

Canadian Markets

More than any other two neighboring countries, Canada and the United States have enjoyed a close economic relationship. They are each other's most significant trading partners, and the levels of direct and indirect investment between the two countries have increased annually.

Although recent treaties, such as the North American Free Trade Agreement (NAFTA) and U.S. – Canada Treaty have solidified this relationship even further and offered new tax benefits, recent changes to the tax codes on both sides of the border have made it increasingly important that U.S. and Canadian MNC's reassess how the two codes interrelate in order to take full advantage of the benefits which may be available.

Multinational Corporations operating on both sides of the U.S. – Canada border may turn to DECOSIMO to ensure that they both meet and take advantage of the new regulations stipulated by Revenue Canada

Key Services Offered:

- Appropriate, timely reporting of qualified transactions
- Cogent study and analysis of Revenue Canada code changes, including their effect and implications
- Cogent transfer pricing analysis, with a detailed functional analysis and supply chain analysis
- Use of comparable third-party entities to create accurate “arms-length” price determinations based on functionality, risk factors, contractual terms, economic conditions, and the nature of the property or services
- Analysis of the direct and indirect costs incurred rendering related-party management services
- Analysis, planning, and establishment of transfer pricing policies
- Utilization of CUP, RPM, CPM, PSM, RPSM, or TNMM to analyze tangible and intangible transfers/transactions
- Identification of affiliated parties
- Assignment of intangible property
- Foreign tax credit planning, including modeling of exigent differences between corporate organization strategies to maximize credit utilization in cross-border transactions
- Taxable income determination
- Implementing adjustments for labor service fees
- Liaison with the multinational corporation to access factual, financial, and market data
- Representation before tax authorities
- Treatment of foreign exchange gains or losses
- Planning for corporate reorganizations and dispositions
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