Hyperion Focus 16

BEPS Action 13
Country-by-Country reporting
made easy with HFM & TPH

Christian Kobel

PebbleAge Ltd

Country-by-Country reporting…
Yet another report?

- **Threshold:** **>750 M€ consolidated revenue**
- **Due date:** **Closing of FY 2016, ongoing**
- **Where:** **In all major countries, additional to come**
- **What needs to be disclosed:**
- **Business activities of constituent entities/jurisdictions**

- **Revenues**
  - **Unrelated Party**
  - **Related Party**
  - **Total**
- **Profit Before Income Tax**
- **Income Tax Paid**

- **Income Tax Accrued**
- **Stated capital**
- **Accumulated earnings**
- **Number of Employees**
- **Tangible Assets**

Country-by-Country reporting…
Yet another report?

Signatories of the *multilateral competent authority agreement* on the EXCHANGE of the Country by Country reports as of 20/09/2016

Argentina	Estonia	Japan	Poland
Australia	Finland	Korea	Portugal
Austria	France	Lichtenstein	Senegal
Belgium	Georgia	Luxembourg	Slovak Republic
Bermuda	Germany	Malaysia	Slovenia
Canada	Greece	Mexico	South Africa
Chile	Iceland	Netherlands	Spain
Costa Rica	India	New Zealand	Sweden
Curaçao	Ireland	Nigeria	Switzerland
Czech Republic	Israel	Norway	United Kingdom
Denmark	Italy	China	Uruguay

Major THREAT

Country-by-Country reporting
Indicative number of groups impacted

USA	1610	India	113
Japan	1602	Switzerland	111
China	468	Italy	111
United Kingdom	426	Taiwan	110
Germany	346	Hong Kong	91
Australia	206	Singapore	73
Canada	175	Sweden	72
France	149	Brazil	69
Netherlands	133	Norway	61
Korea	116	*All other countries*	278
		Total	**> 6320**

Are you prepared for Country-by-Country reporting ?

