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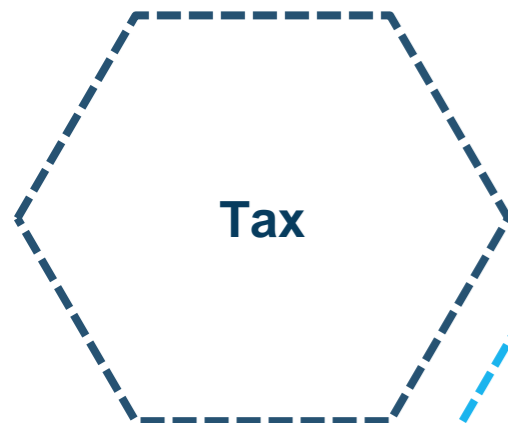
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TAX

2018

We are a professional services firm focused on providing solutions in Customs, National and Municipal Taxes, Administration and Financial Services, Consultancy, Subcontracting, Transfer Prices and Legal Services, we offer technical and legal advice in an integrated and specialized manner with high quality for our clients

We offer Financial, Business and Legal Services certified by IBNORCA's International Quality Standards



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We are part of one of the largest networks in the world, belonging to the firm Kreston International www.kreston.com specialist in Audits & Financial Business Counseling, Outsourcing, Transfer Prices, taxes, Consulting and Legal Services with offices in 108 countries, offering comprehensive coverage at the national and international level.



Business Taxes (Comprehensive tax planning)

- Review of applicable taxes in financial models
- Structuring to reduce the tax burden and increase the rate of return
- Definition of tax efficient contractual schemes
- Tax optimization in contracts

Accompaniment in the preparation of tax returns

- Preparation and analytical review of tax returns for applicable taxes, withholding tax, IVA and other taxes

IFRS - International Financial Reporting Standards

- Analysis of the tax impacts derived from the implementation of IFRS, in the Bolivian tax authority

Information Exchange Agreements

- Classification of entities
- Due compliance with information delivery obligations
- Analysis of the policies and procedures adopted for the purpose of implementation

Services to Private Companies

- Tax advice for small, medium and large companies
- Compliance with tax obligations
- Local and international tax planning (Double Taxation Agreements, Tax benefits, etc.)

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Tax Management Consulting (Permanent Tax Consulting)

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Tax outsourcing

- It includes the organization, planning and monitoring of compliance with tax obligations by periods or by management, as appropriate
- Preparation of periodic tax returns for IVA,CR-IVA,IT and IUE withholding tax and other tax obligations in other schemes
- Study and answers to verbal or written "day to day" consultations made by companies that require an opinion to apply or understand it

Review of exogenous tax information

- It includes the verification and / or validation of national, departmental or municipal tax information reports that guarantee compliance with the tax and technical requirements required by the Tax Administration (National Tax Services, National Customs of Bolivia and Municipal Governments)

Staff Loan (Loan staff)

- We offer human resources with experience in the sector, to support your company in all its fiscal compliance requirements, under the supervision and responsibility of a technical-legal team with experience in administrative, jurisdictional, jurisprudence in Tax and Customs matters

Mergers & Acquisitions

Due diligence

- Review of the legal and tax situation of a determined company, in order to identify the contingencies that it has, in a determined period, before the realization of the operation

Tax structuring

- Tax strategy and simplification of corporate structures
- Review and optimization of the tax impact derived from the operation
- Analysis and evaluation of the tax risk by economic sector



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Tax Litigation

Dispute attention

- Attention to administrative or judicial proceedings, in order to challenge by appropriate means, definitive general and particular acts in tax, customs, municipal and other public administration actions. We also represent the interests of our clients in tax litigation disputes through jurisdictional and constitutional means

Appeals and actions against acts, issued by:

- National Tax Service
- National Customs of Bolivia
- Autonomous Municipal Governments
- Other Public Entities

Litigious consulting

- Elaboration of litigious maps with the exposition of the arguments that substantiate vices of form and substance of the administrative tax acts issued against the clients
- Design of litigious strategies to be implemented in administrative, jurisdictional, constitutional or conventional way, which result in the benefit of clients

