

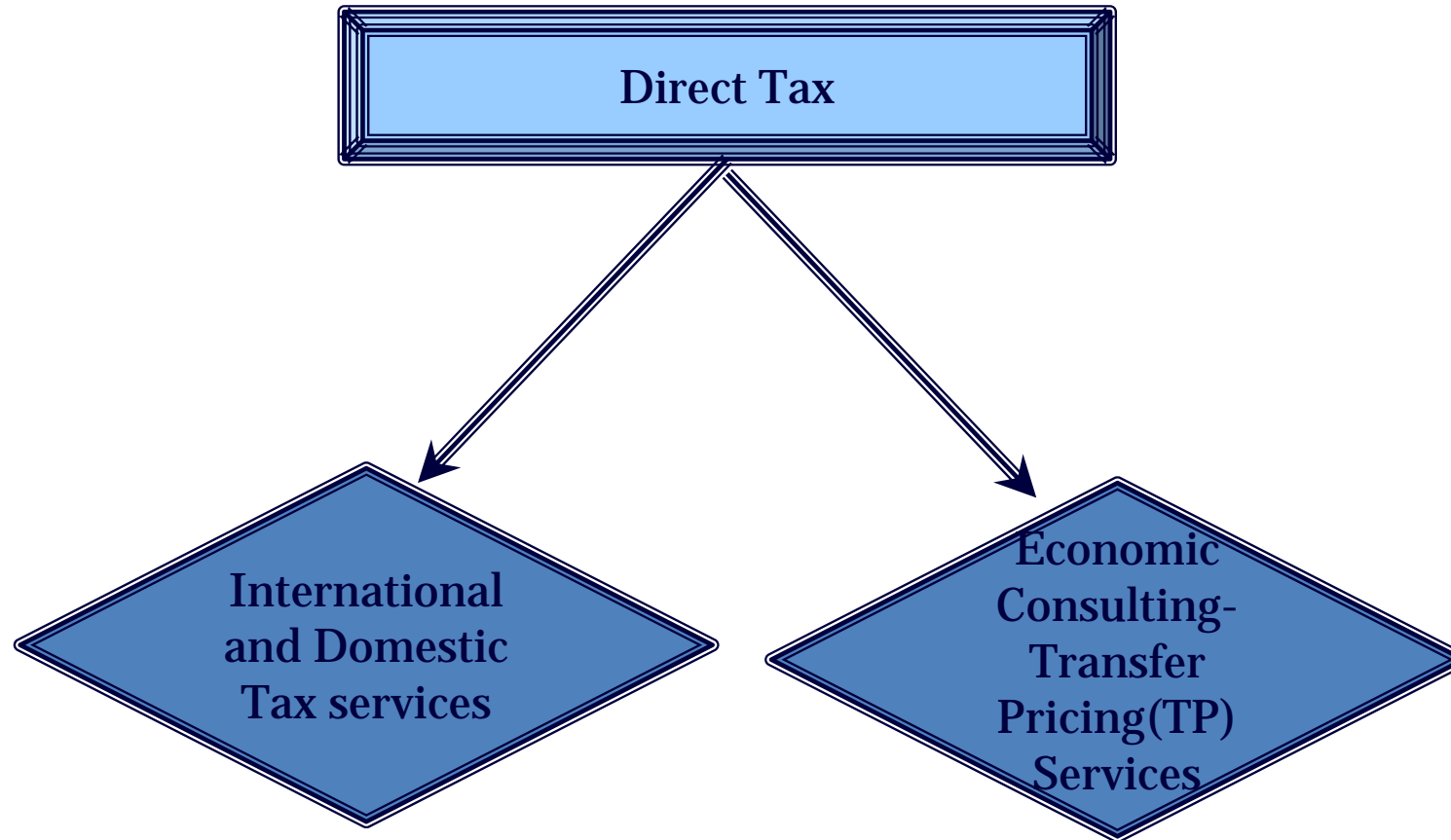
Vispi T. Patel & Associates

Chartered Accountants

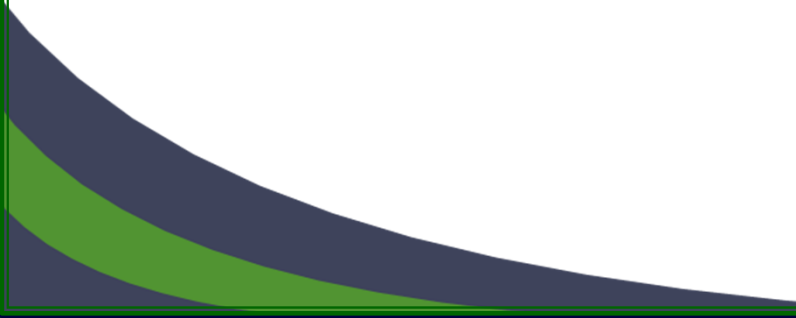
Direct Tax Services & Economic Consulting
Transfer Pricing

