

Transfer Pricing Practical Cases

Pharmaceutical Sector



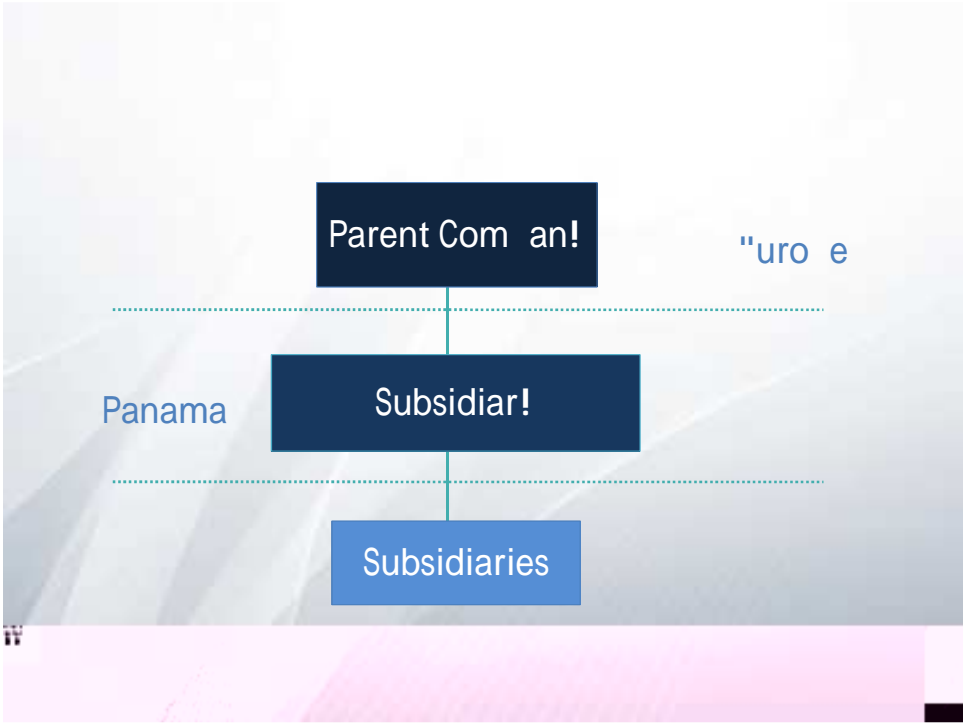
Agenda

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

Ta(Pa!er com arable set

2ross * argin on Total Cost				
Com arable	A8erage	2012	2011	2010
American Paci\$c Corp	*12 7	1:117	:1' 7	'1* 7
Atrium Innovation Inc	2/1/ 7	211 7	2 1+7	2:147
Salchen Corp	2/1+ 7	2' 1* 7	2' 1* 7	2/127
!itli\$e Brands Inc	@11* 7	11147	'1* 7	@2:147

"(traordonar! Adjustment

Conclusions

\$ Comparable refection because of\$ losses resulting



mef



GOBIERNO DE LA REPUBLICA

¡THANKS FOR
THE
ATTENTION!

