

Transfer Pricing 2025



PROFILED:

SAHIL SETH

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Transfer Pricing



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PERSONAL BIOGRAPHY

Sahil Seth has around 16-plus years of rich experience in the transfer pricing (TP) field, covering domains like compliance, advisory and litigation. He is a commerce and a law graduate with a post-graduate diploma in management (finance and marketing). He has assisted various clients in developing appropriate TP policies, undertaking diagnostic reviews of business models and intercompany agreements, and conducting robust economic analyses for various intercompany transactions. He is also involved in various webinars and professional body discussions as one of the leading speakers and has also drafted various technical articles. Further, he is also featured in well-renowned global magazines as a TP expert.



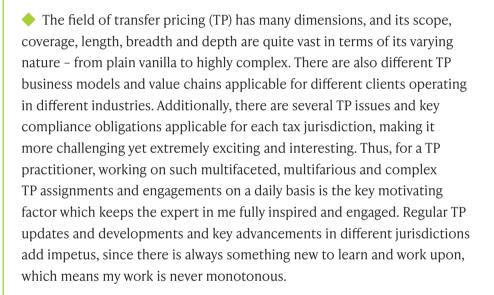


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Q&A WITH SAHIL SETH

What drives and motivates you in your daily role? How do you stay inspired and engaged in your area of specialisation?



What qualities and values do you believe are essential for building strong, trusting relationships with clients?

♦ In my view, there are three important qualities and values which any seasoned professional must have. First is to always be proactive. Second is to try to give factually correct, truthful and appropriate advice to any client while taking full responsibility and accountability of the deliverable provided to the client. Third is to treat and service every client equally, irrespective of its size or structure. Furthermore, any and every solution or advice must be to the point, crisp, concise, provided within the framework of the rules applicable to the client's industry or business, and, most importantly, should not beat around the bush. This is simply because clients





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fully and completely put their trust and faith in an expert, and for the same, the expert must deliver high-quality services on a proactive basis to build strong and long-lasting relationships with each client.



What are your predictions for the future of your area of specialisation? How do you see your vocation evolving over the next few years?

The overall TP landscape is evolving rapidly, with significant changes taking place across all regions, especially in upcoming regions like the Middle East and Africa. Tax authorities are tightening their screws to bridge any gap or loopholes in their respective tax systems to avoid any potential instances of taxable base erosion or profit shifting. Moreover, with the Organisation for Economic Co-operation and Development's (OECD's) base erosion and profit shifting 2.0 flagship programme making inroads in many tax jurisdictions, the field of TP will evolve further. The focus will now shift to increased TP compliance obligations for each country, with a greater focus on the OECD's three-tiered documentation. Equally important is to ensure consistency and cohesiveness in the intercompany policies for each group entity. Scrutiny of related-party transactions, especially financial transactions and arrangements, management fees and intragroup services and intangibles, will also increase. In addition, technology will increasingly be used to improve the effectiveness of TP processes. ■

"TAX AUTHORITIES ARE TIGHTENING THEIR SCREWS TO BRIDGE ANY GAP OR LOOPHOLES IN THEIR RESPECTIVE TAX SYSTEMS TO AVOID ANY POTENTIAL INSTANCES OF TAXABLE BASE EROSION OR PROFIT SHIFTING."



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REPRESENTATIVE ENGAGEMENTS

- Preparing TP documentation for the relevant subsidiaries of a large multinational enterprise (MNE) group engaged in industrial design, tooling design and fabrications.
- Preparing TP documentation for the relevant subsidiaries of a large MNE group engaged in international dry bulk shipping and related asset operations.
- Preparing TP documentation for the relevant subsidiaries of a large MNE group that is one of the leading manufacturers of PVC stabilisers and metallic soaps.
- Preparing TP documentation for the relevant subsidiaries of a large MNE group that is one of the leading equipment suppliers to the oil & gas, marine and industrial sectors.
- Preparing TP documentation for the relevant subsidiaries of a large
 MNE group that is one of the leading aircraft charter specialists.
- Preparing TP documentation for the relevant subsidiaries of a large
 MNE group that is a leader in the forest pulp and paper industry.