Statement of Credentials

Direct Tax Services



Domestic & International Tax Services




Domestic Tax and International Tax Services

Structuring Inbound / Outbound Operations



- ❖ Designing an entry strategy
- ❖ Evaluating alternative intermediate holding company jurisdiction
- ❖ Strategy on international tax
 - Tax Treaty Interpretation
 - Permanent establishment (PE) exposure
 - Attribution of profits to a PE
 - Structuring of revenue / capital flows e.g. Royalty, FTS, Dividend, Interest, Capital gains, etc.
- ❖ Exit planning
- ❖ Understanding the link between TP and PE

Strategy for cross border transactions

- ❖ In-depth holistic analysis of the cross-border transactions / venture e.g. turkey projects, etc.
 - ❖ Structuring of the cross-border transaction in a tax efficient manner
 - ❖ Mitigating PE exposure / withholding tax liability on Royalty / FTS, etc.
 - ❖ Vetting the legal documentation from an income tax and transfer pricing perspective to be in synch with the business strategy
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Domestic Tax and International Tax Services

Domestic tax Services

- ❖ Domestic tax Planning for various business alternatives
 - ❖ Advisory for various transactions
- ❖ Tax compliance and litigation support
 - ❖ Assistance in representation before Tax Officer
 - ❖ Litigation support at the Appellate level
 - ❖ Withholding tax analysis
- ❖ Tax Due Diligence
 - ❖ Diagnostic review of existing operations
 - ❖ Due Diligence of the proposed transactions

Regulatory Services

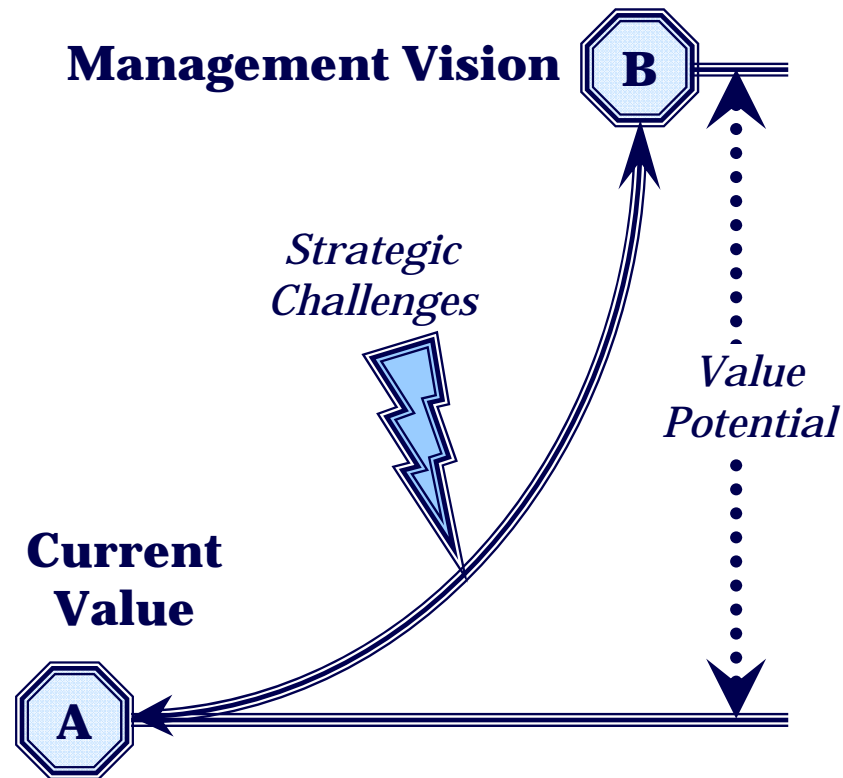
- ❖ Providing insights from regulatory aspects such as
 - ❖ FEMA
 - ❖ RBI/FIPB
- ❖ Assistance in obtaining the approval from RBI/FIPB in connection with
 - ❖ Setting up a liaison office/Branch/Project office/wholly owned subsidiary or joint venture in India and outside India
 - ❖ Transfer of shares
 - ❖ Raising of funds by way ECB, etc.
 - ❖ Remittances outside India, etc.

