



## Carsten Schmid

Partner - Germany

Transfer Pricing & Friends GmbH  
(A member of TPA Global)  
Schoderstrasse 10  
70192 Stuttgart  
GERMANY  
T: +49 711 99 33 83 0  
E: c.schmid@tpa-global.com

### Professional Background

- Carsten is the founding member of TPA Global Germany in 2006.
- Master degree in Economics from the University of Stuttgart-Hohenheim.
- >20 years experience in tax law, 15 years full time in international tax law and 8 years full-time in transfer pricing services.
- Previous experience includes 7 years of International Tax Law as the Head of International Tax Law in the Federation of German Industries in Berlin and, prior to that, he worked for several years in tax consulting and auditing in Stuttgart.
- 2013 TPA Global German BRICS+ Desk initiative - a centralized service desk towards these countries.
- From 2002 to 2006 Carsten acted as a lay judge at the Fiscal Court of Berlin-Brandenburg.
- Member of International Fiscal Association (IFA): various presentations on i.e. EU tax law, Transfer Pricing and Advance Pricing Agreements.
- Carsten is German delegate of the tax committee of the International Chamber of Commerce (ICC) in Paris and fosters close contacts to the Business and Industry Advisory Committee to the OECD (BIAC), the EU Joint Transfer Pricing Forum (EU JTPF) in Bruxelles and to the German Ministry of Finance in Berlin.
- Various publications: u.a. "Advanced Pricing Agreements" in Handbuch der Internationalen Steuerplanung, 2011; "Der Einsatz Datenbankstudien zu Fremdvergleichszwecken", VDMA, 2011, etc.

### Proven Track Record

- Multiple transfer pricing design and implementation projects including documentation in accordance with German and OECD Transfer Pricing Guidelines.
- Various restructuring projects for multinational corporations and assisted European multinational corporations with regard to their transfer pricing issues.

- Assistance in a multiple number of controversy cases in Germany (tax audits, APA, Mutual agreement procedures)

## **Capabilities**

- Assisting companies with the design and implementation of transfer pricing systems including documentation in accordance with German and OECD Transfer Pricing Guidelines, i.e. Cost Contribution Arrangements (CCAs), Royalty systems, etc.
- Experience in various industries: Automotive, Pharmaceutical, Public Transportation, Food, Medical Devices, Technical Industry, i.e. Cranes & Lifting, Semiconductor, etc.
- Tax/TP Controversy (tax audits, APAs and mutual agreement procedures).
- Advice, Design and Defence of Business restructuring cases (e.g. "Funktionsverlagerungn Germany and OECD level).
- Tax risk analyses for uncertain tax positions (FIN 48).