Quantera Global
Network Member

The use of SPVs from a transfer pricing perspective

Louise Blichfeldt Fjord, PhD.
Ass. Prof. & Partner, Corit Advisory Denmark

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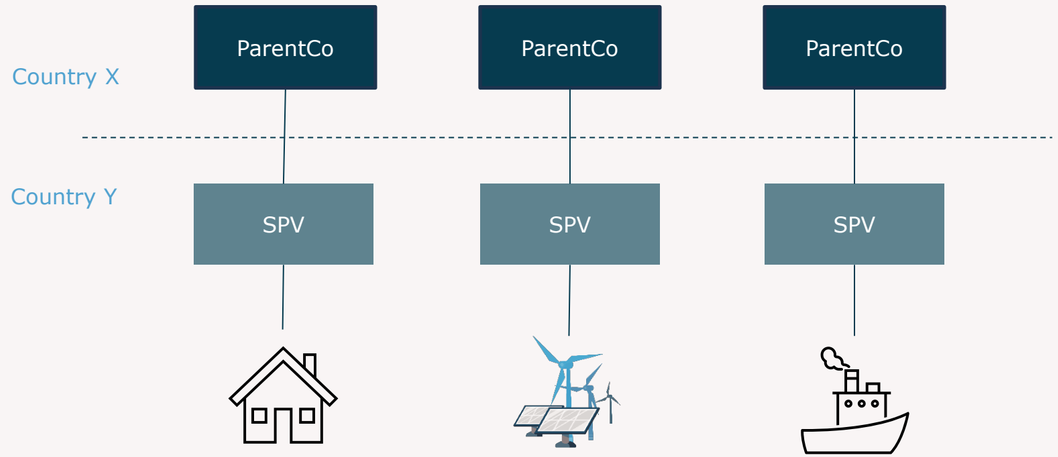
[Add Text]

Strategic considerations on using SPVs

Risk isolation
Financing
Investor participation
Regulatory compliance
Tax efficiency

Tax risks?



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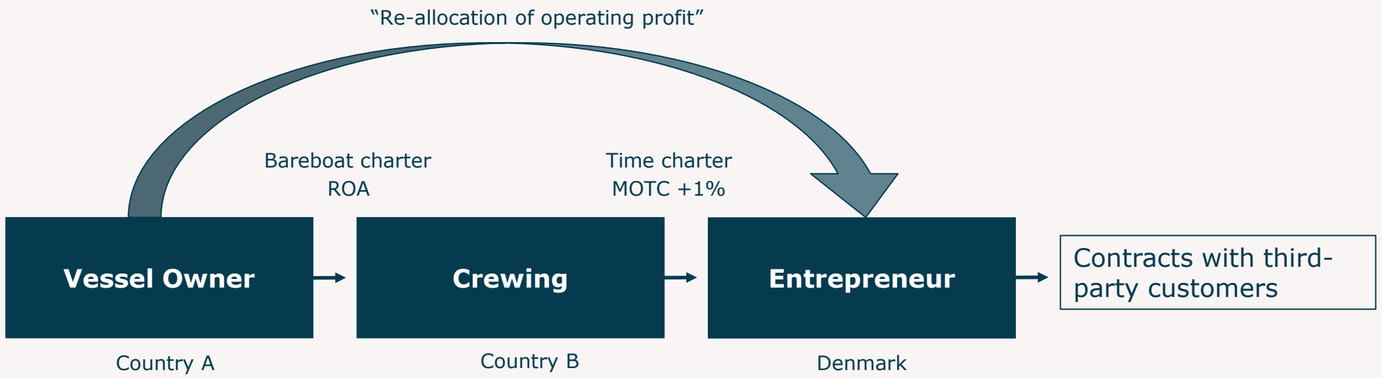
[Add Text]

Actual conduct vs. written agreements SKM2024.292.LSR (appealed)

Income year 2011-2014
Foreign ship owner with an international BoD and one employee providing services to the Danish Entrepreneur
Danish entrepreneur had prepared a TP documentation



