



**Practical.  
Proactive.  
Cost effective.**



## ■ ABOUT **TRANSFER PRICING SOLUTIONS**

Transfer Pricing Solutions (or TPS) is a boutique firm that specialises in providing Practical, Proactive and Cost Effective transfer pricing advice from our experienced team to a global list of clients.



**PRACTICAL,  
PROACTIVE &  
COST EFFECTIVE**



**25+ YEARS  
EXPERIENCE**



**FLEXIBLE  
TEAM**



# **PRACTICAL PROACTIVE COST EFFECTIVE**

We are a team of professionals that deliver a quality service with fast turnaround.



## EXPERIENCED

TPS was established in 2007 in Australia which still serves as the Group's headquarters. Since establishment, the Group has expanded its physical presence beyond Australia and now includes regional offices in Singapore and Malaysia.

## FLEXIBLE TEAM



The diverse team are spread between our three offices and are all ex-Big 4 specialists who have practiced in various regions including Europe, the Americas and the Asia Pacific.

Languages spoken by the team include Spanish, Mandarin, Hindi, Tamil, Malay and English.

## TRANSFER PRICING SOLUTIONS

# GROUP STRUCTURE



**TRANSFER PRICING SOLUTIONS**  
**AUSTRALIA**



**TRANSFER PRICING SOLUTIONS**  
**ASIA PTE LTD (Singapore)**



**TRANSFER PRICING SOLUTIONS**  
**MALAYSIA SDN BHD**

## ■ WHY

# TRANSFER PRICING SOLUTIONS

### ● ADVANTAGE ONE TECHNICAL EXPERTISE

TPS management and staff have trained at some of the world's leading accounting and tax firms and are recognised subject matter experts who are actively involved in providing technical training to the industry and spreading awareness of trends and best practices through publication of relevant articles.



## ■ WHY

# TRANSFER PRICING SOLUTIONS

### ● ADVANTAGE ONE TECHNICAL EXPERTISE

Shannon Smit, TPS Group founder, has over 25 years of tax, transfer pricing and accounting experience across the US, Europe and Australia. She has been appointed to the Australian Government's Board of Taxation Advisory Panel since 2016 and is a Senior Fellow at Melbourne Law School lecturing in the Masters of International Tax Program Transfer Pricing Subject.





## ■ WHY

# TRANSFER PRICING SOLUTIONS

### ● ADVANTAGE ONE TECHNICAL EXPERTISE

Adriana Calderon, co-founder of TPS Asia is considered a leading expert in Singapore and has been appointed as the transfer pricing trainer by the Institute of Singapore Chartered Accountants (ISCA) and Singapore Institute Accredited Tax Professionals (SIATP) for 2017 to 2020. Adriana is highly respected by the IRAS and has been invited to speak and provide training to their team. IRAS attends her workshops organized by ISCA and SIATP. Adriana is an associate lecturer at Singapore Institute of Technology.



■ WHY

# TRANSFER PRICING SOLUTIONS

● **ADVANTAGE TWO**  
**WIDE EXPERIENCE**

Our experience ranges from the simple to the complex:

- Planning, strategy and compliance work
- Testing transactions involving cost allocations as well complex debt pricing
- Analysing all type of transactions including buy/sell transactions, manufacturing, all type of services including experience with analysis of costs base and allocation of cost and implementation of these transactions
- Vast experience with debt pricing from basic loans to guarantee fees, perpetual notes, MRPs



## ■ WHY

# TRANSFER PRICING SOLUTIONS

### ● ADVANTAGE THREE UNIQUE SERVICE PROPOSITION

- Involvement of Directors in projects from start to finish. The Partner is the project manager
- Emphasis on efficient and cost-effective project management and delivery
- Quick turnaround on deliverables - Other competitors can take up to 1 year to complete one report!

