The Evolving Tax Landscape
North & Latin America
- Introductions
- North & Latin American Tax Case Study
- Q&A
INTRODUCTIONS

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NORTH & LATIN AMERICAN TAX CASE STUDY

Two supply chain examples to facilitate to a discussion some key tax issues in the Brazil, Mexico and US

- Outbound supply chain
- Inbound supply chain
INTEGRATED VALUE CHAIN EXAMPLE
(OUTBOUND – US AND LATIN AMERICAN)

Services

Research Centers/ IP Owners

Shared Services

Sales & Marketing/ LRD

Back-office Services

Services

R&D services / IP Licenses

3rd P Suppliers

Purchase RM

3rd P Customers

Low Cost Principal Company

Low Cost Principal Company

3rd P Customers

Low Cost Principal Company

Manufacturing (consignment)

Distribution Centers

Key to flows: ➞ Legal title ➞ Physical flow ➞ Services

Manufacturing services

Distribution / logistics services

Sale

Delivery of RMs

Delivery of goods

Distribution of FGs

Delivery of FGs
SELECT US TAX REFORM CONSIDERATIONS:

- Business & tax integration
- Entity types and impacts
- Location
- Controlled Foreign Corporations
- Global Intangible Low-Taxed Income (GILTI)
- Base Erosion Anti-Abuse Tax (BEAT)
- Substance / Permanent Establishment (PE)
- State Tax Considerations

- Transfer Pricing Considerations
- Global Mobility Tax Considerations
- Tax Compliance
INTEGRATED VALUE CHAIN EXAMPLE (INBOUND – US AND LATIN AMERICAN)

Key to flows:
- **Legal title**
- **Physical flow**
- **Services**
SELECT US TAX REFORM CONSIDERATIONS

- Business & tax integration
- Entity types and impacts
- Controlled Foreign Corporations
- Base Erosion Anti-Abuse Tax (BEAT)
- Substance / Permanent Establishment (PE)
- State Tax Considerations
- Transfer Pricing Considerations
- Global Mobility Tax Considerations
- Tax Compliance
SELECT BRA AND MEX TAX CONSIDERATIONS

- Modeling & Data Management
- Entity types
- Location
- Economic Substance and Business Purpose
- Permanent Establishment (PE)
- Federal, State and City Tax Considerations
- NAFTA
- Transfer Pricing Considerations

- Global Mobility Tax Considerations
- Tax Compliance
- Business & tax integration
Q&A
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