

# Tax Planning



## Table of contents

Preliminary considerations



Tax planning concept and types



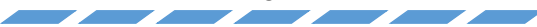
Tax Planning Tools



BEPS



Parts of tax planning



Tax Planning Steps



Tax Planning Issues



# Preliminary considerations

- Tax avoidance is legal, it is the legal exercise whereby executing a technical scrutiny, the tax payer might get not subject to the tax itself or to the highest tax burden, or if subject finally the obligation becomes deferred over time.
  - New approach of tax avoidance is considered of local law of international tax law principle. Anti elusion general rules.
- Similar to other cost and expenses, taxes shall be under a meticulous scope of analysis subject to be reduce in order to obtain competitiveness.

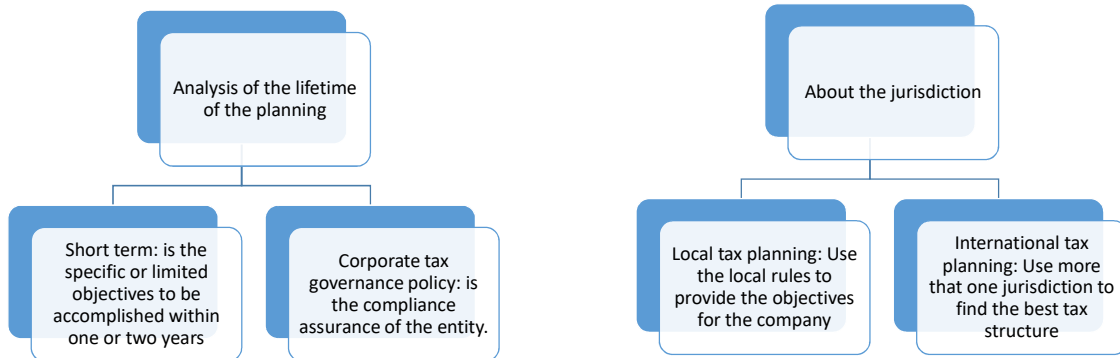
# What is tax planning

- Concept:

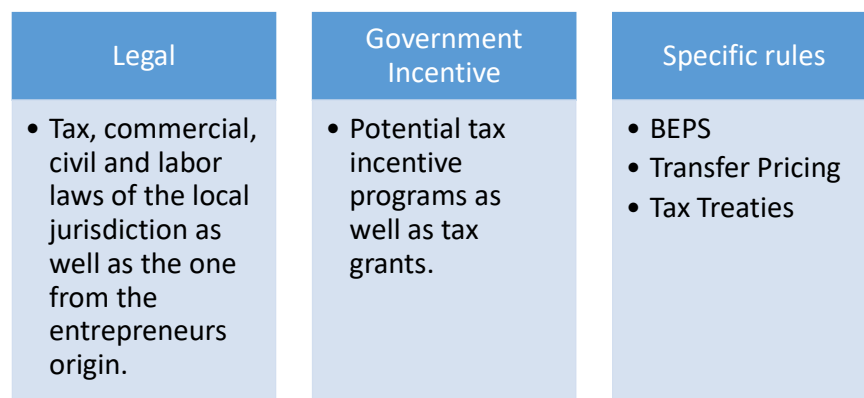
Is the analysis and implementation of the existing legal options to set up a business or to perform an operation, trying to accomplish it at least of the legal tax burden. The operations might be able to become instrumented to obtain the best tax treatment or the longest deferred effect if the tax burden in total becomes inevitable within the legal framework



