



# **Tax Planning for Canadians Doing Business in Latin America**

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**GARDINER ROBERTS**

# General Priorities of Planning

- Observe local requirements and best practices
- Preserve limited liability
- Utilize tax treaty and investment protection treaty, where possible
- Establish local subsidiary

# Local Planning in Host Country

- Capital and transfer taxes
- State/provincial level taxes
- Tax on investment versus business income
- Sales or value-added taxes

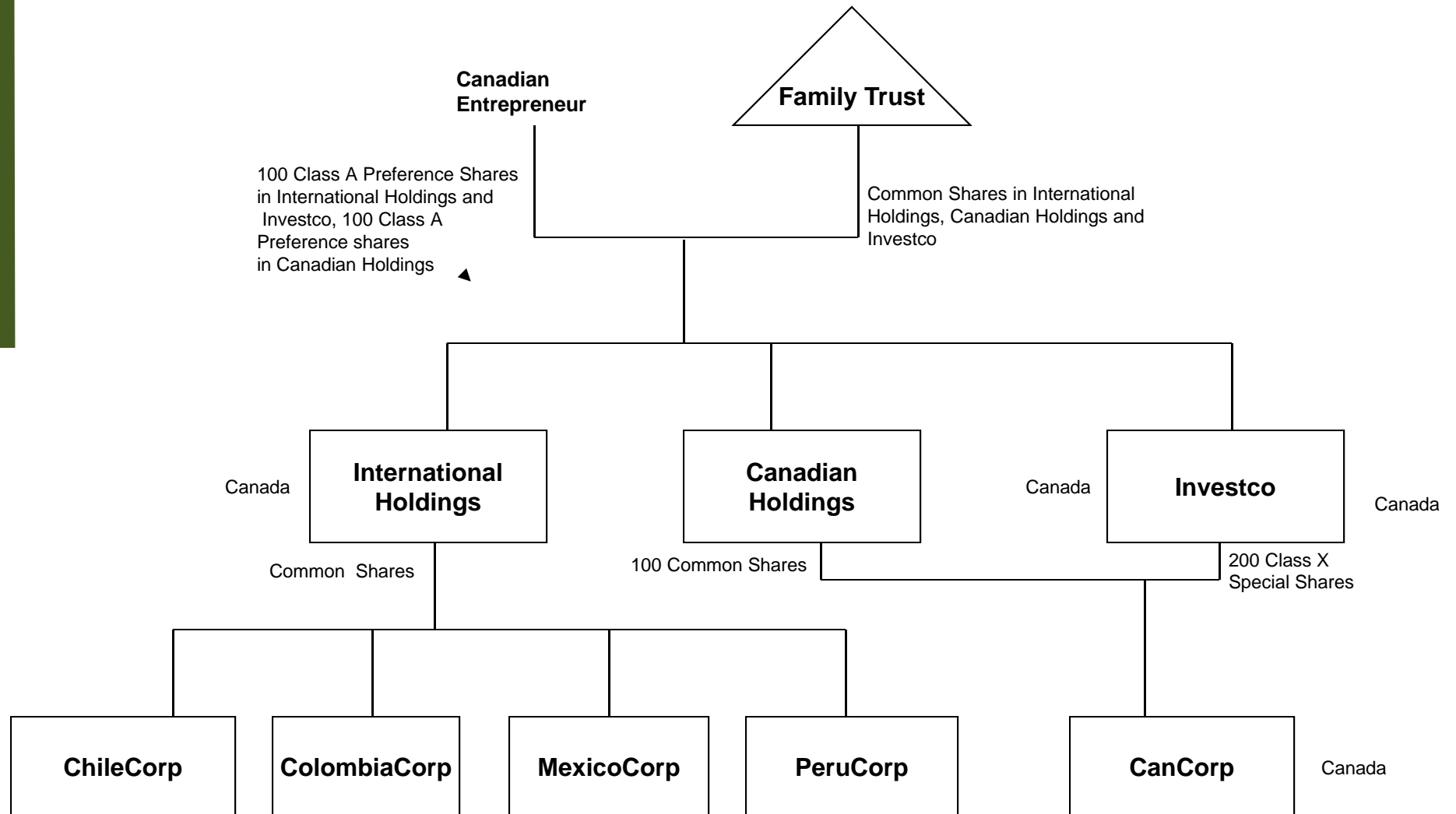
# General Planning Considerations

- Match profits and losses within and between jurisdictions
- Maximize deductible expenses where most efficient
- Optimize receipt of income where most efficient

