

**+VALUE**





## OUR FIRM

+Value is a company incorporated by Tania Quispe, which maintains a strategic alliance with Rodrigo, Elías & Medrano Abogados in order to offer them specialized and integrated services in legal and economic matters.

Our knowledge of international tax exigencies requirements, and particularly, peruvian law, as well as our wide experience in public administration and legal and tax advisory, allows us to offer a differentiating proposal in order to reduce the exposure of our clients to potential tax risks.

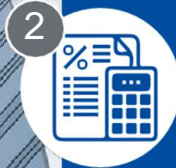
Through our team composed by economists, accountants and lawyers who are tax specialists, we offer a trustworthy service that will allow to achieve your business target.

# OUR SERVICES

We provide advisory in the following topics:



TRANSFER PRICING



TAX CONSULTING AND COMPLIANCE



SUPPORTING DOCUMENTATION OF  
OPERATIONS FOR TAX COMPLIANCE



## TRANSFER PRICING

Transfer Pricing rules allow to establish the market value of the transactions carried out between related parties; with residents in non-cooperating countries or territories, or with low to no taxation countries; and, those that are made with individuals whose income or savings, come from those transactions which are subjected to a preferential tax regime.

Taxpayers must comply with the transfer pricing regulations that includes the submission of tax information returns to the Tax Administration (Local File, Master File, and Country by Country Report), according to certain parameters.

**+VALUE** provides specialized and comprehensive advice on Transfer Pricing, based on our team's unparalleled knowledge of international requirements and Peruvian regulations.

Our extensive experience in the public and private sector provides a unique proposal, allowing us to assist our clients to carry out their transactions, minimizing their tax risks.

## OUR ADVICE IN TRANSFER PRICING INCLUDES THE FOLLOWING:

1

### COMPLIANCE WITH FORMAL OBLIGATIONS

We offer support in the preparation, adaptation and / or second review of the formal obligations required by law, considering the needs of each client, according with the Peruvian regulations:



- Informative Return Local File.
- Informative Return Master File.
- Informative Return Country-by-Country Report.
- Report of Documentation and Information that support the BenefitTest and reliability of intragroup services.

2

### TRANSFER PRICING DIAGNOSTIC

We evaluate the transactions before the submission of the year-end closing or the Income Tax Return, to prevent or identify potential adjustments to the value of the transactions and provide corrective measures to the client.



3

### TAX PLANNING

We offer advice in the planning of Transfer Pricing in order to generate fiscal efficiencies and reduce tax risks. Examples include the preparation of intragroup services planning, financing policies, valuations of companies or intangibles from the tax perspective, supporting the business restructuring, among others.



4

### TAX AUDITS

We provide comprehensive advice and support in transfer pricing auditing proceedings, establishing the best strategy to prevent observations of the Tax Administration or minimize their impact.



5

### ADVANCE PRICING AGREEMENTS

Comprehensive support in the signing of the Advance Pricing Agreement (APA) from the onset of the operation to the formal execution of the APA.



## +VALUE PROVIDES THE FOLLOWING SPECIFIC SERVICES:

1

### LAUNCHING OF NEW BUSINESSES OR THE ESTABLISHMENT OF FOREIGN OPERATIONS IN THE COUNTRY

Our company offers tax advice related to the implementation of accounting practices that guarantee the tax compliance by new investments or companies. Additionally, we offer advice for compliance with legal regulations so that the new business can enjoy the established tax benefits (Value Added Tax early recovery, VAT refund of balance in favor of the exporter, among others.)

2

### PREVENTION OF TAX CONTINGENCIES

We provide a diagnosis of accounting and tax compliance aimed to mitigate or reduce any tax contingency that may arise in the usual course of operations.