The usual REPORTING solution…

Joint Venture

Subsidiary 1

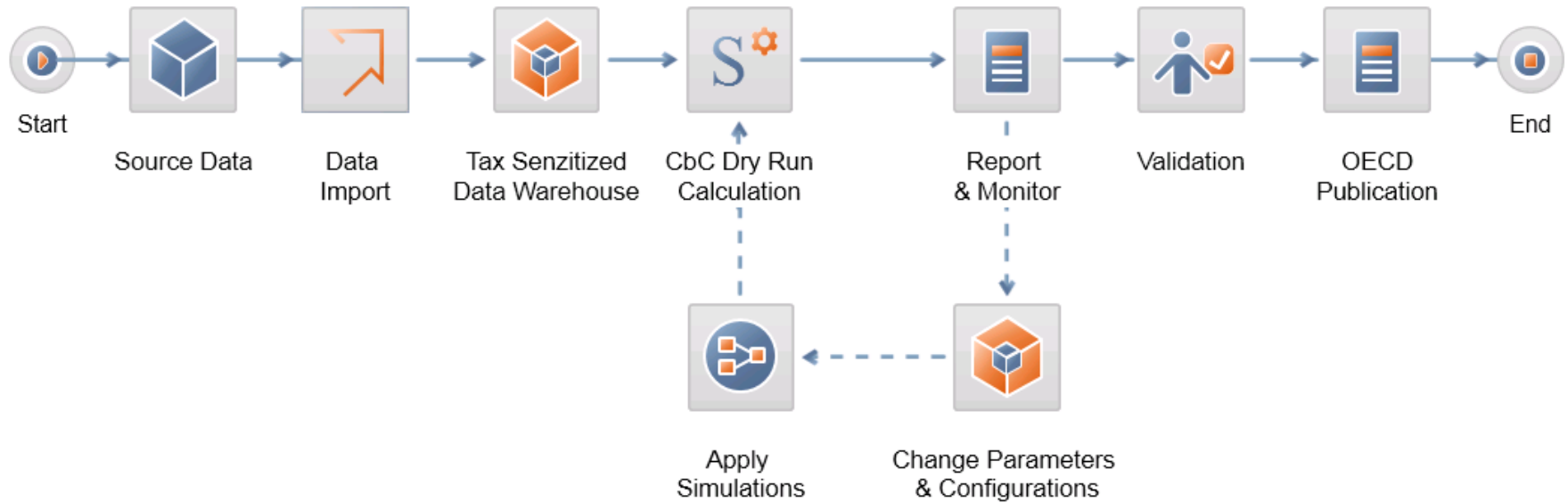**ERP & other systems**

Subsidiary 2

The TPH CbC solution

SOURCES

TPH CbC BLUEPRINT

ORACLE HFM FINANCIALS

OTHER SOURCES

MAPPING

