



Automated Integration of Intercompany Transactions (IATI by its Spanish acronym) Transfer Pricing

IATI, is a tool which properly records intercompany transactions in real time, saving scarce and valuable time to our clients.

Benefits

- Saves time during the tax compliance process.
- Integrates automatically the intercompany transactions at the time they occur.
- It reduces significantly the margin of error in the integration of the intercompany transactions.
- It allows to obtain a stronger supporting documentation in the event of a review by the tax authority.
- Detects discrepancies in the recording of transactions at the time they occur.
- A tool that allows adequate monitoring of relevant transfer pricing matters.



Transfer Pricing Technology

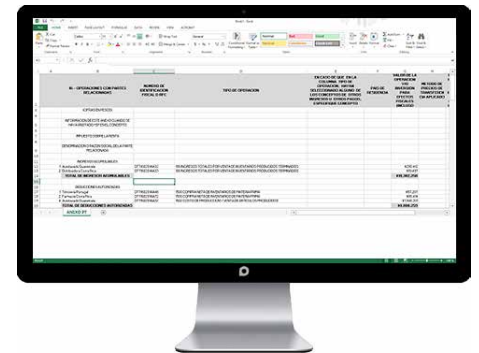
Main features of IATI:

- Details of intercompany invoices in force the consultation date.
- Graphical review and statistical analysis of the Company's revenues and expenses by type of operation and related parties analysis.
- Automatic generation of Transfer Pricing annex documents.

Through IATI each of the intercompany transactions are recorded, generating individual reports for each of the different legal entities. This allows to do an immediate comparison between the records of each company of the Group, identifying automatically inconsistencies in the records between taxable income and deductions from the different entities.

Advantages:

IATI enables considerably reduced the manual work to be performed by the client finance or tax team area and avoids allocate resources to recurrent process whose objective is the tax compliance: load of work is suppressed this way and helps to focus the efforts in aims of major strategic value for the area and for the Company.



To request a demonstration of IATI, contact your Deloitte service team.

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