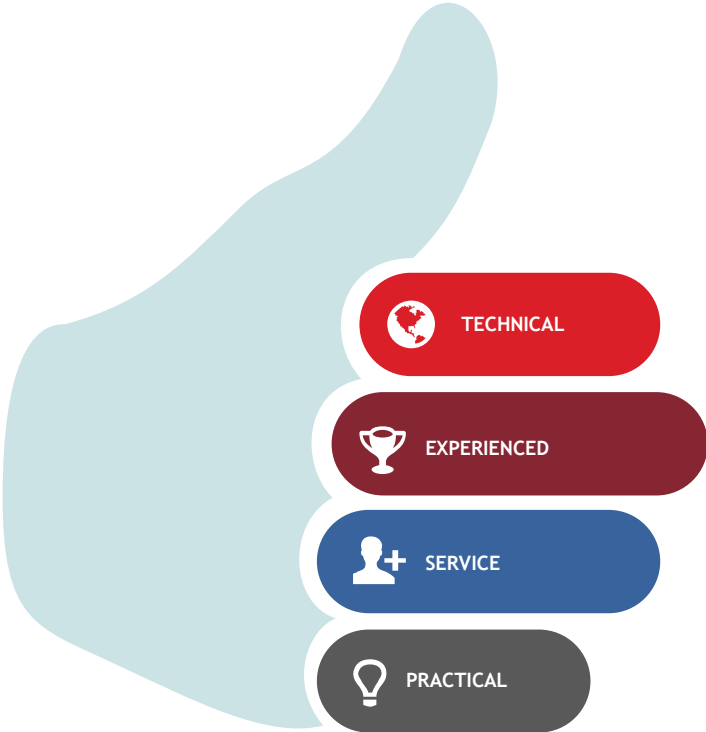


■ WHY

# TRANSFER PRICING SOLUTIONS

● **ADVANTAGE FOUR**  
**PRACTICAL APPROACH**

Practical approach around simplifying TP for clients and offering practical advice as well as support with implementation.





# MEET THE TEAM



■ DIRECTOR / TECHNICAL LEAD, AUSTRALIA

# SHANNON SMIT



Shannon Smit is the founding director of Transfer Pricing Solutions and has consulted multi-national companies on transfer pricing, taxation and accounting for over 25 years. Transfer Pricing Solutions has been recognized for their expertise, and in 2017 Shannon was thrilled to be awarded Asia Pacific Transfer Pricing Leader of the Year.

Shannon’s career has provided her with a wide range of experience including global project management, transfer pricing and operational implementation for large-scale business transformation projects. She also has hands-on implementation experience with supply chain issues and managing interrelationships between international tax, accounting, IT systems and training of operations personnel. With eight years spent working in the USA and Europe, she has extensive experience in advising both Australian and foreign multi-national companies. Their clients include large ASX listed companies, private Australian companies, SME clients, foreign subsidiaries based in Australia, accounting and law firms.

Shannon has been appointed to the Australian Governments Board of Taxation Advisory Panel since 2016. Shannon is also a Senior Fellow at Melbourne Law School lecturing in the [Masters of International Tax Program Transfer Pricing Subject.](#)

■ **DIRECTOR / TECHNICAL LEAD, SINGAPORE**

## **ADRIANA CALDERON**



Adriana is the co-founder of Transfer Pricing Solutions Asia and Malaysia. Adriana has extensive international experience with Big Four and mid-tier firms advising multinational companies in the areas of corporate and international taxation across South America, the US, Australia and the Asia Pacific Region.

As a TP practitioner, Adriana has advised companies in the Asia Pacific Region across various industries and in a wide range of projects associated with planning, compliance and dispute resolutions with tax authorities. She has also participated in specialised projects involving pricing of financial transactions, business restructures and negotiation of APAs. Most recently, she has participated in TP planning projects to implement BEPS's Action Plan and country-by-country reporting.

Adriana also enjoys teaching and is a regular speaker and facilitator of Transfer Pricing seminars and workshops. She is a transfer pricing trainer for the Institute of Singapore Chartered Accountants and Singapore Institute of Accredited Tax Professionals. Adriana has also facilitated training sessions for CFOs, tax teams of large companies and consultancies, and tax executives at the Australian Taxation Office.

Adriana is an associated lecturer at Singapore Institute of Technology.

■ **DIRECTOR / TECHNICAL LEAD, MALAYSIA**

## HONG CHUAN TAN



Hong Chuan Tan has over eight years of experience in transfer pricing and GST. He played a key role in pioneering and developing the transfer pricing practice in Transfer Pricing Solutions Malaysia Sdn Bhd. He specializes in the area of transfer pricing where he manages a portfolio of clients comprising companies from a broad range of industries such as mining; electrical and electronics; plastic products; construction and property development; hotels; real estate; oil and gas amongst others.

He has prepared transfer pricing documentation (Master File and Local File) for the Asia Pacific region, Australia, Malaysia, Singapore and the Philippines. He possesses experience in working with leading brands with the primary focus to exceed the expectations on clients' service delivery while ensuring optimum brand impact.