HFM TAX DATA WAREHOUSE

TPH

CbC REPORTING & ANALYTICS
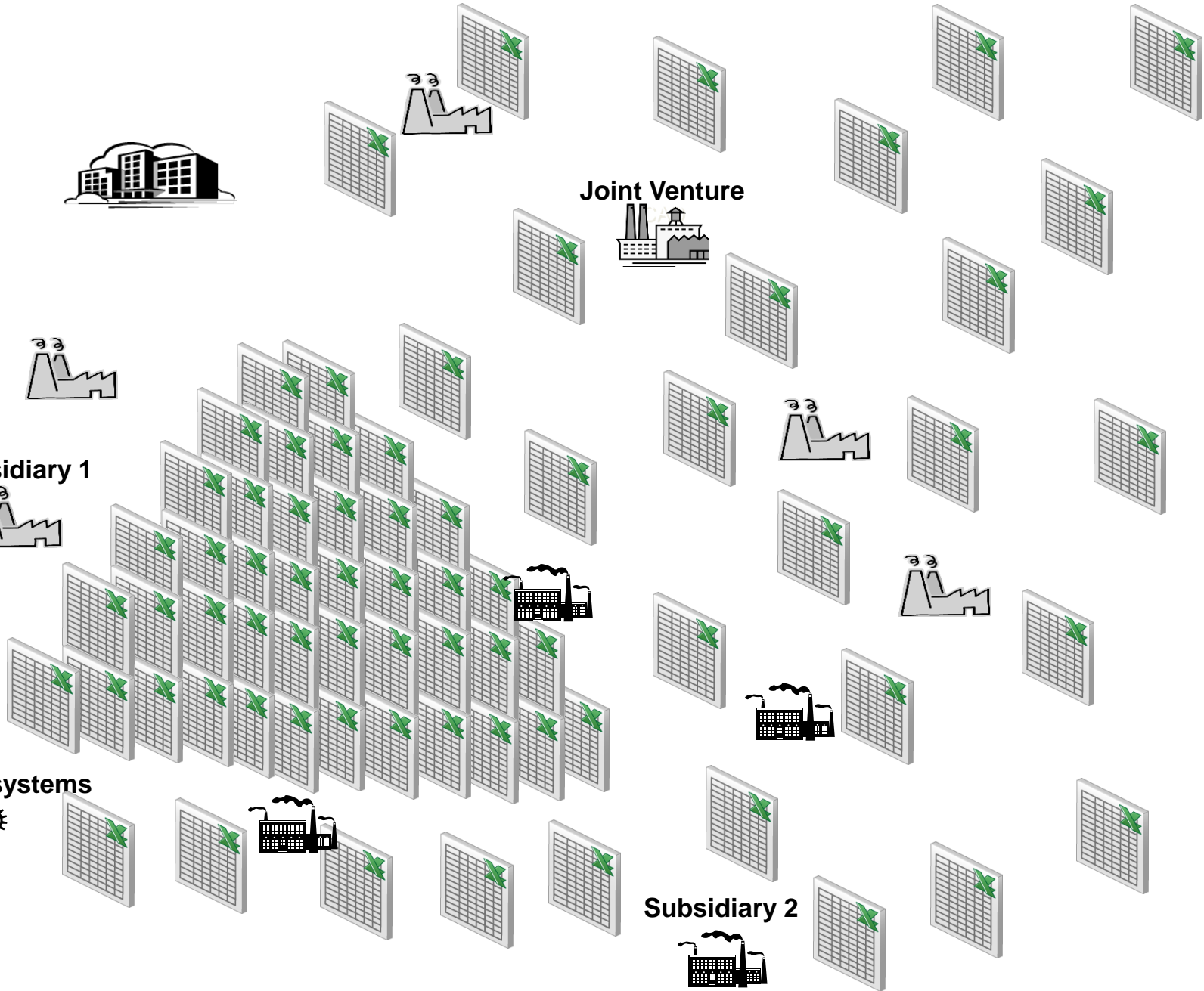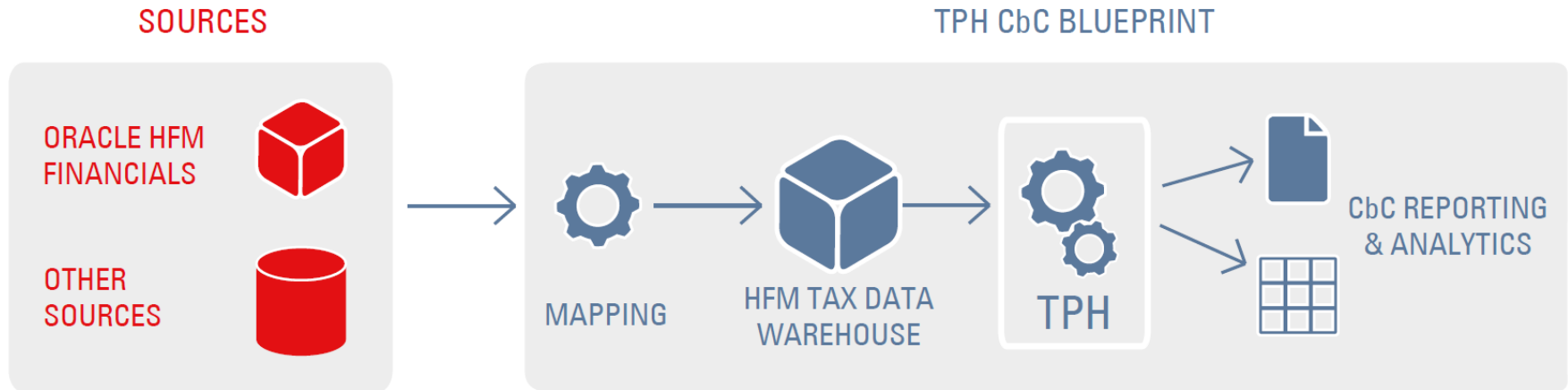
- **Rapid development**
- **Rapid deployment**
- **Easy to use**
- **Easy to maintain**
- **Easy to understand**

