



Rafael Bonilla

Partner / TPA Global Member

International Taxation Specialists
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Professional Background

- Has more than 20 years of experience as an officer of the Costa Rican government in the areas of Customs and International Taxation.
- He was manager of Customs on maritime, air and land Customs and the Costa Rican Customs General Director.
- He also was part of the team of International Taxation of the Costa Rican government.
- He was a representative by Costa Rica in the OECD, Working Group No. 6, (WP6) Taxation of Multinational Companies.
- He is a Professor at the University of Costa Rica, on Customs and Foreign Trade issues.
- Has a degree in Public Accounting by Universidad de Costa Rica and an MBA by National University, San Diego, California (USA).
- He studied transfer pricing at the Multilateral Tax Center in Mexico. Also at Inter-American Center of Tax Administrations.

Proven Track Record

- Developed the first regulation of Transfer Pricing in Costa Rica.
- He was speaker in several activities, both public and private, communicating the regulations.
- He was part of the Council of World Customs Organization (WCO) in Brussels 2014 and 2015 where he proposed to analyze the interaction of Transfer Pricing and Customs valuation.
- He worked like internal advisor, collaborating with tax inspector on Transfer Pricing.
- He developed a Program on International Taxation for the Research and Training Center in Public Administration of the University of Costa Rica.
- He developed the first draft of regulations for APA's.
- Member of the team for the implementation of BEPS.

Capabilities

- Experience and knowledge, both in Customs and Internal Tax.
- Knowledge of the application of the actions of BEPS project.
- Wide experience on teaching techniques.
- Wide knowledge of techniques for preparing Transfer Pricing studies.
- Knowledge and experience in agreements of the World Trade Organization (dumping, safeguards, subsidies).