

TPC Group

NEWSLETTER

OCTOBER - I

News from Paraguay



THE FUTURE OF INTERNATIONAL TAXATION IN PARAGUAY

Paraguay is facing a transition in its international tax system due to pressure from BEPS 2.0, digitalization, and new global standards. Highlights include the signing of treaties, the digital services regime, and the challenge of the 15% global minimum tax. Upcoming decisions will define its competitiveness and international image.

News from Mali



TRANSFER PRICING IN MALI: THE FISCAL CHALLENGE OF THE LITHIUM SECTOR

Mali inaugurates lithium mines (Goulamina and Bougouni), which poses transfer pricing challenges. The absence of transparent market references facilitates undervaluation in intra-group transactions. To protect its tax revenue, the country is strengthening its regulatory framework, audits, and advance pricing agreements.

News from the United States



TRANSFER PRICING IN THE U.S.: MEDTRONIC VS. IRS CASE

The U.S. Court of Appeals for the Eighth Circuit revived the Medtronic v. IRS (2025) case, which focuses on the proper valuation of royalties for intangibles between U.S. and Puerto Rican subsidiaries. The dispute revolves around the choice of the most reliable method and the "best method rule."



TPC GROUP: TRANSFER PRICING CONSULTING FIRM
NOMINATED BY ITR AMERICAS TAX AWARDS IN 2025 IN
SEVERAL CATEGORIES AND JURISDICTIONS



International News

TRANSFER PRICING AND INTERNATIONAL EXPANSION: WHAT EVERY STARTUP SHOULD KNOW

For a startup with international ambitions, transfer pricing is key. It is essential to legally structure expansion (subsidiaries, branches, agents), comply with local regulations, and design an intra-group policy in accordance with the Arm's Length Principle. Protecting intangibles and seeking specialized advice reduces tax and operational risks.



International News

CHALLENGES OF INTERNATIONAL TAXATION AND TRANSFER PRICING IN THE DIGITAL ECONOMY

The digital economy presents challenges for the international tax system, as global firms operate without a physical presence and use intangible assets to shift profits. Pillars 1 and 2 of the BEPS framework suggest taxing digital profits and implementing a minimum tax. Governments must enhance technical capacities and foster cooperation to protect the tax base.



News from the Netherlands

INTRA-GROUP TRANSACTIONS: LESSONS FROM THE TOBACCO B.V. CASE IN THE NETHERLANDS

The Tobacco B.V. case in the Netherlands set precedents for intra-group transactions. The court rejected factoring costs and guarantee fees for failing to comply with the Arm's Length Principle and demanded compensation for licenses still in use. The lack of robust documentation exposed the company to tax adjustments and penalties.

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At TPC Group, we have highly trained advisors and supporters at your disposal.

Contact us at our corporate email address.



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