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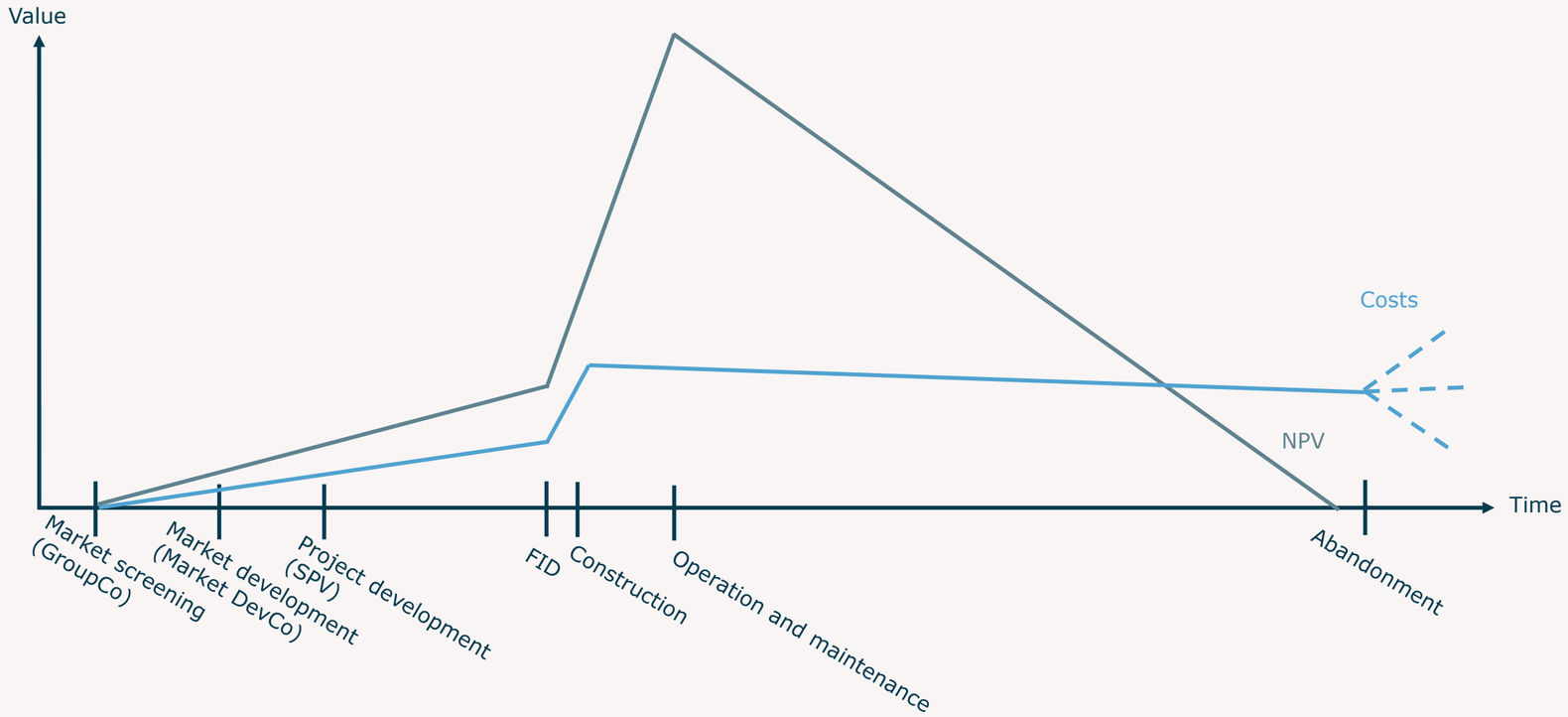
Renewable business model in a nutshell



