

**Practical.  
Proactive.  
Cost effective.**



**TRANSFERPRICING  
SOLUTIONS**

Australia | Singapore | Malaysia

## ■ 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 2010 in Australia which still serves as the Group's headquarters. Since establishment, the Group has expanded its physical presence beyond Australia and now includes a regional Asian office in Singapore as well as a Malaysian presence.



## EXPERIENCED

The firm has established a successful track record across industries delivering:

- ✓ 200 transfer pricing documentation reports worldwide
- ✓ More than 300 benchmarking studies for MNEs across different industries around the world; and
- ✓ More than 60 transfer pricing workshops and seminars in the region.



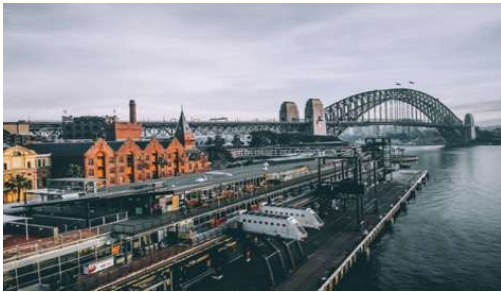
## FLEXIBLE TEAM

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

# 'SHIELD' 6-POINT GUARANTEE

- **SECURITY**  
Security of your commercial information
- **HIGH QUALITY**  
Team with 5 years or more of TP advisory experience
- **INTEGRITY**  
Every quote we provide is final, fixed and all-inclusive
- **EXECUTION**  
Seamless execution
- **LEADERS**  
Thought leaders
- **DIRECTORS**  
Director involvement in projects and available.

**in** @company/transfer-pricing-solutions-australia



# MEET THE TEAM



**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 five 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.



## **DIRECTOR / TECHNICAL LEAD, AUSTRALIA**

# **SHANNON SMIT**



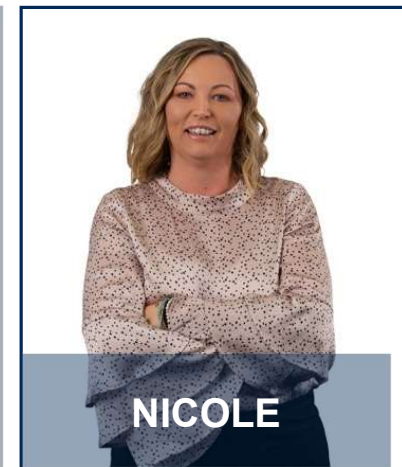
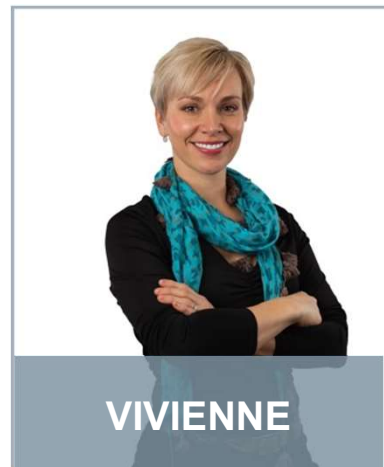
Shannon Smit is the founding director of Transfer Pricing Solutions and has consulted multi-national companies on transfer pricing, taxation and accounting for over 25 years. Transfer Pricing Solutions has been recognized for their expertise, and in 2017 Shannon was thrilled to be awarded Asia Pacific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

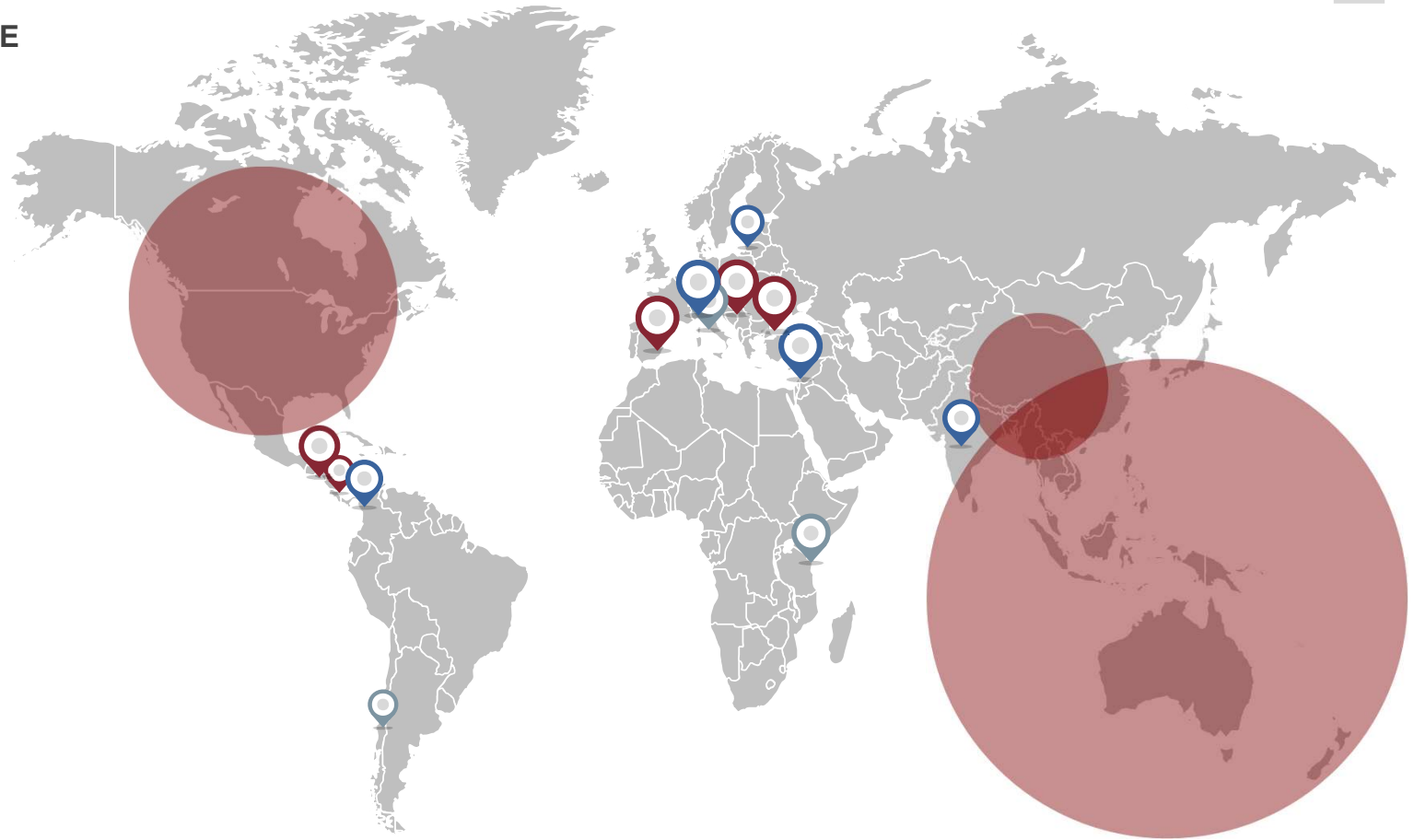
Shannon was appointed to the Australian Government's Board of Taxation's Working Group as an Expert Panel Member for the Review of Tax Impediments Facing Small Business and Shannon also lectures in Transfer Pricing as a part of the Melbourne University's Law School International Tax Program.