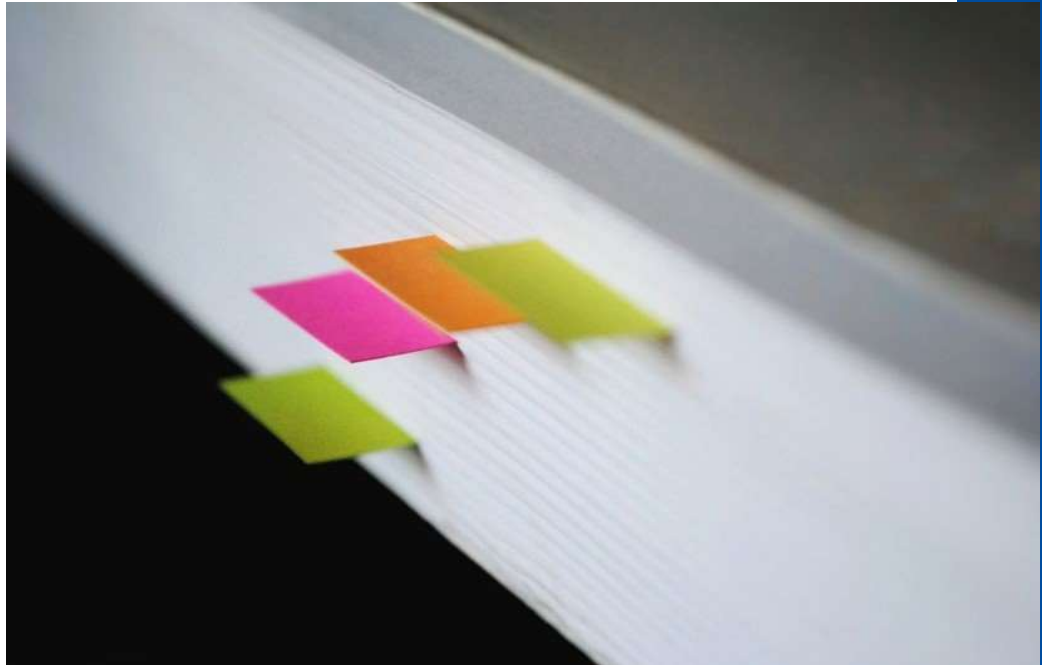
3

### ASSESSMENT WITH REGARD TO THE GENERAL ANTI-ELUSIVE RULE

We provide the identification and diagnosis of sensitive operations (based on indicators and risk situations) and formulate the necessary recommendations to avoid or mitigate contingencies.

## TAX CONSULTING AND COMPLIANCE

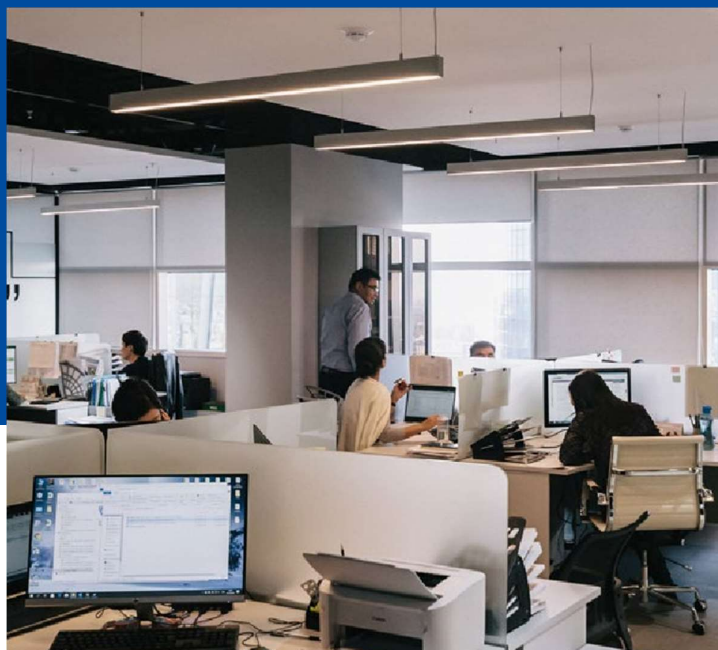
In partnership with Rodrigo, Elías & Medrano Abogados, we provide consulting on various tax matters and fiscal strategies required by our clients, offering comprehensive support and a multidisciplinary approach.



## DOCUMENTARY SUPPORT OF TRANSACTIONS FOR TAX COMPLIANCE

**+VALUE** provides specialized and comprehensive advice on the accreditation and supporting evidence of the transactions carried out by its clients (especially between related parties). All, in order to adequately support your tax deduction in a preventive way or in the framework of any procedure that is followed before the Tax Administration (returns, audits, claims and appeals).

