

HIGH LEVEL RISK ASSESSMENT – BASE EROSION PROFIT SHIFTING (BEPS)

How will BEPS changes impact your business?

Answer the questions below to identify risks arising from BEPS that may affect your entity/group. The questions are designed to provide you with a high level risk assessment as to how the implementation of the BEPs project might impact your business.

	Question	Yes / No
1	Does your group sell products or services via a website in an overseas territory?	
2	Does your group have employees, agents, or representatives selling or marketing your products or services overseas?	
3	Does your group have transactions that create a mismatch tax treatment in different jurisdictions? (eg, "check the box")	
4	Does your group have financing from third party and/or related party lenders?	
5	Does your group use tax treaties to gain a tax advantage?	
6	Does your group have low value added service charges such as management fees or head office charges?	
7	Does your group have high value service charges such as strategic or non-routine management services?	
8	Does your group hold intangible assets such as trademarks, patents, licences, goodwill, brands, know-how etc?	
9	Does your group have appropriate transfer pricing documentation covering all jurisdictions?	
10	Is your group's global turnover in excess of NZ\$1.2b?	

How did you score?

If you answered YES to just one of the questions, your group could face significant risk. The more questions you answered YES to the greater the number of risk areas you may need to analyse. We would advise you to contact your local advisor and/or the contacts below for an in-depth BEPS risk review. This risk review will include a detailed analysis of the issues and also provide recommended actions to reduce and manage your groups BEPS risk effectively.

Contact us

Grant Hally, Managing Partner by email at grant.hally@rsmnz.co.nz

Brendon Read, Transfer Pricing Consultant by email at brendon.read@rsmnz.co.nz

Phone: +64 (9) 271 4527