



U.S./Canada - India Transfer Pricing Services

Faced with increasing transfer pricing scrutiny of U.S. and Canadian multinational businesses and new regulations being introduced by the Indian Revenue Authority, Ryan's comprehensive suite of transfer pricing services enables multinational businesses to proactively and efficiently manage the ever-changing Indian legislative and regulatory requirements and the growing potential for audit assessments. Our team of local experts can address the business impact of cross-border transactions, as well as provide effective solutions that improve client profitability and reduce overall global tax liabilities and risks, by optimizing intercompany pricing from an operational and multinational tax perspective.

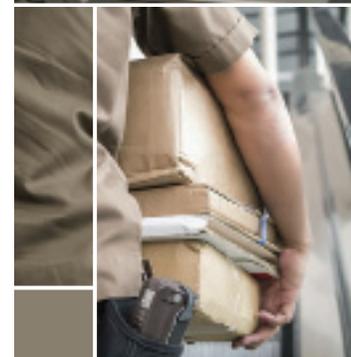
We understand our clients' business objectives, and we leverage our technical expertise in global transfer pricing principles to identify the proper balance in pricing cross-border transactions to satisfy the arm's length standard, thus minimizing the potential for aggressive transfer pricing audit assessments that often need to be resolved through resource-consuming litigation in Indian tax court. Our ability to complement this expertise with our strategic approach and thorough understanding of international tax ensures the highest level of value and the delivery of superior client results.

Transfer Pricing Reviews and Cost-Effective Documentation Solutions

Ryan's transfer pricing services help multinational companies achieve business objectives, while satisfying compliance and audit requirements. We identify and address the transfer pricing implications and issues present in our clients' transactions. Our transfer pricing model provides efficiencies for our clients by:

- ▶ Utilizing a single point of contact on all global engagements;
- ▶ Employing a proactive approach for identifying tax saving ideas from what is learned during the documentation process;
- ▶ Preparing Indian Transfer Pricing Certifications in the prescribed format and providing support for online filing of the same at the Indian Income Tax Authority's web-portal; and
- ▶ Employing a very cost-effective system to achieve these results, which reflects our lower-cost structure as compared to many of our competitors.

With seasoned professionals located across the globe, we integrate our transfer pricing expertise with international income tax planning and valued-added tax (VAT) planning and recovery to bring immediate and lasting improvements to your company's after-tax margins.



Global Audit Support

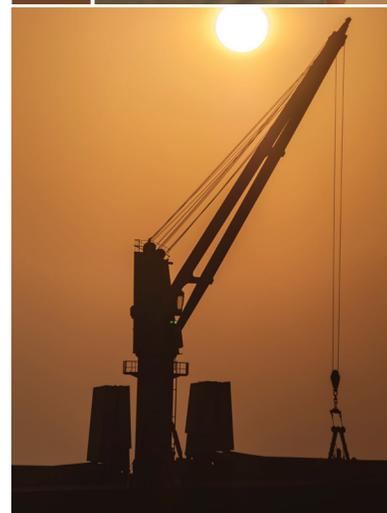
Ryan provides transfer pricing audit support and defense to global clients across multiple industries. Our meticulous approach to managing global transfer pricing audits and examinations includes pricing analysis, as well as dispute resolution and litigation support. Litigation support includes representation and consulting services for the client or its counsel when appearing before higher authorities, such as the Indian Dispute Resolution Panel (DRP), the Income Tax Appellate Tribunal (ITAT), the Indian Revenue Service (IRS), and the High Courts. This approach has been very successful in the active Indian tax audit environment and is key to achieving beneficial results as quickly as possible.

Advanced Pricing Agreements (APAs) and Mutual Agreement Procedures (MAPs)

With the recent issuance of bilateral APA rules between the United States and India, Ryan and AARK & Co are strategically prepared to manage negotiations with the Indian, Canadian, and United States tax authorities. We have experience in negotiating APAs and representing clients before taxing authorities in MAPs. Our collaboration provides clients with years of reporting certainty regarding the tax treatment of complex arrangements for both prior years as well as in the future.

Supply Chain Management Planning

We understand that transfer pricing is one of the principal requirements for effective supply chain management. Our “business first” approach to supply chain planning opportunities ensures that our clients’ commercial objectives are coordinated with the right transfer pricing, VAT, customs, and international income tax planning strategies.



Other Indian Tax Services

- Tax advisory services
- Tax return preparation
- Expatriate taxation services
- Obtaining lower tax deduction certificates (LTDC)

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Award-Winning Tax Services

For additional information, please contact your local Ryan representative.

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