



The Evolving Tax Landscape

North & Latin America

- Introductions
- North & Latin American Tax Case Study
- Q&A

CONTENTS

INTRODUCTIONS

- **Charles Schneider**, *Mazars USA*
(*moderator*)
- **Alexandre Almeida**, *Mazars Brazil*
- **Tifphani White-King**, *Mazars USA*
- **Omar Garcia**, *Mazars Mexico*



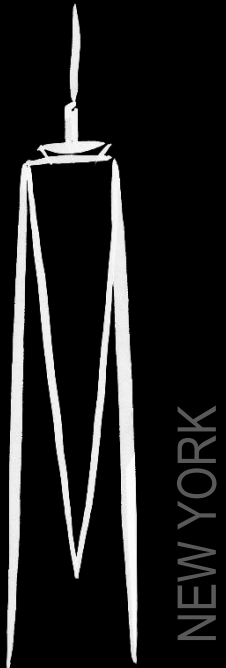
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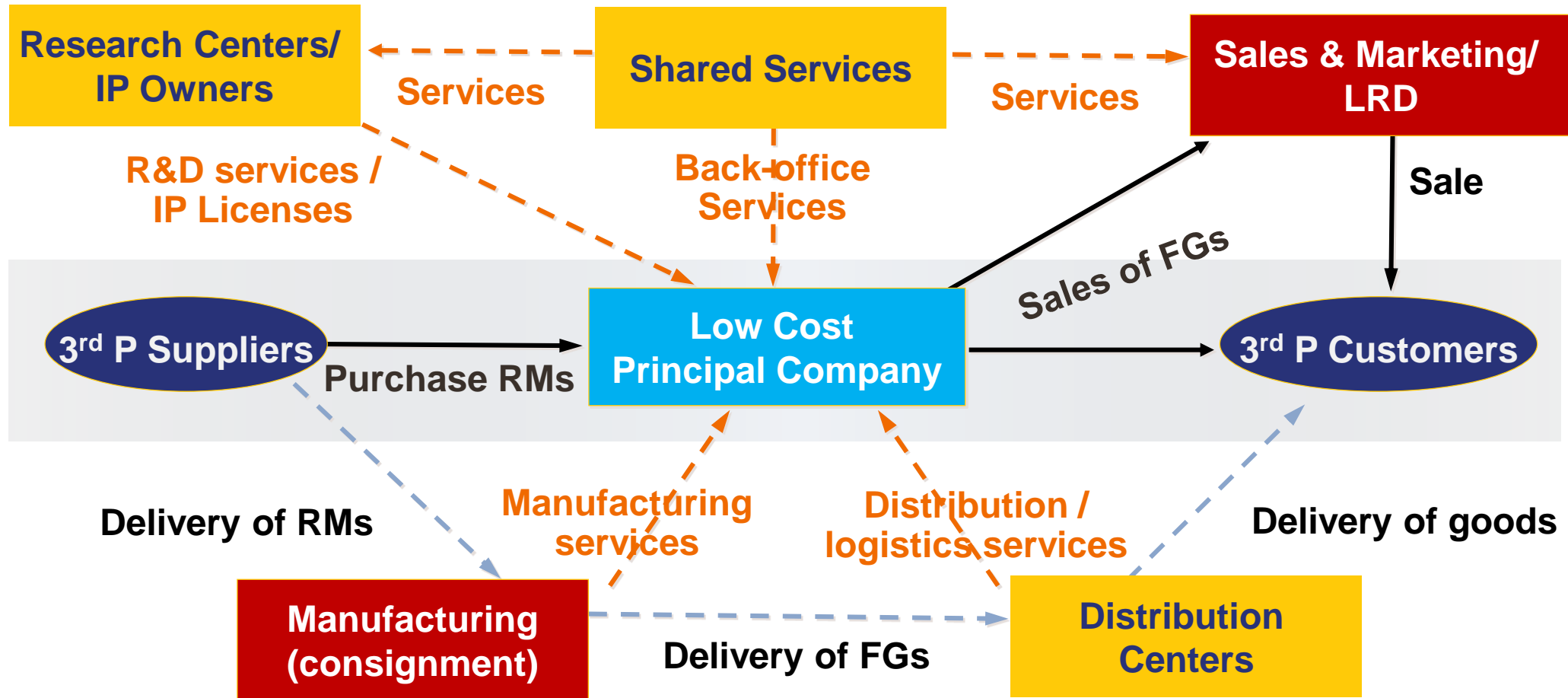
NORTH & LATIN AMERICAN TAX CASE STUDY

