

Market Facilitators S.A.C.
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Luis B. Ugarelli MSc.

Partner

Professional Background

- Founding Partner of Market Facilitators
- Master of Science in Corporate Finance Strathclyde University, Glasgow UK.
- Professional Degree. Economics, Universidad del Pacifico. Lima. Perú.
- Specialized in Transfer Pricing, Valuation, Financial Structuring, Project Management and Capital Markets
- Author of articles for professional journals, main speaker on diverse professional and academic conferences locally and internationally and lecturer for Post Graduate Programs at main local universities on transfer pricing and corporate finance.

Projects related to Transfer Pricing and Commodities

- Volcan. Transfer Pricing Studies for 15 companies, including benchmarking analysis for mineral exports, Transfer Pricing Planning and TP Manuals.
- Minera Enproyec. Transfer Pricing Studies, for 5 companies and Transfer Pricing Planning, including minerals exports. Contracts benchmarking analysis to estimate NSR Royalties.
- Consorcio Minero Horizonte. Transfer Pricing Studies for 6 companies
- Vena Perú S.A.C. Transfer Pricing Studies for 3 companies.
- Minera Aruntani. Transfer Pricing Studies.
- Minera Titan. Transfer Pricing Studies.
- Minera Corona. Transfer Pricing Studies.
- Panoro Apurimac. Transfer Pricing Studies, Transfers Pricing Planning. Contracts benchmarking analysis to estimate NSR Royalties.
- Minera Oro Vega. Transfer Pricing Studies.
- Exportadora El Sol. Transfer Pricing Studies. Tara exports.
- Silvateam. Transfer Pricing Studies. Tara exports.

- Contilatin de Perú. Transfer Pricing Studies. Covered several transactions, including imports of grains.

Relationship with Tax Authorities

- Mr. Ugarelli is member of the American Chamber of Commerce. The Tax authorities do not deal with individual requests made by companies but through chambers of commerce. Using Amcham, Mr. Ugarelli has triggered face to face meetings with the SUNAT officials to discuss topics of interest that affects tax payers, specifically when it relates to transfer pricing issues. SUNAT contact: Giovanni Cerrón López. Gerencia de Fiscalidad Internacional y Precios de Transferencia.

References

- Pedro Torres. Gerente de Contabilidad y Tributación Volcan Compañía Minera S.A.A. Phone (51-1) 416-7140 PTorres@volcan.com.pe
- Fernando Espá .Gerente General. Minera Enproyec. Phone (51-1) 700-3900 fesp@enproyec.com.pe
- Miguel Loayza. Contador General. Consorcio Minero Horizonte. Phone (51-1) 6181 006 mloayza@cmh.com.pe