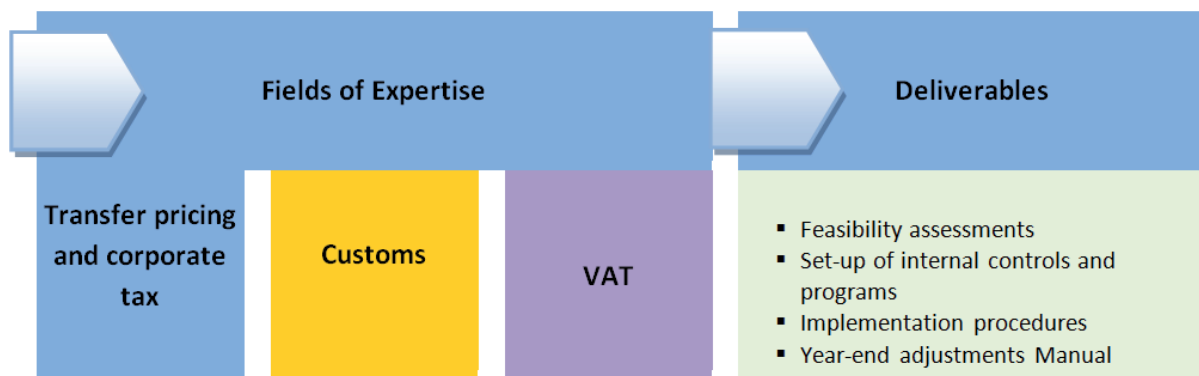


How to optimize your procedures to deal with year-end price adjustments?



How to adjust intercompany prices and/or profits, when actual financial results differ from those budgeted?

When dealing with price and profit adjustments, several options are available to companies to bring their financial results in line with the arm's length standard. Under circumstances, to apply year-end adjustments is the option preferred by many multinationals. What challenges and what opportunities exist in aligning corporate tax, transfer pricing, customs and VAT in case of year-end adjustments?



Addressing the following key issues:

1. How to deal with price / profit adjustments when your financial results depart from targeted arm's length outcomes?
2. How to structure and implement internal procedures and controls to comply with arm's length standard world-wide?
3. How to build an integrated legal and financial framework to address global year-end adjustments' challenges from a multiple perspective: corporate tax, transfer pricing, customs duties and VAT?
4. How to align year-end adjustment looking at the following 3 perspectives: transfer pricing, customs and VAT?

About Investment Consulting Associates - ICA

ICA is a strategic advisory firm headquartered in Amsterdam, The Netherlands. Our business philosophy is to utilize smart and efficient software applications in providing dedicated and tailored site selection services. LocationSelector.com and ICAincentives.com are two of our flagship products. This is what differentiates ICA from traditional strategy and management consulting firms who are active in the field of corporate site selection and investment promotion services.

Many of our clients are ranked among the world's 500 largest companies, but we also advise mid-sized businesses, non-profit organizations, and government agencies. Our global track record supports our mission to become world leader in global site selection and Foreign Direct Investment (FDI) advisory.

About Transfer Pricing Associates

Transfer Pricing Associates is the leading independent provider of global transfer pricing and valuation services and part of the TPA Global group. The TPA Global group is an independent and specialist provider of expert transfer pricing, tax valuation and customs services, headquartered in Amsterdam and with our own offices and coverage in over 30 countries around the world.

Transfer Pricing Associates provides high quality transfer pricing advice and assistance to multinationals of all sizes, wherever they are located. For more details of our innovative services, please visit our website at www.tpa-global.com

