Section 22

What are offshore marketing or service hubs

Offshore marketing or services hubs refer to situations where entities (generally subsidiaries) are established offshore and mobile functions, assets or risks are moved to those entities that previously occurred in the jurisdiction of the parent company. Marketing is an example of an extremely mobile function that have been moved offshore within the mining sector. When functions such as this move offshore a risk arises in that the price which hub charges for their functions can mask the true value of the functions undertaken by the parent **Section 22**

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