



DIAN[®]

Dirección de Impuestos y Aduanas Nacionales

Session III - Country experiences – COLOMBIA

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**TFTD Sub-Group on Transfer Pricing Meeting
Paris, 8 March, 2013**

Agenda

- Statistics on Level of Risk
- Challenges for Colombia
- Work Done
- Impact

Statistics on Level of Risk

CONCEPT	2010	2011
TOTAL TAXPAYERS	2.100	2.259
TRANSACTIONS	22.615	24.204
AMOUNT (IN USD)	\$38.4 B.	\$37.9 B.
AMOUNT WITH LTJ (IN USD)	\$13.8 B.	\$10.3 B.
TP VOLUNTARY ADJUSTMENTS (IN USD)	\$77.2 M.	\$141.1 M.

Challenges

- Build Capacity
- Provide knowledge opportunities to auditors
- Guarantee waterfall effect of knowledge
- Tackle profit shifting from intercompany transactions/structures/etc.

Work Done

- 3 workshops in 2012
 - April
 - August
 - December)
- Topics covered
 - Intragroup Services
 - Mining (Including Industry Expert)
 - TP Methodology (Profit Split)
 - Risk Assessment
- Intangibles
- Next workshops in 2013:
 - April
 - July
 - October 2013
- Presentations by DIAN auditors on particular Colombian TP issues



Impact

- Adjustments and penalties have increased from USD 6.6 M. in 2011 to 11.1 M. in 2012 (70% increase)
- Assistance in Transfer Pricing - Tax Reform Project
- Design of new Governance structure for International Audit
- Support in Risk Assessment Criteria for audit programmes
- Press Coverage – Increase in Voluntary Adjustments

PAISES EN LOS QUE SE TUVIERON OPERACIONES



	Monto operación	%
1 Estados Unidos	7.026	25,88%
2 Bermudas	6.733	24,80%
3 México	3.931	14,48%
4 No declarados	1.625	5,99%
5 Resto	7.830	28,84%



	Monto operación	%
1 Estados Unidos	7.516	28,93%
2 Islas Caimán	4.385	16,88%
3 Perú	3.068	11,81%
4 Singapur	2.281	8,78%
5 Resto	8.727	33,6%

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