



Avisha Sood
Senior Associate

Transfer Pricing Associates
H.J.E Wenckebachweg 210
1096 AS Amsterdam
NETHERLANDS
T: +31 (0)20 218 2234
E: a.sood@tpa-global.com

Professional Background

- Master of Advanced Studies in International Tax Law from the International Tax Center, Leiden University, 2013-2014.
- Undergraduate dual degree in Arts and Law (B.A.LL.B.) from National Law University, Lucknow, India, 2008-2013.
- Experienced Transfer Pricing specialist with key expertise in BEPS-proof TP design and documentation, qualitative and quantitative value chain analysis, negotiation and filing of APA, restructuring projects post-BEPS and digital economy businesses. Experience of working with clients in FMCG, terminal operations, refining, digital economy, industrial chemicals, logistics support, security solutions, and automotive/aerospace parts.
- Responsible for first level quality control of all client related documents prepared by professionals at TPA Global, Amsterdam.

Proven Track Record

- Worked on performing an internal CUP analysis to support remuneration provided to internal versus external resellers for a client providing global eCommerce solutions, coupled with adjustments to the model to defend the TP policy during an audit.
- Worked on setting up BEPS proof TP Governance and Operating models for a client involved in providing security solutions. As a next step, worked on identifying optimisation of ETR opportunities as a result of standardisation.
- Worked on negotiation and finalization of an APA for a client involved in providing logistics solutions. Also worked on bi-annual compliance, post finalisation of the APA.
- Worked on valuation of customer lists for a client involved in providing bedding solutions and on valuation of the business for a client involved in the toys industry.
- Worked on identifying the impact of BREXIT for a client involved in providing research, planning and advisory services to the EU Commission.
- Worked on performing qualitative and quantitative slicing of profit as a part of a value chain analysis project for a client involved in publishing industry, after a merger.

- Worked on restructuring the operations of a client involved in manufacturing chemicals to implement a standardised TP system. Also worked on post-BEPS TP documentation, an APA, designing intercompany agreements, IP planning and implementation, and analysis of deductibility of service charges in China as a part of this project.
- Fluent in English and Hindi.

Capabilities

- Provided assistance in indirect tax matters by preparing reports addressing service tax/VAT liabilities for several client companies and also worked on customs and excise duty cases.
- In the direct tax field, I have previously worked in the field of mergers and acquisitions. This included assessing corporate tax liabilities to vet companies prior to a merger and drafting petitions seeking advance rulings on the tax consequences of those mergers.
- Possess an analytical and result-oriented approach to tackling new and innovative challenges.
- Possess a strong interest in taxation of the digital economy, especially virtual currencies.
- Fluent in English and Hindi.

Publications

- **Articles**
 - BEPS Action 4: Policy Considerations and Implementation Status' IBFD, March 2017.
 - Corporate 'Tax' Governance: A Necessary Addition to Best Practices for Businesses? Bloomberg, July 2016.
 - Transfer Pricing for Funds: Dealing with 'People Functions' and Challenges from Tax Authorities' Bloomberg, September 2015.
 - Unilateral BEPS Initiatives: The Emperor's New Clothes OR How Countries Go To War? Bloomberg, June 2015.
- **Books**
 - Digital Economy Handbook 2016 – Tax, TP and Legal Aspects of Business Configurations, including a preface by Philip Baker, QC. February 2016.
 - 2016 Handbook for Dispute Avoidance and Resolution after BEPS' December 2016.