

# Transfer pricing documentation file

## ABC Ltd

### Financial year 2013

1 March 2014



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## Appendices

Appendix 1: Benchmarking study for transaction ABC

Appendix 2: Add appendix 2

## Abbreviations used in this report

<b>BTL</b>	Below-the-line marketing
<b>Company ABC</b>	The Company
<b>OECD</b>	Organization for Economic Cooperation and Development
<b>OECD Guidelines</b>	OECD, Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations, 1995, as subsequently updated
<b>SEC</b>	U.S. Securities and Exchange Commission

Note: The template and the table of contents herewith are only for illustrative purposes. Any transfer pricing documentation file should take into consideration the particularities of the tested transactions and the relevant transfer pricing legislation