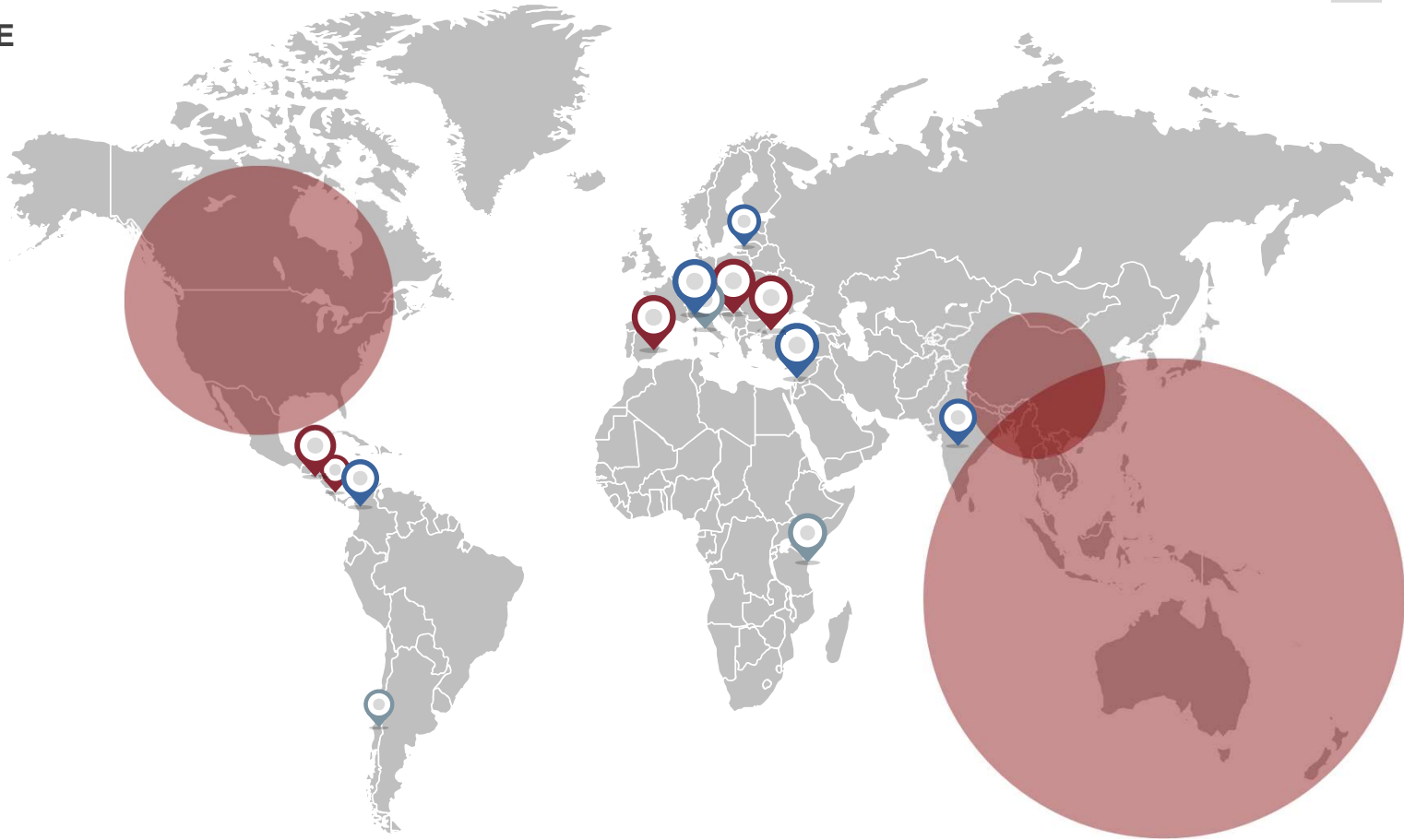
He provides effective and resourceful information on the transfer pricing related problems, provide recommendations for the client's business and process improvements.