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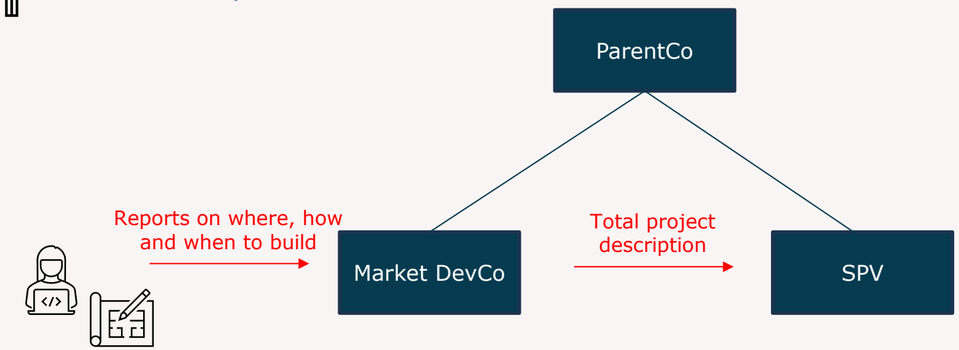
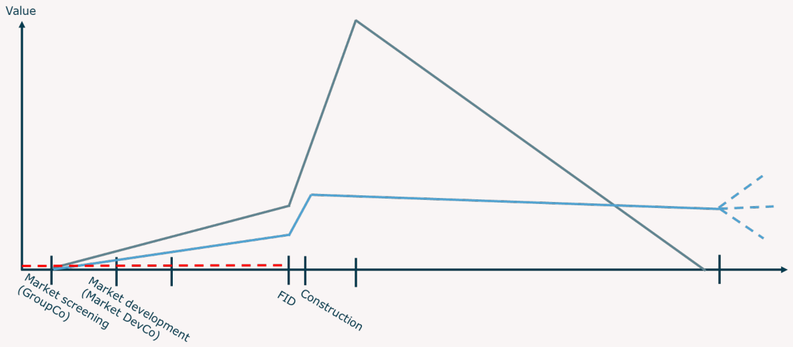
Pre-FID phase

Functions performed?





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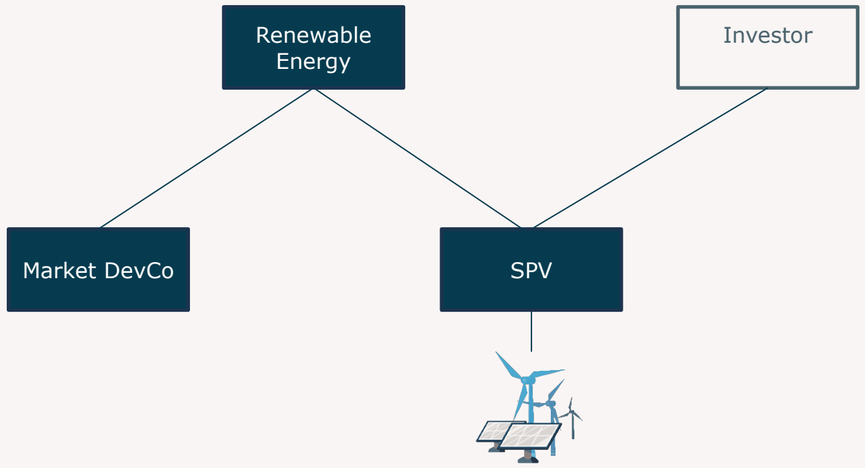
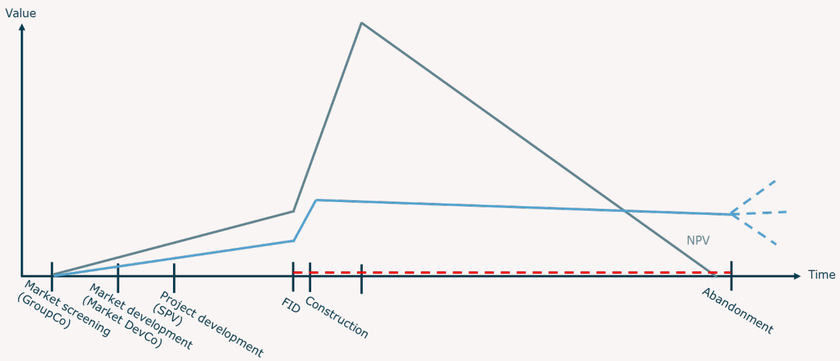
Profit of SPV?





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Thank You

Louise Blichfeldt Fjord, PhD.
Ass. Prof. & Partner, Corit
Advisory Denmark

Phone: +45 51 21 05 20

Email: lbf@corit.dk

CORIT ADVISORY

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