Economic Consulting – Transfer Pricing Services



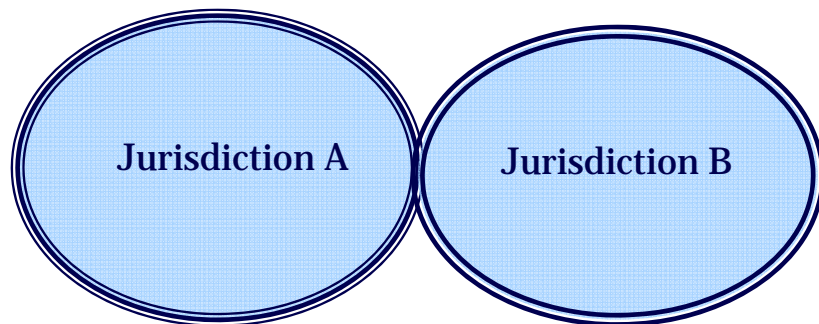
Attainment of Management Objectives

Focus of transfer pricing is on helping business organizations to attain value potential as per the management vision ...

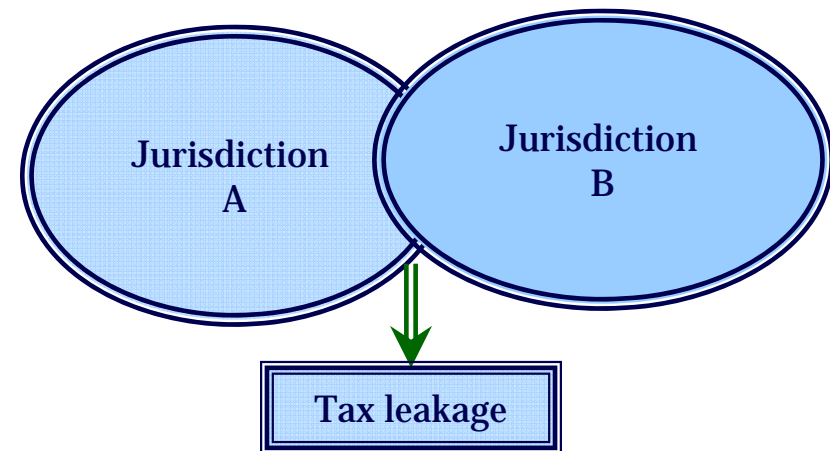


Inherent TP conflict

Value perceived by taxpayer



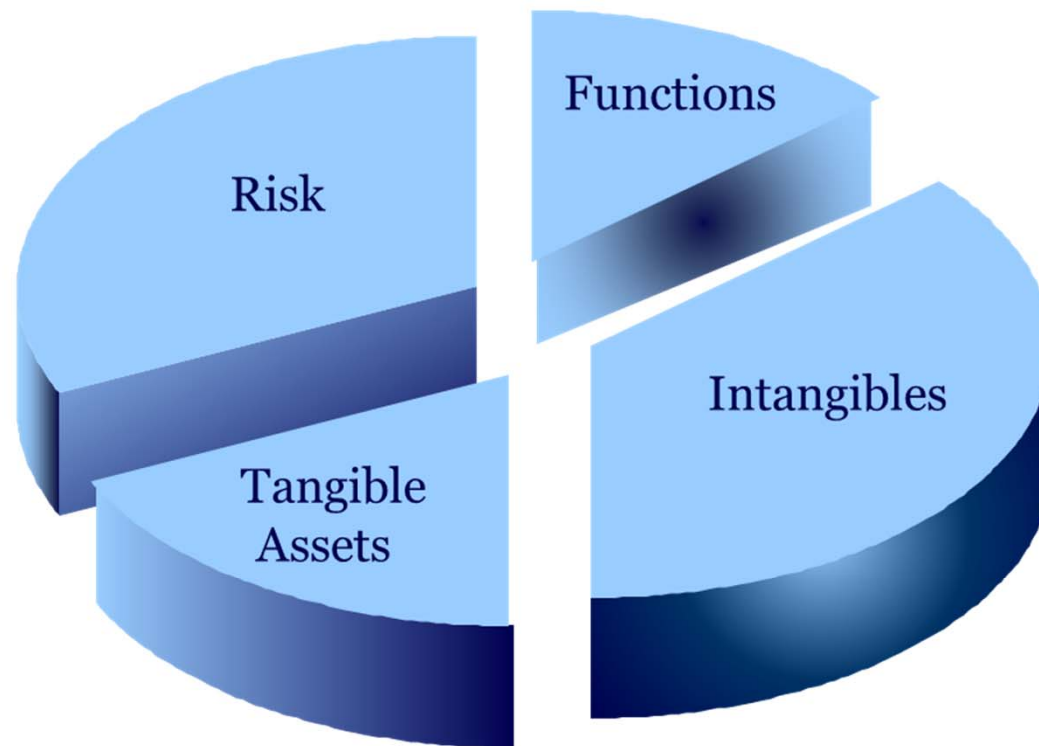
