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manage transfer pricing

Oct. 23, 2013

NEW YORK, Oct. 16, 2013—WorldTrade Executive (WTE), a Thomson Reuters brand, has released its ninth edition of *Global Transfer Pricing Solutions*, providing an important update concerning worldwide transfer pricing regimes. Regimes are constantly in flux, but they can have a critical impact on the profitability of business.

“There are significant transfer price regulatory developments under way in Latin America, particularly in Colombia, Brazil, Panama and Peru,” said Gary Brown, senior director of WTE, Thomson Reuters. “There are also important changes in Australia and China.”

For example, through Law 1607 of December 26, 2012, the Colombian government approved a tax reform project that included modifications to the transfer pricing rules in force since 2004. In the law, taxpayers will find new concepts related to transfer pricing such as thin capitalization, permanent establishments, non-corporate entities or arrangements, free trade zones, corporate restructurings and advance pricing agreements rollbacks.

For maquiladoras in Mexico (manufacturing operations in free trade zones) transfer pricing interaction with other tax legislation can have severe repercussions. It can determine whether a maquiladora creates a permanent establishment for its foreign principal and also whether it qualifies for an income tax incentive.

The report points out that some countries follow OECD transfer pricing guidelines and others, such as Brazil, do not. There also are important initiatives underway to change OECD guidelines.

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- Customs Valuation and Multinational Transfer Pricing: Can They Co-exist?
By Matthew Nolan (Arent Fox LLP)
- Maquiladora Transfer Pricing (and Related Issues)
By Jaime Gonzalez-Bendiksen (BéndiksenLaw)
- Recent Developments in Latin American Transfer Pricing: A Roundtable Discussion
By Jeffrey S. Korenblatt (DLA Piper LLP)
- Transfer Pricing: The SAT's Paper and the Reality of Transfer Pricing in China
By Daniel Chan, Patrice Marceau, and Windson Li (DLA Piper, China)
- Japan Transfer Pricing: A Fresh Look at the Japan-US Bilateral APA Relationship
By Akio Miyamoto, Ryann Thomas, and Michael Polashek (PricewaterhouseCoopers, Tokyo)

WTE also publishes [Practical International Tax Strategies](#), [Practical Asian Tax Strategies](#), [Practical Mexican Tax Strategies](#), [Practical European Tax Strategies](#), [Practical China Tax & Finance Strategies](#), [Practical Latin American Tax Strategies](#), and [Latin American Law & Business Report](#), as well as [other periodicals and reports](#) covering international transactions.

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