

转让定价知多少 实务问答
Transfer Pricing FAQs

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功能分析

什么是功能分析?

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什么是功能分析?

功能分析是通过对企业关联交易性质、各关联企业履行功能、使用资产、承担风险的事实及特点的分析，以考察受测方应取得的回报。

Firstly, a functional analysis should provide a quick overview of the organization for those evaluating the transfer pricing policy of a multinational group (the "Group"), to assist them in familiarizing themselves with the general operations of the Group. Secondly, the functional analysis should seek to identify the functions performed by each member of the Group and assess the importance of each function to the overall operations of the Group

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