# Factors In International Tax Planning

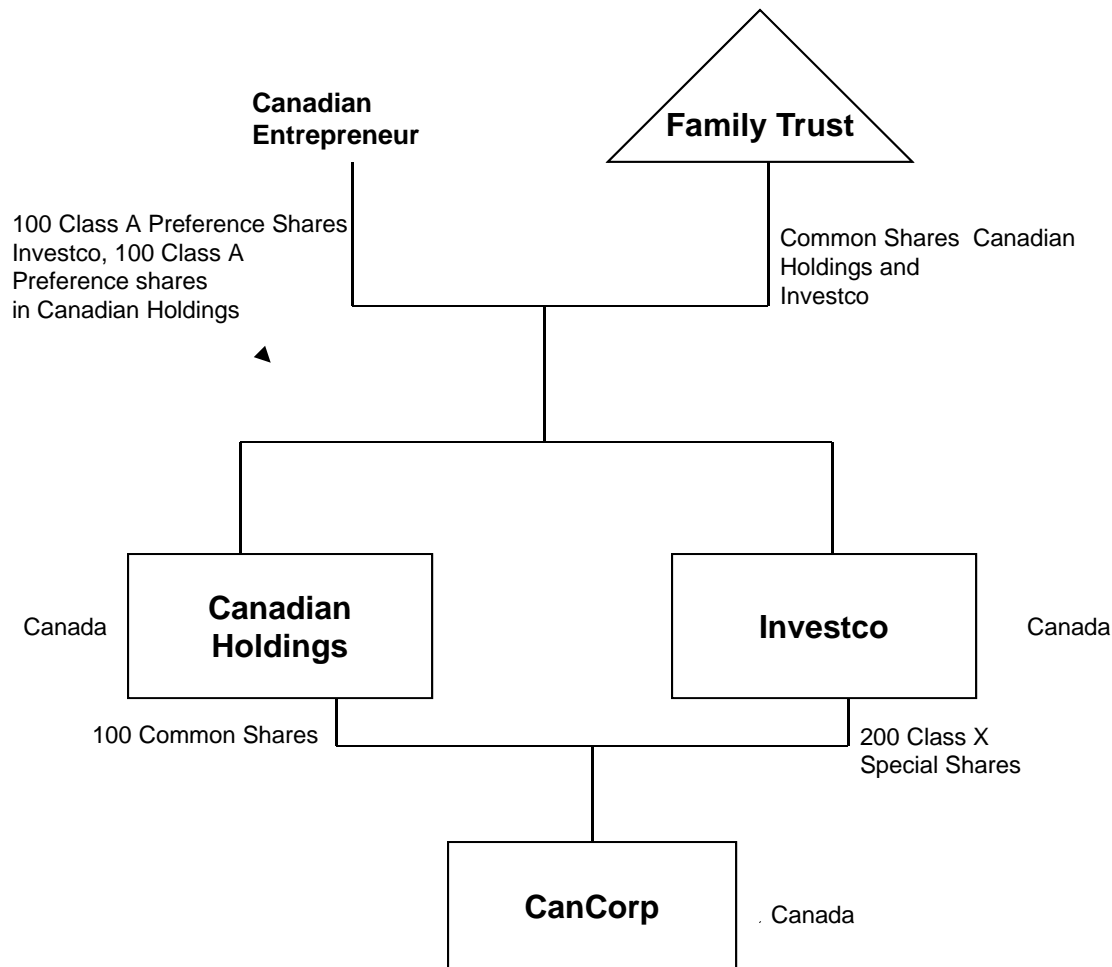
- The business structure used
- The method of capitalizing and financing the structure
- The nature of the foreign income earned
- The manner in which profits are repatriated to Canada
- The manner in which the profits are distributed from a foreign subsidiary or capital gains realized on the sale of assets by, or the shares of, a foreign subsidiary

