



# PwC Solutions in Transfer Pricing



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Through proper planning and compliance with Transfer Pricing regulations, we help our clients create and protect the value they seek by optimizing related-party transactions and avoiding potential penalties.

Carlos Miguel Chaparro  
Lead Partner Tax and Legal Services



# Our solutions

## 1. Consulting

### Planning

We design, confirm, and/or implement transfer pricing strategies that optimize the tax burden for new operations, economic clauses and the determination of the price or margin that complies with the Arm's Length Principle.

### Diagnostics

We review the formal or substantive aspects of daily operations with the aim of detecting and quantifying opportunities and contingencies.

### Advance Pricing Agreements

- We provide advisory in meetings with the tax authority (DIAN) and assist in the drafting and negotiation of the APAs (Advance Pricing Agreements), whether unilateral, bilateral, or multilateral.

## 2. Defense

We advise our clients in audits and disputes with the Tax Authority and before the courts. We prepare expert opinions that can be provided as evidence, both to the Tax Administration and the courts.

## 3. Compliance with formal obligations (BEPS action 13)

We prepare and review the supporting documentation (local file, master file, country by country report and/or notifications of the country-by-country report) and the informative return.

## 4. Attribution Study to branches and permanent establishments

We conduct the factual analysis of assets, liabilities, income and expenses, functions, personnel, and risks, to identify and support the attributions to the permanent establishment.

## Our team in Colombia

- More than twenty-five team members, forming a multidisciplinary team.
- Led by a partner with 20 years of experience in the field.
- We offer services nationwide from our office in Bogotá.
- We have a permanent team in Medellín to serve our clients on the capital of Antioquia.

### Experience:

- More than 20 years of experience in practice in Colombia.

### PwC + Tech

- A perfect blend of human talent + technology. We have six tech tools to optimize the analysis of your company.

### Global Network:

- You have the support of a network of more than 4,000 specialists deployed in over ninety countries.

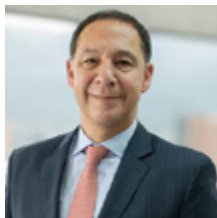


**Carlos Mario Lafaurie**

Principal Partner of PwC Colombia and Transfer Pricing, WTP Highly Regarded.



## Leaders of the Transfer Pricing Team



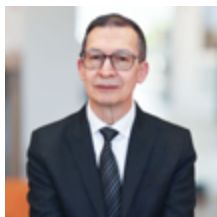
**Carlos Mario Lafaurie**  
Principal Partner of PwC Colombia and Transfer Pricing  
carlos\_mario.lafaurie@pwc.com

### Contact us

**María Camila Silva**  
maria.camila.silva@pwc.com



**Juliana Hernández**  
Transfer Pricing Partner PwC Colombia  
juliana.hernandez@pwc.com  
3214525257



**Ricardo Suárez**  
Director of Transfer Pricing PwC Colombia  
ricardo.suarez@pwc.com  
3005660848



**Whanda Gómez**  
Director of Transfer Pricing PwC Colombia  
whanda.liney.gomez.barrera@pwc.com  
3016724124



**Hernando Ortiz**  
Director of Transfer Pricing PwC Colombia  
hernando.ortiz@pwc.com  
3007424536

