

Transfer Pricing for Software Engineering

Our Approach

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Nice to meet you!



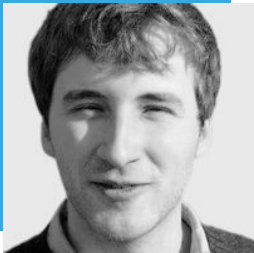
Dr. Oliver Treidler

- 17 years of TP expertise
- Author of *Transfer Pricing in One Lesson*



Michael Dorner

- 16 years of data science & engineering expertise
- Researcher at BTH, Sweden



Dr. Maximilian Capraro

- 15 years in the software domain
- Founding member of *InnerSource Commons*

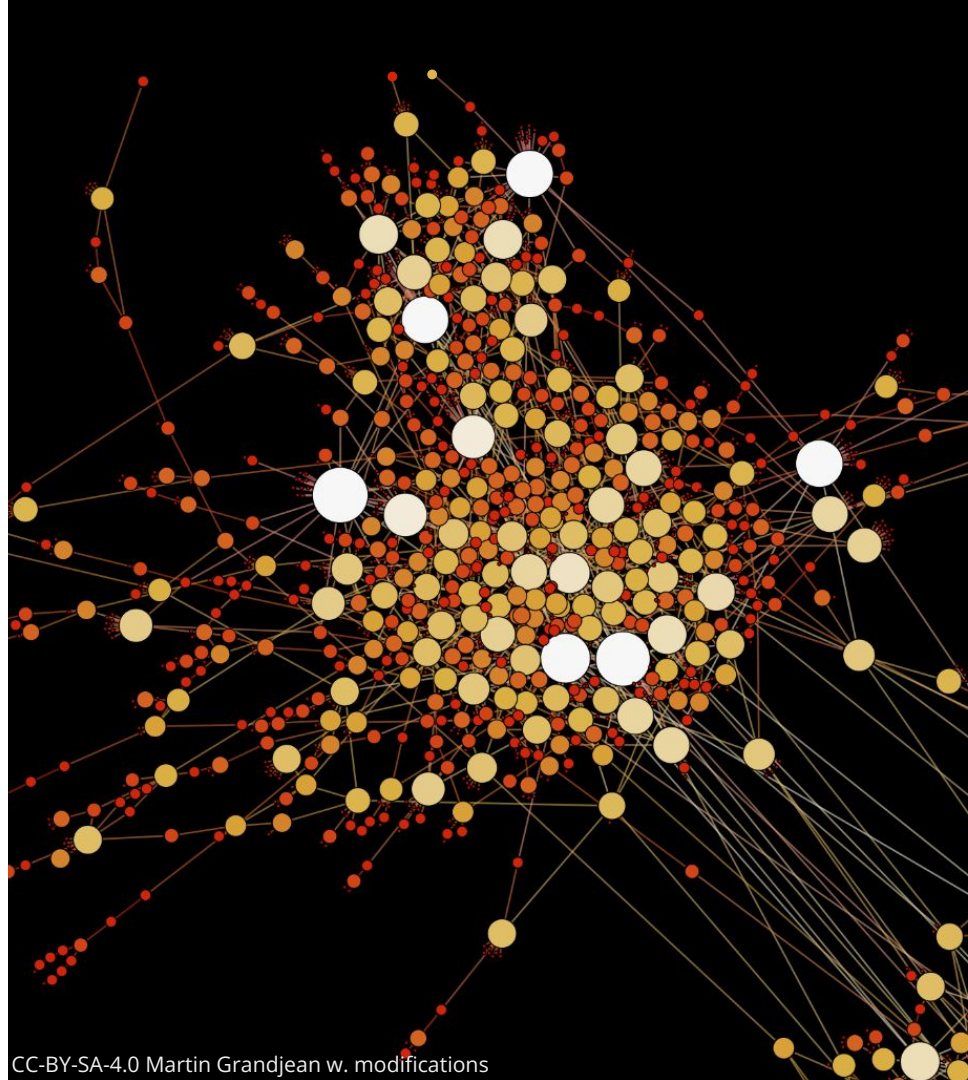


Tom-Eric Kunz

- M.Sc. & LL.M. with focus on taxation
- Researcher at European University Viadrina

Collaborative. Fine-grained. Spontaneous.

Global development workflows
are hard to grasp.



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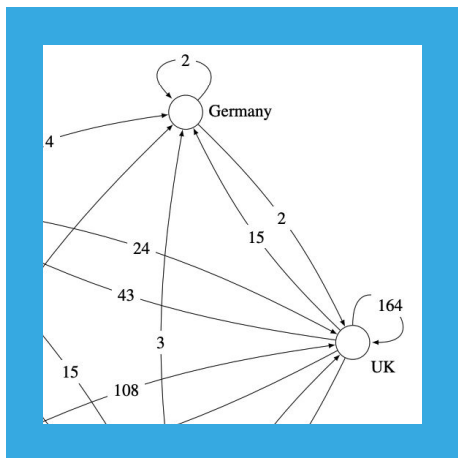
Global development workflows
are hard to grasp.

- Hundreds of thousands small transactions
- Entities with complex and dynamic F&R profiles
- Manual analysis, TP calculation and documentation impossible
- **High transfer pricing risk**

Our Data Analytics

The foundation for your transfer pricing strategy

Three Dimensions



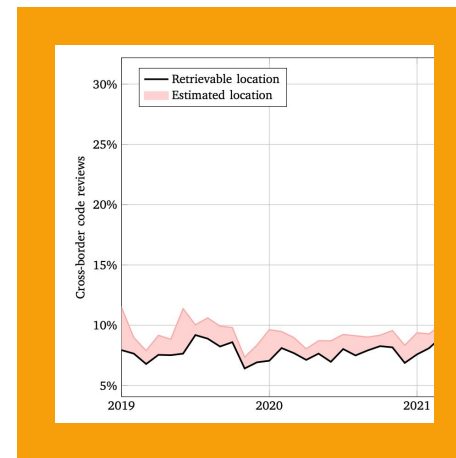
Use Relationships

Which national entities use software from other entities or provide it to other entities?



Collaboration

To what extent do national entities contribute to one another's software?



Communication

How do developers communicate among national entity boundaries?

Typical Project with Kolabri

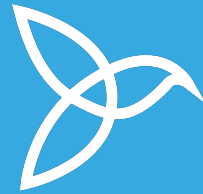
- **Fact-Finding** (2 -3 weeks)
 - Understand your development approach & business
 - Perform technical inventory of data sources (stock-taking)
 - *Deliverable: Identification of data sources & key risk areas*
- **Analysis** (8 weeks)
 - Establish (technical) interfaces to data sources
 - Feedback loop: analyse data, assess risk, discuss with you
 - *Deliverable: Report on your workflows & related TP risks*
- **Action** (depends on prev. phases)
 - We agree with you on a joint action plan
 - *Possible deliverables: Documentation, automated CPM & CCA setups, ...*

Kolabri Cloud

coming soon



Thank you!
Questions?



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Backup Slides ...

Benefits of Analysis

For **use relationships** and **collaboration**:

1. Identify functional & risk profiles
2. Transfer price calculation
3. Risk-mitigation (no “overlooked” transactions)
4. Documentation
5. Justification and substantiation of decisions

For **communication**:

1. Prediction of collaboration and use
2. Substantiate functional & risk profiles