**Task 4 - TP and financial activity**

* What is, in your opinion, the economic background (i.e. the business reason) for this request?
* What are the functions necessary to fulfill the needs of the company?
* What are the risks that can be linked to these functions?
* How do you qualify the functions and risks (key or routine)?
* Is it necessary to remunerate the functions and risks?
* If yes, how do you suggest to remunerate these functions and risks?
* Do you see a connection with previous tasks? If yes, where is this connection?
* Can you suggest possibilities to increase the amount of profit to be allocated to the ‘finance functions’?

Please read Chapter 10 of the OECD Transfer Pricing Guidelines, parts A, B & C before answering the above questions.