



Center of Excellence

Transfer Pricing Value Proposition

Center of Excellence

Center of excellence acts as an in-house team with a significant technical expertise to provide value and a considerable cost arbitrage.

Co-ordination and Communication

Single global team managing the operational side of transfer pricing needs of a client across all global jurisdictions

Data Management

Effective data collection, review and management in achieving all related party transactions for the purpose of substantiation of the transfer pricing policy and compliance requirements.

Consistency and Standardization

Our center of excellence manages client's Transfer Pricing documentation in a consistent and standardized manner providing certainty.

Evolving Transfer Pricing Regulations

Keeping track and having controls in place to correctly analyze and align with changes regard to local transfer pricing laws of HQ, regional HQ and subsidiaries

Cost Effectiveness

Centralization of documentation along with access to all expensive transfer pricing benchmarking database(s) from single point can provide cost efficiency and time efficiency.



Domain Expertise

Pool of experienced people with technical expertise in transfer pricing ensuring client's global business goals and objectives are met.

Center of Excellence

Some Transfer Pricing Project Credentials

Developing transfer pricing documentation for a major wine and spirits manufacturer.

Assisted a multinational group in preparing transfer pricing documentation for 27 companies which are related members of the group in Mexico in supporting their transfer pricing policy operating in the United States, England, Spain and Argentina.



Audit defense for a major distributor of electronic company.

Designed a complex and effective Transfer Pricing defense strategy from an economic standpoint considering an expense intensity ratio adjustment to the gross margin of comparable entities and applying the modified resale price method.



Formulating a global transfer pricing policy for a german based manufacturing company.

assisted a german based manufacturing company in formulating a global transfer pricing policy at german level by preparing benchmarking planning studies supporting close to 20 subsidiaries operating in North America, Asia Pacific, and European region.



Changing the transfer pricing policy for a global freight forward company.

Assisted one of the largest freight forwarding companies on changing their transfer pricing policy to remunerate its subsidiary from percentage based commission to cost plus, leading to substantial cost savings.

Center of Excellence

Our Transfer Pricing Service Offerings

1

Transfer Pricing Policy Planning Implementation

Conduct a diagnostic review of transactions undertaken with related parties.

Formulate policy for related party transactions (RPTs), and draft report for RPTs undertaken.

2

Transfer Pricing Process Review Advisory

Reviewing current transfer pricing methodologies consistent with functional economic characterization of transacting party and accordingly, advice transfer pricing strategies in alignment with client's objectives.

3

Benchmarking Analysis

Benchmarking support try accessing global databases based on region specific requirements. Both planning and compliance analysis are undertaken.

4

Transfer Pricing Compliance

Maintenance of robust documentation as per jurisdiction requirements

Assisting in compilation of "Local File", "Master File" and "Country by Country Report".

5

Transfer Pricing Audit Support

Experienced in protecting client's interests and defending the transfer pricing policy before the advance pricing agreements competent authorities and even on-the-field tax authorities.

We always provide our clients with the right combination of skills and experience to deliver a quality service that we are proud of.

Center of Excellence



PKF MEXICO

Jimy Cruz Camacho

Transfer Pricing Partner – Centre of Excellence Leader

Jimy Cruz holds a degree in Economics from the Universidad Autonoma Metropolitana. He earned his Business Analysis and Valuation degree from the London School of Economics and Political Science and completed a Master's Degree in Philosophy and Social Sciences from ITESO (Jesuit University of Guadalajara). Additionally, he is a graduate of the Certificate in Advanced English program of the British Council. Cruz was an active member of the University Militarized Sports Pentathlon, which received the National Sports Award in 1995 for Sports Promotion.

More than 27 years of experience, Jimy Cruz has served as a consultant economist for national and multinational groups as well as governments. Since 2011, he has been a partner at PKF Mexico, specializing in consulting and financial services such as debt structuring, project valuation, and transfer pricing. He has expertise in regional and global documentation projects, dispute resolution, advance pricing agreements (APA), competent authority procedures, and audit defense.

Previously, Cruz held the position of lead partner of Transfer Pricing and Dispute Resolution at BDO Mexico in 2010 and worked as a Senior Manager at Ernst & Young from 2004 to 2010, leading projects for Fortune 500 corporations. He co-founded the Transfer Pricing group at Baker & McKenzie in 2000, collaborating with offices across Mexico City, Juárez, Chicago, New York, Palo Alto, Bogotá, and Caracas, serving leading companies in the region. He began his career at KPMG in 1997 and later worked in the Miami office on projects for large companies with operations in Latin America.

An esteemed speaker and lecturer, Jimy Cruz has presented at numerous forums across Mexico, Latin America, Europe, Asia, Canada, and the United States. He is also a frequent columnist and commentator in print and electronic media. In 2009, he was appointed as the first Coordinator of the Transfer Pricing Commission of the National College of Economists.

Access exclusive content on our App from any device

"Transfer Pricing in Touch"



Available on the App Store

GET IT ON Google Play



TPIT
TRANSFER PRICING
in touch



Jimmy Cruz Camacho
Transfer Pricing Partner
Centre of Excellence Leader

jimmy.cruz@pkf.com.mx
Office +52 (33) 3122 2081

PKF Jalisco, SC
Av. Mexico 3040 - Floor 4th
Residencial Juan Manuel.
44680 Guadalajara, Jalisco.

<http://www.pkf.com.mx/>

PKF Jalisco, SC is a member firm of the PKF International Limited family of legally independent firms and does not accept any responsibility or liability for the actions or inactions of any individual member or correspondent firm or firms.

IAR102020