Strategic litigation

- Interposition of concrete or abstract unconstitutionality actions, resources against illegal taxes, nullity remedies and control of conventionality
- Attention of constitutional actions of guardianship: amparos, freedom, protection of privacy, popular and compliance
- Preparation and preparation of appeals, hierarchical appeals and administrative litigation or contentious tax claims, appeals and appeals for the defense of our clients
- Defense of the interests of clients against the use of constitutional, judicial and administrative actions
- Accompaniment in alternative dispute resolution mechanisms



Tax Consultancy International & Business

Tax accompaniment in the decision to enter the country

- Vergara & Asociados designs a general framework of the current Bolivian tax system, including aspects that could impact the entry into the country of any company

Services for international expansion

- Advice on the activities of starting new international operations
- Selection of the investment structure
- Transversal services coordinated from Bolivia

ISTR - International strategy for tax analysis

- Optimization of the real tax rate
- Fiscal risk management
- Optimization of cash flow

International mergers and acquisitions

- Strategies to improve fiscal efficiency
- Identification of potential fiscal risks
- Optimization of the investment structure

BEPS- Erosion of the tax base and transfer of benefits

- Analysis of the effects of the proposed actions in the framework of the BEPS project to counteract the erosion of the tax base and the transfer of benefits
- Global transfer pricing documentation, including master file and local report



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Transfer Price



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Compliance activities with the Tax Authority

Counseling and support in the preparation of Transfer Pricing Studies with the fulfillment of traditional duties as the new duties derived from the BEPS project of the OECD, such as:

- Elaboration of Technical Studies of Transfer Prices in Internal taxes and Customs taxes or specific documentation of the taxpayer (Local File)
- Analysis of compliance with the provisions in force regarding transfer prices, taxes and customs
- Inspection and defense services for transfer pricing adjustments
- Advice on transfer pricing approach
- Preparation of Country by Country Report
- Definition of Transfer Price Policies
- Advice on contentious processes regarding Transfer Pricing
- Advice on the negotiation of prior agreements with the Administration (APA`s)
- Market Value Technical Studies and GATT rules
- Advice on Transfer Pricing Declarations (Form 601)
- Advice and accompaniment in the preparation of studies of Attribution of Income and Occasional Gains to Permanent Establishments

Transfer Price



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Discussion processes with the Tax Authority

- Strategic Technical-Legal Advice on Transfer Pricing
- Expert opinions

Consultancy

- Specialized and / or permanent consultancy in the matter of Transfer Pricing that responds to the verbal or written "day to day" consultations
- Design and implementation of Transfer Pricing policies aligned with BEPS
- Preparation of preliminary diagnostics and analysis
- Accompaniment in the design and negotiation of Advance Transfer Pricing Agreements (APAs)
- Audits and risk analysis on Transfer Pricing Studies declared to the Tax Administration of fiscal periods not prescribed

Customs Tax & Foreign Trade

Customs advisor

- Previous and official tariff classifications, customs and exchange controls, deferrals and tariff splitting, services for Authorized Economic Operators (OEA), Customs Deposits, International Marketing Companies, Customs Valuation under the GATT, Sanctioning Procedures and Determinative Procedures

Free trade zone

Evaluation of the conditions required for the declaration and operation of Industrial and Commercial Free Trade Zones. These activities include:

- Study of pre-feasibility
- Structure of the General Development Master Plan and request for declaration before the corresponding Ministry
- Structuring of the specific business model for user activity within the free zone regime, procedures and preparation of manuals
- Permanent consulting and consulting
- External audits



Customs Tax & Foreign Trade

Trade agreements

Advice on the definition and application of strategies to take advantage of commercial agreements, which includes:

- Identification and implementation of tariff and tax opportunities arising from commercial agreements
- Advice on issues related to rules of origin, public procurement, national treatment principle, technical barriers to trade and sanitary and phytosanitary regulations
- Consultancy on the treatment given to trade agreements by the Bolivian authorities

Customs Valuation

Verification of proper compliance with the customs valuation rules in the framework of the GATT, monitoring of disputes raised by customs in matters of value and advice and / or representation against audits, customs controls and procedures for variation of the customs value and liquidations Official documents issued by the ANB, in which the value of the price paid or payable declared in customs is questioned

Systematization tools

Advice on the implementation of tools for the systematization of foreign trade operations for financial optimization and adequate risk management

Permanent customs and exchange advice

Review of consultations on customs issues related to the different regimes of import and export of goods, handling of tax benefits on imports, sanctions regime and special projects that our clients have in their different investment projects

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