**MEET THE TEAM**



■ WHERE WE OPERATE



INDUSTRY LEADERSHIP

# CONTRIBUTION & RECOGNITION

TPS has contributed to various editions of key industry magazines including the Institute of Singapore Chartered Accountants Journal that is distributed to the accounting profession in Singapore. The articles can also be accessed through the links below:

[Busting Services Transactions Myths](#)

[SIATP Drums To The Beat Of Transfer Pricing](#)

[Classic TP Hits and Contemporaries](#)

[Don't Trip Over Transfer Pricing Risks](#)

[Rising High Above TP Risks](#)

[Sense & Sensibility of TP Methods](#)



**EXPERIENCE**

Client by Industry	Countries Involved	Experience		
		Project Type	Geographical Scope	Transaction Type
<b>Manufacturer of Pharmaceutical Products</b>	Singapore, India, France	Transfer Pricing Documentation for contract R&D	Local Singapore	Contract R&D
<b>Large distributor of electronic products</b>	Australia	Transfer Pricing Documentation intercompany loan and ATO review	Local Australia	High value intercompany loan involving high interest deduction
<b>Global provider of supply chain solutions</b>	Singapore and additional 10 Companies	Review of transfer pricing service policy including implementation in ERP system	Local Singapore	Review of cost allocation of services for a global shared center of large MNE. Our work also involved review of implementation of the service charge.
<b>Global provider of supply chain solutions</b>	Singapore, Malaysia	Transfer Pricing Documentation for Share Service Centre	Singapore and Malaysia	Shared Service Centre
<b>Largest manufacturer and distributor of chicken products in Indonesia</b>	Indonesia, Taiwan, Singapore	Transfer Pricing Documentation Royalty License and contract R&D	Singapore	Royalty License and contract R&D
<b>Distributor of petrochemicals</b>	Singapore, Vietnam, Malaysia	Global Transfer Pricing Documentation including Master File and Local File for all countries	Global including Master and Local for all countries	Sales and Purchase of Products Services

**EXPERIENCE**

Client by Industry	Countries Involved	Experience		
		Project Type	Geographical Scope	Transaction Type
<b>Large mining company listed in Thailand</b>	Singapore, Thailand	Transfer Pricing Documentation marketing hub	Local Singapore	Services including costs allocation
<b>Distributor of fertilisers</b>	Singapore, Australia and South East Asia	Transfer Pricing Documentation for sales and purchases	Singapore and Australia	Sales and purchases
<b>Provider of infrastructure services</b>	Australia, Singapore, Malaysia, Indonesia	Global Transfer Pricing Documentation including Master File and Local File for all countries TP Review by Tax Authority in Indonesia	Global including Master and Local for all countries; TP review by Indonesian tax authorities	Services Loans Purchases and sales of products
<b>Company in the business of water management, recycling and waste recovery</b>	Australia, France	Transfer Pricing Documentation for pricing perpetual notes.	Local Australia	Pricing of perpetual notes
<b>Large Indonesia listed manufacturer of wood</b>	Singapore, Indonesia	Transfer Pricing Planning Documentation distribution	Local Singapore	Purchases and sales
<b>Family Office</b>	Singapore, UK	Transfer Pricing Documentation Investment Management and Advisory	Local Singapore	Investment Management and Advisory

**EXPERIENCE**

Client by Industry	Countries Involved	Experience		
		Project Type	Geographical Scope	Transaction Type
<b>Provider of infrastructure services</b>	Australia, Singapore, Malaysia, Indonesia	Global Transfer Pricing Documentation including Master File and Local File for all countries TP Review by Tax Authority in Indonesia	Global including Master and Local for all countries; TP review by Indonesian tax authorities	Services Loans Purchases and sales of products
<b>Manufacturer and distributor of toys</b>	Australia, China, Hong Kong, the US	Global Transfer Pricing Planning and Documentation for business expansion	Global	Services Purchases and sales of products Royalty license
<b>One of the largest traders of textiles</b>	Australia, Singapore, India	Global Transfer Pricing Planning and Documentation for business expansion	Global	Services Loans
<b>Manufacturer of metal stamp products</b>	Singapore, China, Malaysia	Global Transfer Pricing Planning and Documentation for business expansion	Global	Sales and Purchases Services
<b>Software Developer Marine Industry</b>	Singapore, Norway	Transfer Pricing Planning Documentation to set up a service entity	Local Singapore	Management and technical services including cost allocation
<b>Asset Management Company</b>	Australia, Singapore, Germany	Transfer Pricing Documentation	Local Singapore	Asset management services