Two supply chain examples to facilitate to a discussion some key tax issues in the Brazil, Mexico and US

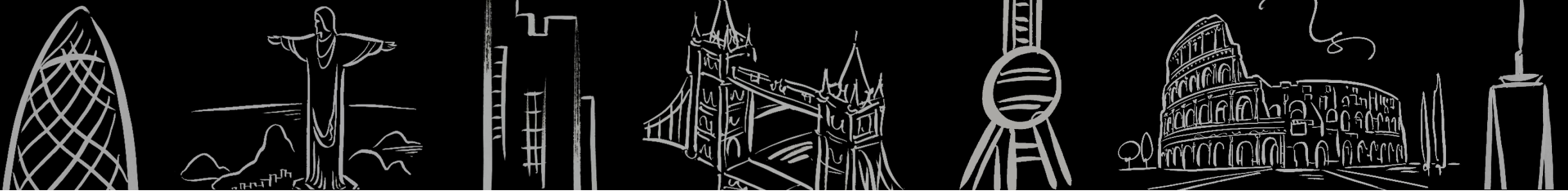
- Outbound supply chain
- Inbound supply chain



INTEGRATED VALUE CHAIN EXAMPLE (OUTBOUND – US AND LATIN AMERICAN)



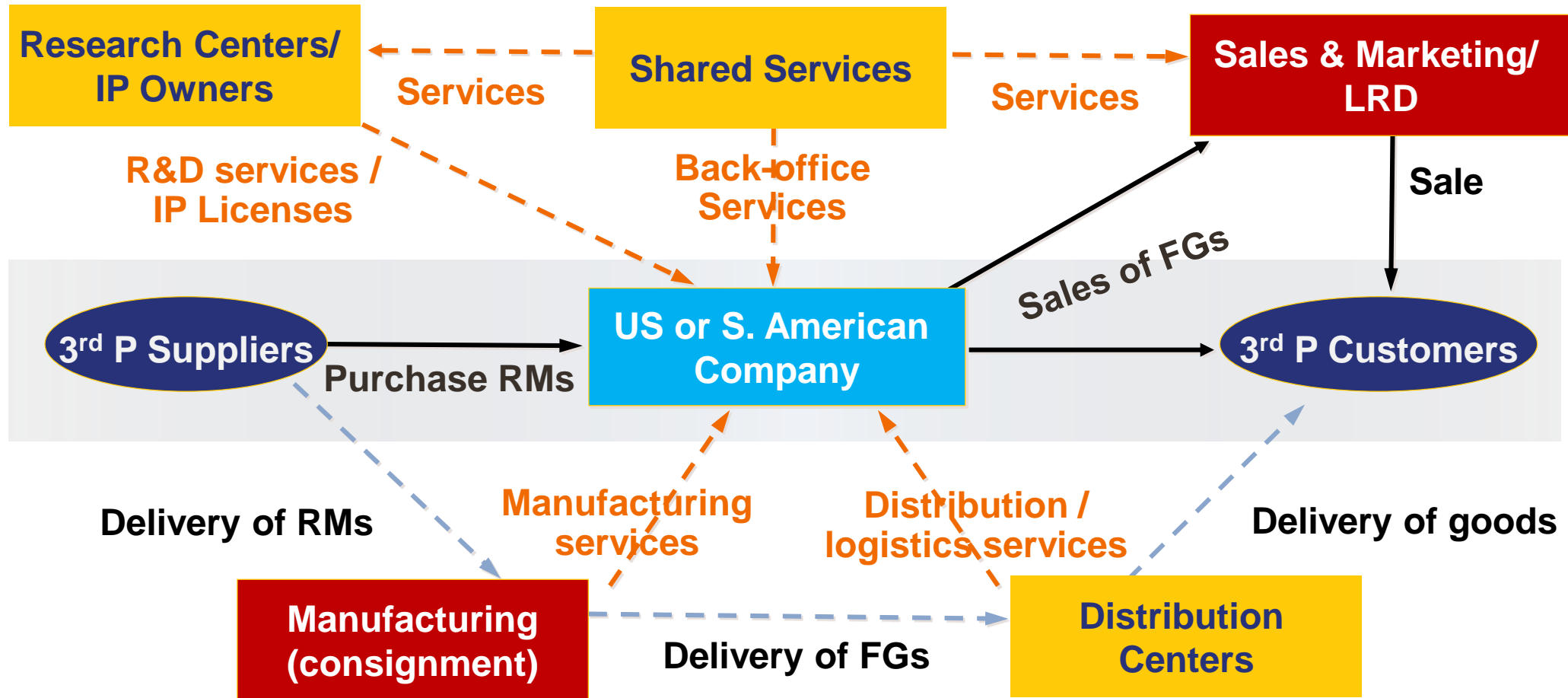
Key to flows: **→** Legal title **- - ->** Physical flow **- - ->** Services

