



GLOBAL INTERNATIONAL
TAXATION SERVICE

AUDIT & ASSURANCE
TAX & LEGAL
CONSULTING
CORPORATE FINANCE

GLOBAL INTERNATIONAL TAXATION SERVICE

Throughout the last three decades, and in line with the globalization of the economy, cross-border trade has grown exponentially.

Pressure from the European Union (EU), along with the concern of the Organisation for Economic Co-operation and Development (OECD) as regards preventing and combatting tax fraud, through the designing of aggressive tax planning mechanisms, have created a complex legal-fiscal framework under constant renewal.

Within this scenario, International Taxation has a significant impact on multinational groups and projects involving investment in other markets.



In order to achieve a successful internationalisation policy and suitable compliance with the tax obligations within this area, the Auren International Taxation and Transfer Pricing department has vast experience in advising on this matter, and has highly-qualified professionals, offering a global solution to any type of international structure or operations:

1. Taxation of Cross-Border Transactions. Advice to clients with or without any type of international structure

- ▶ Planning and defining of commercial transactions.
- ▶ Tax advice on cross-border transactions, affecting the optimum application of any International Treaties for the Avoidance of Double Taxation.

2. Tax Problems of Permanent Establishments and Subsidiaries. Creation of an efficient international structure

- ▶ Evaluation of the most appropriate structure for operating in each country.
- ▶ Co-ordination and collaboration of the various offices of Auren International, providing the client with an analysis and advice which is the most suitable in accordance with each circumstance in relation to the laws and taxation of each country.

3. Taxation of expatriates, foreign residents and displaced persons. Advice to international organisations and individuals

- ▶ Assessment of the most advantageous tax policies applicable to foreign residents and displaced persons.
- ▶ Tax planning of remuneration policies for companies and expatriates.
- ▶ Study of international legislation. Analysis of international treaties in order to achieve the greatest tax efficiency possible and avoid any double taxation.
- ▶ Analysis of labour aspects: procedures involving Social Security and any other labour aspects related to employee mobility abroad.

4. Taxation of international corporate structures

- ▶ Design and rationalisation of international structures.
- ▶ Capital repatriation strategies.
- ▶ Management and assignment of use of intangibles.
- ▶ Financial policies.
- ▶ Commercial transactions.

5. Transfer Pricing

- ▶ Identification and design of Transfer Pricing policies in business groups.
- ▶ Advice on compliance with the tax obligations of documentation.
- ▶ Implementation and pricing of policies established in matters of Transfer Pricing.
- ▶ Attending Inspection and Advance Pricing Agreement (APA) procedures.

6. International Tax Planning

- ▶ Compliance with legal and tax obligations.
- ▶ Assessment of the most appropriate tax structure for operating in each country.
- ▶ Planning of Transfer Pricing policies.
- ▶ Management of expatriates.
- ▶ Incentives for internationalisation.
- ▶ Design and optimisation of international business structures.

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