**EXPERIENCE**

Client by Industry	Countries Involved	Experience		
		Project Type	Geographical Scope	Transaction Type
Listed company provider of Electronic Manufacturing Services	Singapore, China, Netherlands, Malaysia	Transfer Pricing Documentation	Singapore and Malaysia	Services Purchases and sales
Manufacturer and Distributor of textile equipment	Europe, China, India	Global Transfer Pricing Documentation including Master File and Local File for all countries	Global – Master and local file for all countries	Services Purchases and sales Loans
Manufacturer and Distributor of beauty products	Australia, Europe, Asia including Malaysia, Singapore and Hong Kong	Global Transfer Pricing Documentation including Master File and Local File for all countries	Global – Master and local file for all countries	Services Purchases and sales Loans
Semiconductor company that develops and markets intensive integrated circuits	Australia, the US, Singapore	Transfer Pricing Documentation for royalty and services transactions	Local Australia	Royalty and services transactions
One of the largest distributors of electronic products worldwide	Singapore, Japan	Transfer Pricing Documentation for distribution	Local Singapore	Purchases and sales



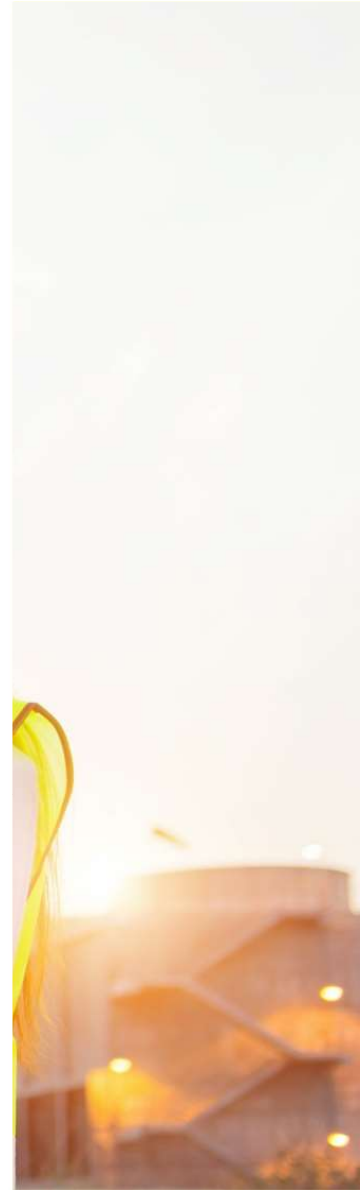
“

**A valuable  
asset to our  
organisation.**

## **CLIENT TESTIMONIAL**

*“Our company is an Australian based professional services company with Global operations and significant amount of internal cross border transactions. Based on the recommendations from a Tax Partner at a leading law firm, we engaged Transfer Pricing Solutions (TPS) to undertake an analysis of the Groups Transfer Pricing requirements. TPS quickly grasped a detailed understanding of our business and its TP issues. They proved to be a very valuable resource, as not only did they have a voluminous knowledge of Transfer Pricing laws and rulings, they clearly showed a good, practical, working knowledge of how the laws are applied and administered by the ATO. The professional staff at TPS continually demonstrated the ability to clearly communicate tax TP message and detail to both tax and non-tax people. TPS are consistently very responsive, accommodating and professional in assisting our company with our TP requirement, both in Australia and now throughout the world.”*

**Tax Director, Major Australian MNC**







“

Responsive  
and agile.

## CLIENT TESTIMONIAL

*“Although a complicated tax area, TPS was able to educate the local operations and our head office team to ensure we understood and could work with the transfer pricing on a day to day basis.”*

*Finance Controller Major Australian Clothing Retailer*





“

**Flexible and  
accommodating.**

## **CLIENT TESTIMONIAL**

*“TPS possesses sound technical knowledge in regard to all facets of transfer pricing with the ability to apply their technical strengths into practical robust solutions that make commercial sense. Shannon has admirable people skills and has the ability to tailor her conversations to the audience at hand. Shannon offers an excellent service that is most definitely value for money.”*

*Tax Manager, Major Australian MNC*



## CONTACT AND FOLLOW

### Transfer Pricing Solutions Australia

328 Main Street, Mornington Vic 3931

(03) 5911 7001

[hello@transferpricingsolutions.com.au](mailto:hello@transferpricingsolutions.com.au)



[www.transferpricingsolutions.com.au](http://www.transferpricingsolutions.com.au)



[Transfer Pricing Solutions Australia](https://www.linkedin.com/company/transfer-pricing-solutions-australia/)



[/transferpricingsolutions](https://www.facebook.com/transferpricingsolutions/)



[/TPSAustAsia](https://twitter.com/TPSAustAsia)

