



# See the Unseen in Intercompany Loans

*- Get attuned on the finer details to stand up to scrutiny by tax authorities*

## Programme Synopsis

**Back by Popular Demand!**

A subsidiary borrows from a third party at 1% to 2% and on-lends to its head office at a significantly higher interest rate. This arrangement resulted in its head office claiming a large interest deduction and the subsidiary earning a profit of over \$1 billion which was not taxed in any country. Sounds familiar? This was the much talked about Chevron case in Australia which the courts ruled in favour of the Australian Taxation office and resulted in approximately AU\$340 million of disallowed deductions.

In this session, **Ms Adriana Calderon, Director at Transfer Pricing Solutions Asia**, aims to highlight the TP complexities and risks surrounding the intricate nature of intercompany loans and guarantee fees. The session offers participants the opportunity to go beyond fundamentals and grasp what it takes to structure these financial transactions to comply with the Arm's Length Principle. Adriana will also dive into some of the nuances often missed, but that companies must take note of.

## Programme Outline

- Be aware of the key considerations in establishing intercompany loans and guarantee fees that will hold fort amid scrutiny by tax authorities
- Explore the practical aspects of the 'How's to manage TP risks in these areas
- Understand the crucial aspects of documentation and frequency of review
- Grasp what it takes to ensure an appropriate benchmarking analysis
- Know the best practices to manage these financial transactions

## About the Facilitator



**Ms Adriana Calderon**  
Director  
Transfer Pricing Solutions Asia  
*Asia Best Newcomer Firm of the Year 2017\**

Adriana Calderon has extensive international experience with Big Four and mid-tier firms advising multinational companies in the areas of corporate and international taxation across South America, the US, Australia and the Asia Pacific Region. In Asia Pacific, Adriana has specialised in the area of TP, building on her Latin American experience as a lawyer in commercial and tax legislation.

As a TP practitioner, Adriana has advised companies in the Asia Pacific Region across various industries and in a wide range of projects associated with planning, compliance and dispute resolutions with tax authorities. She has also participated in specialised projects involving pricing of financial transactions, business restructures and negotiation of APAs. Most recently, she has participated in TP planning projects to implement BEPS's Action Plan and country-by-country reporting.

Adriana also enjoys teaching and has been involved in various TP seminars and workshops. Besides being a TP trainer at the Institute of Singapore Chartered Accountants, Adriana has also facilitated in training sessions for CFOs, tax teams of large companies and consultancies, and tax executives at the Australian Taxation Office.

\*Asia Tax Awards 2017 by International Tax Review

## Registration

**YES! Register me NOW!**

For enquiries, please visit [www.siatp.org.sg/events](http://www.siatp.org.sg/events), contact **Kelvin** at **6597 5719 / Wan Zhen** at **6597 5717** or email to [enquiry@siatp.org.sg](mailto:enquiry@siatp.org.sg).

## Event Details

Date	: 31 May 2019, Friday
Time	: 9.00am – 12.00pm <i>(Registration starts at 8.30am. Light refreshments will be served.)</i>
Venue	: To be Advised
Duration	: 3 CPE Hours
Fees	: \$94 (SIATP/ISCA Member); \$118 (Association Member/ Transfer Pricing Solutions' Client); \$168 (Non-Member)
<i>Enjoy \$28 off the total fees when you register together with <a href="#">'See the Unseen in Services Transactions'</a> on 28 June!</i>	
Closing Date	: 24 May 2019, Friday or when spaces are filled