



**DIAN**<sup>®</sup>

Dirección de Impuestos y Aduanas Nacionales

**Session IV – INITIATIVES AND TOOLS – COLOMBIA**

**DIEGO GONZÁLEZ-BÉNDIKSEN**

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

# Agenda

- Information Return
- Benefits

# Information Return

- Information on:
  - Related parties and countries of residence
  - Types of transactions
  - Amount of IC transactions in COP
  - TP Method used
  - PLI used
  - Global or Segmented financial information
  - Type of comparability adjustment
  - Operating margin of taxpayer
  - IQ Range
  - Tested Party
  - Voluntary Adjustment amount

# Benefits

- Most representative transactions (volume, amounts)
- Most representative countries
- Operative results of taxpayers
- Particular industries
- Particular comparability adjustments
- Particular methodology