



YOUR TAXAND GLOBAL TRANSFER PRICING TEAM



Taxand's global team of transfer pricing advisors brings you the benefit of extensive knowledge and experience in nearly 50 countries. To give you a flavour of the quality of our people, highlighted here are some of their profiles.



FRANCE

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Antoine leads Taxand's global transfer pricing team. Antoine is based in Taxand France where he is a partner and leader of Arsene Taxand's transfer pricing service. He joined the French Ministry of Economy, Finance and Industry in 1991 where, from 1997, he was responsible for transfer pricing and APAs as Head of The Tax Audit Office and The Office of International Affairs of the General Management Division of The French Tax authorities. In 2000 Antoine joined Andersen as a partner and, between 2003 and 2006, was in charge of the French Transfer Pricing practice of Ernst & Young.



INDIA

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Mukesh is the key Indian member of Taxand's global transfer pricing team and a member of Taxand's Board. Mukesh is based in Taxand India where he is a partner and tax practice leader of BMR Advisors, India's leading independent firm of tax advisors. He has more than 25 years' experience advising Fortune 500 multinationals on transfer pricing, cross-border tax structuring, M&A and investment structuring matters. He was formerly tax practice leader and a partner of a Big 4 firm. He is actively involved with many trade organisations including the OECD, ICC and IFA. For the past six years Mukesh has been rated as a leading advisor in India by the ITR's World Tax and Legal Media Group's Expert Guides.



USA

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Laurie is the key US member of Taxand's global transfer pricing team. She is based in Taxand US where she is a Managing Director with Alvarez & Marsal Taxand, LLC. She has provided transfer pricing services to multinationals covering all aspects of global business operations from IP licensing to commissionaire and warehousing service to procurement, logistics and credit functions. In addition, she has assisted U.S. companies with a variety of state and local transfer pricing issues. Laurie has more than 20 years experience including serving as a transfer pricing practice leader for major accounting firms, Ernst & Young and Arthur Andersen and as an economist with the Advance Pricing Agreement ("APA") program of the U.S. Internal Revenue Service (IRS).



UK

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Shiv is the key UK member of Taxand's global transfer pricing team. He is based in Taxand UK where he is a managing director and co-founder of Alvarez & Marsal Taxand UK in London. Shiv has deep expertise across several industry sectors, including financial services, investment management, real estate, fast moving consumer goods, entertainment, retail, pharma, manufacturing, technology, telecommunications and energy. Shiv previously worked for Ernst & Young and also spent two years with a major fortune 500 company, establishing in-house transfer pricing risk controls, systems and planning structures. Shiv regularly meets with the UK tax authorities on a regular basis to consult on transfer pricing issues and has advised on the redrafting of UK transfer pricing guidance.

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**CANADA****Dale Hill**

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Dale is the key Canadian member of Taxand's global transfer pricing team. He is based in Taxand Canada where he leads Gowling's Transfer Pricing and Competent Authority team and works with the National Tax Practice Group to help companies optimise their global tax position and reduce exposure to audit assessments through tax planning and implementation strategies. Between 1997 and 2005, Dale was with the Canada Revenue Agency (CRA) where he participated in more than 40 APAs and hundreds of Competent Authority requests relating to international transfer pricing adjustments. In 2004, Dale led the development of a national strategy that defined the relationship between the CRA's Competent Authority, tax services offices, appeals and head office, with respect to audit adjustments to Canadian taxpayers and those initiated by foreign countries.

**SPAIN****Ramon Lopez de Haro**

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Ramon is the key Spanish member of Taxand's global transfer pricing team. He is based in Taxand Spain where he leads Garrigues' award-winning transfer pricing practice and has been an active member of the EU Joint Transfer Pricing Forum. He has worked on many projects related to the design and implementation of transfer pricing policies within multinationals including supply chain and operative reorganisation processes as well as the negotiation of APAs. Ramon also has extensive experience in tax and transfer pricing planning with intangibles and cost-sharing structures and on dispute resolution and mutual agreement procedures.

**VENEZUELA****Manuel Candal**

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Manuel is the key Venezuelan member of Taxand's global transfer pricing team. He is based in Taxand Venezuela where he is managing partner of Candal Taxand, the leading independent firm of tax advisors in Venezuela. Manuel has particular expertise in transfer pricing and has worked on multiple cross-border transactions. Before founding Candal Taxand, Manuel gained some 20 years' experience at PWC where he was a partner and managed the firm's international tax services group in Venezuela.

**CHINA****Joyce Zhang**

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Joyce is the key Chinese member of Taxand's global transfer pricing team. She is based in Taxand China where she is the partner in charge of Henderson Consulting's transfer pricing practice, an independent consulting firm founded by ex-Big 4 professionals and in-house experts from top Fortune 100 companies. Joyce has 12 years' experience and was one of the first professionals to specialise in transfer pricing in China. Engagements include the review of transfer pricing models, transfer pricing risk and opportunity assessment and planning, audit defence support and negotiation with tax authorities, preparation of transfer pricing documentation and APAs.

**ABOUT TAXAND**

Taxand provides high quality, integrated tax advice worldwide. Our tax professionals, nearly 400 tax partners and over 2,000 tax advisors in nearly 50 countries—grasp both the fine points of tax and the broader strategic implications, helping you mitigate risk, manage your tax burden and drive the performance of your business.

We're passionate about tax. We collaborate and share knowledge, capitalising on our collective expertise to provide you with high quality, tailored advice that helps relieve the pressures associated with making complex tax decisions.

We're also independent—ensuring that you adhere both to best practice and to tax law and that we remain free from time-consuming audit-based conflict checks. This enables us to deliver practical advice, responsively.

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