**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.

- **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?
  - Information on procurement spend by category for current year and next three years