The preventive diagnostic of the transactions support allows to determine in advance the documentation needs to face future audits, improve processes and obtain satisfactory results in the recognition of deductions and refund of tax credits.



## +VALUE OFFERS THE FOLLOWING SPECIFIC SERVICES:

1

### SUPPORTING DOCUMENTATION OF TRANSACTIONS:

Review and analysis of the supporting documentation of the Company's operations in order to allow the deduction of expenses, comply with the causality principle, and other requirements of the relevant tax regulations.

3

### SUPPORTING DOCUMENTATION OF SOCIAL RESPONSIBILITY EXPENSES FOR TAX PURPOSES:

Supporting documentation to prove, through physical or digital means, the nature and implementation of social responsibility expenses (construction works, provision of healthcare services, support to communities, among others) in order to allow its deduction for tax purposes.

2

### SUPPORTING DOCUMENTATION OF INTRAGROUP SERVICES:

Review and analysis of supporting documentation for intragroup services, in order to prove the deduction of expenses, comply with the benefit test and other requirements of the transfer pricing rules.

4

### SUPPORTING DOCUMENTATION FOR THE CERTIFICATION OF THE INVESTED CAPITAL COST:

Supporting documentation of the cost invested by non-domiciled subjects in the acquisition of assets subject to taxation in Peru (sale of shares, furniture and real estate, among others). All in order to obtain its recognition by SUNAT and to be able to deduct it from the sale price.



# STRATEGIC ALLIANCE



## TANIA QUISPE

Senior Partner

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Tania Quispe is an economist by profession, specialized in the Tax area, with emphasis on Transfer Pricing. Both her private activity as a partner in a prestigious international auditing firm; as well as her experience at the Peruvian Tax Administration (SUNAT), where she was Superintendent during 2011-2015, have established Dr. Quispe as one of the most recognized specialists on this important matter.

Superintendent of The Tax Administration (SUNAT) during 2011-2015. During her management, the Transfer Pricing Area was created, training the team through an agreement signed by the Organization for Economic Cooperation and Development - OECD. She has participated as an observer in the Transfer Pricing Working Group organized by the OECD and as a speaker, in international events organized by the same entity.

Member of the Board of Directors of the Inter-American Center of Tax Administrations - CIAT (2012-2015) and chaired the entity in 2015.

Executive Director for Chile and Peru in the Inter-American Development Bank (IDB), based in Washington, D.C. (2015 - 2016).



## RODRIGO, ELÍAS & MEDRANO LAWYERS

Rodrigo, Elías & Medrano Abogados is a full-service law firm that offer assessment to its clients in all areas related to law and is recognized as leader of the legal Peruvian market by the most important international publications, such as Chambers & Partners, The Legal 500, IFLR, Who's Who Legal, Latin Lawyer 250 and Client Choice Awards.

The tax legal area of Rodrigo, Elías & Medrano Abogados offers a permanent assessment to its clients for an appropriate compliance of their tax obligations, planning and support of tax processes, being in charge of the most important fiscal issues of the country.

For further information on Rodrigo, Elías & Medrano Abogados please visit [www.estudiorodrigo.com](http://www.estudiorodrigo.com)

## OUR TEAM



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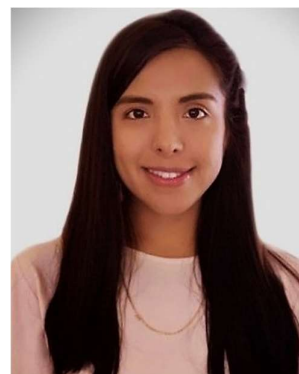


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# ACCOLADES



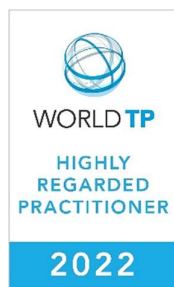
TANIA QUISPE  
LATIN AMERICAN TRANSFER PRICING PRACTICE LEADER OF THE YEAR 2023



HIGHLY  
REGARDED  
TANIA QUISPE  
2023



RANKED FIRM TRANSFER PRICING 2023



HIGHLY  
REGARDED  
PRACTITIONER  
2022



RANKED FIRM TRANSFER PRICING 2022



INTERNATIONAL TAX REVIEW AWARDS 2022

# +VALUE



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EXPERIENCE  
TO MAKE  
THE DIFFERENCE**