# CanCorp Group Ownership Structure

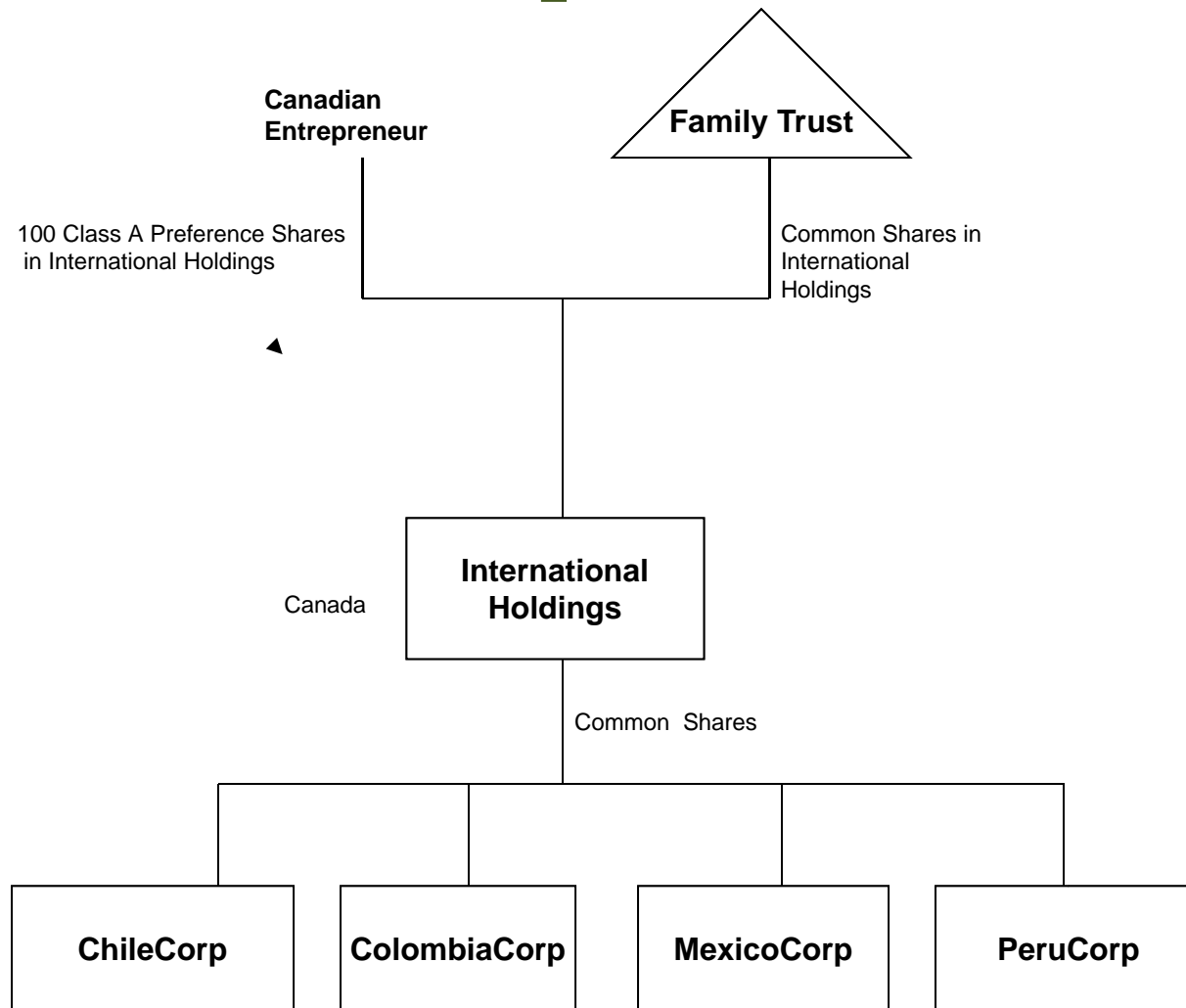


# CanCorp Group Ownership Structure

## Canadian Estate Freeze

