Transfer Pricing

Effectiveness in the structuring, documentation and defense of intercompany transactions
EY Mexico’s Transfer Pricing Team is part of a worldwide network. Our professionals work closely with multinational companies in the effective implementation of their strategies and global policies while considering economic, regulatory, cultural and local matters.
Our experience includes:

- Global and Regional (Americas) Transfer Pricing project management
- Multijurisdictional experience in documentation based on the Organization for Economic Co-Operation and Development (OECD) Guidelines and Transfer Pricing Rules in Mexico and other Latin America countries
- Transfer Pricing controversy support/management (reviews, Advanced Pricing Agreements [APAs]), competent authority negotiations, among others
- Transfer Pricing planning and restructuring throughout the value chain for diverse industries
- Benchmark analyses for determining an appropriate arm’s length remuneration for intercompany transactions such as services, tangible and intangible assets either in a national or multinational environment

Ideas and approaches

At EY Mexico we seek for practical and innovative alternatives that allow our clients to fulfill their obligations in a timely manner and achieve their business objectives.

The multidisciplinary approach of our working teams involves professionals in the following areas: Transfer Pricing, International Tax Services, Legal and Tax Controversy, which facilitates the effective consideration of all aspects related to transfer pricing, ranging from planning to controversy management, including documentation and controls implementation as well as legal compliance.

Our services

**Advisory and strategic planning**

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<th>Tax-effective supply chain management</th>
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<td>Business processes (analysis and restructuring)</td>
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<td>Functional analysis (functions, assets and risks) structuring</td>
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<td>Transfer pricing policies (planning and determination)</td>
<td>• Determination of intercompany transactions (for newly established companies), review and follow-up (for existent companies)</td>
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<td>Establishment of optimal transfer pricing structures</td>
<td>• Transfer pricing analysis and budget review to the Hydrocarbons National Commission</td>
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<td>Restructuring of domestic as well as “maquila” operations</td>
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<td>Competent authority negotiations and controversy management</td>
<td>• Preparation of suppliers and clients, related parties and third parties compliance reports, in accordance to the Hydrocarbons Law</td>
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<td>Advisory and transfer pricing resolution requests before tax authorities (APAs)</td>
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<td>Controversy management on transfer pricing and international tax audits</td>
<td>Analysis and support of aspects related to economic trends</td>
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| Support in filing transfer pricing appeals in diverse legal and administrative instances | }
About EY
EY is a global leader in assurance, tax, transaction and advisory services. The insights and quality services we deliver help build trust and confidence in the capital markets and in economies the world over. We develop outstanding leaders who team to deliver on our promises to all of our stakeholders. In so doing, we play a critical role in building a better working world for our people, for our clients and for our communities.

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