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ANCILLARY SERVICES OF AUDIT COMPANIES IN THE FIELD OF INTERNATIONAL TAXATION AND CFC CONTROL IN THE CONTEXT OF EUROPEAN INTEGRATION

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Abstract. *This article examines support and audit services in the field of export and import in the context of European integration. It analyses international taxation, the BEPS Action Plan, and CFC rules as instruments of fiscal security. It identifies the role of transfer pricing in ensuring tax transparency. It demonstrates that these services minimize the risks of fiscal sanctions and ensure strategic tax transparency for businesses.*

Keywords: *audit services, ancillary services, international taxation, CFC, BEPS Plan, European integration, export, import, transfer pricing, tax transparency.*

The article explores the ancillary services of audit companies in international taxation and Controlled Foreign Company (CFC) control during Ukraine's European integration. The study's relevance stems from the need to harmonize national tax laws with EU standards, including the implementation of the BEPS Action Plan and the ATAD Directives. The research aims to evaluate the role of these services in supporting export and import operations while identifying associated risks for both clients and auditors. The methodology includes systematization, classification, analytical methods, and expert assessments to structure and evaluate the audit support system. Findings show that ancillary services differ from traditional audits by their lack of an assurance function and their focus on solving specific managerial tasks.

These services are categorized into four groups: export of goods (tax planning, customs, and currency control), export of services (VAT jurisdiction and regulatory compliance), import of goods (customs value optimization and technical regulation), and import of services (non-resident taxation and contract law). A critical focus is placed on CFC regulations, where auditors assist residents in determining status, calculating adjusted profits under the Tax

Code, and ensuring fiscal security. Such support is vital as CFC reporting has already generated over UAH 2 billion in tax revenues. Furthermore, auditors identify "constructive dividends" and ensure adherence to the "arm's length" principle in transfer pricing to prevent artificial profit shifting.

Compliance with ATAD I and II is demonstrated through services that neutralize hybrid mismatches and apply "thin capitalization" rules, which limit interest deductions to 30% of EBITDA. The research also covers the Principal Purpose Test (PPT) and the verification of beneficial ownership to avoid treaty abuse. Identified risks for clients include poor advice and information leaks, while audit firms face legal liability, reputational threats, and conflicts of interest. Ultimately, ancillary services have evolved into a strategic tool for fiscal security, enabling businesses to adapt to global transparency standards.

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