Value perceived by tax authorities



An end-to-end analysis of the entire value chain and correct demonstration of the actual conduct of business to tax authorities critical to minimise TP risk

Mitigating TP Risk

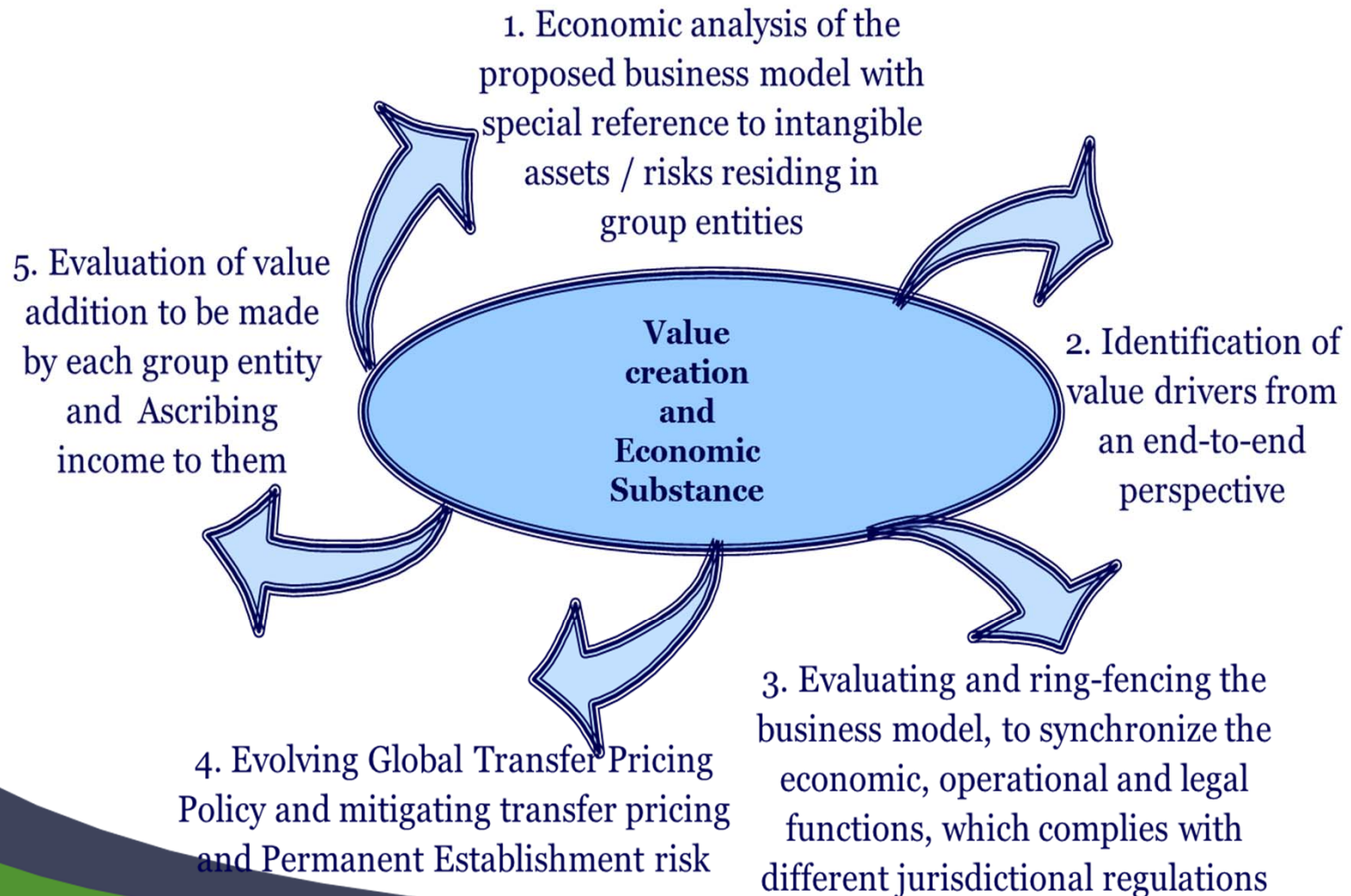
- ❖ TP risk can be mitigated by attributing correct profit to the economic substance of a transaction



