

# LCNlegal.

Legal Services for Multinational Groups:  
Intercompany Agreements for Transfer Pricing Compliance

“ *I really like the format! It is very clear and easy to follow. Can you teach our lawyers to write so clearly? I wonder sometimes if they are being paid by the word.* ”

- **Brian Sturtz**, Former Director of International Tax and Transfer Pricing at Walmart Stores, commenting on template Intercompany Agreements created by LCN Legal

## WHAT WE DO

LCN Legal is an international consultancy which specialises in helping multinational groups to create and maintain the **Intercompany Agreements (ICAs)** they need for **Transfer Pricing compliance**. We regularly write articles and guides on this subject, and are often asked to speak at conferences and seminars.

For details of forthcoming events please email us at [info@lcnlegal.com](mailto:info@lcnlegal.com). To download our free guides and resources regarding ICAs, visit [www.lcnlegal.com/guides](http://www.lcnlegal.com/guides).

We do not advise on tax, Transfer Pricing, comparables or economic analysis, so we **support** rather than disrupt your existing relationships.

## WHO WE WORK WITH

We work with **multinational groups** and their **advisers** globally to simplify and streamline their legal structures.

This includes working with:

- CFOs
- In-house Tax, Transfer Pricing, Legal and Compliance professionals
- Transfer Pricing and International Tax advisers



LCN Legal works with multinational groups around the globe, including those headquartered in countries such as Australia, China, France, Germany, Japan, Malaysia, Switzerland and the USA.

## WHAT MAKES US UNIQUE

1. We are the **world-leading** legal experts and educators on ICAs and related corporate structures
2. We understand **transfer pricing**, so you don't need to spend time teaching us
3. We **bridge the gap** between tax and legal

## HOW WE HELP: TYPICAL PROJECTS

- ✓ 1. Design of template ICAs, tailored for the relevant group – often on the basis of fixed fees.
- ✓ 2. Full-service implementation and maintenance of ICAs.
- ✓ 3. Workshops and seminars, to help the tax, legal and compliance functions of MNEs to understand best practice.
- ✓ 4. Review and updating of any ICAs which the relevant group already has in place.
- ✓ 5. Legal design, planning and implementation of group reorganisations and corporate simplification projects.
- ✓ 6. Access to our library of template ICAs.

We make sure that the documents we create are as brief as possible and are expressed in as simple language as possible, so that they can be understood internationally.

## OUR CORE TEAM OF LEGAL EXPERTS



**Paul Sutton**

Paul is the co-founder of LCN Legal and the author of "Intercompany Agreements for Transfer Pricing Compliance – A Practical Guide". He trained as a corporate lawyer, mainly advising German, Swiss and Austrian clients on corporate and commercial transactions. He then joined KPMG's law firm in 2001 and developed the specialism of advising multinational corporates on their group structures, working alongside international tax professionals.



**Ivan Hanna**

Ivan trained at international law firm Baker & McKenzie and gained experience as a corporate lawyer in the firm's London, Amsterdam and Moscow offices. He then worked as an M&A and Integrations Legal Manager for global consulting group Accenture from 2011 to 2014, and subsequently acted as Senior Group Legal Counsel for The Phoenix Group (the UK's largest life insurance consolidator).



**Leiza Bladd-Symms**

Leiza read jurisprudence at Oxford, and trained and qualified at 'Magic Circle' law firm Linklaters, where she practised out of the Sao Paulo and London offices. On leaving Linklaters, Leiza joined Clyde & Co LLP, another international law firm, where she remained for 8 years. Leiza joined LCN Legal from A J Walter Aviation, where she was Head of Legal and was responsible for a broad range of legal and regulatory matters.

# THE LCN LEGAL PROCESS FOR CREATING AND MAINTAINING INTERCOMPANY AGREEMENTS (ICAs)



## 🕒 **STEP 1: SCOPE**

High level review to identify which template ICAs need to be created or updated.

## 🔍 **STEP 2: REVIEW**

Detailed review of TP documents and group structure chart.

## 📄 **STEP 3: DRAFT**

Create discussion drafts of template ICAs.

## 🚩 **STEP 4: FINALIZE**

Obtain feedback on drafts from key stakeholders.

## 📁 **STEP 5: IMPLEMENT**

Create individual ICAs for approval by individual entities, with briefing notes. Arrange signature and archiving.

## 👁️ **STEP 6: MONITOR**

Monitor changes in environment (including group structure / operations and TP environment).