

OECD and UN Documentation requirements	Company analysis	Industry analysis	Business plans, strategies, policies	Description of transaction
Risk features				
Significant transactions				
Transfer of intangibles				
Business restructurings				
Specific type of payments				
Losses				
Poor results				
Sudden drops in result				
Effective tax rate				
No/Poor documentation				
Excessive debt				
Centralised Models				
Transactions with Aggressive countries				
Transactions with Home country				
Transactions with safe harbor countries				
Compliance history				
Cost sharing arrangements				

Documentation fits Risk feature		Score	
		Yes	1
		Maybe	0,5
		No	0

Max score possible = 9

EU Masterfile requirements	Business description	Org, Legal, Op structure	Counter/related party identification	Description of transaction
Risk features				
Significant transactions				
Transfer of intangibles				
Business restructurings				
Specific type of payments				
Losses				
Poor results				
Sudden drops in result				
Effective tax rate				
No/Poor documentation				
Excessive debt				
Centralised Models				
Transactions with Aggressive countries				
Transactions with Home country				
Transactions with safe harbor countries				
Compliance history				
Cost sharing arrangements				

Benchmarks	Method selection	Financial analysis/TP mechanic/PLI	Contracts	Financial data	Score	Score as % of max
					3,5	39%
					3,5	39%
					3,5	39%
					3,5	39%
					1	11%
					2	22%
					0,5	6%
					0,5	6%
					9	100%
					2,5	28%
					4	44%
					3,5	39%
					3,5	39%
					3,5	39%
					0	0%
					2,5	28%
Average					2,91	32%

Functions and risks	Intangibles	TP Policy or TP systems	MAP, APA, ruling	Undertaking	Score	Score as % of max
					2,5	28%
					3,5	39%
					7,5	83%
					3,5	39%
					0,5	6%
					2	22%
					0,5	6%
					0,5	6%
					7	78%
					2,5	28%
					6,5	72%
					4,5	50%
					4,5	50%
					4,5	50%
					0,5	6%
					2,5	28%
Average					3,31	37%