

SUPPLY CHAIN: OTHER MATERIALS: CHECKLIST OF INFORMATION FOR TAX/TRANSFER PRICING REVIEW

This list summarises initial information usually necessary to consider all tax and Transfer Pricing risk when looking to implement a more tax efficient supply chain

The logo for Hogan Lovells, featuring the name in a serif font on a yellow rectangular background.

■ **Group overview**

- Latest legal entity structure
- Latest organisational charts
- Group strategic / business plan
- Description of existing value chain

■ **Intellectual property**

- List of IP (eg trademarks, trade names, designs, etc.)
- Annual spend on product development, brand management and/or marketing in current year and next three years

■ **Legal agreements**

- A copy of each relevant legal agreement

■ **Transfer pricing and tax profile**

- Description of current transfer pricing policy
- Copy of a transfer pricing report
- Information on any open tax audits

■ **Financial information**

- Projected 3- or 5-year P&Ls
- What is the percentage split between the various business units?
- What is the operating profit margin earned for each business segment?
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- Information on procurement spend by category for current year and next three years