



## International Tax and Tax Technology

### Base Erosion and Profit Shifting (BEPS) Readiness Evaluation

#### Are you BEPS-ready?

The Organisation for Economic Co-operation and Development (OECD), with support from the G20, is rolling out a multi-dimensional plan to support tax policies through the prevention of Base Erosion and Profit Shifting. Whether you are a manufacturer or service provider, you face the challenge of justifying the difference between the location of your activities and risk compared to the location of your profits. While specific legislation is pending in many countries, the trend indicates that every multinational corporation needs to prepare for BEPS. It has become a matter of when, not if, a company will need to provide more information about its worldwide activities.

#### Get Ready with a BEPS Readiness Evaluation

Ryan helps organizations prepare for BEPS by focusing on their supply chain—how they move the organization, people, resources, and activities from raw materials to tangible goods or services, and ultimately to their customers. Our transfer pricing and technology expertise helps transform our clients' operations from a reactive mode to proactive mode by helping them take control of their data, provide a worldview of their operations, and meet their transparency obligations. Our BEPS readiness evaluation focuses on three key factors to provide an assessment of what is critical to comply with emerging legislation around BEPS.

- ▶ A functionality analysis, which documents the risks and exposure from all intercompany activities by reviewing intercompany transactions and identifying all parties to the transaction.
- ▶ A financial income analysis, which identifies the residual claimant and routine return claimant for each transaction by assigning a value to each intercompany transaction.
- ▶ A BEPS exposure analysis, which quantifies all potential exposure by comparing functional and financial analyses.

#### Ryan's Strategic Difference

Ryan provides transfer pricing services and tax technology solutions to clients across multiple industries worldwide. Unlike other firms, Ryan provides an integrated approach that brings state-of-the-art technology to transfer pricing backed by a wealth of both transfer pricing and tax technology expertise. Our many years of experience, broad expertise, and collaborative approach deliver a superior solution that is unique to each client's individual needs.



#### Award-Winning Tax Services

For additional information

1.855.RYAN.TAX

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