



LATAM

Complex Transactions Group

Americas Tax & Legal*
Regional expertise. Locally executed.

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Transactions in general have the power to create, preserve, or weaken value. Corporate restructuring, acquisitions and new investments, mergers, carve-outs, joint ventures, and funding are examples of transactions which undeniably encompass complex and material tax issues. The KPMG LATAM Complex Transactions Group (“LATAM CTG”) can assist institutional investors, asset managers, multinational companies, and start-ups in navigating such nuances, as well as with strategic transactions by bringing together KPMG tax professionals from different member firms across the region with the necessary technical proficiency, industry knowledge and transactions experience.

About KPMG LATAM CTG

The KPMG LATAM Complex Transactions Group links multinationals and investors to tax professionals and resources across the KPMG member firms to provide a wide range of regional tax-regulatory knowledge.

Whether in Argentina, Brazil, Colombia, Chile, Mexico or other countries in Latin America, the LATAM CTG team is prepared to identify the right resources to provide strategic advice on cross-border or domestic tax matters, addressing complexities of multiple tax systems and supranational regulation. The LATAM CTG team offers a different way to help businesses uncover opportunities, manage risks, and create more value with each deal.

The LATAM CTG team devotes time to learn about your business needs, goals, and vision for each deal and includes professionals with extensive experience in sophisticated M&A transactions, corporate restructuring, structuring private equity and venture capital funds, strategic tax advice for startups, corporate reorganizations / rationalization, green field and

brown field investments, and supply chain optimization, both domestic and cross-border.

The challenge

The tax teams of institutional investors, asset managers, and multinational companies or start-ups in Latin America are confronting tax law changes, as well as regulatory constraints. The novel global tax rules environment dictated by the OECD through BEPS and other initiatives, alter the landscape for international tax arrangements. Also, the various tax authorities’ approach towards taxpayers’ planning may vary across the region. In some jurisdictions, high tax scrutiny is expected based on new mandatory disclosure rules already implemented (e.g., Argentina, Mexico), as well as different interpretations of the law, with multiple levels of interconnected federal, state, and municipal regulations, including capital control regulations.

Within this mix of multilateral measures and domestic challenges, investors and stakeholders must find tax alternatives to achieve long-term value in a highly complex tax-regulatory environment.

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LATAM CTG approach

The LATAM CTG team works through a collaborative approach by leveraging with member firm professionals across borders and service lines to meet your evolving tax and legal needs. LATAM CTG is a network of professionals from various member firms in the region with in-depth knowledge and a proven track record that can support engagement teams who are assisting companies through the numerous challenges faced with complex transactions.

To provide you with the most effective value, it's critically important for LATAM CTG to be engaged from the beginning through early discussions before a transaction is considered.

LATAM CTG professionals from the various member firms are well positioned and ready to work proactively and effectively to achieve tax efficiencies. The LATAM CTG team helps you to manage your transactions by providing proper alignment with your global business objectives and overall tax planning.

LATAM CTG professionals have assisted clients from various industries including:

- E-commerce industry – tax structuring, due diligence, restructuring involving a global investment fund.
- FinCo industry– cross-border tax impact of the international reorganization involving payment facilitator.
- Beverage industry – tax structuring and international reorganization services involving several LATAM jurisdictions.
- Diversified sectors – tax structuring advice in connection with several and diversified global acquisitions involving a global investment fund.
- Oil industry - International M&A transactions.
- Telecom infrastructure – regional acquisition, tax modeling and post deal reorganization assistance.
- Technology – regional acquisition, tax modeling and post-deal reorganization assistance involving global multinational data centers.

Potential benefits

KPMG LATAM CTG can help you in the region by:

- Bringing together the best teams, skills, and services to clients across LATAM;
- Leveraging professionals to provide up-to-date analysis and tax advice of the latest administrative and legislative developments in tax policy;
- Offering central coordination and support for multinational clients in the region; and
- Delivering customized sector and market knowledge specific to the facts and circumstances of each situation.

Contact us

For more information on how the KPMG LATAM CTG can help improve the long-term performance and value of your largest transactions, please contact:

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