\_ (hereinafter referred to as the "Consultant").

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

## RECITALS

WHEREAS, the Client desires to obtain professional transfer pricing consulting, documentation, and compliance services to ensure compliance with applicable tax laws and regulations; and

WHEREAS, the Consultant possesses the necessary expertise, qualifications, and resources to perform such transfer pricing services and agrees to provide these 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

The Consultant shall perform transfer pricing consulting and compliance services as detailed below and in accordance with the specifications set forth in any applicable Statement of Work (SOW) executed pursuant to this Agreement:

- a. Preparation of Transfer Pricing Documentation (including Local File and Master File, as applicable) in accordance with the regulations of \_\_\_\_\_ and OECD guidelines.
- b. Conducting economic, financial, and benchmarking analyses utilizing databases to identify comparable transactions or companies.
- c. Reviewing intercompany transaction structures, policies, and existing agreements.
- d. Assisting with Country-by-Country Reporting (CbCR) notification and filing requirements, if applicable.
- e. Providing ongoing transfer pricing advisory services, audit defense support, or bilateral/unilateral Advance Pricing Agreement (APA) assistance as requested in writing by the Client.

## 2. CLIENT COOPERATION AND INFORMATION PROVISION

The Client shall provide the Consultant with all necessary, accurate, and complete financial data, intercompany agreements, organizational charts, operational details, and other information required for the timely performance of the Services. The Consultant shall not be responsible for any delays or errors resulting from the Client's failure to provide accurate or timely information.

## 3. FEES, BILLING, AND PAYMENT

- a. **Fees:** The Client shall pay the Consultant for the Services in accordance with the fees specified in the attached Schedule or SOW. If no fee structure is specified, the Services shall be billed at the Consultant's standard hourly rates of \_\_\_\_\_ per hour.
- b. **Expenses:** The Client shall reimburse the Consultant for reasonable out-of-pocket expenses incurred in connection with the performance of the Services, provided such expenses are pre-approved in writing.
- c. **Payment Terms:** Invoices shall be issued \_\_\_\_\_. All invoices are due and payable within \_\_\_\_\_ days from the date of the invoice. Late payments shall bear interest at a rate of \_\_\_\_\_% per month.

#### 4. CONFIDENTIALITY

Each Party agrees to hold in confidence all proprietary and confidential information disclosed by the other Party during the term of this Agreement. Confidential information includes, but is not limited to, trade secrets, financial data, business plans, tax positions, and proprietary software or methodologies. Neither Party shall disclose such information to any third party without the prior written consent of the disclosing Party, except as required by law or regulatory authority.

#### 5. INTELLECTUAL PROPERTY

All deliverables, including transfer pricing reports, benchmarking analyses, and documentation prepared by the Consultant specifically for the Client under this Agreement, shall become the property of the Client upon full payment of all fees due. The Consultant retains all ownership rights in its pre-existing methodologies, models, software, templates, databases, and general tax knowledge used to perform the Services.

#### 6. LIMITATION OF LIABILITY

The Consultant's liability for any claim, loss, or damage arising out of or in connection with this Agreement or the Services provided hereunder, whether in contract, tort, or otherwise, shall be limited to the total amount of fees actually paid by the Client to the Consultant under the applicable SOW during the \_\_\_\_\_ months preceding the event giving rise to the claim. In no event shall either Party be liable for any indirect, incidental, consequential, special, or punitive damages.

#### 7. TERM AND TERMINATION

- a. **Term:** This Agreement shall commence on the Effective Date and shall continue until completed or terminated as provided herein.
- b. **Termination for Convenience:** Either Party may terminate this Agreement or any SOW at any time by providing \_\_\_\_\_ 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 of this Agreement and fails to cure such breach within \_\_\_\_\_ days after receiving written notice thereof.
- d. **Effect of Termination:** Upon termination, the Client shall pay the Consultant for all Services performed and expenses incurred up to the date of termination.

#### 8. GOVERNING LAW AND JURISDICTION

This Agreement shall be governed by, and construed in accordance with, the laws of \_\_\_\_\_, without giving effect to any principles of conflicts of law. Any legal action, suit, or proceeding arising out of or relating to this Agreement shall be brought exclusively in the courts located in \_\_\_\_\_.

#### 9. MISCELLANEOUS PROVISIONS

- a. **Entire Agreement:** This Agreement, including any schedules or SOWs attached hereto, constitutes the entire agreement between the Parties and supersedes all prior agreements, understandings, or representations.
- b. **Amendments:** This Agreement may only be amended, modified, or waived by a written instrument 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 continue in full force and effect.
- d. **Relationship of Parties:** The Consultant is an independent contractor. Nothing in this Agreement shall be construed to create a partnership, joint venture, employer-employee, or agency relationship between the Parties.

IN WITNESS WHEREOF, the Parties hereto have executed this Transfer Pricing Consulting and Compliance Agreement as of the Effective Date written above.

**For the Client:**

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Signature

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Name (Printed)

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Title

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Date

**For the Consultant:**

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Signature

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Name (Printed)

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Title

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Date