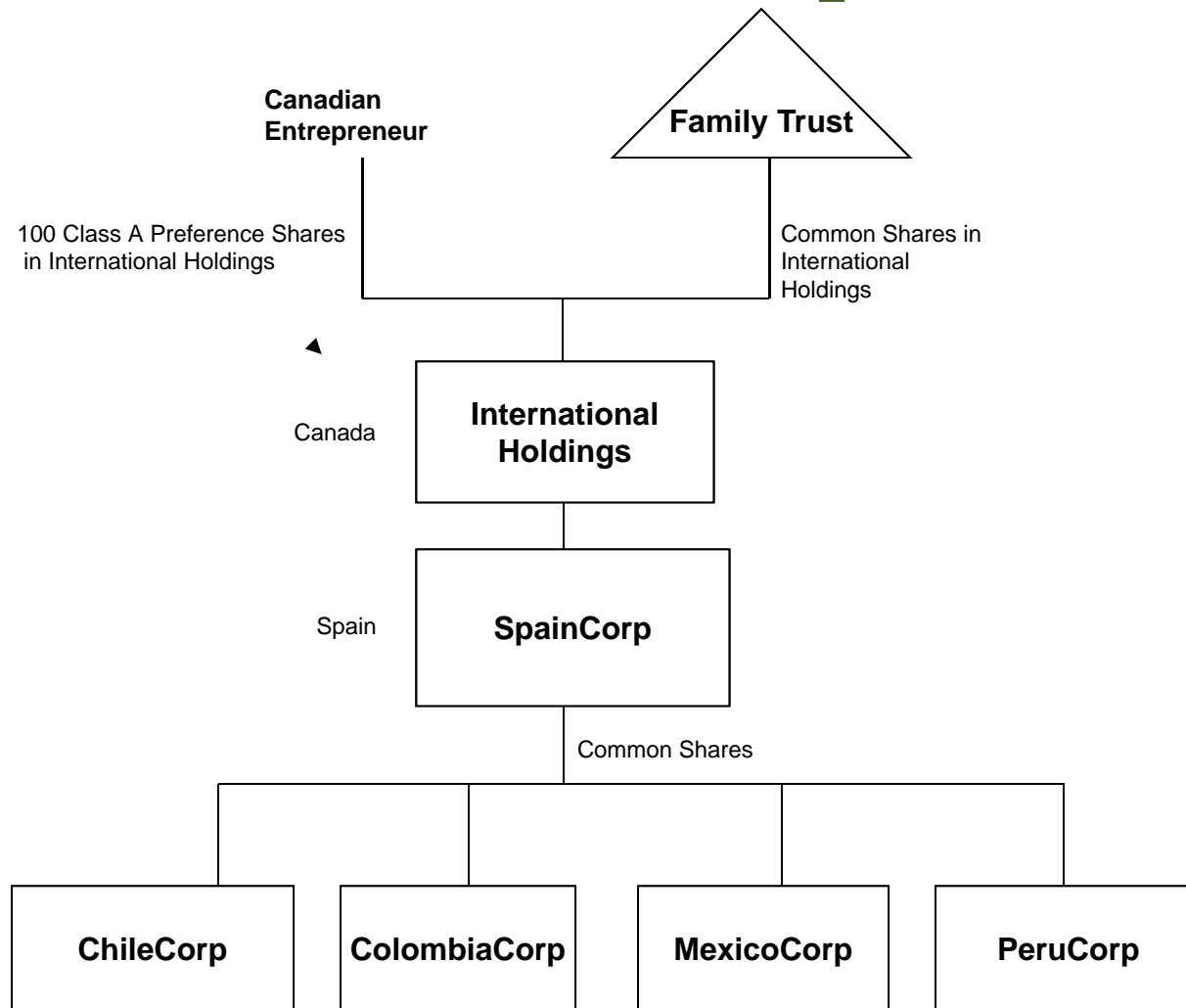


# CanCorp Group International Ownership Structure

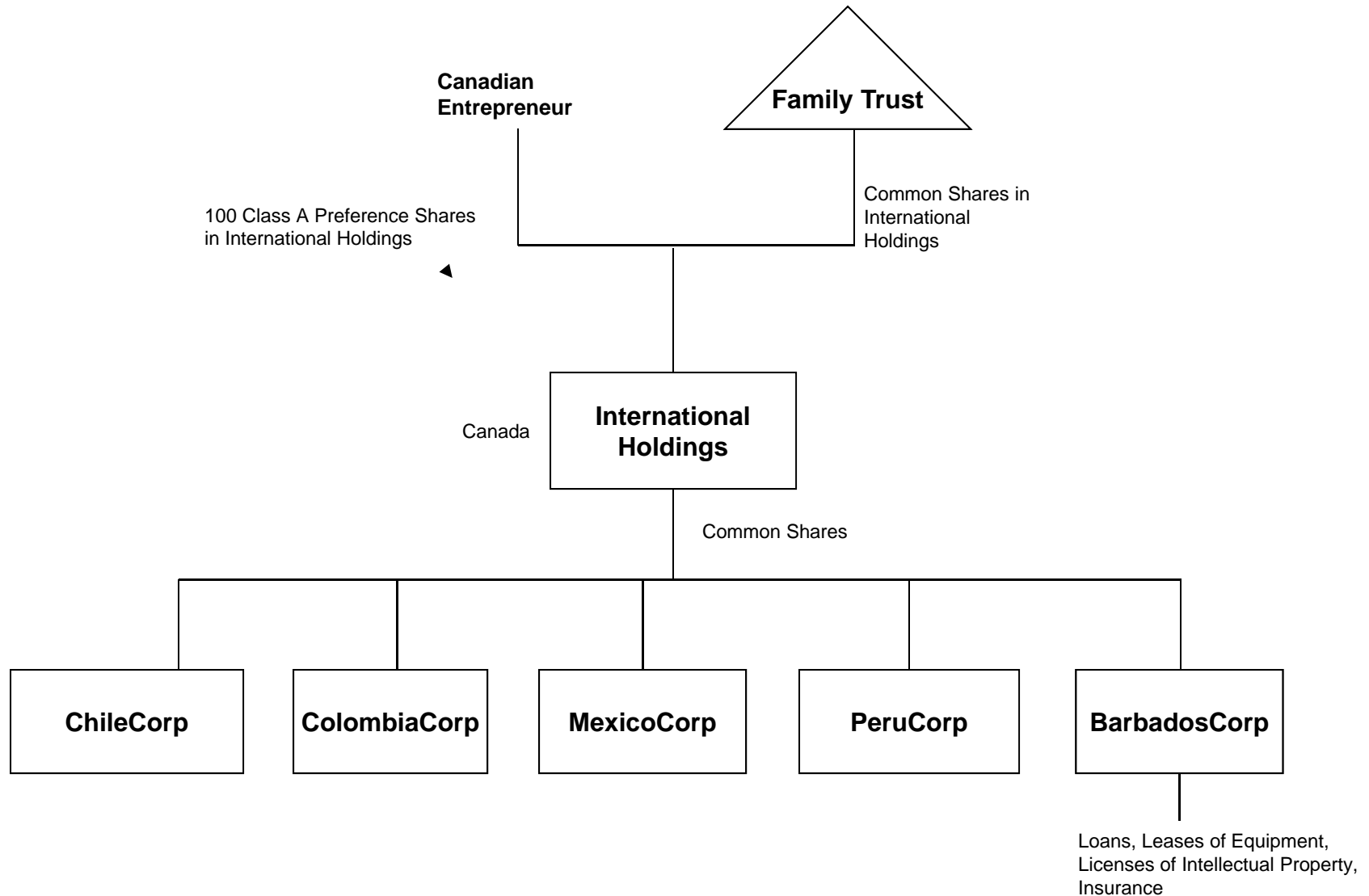




# CanCorp Group Alternative International Ownership Structure



# CanCorp Group International Planning





## For More Information

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