

Transfer Pricing Practical Cases

Pharmaceutical Sector



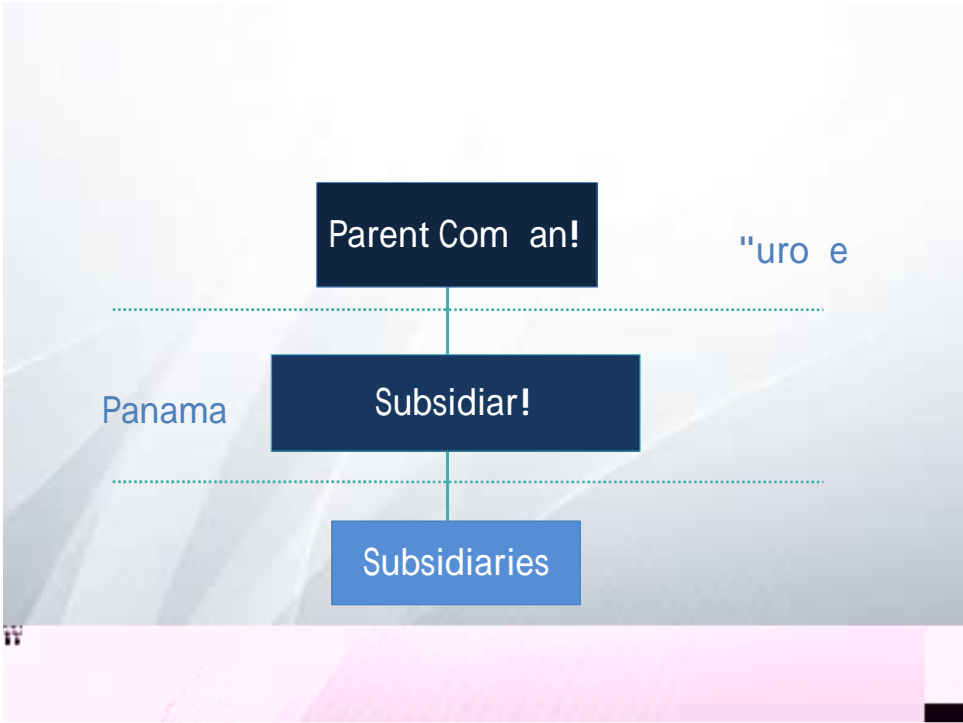
Agenda

3.










Ta(a!er T) * * anal!sis

Com arable	Ad+usted , erating * argin
Prestige 5rands 6oldings	' +1 7
" c8esson Corp1	11*7
Cardinal 6ealth 9nc1	11: 7
Amerisourcebergen Corp1	11 7
Ta(Pa!er , *	2.-.
Percentile :	*1+7



Case: Pharmaceutical Product * anufacturing

Fact0

\$ #se o\$ the Transactional &et " argin " ethod1

Table 1: Comparable set

2012 Average on Total Cost				
Comparable	Average	2012	2011	2010
American Pacific Corp	12.7%	11.7%	11.7%	11.7%
Atrium Innovation Inc	21.7%	21.7%	21.7%	21.7%
Salchen Corp	21.7%	21.7%	21.7%	21.7%
Utilis Brands Inc	11.7%	11.7%	11.7%	11.7%

"(traordonar! Adjustment

Conclusions

\$ Comparable reaction because of \$ losses resulting



mef



GOBIERNO DE LA REPUBLICA

¡THANKS FOR
THE
ATTENTION!