→ **Builds on existing HFM investment**
→ **Solves business issues, fast & efficient!**

ORACLE Gold Partner

TPH CbC Dry Run process

Start → Source Data → Data Import → Tax Senzitized Data Warehouse → CbC Dry Run Calculation → Report & Monitor → Validation → OECD Publication → End

Apply Simulations ← Change Parameters & Configurations
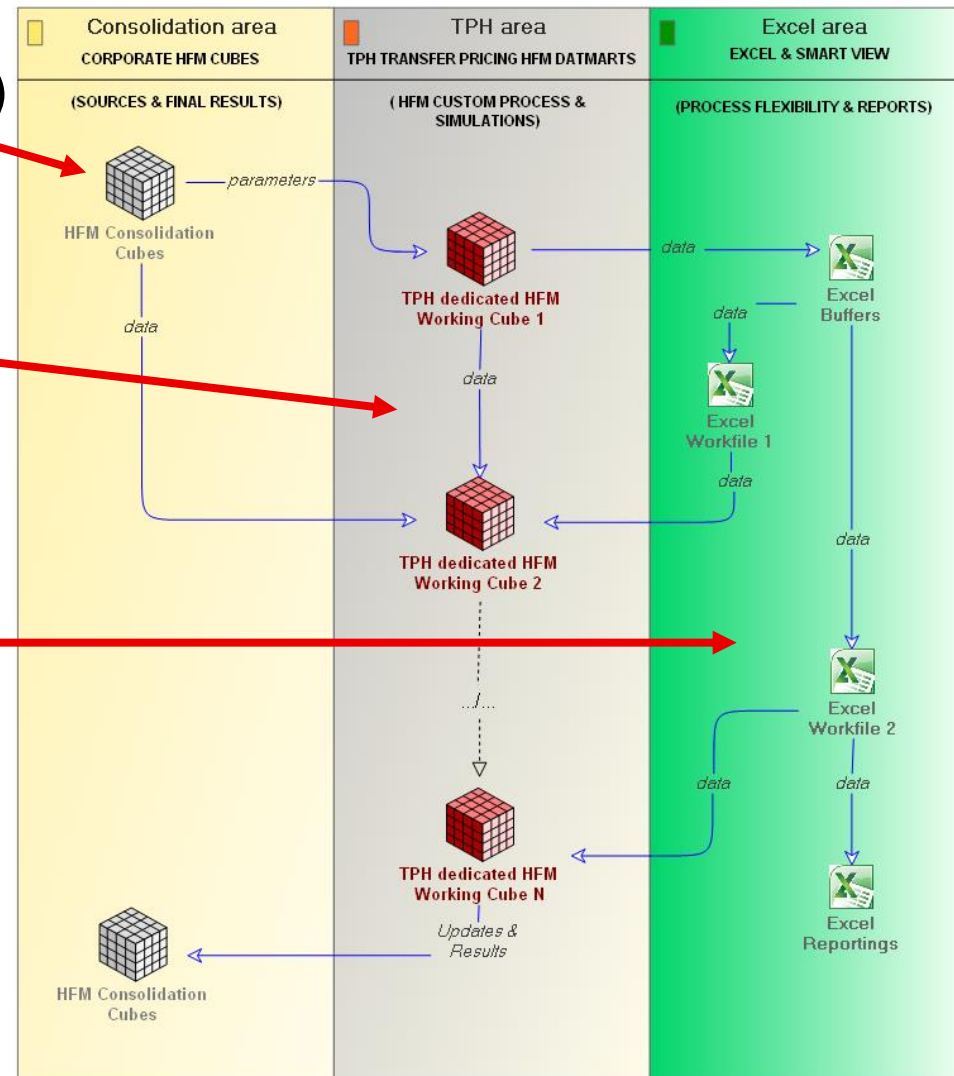
Demo

How it works:
HFM - TPH – Excel/SmartView

- Financial data sources (HFM)
  - Source HFM
  - Final HFM
- TPH Area
  - HFM working cubes
  - Metadata extension
  - Automation
- Excel Area
  - Excel/SmartView Input
  - Excel/SmartView Reporting

Summary

- **Reuse** of 80 to 100 % of your corporate financial reporting data sources
- Apply Transfer Pricing **Adjustments** in accordance to master files rules before final CbC disclosure
- Get a ready to report CbC **template**, fully **customizable**
- Launch CbC **Dry Run reports** over statutory & forecast data
- Get your own **Tax sensitized data warehouse**
- Process **automation** through your entire CbC - end to end
- Excel/SmartView report **generation** capabilities
- Risk assessment using **standard & custom analytics**
- **Analytics & Simulations** for alternative CbC scenarios, including **value chain redesign**

Contact

Christian Kobel
+41 79 203 72 29

TPH | Transfer Pricing for Hyperion
PebbleAge SA
Terreaux-du-Temple 4
1211 Geneva, Switzerland

info@transferpricingforhyperion.com
www.transferpricingforhyperion.com