

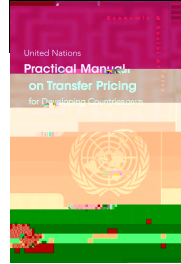


UN-ATAF Workshop on Transfer Pricing
 Administrative Aspects and Recent Developments
 E !! "ini# \$"a iland
 %-& Decem'er ()1*



AUDIT AND RISK, ASSESSMENT - ENT

- onda.#% Decem'er ()1*
 (/)pm 0 1/))pm



+NTR2DU3T+2N T2 AUDIT AND RISK, ASSESSMENT - ENT

Importance of Risk Assessment

-
-
-
-
- ✓ =
- ✓ =

#

!

\$

Financial Ratios for Risk Assessment

➤ Risk Assessment Tools

7

8)

➤ , e. financial ratios relevant to TP

- ✓ 2 (
- ✓ 9) (
- ✓ 9) # (
- ✓ 2) # + (
- ✓ 9)) .

Sources of information for Risk Assessment

PRE4+ - +NAR6 E5A - +NAT+2N

➤ Understanding the Taxpayer's Business

: \$

Essential part of the TP examination/ This st!d. can 'e commenced 'efore or after starting a TP audit and sho!ld include?

- ✓ # (
- ✓ 9 (
- ✓ * - # (
- ✓ *)
- ✓ 8 - 8@)

A

PRE4+ - +NAR6 E5A - +NAT+2N

@!estions to !nderstand taxpayer's operations

➤ Distribution Activities

: \$ 6

✓

PRE4+ - +NAR6 E5A - +NAT+2N

➤ Proceed to understand the taxpayer's and structure.

✓ ") (,
 ✓ * -)
 ✓ * -)) # (- ()
 ✓) - # (()
 ✓) ()
 ✓ ") (# ()
 ✓) , - # ()
 ✓) , - # ()

AUD+T PR23EDURE

➤ Notification to Taxpayer
 ➤ Request for information

✓
 ✓
 ✓ 9) 4) 2
 ✓ 0 # ,
 ✓ 3
 ✓ 3 -)

AUDIT PROCEDURE

➤ Reuest for interview s?

✓ # - >)) 4

✓ - - - - -

➤ Reuest to Visit Facilities

✓ * # #

- >

17

Narrowing of Issues Development of Authority Position

➤ Refining Understanding of the taxpayer's Business

✓ * -)) # ;

➤ Refining Understanding of the taxpayer's Ind. Str.

✓ * -)

➤ Refining Functions and Risk Analysis

✓ ") # ;

✓)

✓ 5 4 # ;

➤ =

18

Next Steps in the Audit Procedure

➤)

➤ ; * # ; " 9

➤ 0 5 /

➤