Economic Substance

Solution Methodology Overview

The Transfer Pricing framework to balance management objective vis-à-vis jurisdictional compliance would thus include...



Our Service Offerings

1 Structuring the economic substance

We can support in structuring the proposed intra group transactions from a TP perspective in synch with the strategic objectives of the MNC group. This essentially involves assisting in formulating & evaluating the global transfer pricing policy

2 IP Planning

We can help you in planning your intellectual properties in a transfer pricing compliant manner

3 Compliance & Documentation Services

We can assist in developing a robust documentation as a first line of defense and arrange for the issuance of Accountant's Report in Form No.3CEB

4 APA and Litigation Support

The blend of experience of our TP team in representing matters before the Tax Authorities with expertise of its legal team assures unrivalled APA and litigation support services

5 Diagnostic Review of TP Methodology

We can help in carrying out transfer pricing due diligence of your potential investments. We can also carry out a diagnostic review of existing TP methodology to identify potential risks

6 Domestic Transfer Pricing

We view transfer pricing much beyond a mere regulatory requirement. We can undertake an economic analysis of various domestic intra-group transactions that can help a business conglomerate to strengthen its corporate governance practices

Our Firm

Our firm has rated as Tier 3 for World Transfer Pricing (World TP) and Tier 4 for World Tax in 2020

The firm has been recognized as one of India's Leading Advisers in Transfer Pricing by Expert Guides publication, Euromoney UK from 2017 to 2021

The firm has also been selected as the "Transfer Pricing Advisory Firm of the Year in India" by Corporate INTL Global Awards 2014 and 2021, UK

Our firm has also been rated by International Tax Review as one of the Best Newcomer Tax Firm in Asia

Our Core Team

The team of tax professionals that we have built not only comes from varied background but also have international exposure in dealing with professionals and businessmen from different countries and with appropriate industry knowledge

Vispi T. Patel

Vispi T. Patel has an experience of more than 37 years in Transfer Pricing, International Tax, Global Structuring and other allied fields of professional work. He is a Fellow member of the Institute of Chartered Accountants of India.

He advises multinational companies on a broad spectrum of transfer pricing and international tax issues. He represents the clients before the revenue and appellate authorities, including the Income-tax Appellate Tribunal.

He has been selected as India's leading Transfer Pricing and Tax Consultant by International Tax Review – World Tax and by Euromoney Legal Media Group.



Our Core Team

Suresh B Dhoot

Suresh Dhoot is a Fellow member of the Institute of Chartered Accountants of India, has over 32 years of professional experience in taxation, transfer pricing, compliance and advisory work.

He has been advising clients on domestic tax, international tax and transfer pricing matters. He represents the clients before the revenue and appellate authorities, including the Income-tax Appellate Tribunal.

He has authored/ co-authored articles relating to international taxation and transfer pricing, etc., published in Indian and foreign publications, IBFD, CTC, BCAS, etc.



Our Core Team

Kejal P. Savla

Kejal P. Savla is a Fellow member of the Institute of Chartered Accountants of India, has over 8 years of professional experience. She has experience in the field of direct taxation, international taxation, transfer pricing.

Kejal represents the clients before the revenue and appellate authorities, including the Income-tax Appellate Tribunal.

She has authored/ co-authored articles relating to international taxation and transfer pricing, etc., published in Indian and foreign publications, IBFD, CTC, BCAS, CVOCA, etc.





THANK YOU

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