## 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<br>TP Review by Tax Authority in Indonesia | Global including Master and Local for all countries; TP review by Indonesian tax authorities | Services<br>Loans<br>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<br>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<br>TP Review by Tax Authority in Indonesia | Global including Master and Local for all countries; TP review by Indonesian tax authorities | Services<br>Loans<br>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<br>Purchases and sales of products<br>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<br>Loans  |
| <b>Manufacturer of metal stamp products</b>   | Singapore, China, Malaysia                | Global Transfer Pricing Planning and Documentation for business expansion   | Global   | Sales and Purchases<br>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<br>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<br>Purchases and sales<br>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<br>Purchases and sales<br>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                      |



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A valuable  
asset to our  
organisation.

## CLIENT TESTIMONIAL

Transfer Pricing Solutions Asia has been engaged by Group and its subsidiaries as their transfer pricing consultant since approximately 5 years ago.

During the engagement, the consultants especially Adriana Calderon, had demonstrated excellent knowledge at all times to perform their work conscientiously and expeditiously. They are a group of excellent consultants who listened and communicated to client at all times. We are extremely pleased with her professional services and her delicate time towards this engagement.

In view of the dedication and ability, we are confident that Transfer Pricing Solutions Asia will prove to be a valuable asset to our organisation and we look forward to continue working hand in hand with it.

*Finance Manager - Operations MNEs infrastructure industry*





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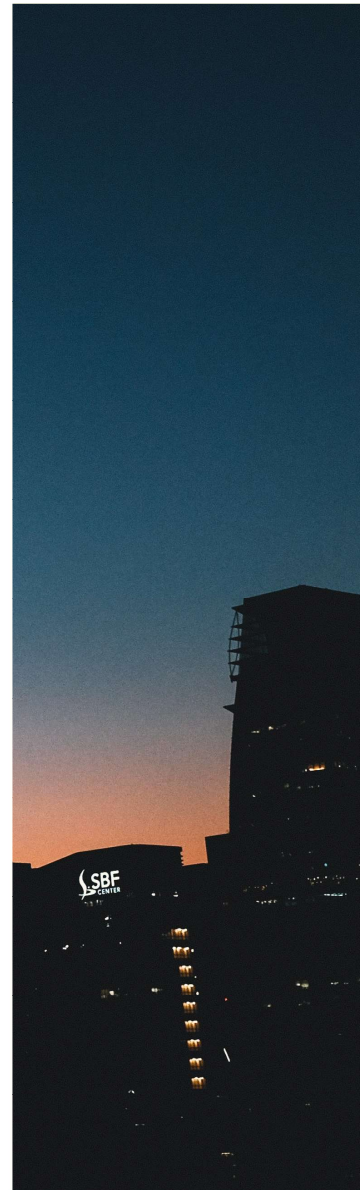
Responsive  
and agile.

## CLIENT TESTIMONIAL

Transfer Pricing Solutions Asia has been engaged by our company as our transfer pricing consultant and assisted us with the preparation of transfer pricing documentation for the group.

TPS Asia is very knowledgeable in the area of transfer pricing offering a practical approach and support. During the project, they were responsive and agile. They always listed and communicate to the client at all times. We are very pleased with their professional services and dedicated time during the project.

*CFO, Singapore MNEs*





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Flexible and  
accommodating.

## CLIENT TESTIMONIAL

*Transfer Pricing Solutions Asia* has assisted us with a transfer pricing project involving the review of services charges from our Global Share Service Centre to our subsidiaries worldwide.

TPS Asia is very knowledgeable in the area of transfer pricing offering a practical approach that suits our needs and budget; they are flexible, accommodating and nice to work with. During the project, they were very responsive and proactive; they did their best to understand our needs and to provide solutions to our challenges with the transaction they reviewed.

*Global Head of Tax, Singapore MNEs*



## CONTACT AND FOLLOW

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