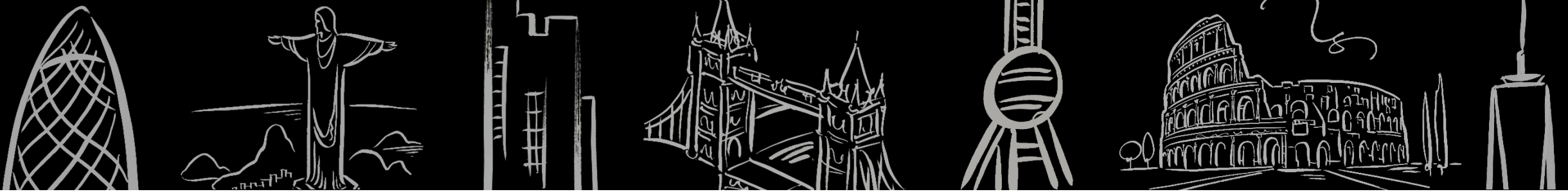


SELECT US TAX REFORM CONSIDERATIONS:

- Business & tax integration
- Entity types and impacts
- Location
- Controlled Foreign Corporations
- Global Intangible Low-Taxed Income (GILTI)
- Base Erosion Anti-Abuse Tax (BEAT)
- Substance / Permanent Establishment (PE)
- State Tax Considerations
- Transfer Pricing Considerations
- Global Mobility Tax Considerations
- Tax Compliance

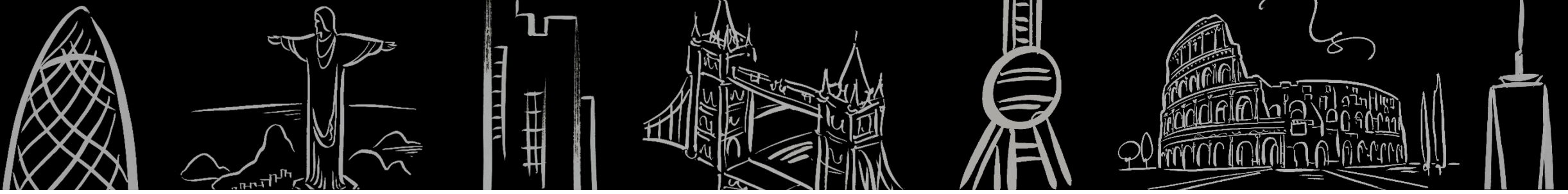
INTEGRATED VALUE CHAIN EXAMPLE (INBOUND – US AND LATIN AMERICAN)





SELECT US TAX REFORM CONSIDERATIONS

- Business & tax integration
- Entity types and impacts
- Controlled Foreign Corporations
- Base Erosion Anti-Abuse Tax (BEAT)
- Substance / Permanent Establishment (PE)
- State Tax Considerations
- Transfer Pricing Considerations
- Global Mobility Tax Considerations
- Tax Compliance



SELECT BRA AND MEX TAX CONSIDERATIONS

- Modeling & Data Management
- Entity types
- Location
- Economic Substance and Business Purpose
- Permanent Establishment (PE)
- Federal, State and City Tax Considerations
- NAFTA
- Transfer Pricing Considerations
- Global Mobility Tax Considerations
- Tax Compliance
- Business & tax integration

Q&A



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CONTACT

Alexandre Almeida, Mazars Brazil

National Tax Practice Leader

alexandre.almeida@mazars.com.br

Omar Garcia, Mazars Mexico

Tax Partner

omar.garcia@mazars.com.mx

Charles Schneider, Mazars USA

National Tax Practice Leader

chaes.schneider@mazarsusa.com

Tifphani White-King, Mazars USA

International Tax Services Practice Leader

tifphani.white-king@mazarsusa.com

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