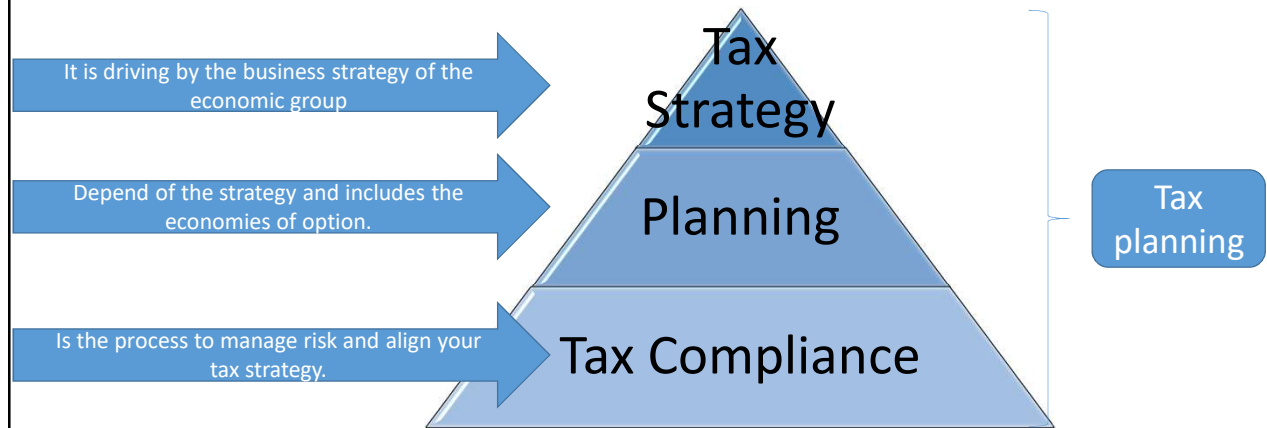
# Types of tax planning



# Tax planning tools



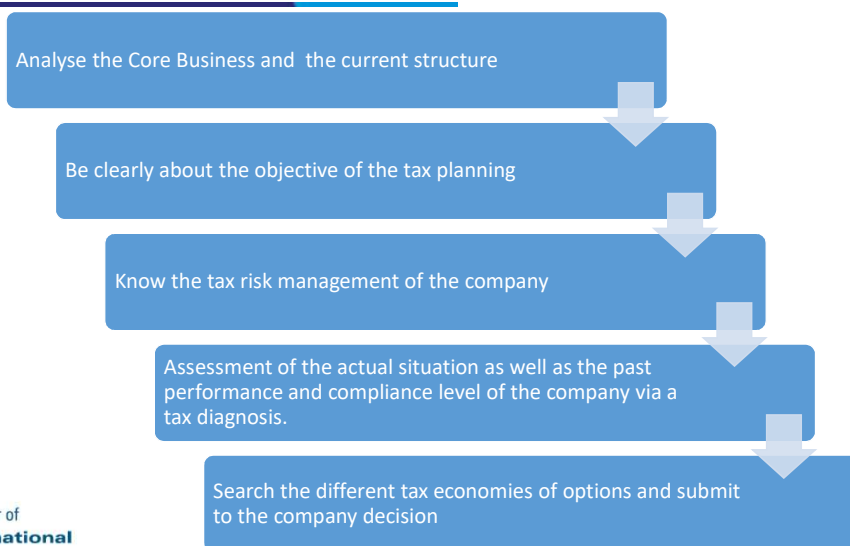
# Parts of tax planning



HLB Member of International

Grupo Camacho Internacional

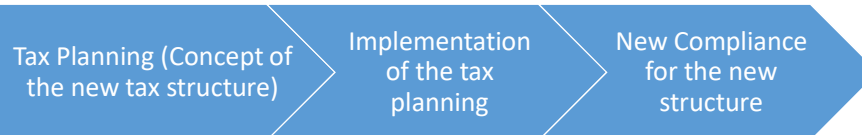
# Tax Planning Steps



HLB Member of International

Grupo Camacho Internacional

# Tax Planning Steps



# Tax Planning Issues

- Tax planning implementation and improvement
- How to become tax efficient and still in compliance
- How to be in Compliance and remain profitable
- Matters regarding essence and presence:
  - How to comply?
  - What is critical?
  - What is best?
- Analysis of the risk factors inherent to International tax matters
- Third party independent opinion on Group Structure
- Restructuring issues arising as a result of international entity relocation
- Individual relocation