

# MASTER TRANSFER PRICING CONSULTING SERVICES AGREEMENT

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

**Consultant:** \_\_\_\_\_, a corporation organized and existing under the laws of \_\_\_\_\_, with its principal place of business at \_\_\_\_\_ (hereinafter referred to as the "Consultant").

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

## RECITALS

**WHEREAS**, Consultant provides specialized economic, financial, tax, and transfer pricing advisory and consulting services;

**WHEREAS**, Client desires to retain Consultant to perform certain transfer pricing advisory services as set forth herein, and Consultant agrees to perform such services under the terms and conditions of this Agreement;

**NOW, THEREFORE** in consideration of the mutual covenants, terms, and conditions set forth herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

## 1. SCOPE OF SERVICES

- a. Consultant shall perform transfer pricing consulting services (the "Services") as specified in one or more Statements of Work (each, an "SOW") executed by both Parties from time to time. Each SOW shall refer to this Agreement, be incorporated herein, and define the scope of work, deliverables, timeline, and fee structure.
- b. In the event of any conflict between the terms of this Agreement and an SOW, the terms of this Agreement shall govern unless the SOW explicitly states an intention to supersede a specific provision of this Agreement.

## 2. FEES, EXPENSES, AND PAYMENT TERMS

- a. **Fees:** Client shall pay Consultant the fees specified in the applicable SOW.
- b. **Expenses:** Unless otherwise specified in an SOW, Client shall reimburse Consultant for all reasonable, pre-approved out-of-pocket expenses incurred by Consultant in connection with performing the Services.
- c. **Invoicing and Payment:** Consultant shall invoice Client in accordance with the schedule specified in the SOW. All invoices are due and payable within \_\_\_\_\_ days from the date of the invoice.
- d. **Taxes:** All fees payable under this Agreement are exclusive of any applicable sales, use, value-added, or other taxes, which shall be the sole responsibility of the Client.

## 3. CLIENT INFORMATION AND COOPERATION

- a. Client agrees to provide Consultant with timely, accurate, and complete information, data, documentation, and access to personnel necessary for the performance of the Services.
- b. Consultant shall be entitled to rely on the accuracy and completeness of all information provided by Client without independent verification. Consultant shall not be liable for any errors, delays, or adverse outcomes resulting from inaccurate, incomplete, or delayed information provided by Client.

#### **4. CONFIDENTIALITY**

- a. Each Party agrees to keep confidential and not disclose to any third party any proprietary or confidential information received from the other Party ("Confidential Information") during the term of this Agreement and for a period of \_\_\_\_\_ years thereafter.
- b. Confidential Information shall not include information that: (i) is or becomes publicly known through no breach of this Agreement; (ii) was already in the receiving Party's possession prior to disclosure; (iii) is independently developed by the receiving Party; or (iv) is required to be disclosed by law, regulation, or court order.

#### **5. INTELLECTUAL PROPERTY**

- a. Upon full and final payment of all fees due under the applicable SOW, Client shall own all final deliverables prepared specifically for Client under such SOW.
- b. Consultant retains all right, title, and interest in and to its pre-existing methodologies, models, software, templates, databases, ideas, concepts, and know-how used or developed by Consultant in the course of performing the Services.

#### **6. LIMITATION OF LIABILITY**

- a. Neither Party shall be liable for any indirect, incidental, special, exemplary, or consequential damages, including but not limited to loss of profits, revenue, data, or business interruption, arising out of or in connection with this Agreement.
- b. The total aggregate liability of Consultant for any and all claims arising out of or related to this Agreement or any SOW, whether in contract, tort, or otherwise, shall be limited to the total fees paid by Client to Consultant under the specific SOW giving rise to the claim during the \_\_\_\_\_ month period preceding the event giving rise to the liability.

#### **7. TERM AND TERMINATION**

- a. **Term:** This Agreement shall commence on the Effective Date and shall remain in effect until terminated in accordance with this Section.
- b. **Termination for Convenience:** Either Party may terminate this Agreement or any active SOW at any time without cause upon \_\_\_\_\_ days' prior written notice to the other Party.
- c. **Termination for Cause:** Either Party may terminate this Agreement or any SOW 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, Client shall pay Consultant for all Services performed and expenses incurred up to the effective date of termination.

#### **8. GOVERNING LAW AND DISPUTE RESOLUTION**

- a. This Agreement shall be governed by and construed in accordance with the laws of \_\_\_\_\_, without regard to its conflict of laws principles.
- b. Any dispute arising out of or in connection with this Agreement shall first be submitted to good faith negotiations. If the dispute cannot be resolved within \_\_\_\_\_ days, it shall be resolved by binding arbitration in \_\_\_\_\_ in accordance with the rules of \_\_\_\_\_.

#### **9. MISCELLANEOUS**

- a. **Entire Agreement:** This Agreement, including any SOWs hereto, constitutes the entire agreement between the Parties and supersedes all prior or contemporaneous oral or written agreements, understandings, or representations.
- b. **Amendments:** This Agreement may only be amended, modified, or supplemented by a written instrument executed 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. **Independent Contractor:** Consultant is an independent contractor and nothing in this Agreement shall be construed to create a partnership, joint venture, agency, or employer-employee relationship between the Parties.

IN WITNESS WHEREOF, the Parties hereto have executed this Master Transfer Pricing Consulting Services Agreement as of the Effective Date.

**CLIENT:**

**CONSULTANT:**

\_\_\_\_\_

\_\_\_\_\_

By (Signature): \_\_\_\_\_

By (Signature): \_\_\_\_\_

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

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

Title: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_