



OROZCO/PARDO
& ASOCIADOS

Company Presentation

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Orozco / Pardo & Asociados

Is a tax consulting firm founded in 1988 by Alba Lucía Orozco and Santiago Pardo, Directors of National Taxes in Colombia. The firm currently has an interdisciplinary group of professionals in the areas of law, economics, accounting, business administration and systems engineering, which allows the company to offer integral tax consulting services.

As of the year 2003, with the occasion of Mr. Ricardo Ramírez-Acuña's joining the firm, the company offers international exchange services, foreign investment, foreign trade and customs. Mr. Ramírez-Acuña has held positions in Customs Direction, Banco de la República and Colombian Direction of Foreign Trade before the European Union.

For the last 20 years, the company has rendered consulting services in different countries, for the design and implementation of their tax reforms. In this field, it has offered consulting to the following countries: **Colombia, Ecuador, Venezuela, Peru, Bolivia, Nicaragua** and **Macedonia**.



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The firm is currently performing tax consulting, foreign investment, foreign trade, exchange and customs consulting to domestic and international companies with business in Colombia and abroad.

In the tax area the consulting involves:

Taxes managed by the Direction of Taxes and National Customs - DIAN (Income Tax, Remittance Tax, Sales Tax, Stamp Tax, tariffs on financial transactions and withholdings), municipal taxes (Trade and Industry Tax, Real Estate Tax and Gasoline Surcharge) and departmental taxes (Consumption Tax and Registration Tax), as well as handling of Administrative and Legal Processes.

The firm currently offers services of tax planning and transfer pricing studies.

In the international exchange services area the consulting involves:

The Colombian exchange scheme, payments on imports and exports of goods, foreign indebtedness, foreign investment, compensation accounts, free-market transactions, import and export of services, transactions with Colombia's Central Bank, administrative and legal processes.

Regarding foreign trade and customs the consulting involves:

International trade legislation, Colombian customs regulations, special schemes for imports and exports, free-trade zones, special trade zones, mechanisms for promotion of exports, Vallejo Plan, payment of customs tariffs, tariff classification, customs assessment, administrative and legal processes.



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Regarding foreign investment the consulting involves:

Legal consulting regarding international investments, foreign investment in Colombia, Colombian investments abroad, transactions with Colombia's Central Bank and foreign investment registry.

The firm has as permanent clients, 250 of the most important companies in the country, both domestic and multinational contractors, according to customer preference.

- **Hourly consulting**
- **Ongoing consulting**

Within these two modes, the firm offers the following services:

- **Solution of specific queries.**
- **Handling of government and legal related processes.**
- **Project assessment on tax, customs, exchange and financial issues.**
- **Tax, customs and exchange planning.**
- **Review and preparation of tax declarations**
- **Ongoing supply of information by e-mail and webpage**
- **Execution of transfer pricing studies**
- **Customs valuation**
- **Tariff classification**
- **Consulting in Legal Stability with the Nation**



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3 Members of the Firm

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Santiago Pardo Ramírez

Education: Los Andes University (Industrial Economist, 1977).

Experience: Director of National Taxes in Colombia (1986-1988), consultant for the tax reforms in the governments of Colombia, Ecuador, Venezuela, Peru, Bolivia, Nicaragua and Macedonia; professor in the Top Management programs at Los Andes University. Co-author of the book "Ajustes por Inflación en la Tributación Colombiana", consultant for the Colombian Congress and for the Liberal Party in the administration of Tax Reform Law 223 of 1995, consultant to the Labor Minister of Colombia, consultant to the Colombian Treasury Minister for regulation of inflation adjustments, consultant to the government of Perú in the Tax Reform of 1991, consultant to the Presidency of the Republic of Colombia in the Tax Reform of 1988.

Areas of practice: Income Tax, Tax Planning, Mergers, Splits, Acquisitions, Concessions, Leasing, Restructuring of Family Patrimony, Transfer Pricing, Foreign Investment.

Languages: Spanish and English.



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Luís Eduardo Avellaneda González

Education: Central University (Public Accountant, 1985).

Experience: Head of taxes for multinational companies; lecturer in tax areas.

Areas of practice: Income tax, Levies on Financial Transactions, Preparation and Review of Tax Declarations, Tax Diagnostics and Planning, Mergers, Splits and acquisitions, Concessions, Leasing, Mercantile Fiduciaries, Fiscal Management of Financial Entities.

Languages: Spanish

José Hernando González Bernal

Education: Universidad Piloto de Colombia (Public Accountant, 1989).

Experience: Statutory Auditor and/or Financial Auditor for companies; company consultant and counselor; university professor in the areas of accounting, auditing and costs.

Areas of practice: Income tax, Sales-tax, Preparation and Review of Tax Declarations, Tax Diagnostics and Planning, Mergers, Splits and Acquisitions, Concessions, Leasing, Mercantile Fiduciaries.

Languages: Spanish



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Ricardo Ramírez Acuña

Education: Universidad de la Salle (Business Administrator, 1987); Universidad Santo Tomás (Attorney at Law, 1989); Universidad Javeriana de Bogotá (Master's in Economic Law, 1992).

Experience: Attorney for the Board of Directors of the Banco de la República (1990-1996); Consultant for the World Bank (1997); Director of National Customs (1998-2002); Director of the Colombian Trade Office before the European Union (2002-2003); Professor at the Universities of Rosario and Externado in Colombia; author of the *Estatuto Aduanero y sus Reglamentaciones*.

Areas of practice: Customs Tariffs, Exchange Legislation, Foreign Investment, Foreign Trade, handling of cases and lawsuits both for government and jurisdictional.

Languages: Spanish and English.



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Consulting Area

3.1 *Orozco / Pardo & Asociados*

Luz María Escorcía Vargas

Education: Universidad de los Andes (Attorney-at-Law, 1987); Universidad de los Andes (Specialist in Tax Law, 1993); Universidad Externado de Colombia (Commercial Law, 1995).

Experience: Coordinator of the Postgraduate Tax Law Program at the University of Los Andes (1988); member of the Direction of National Taxes and Customs – DIAN (1989-1991).

Areas of practice: Tax Law Procedures, Territorial Taxes, Consumer Taxes, Legal Cases and Lawsuit Management both for government and jurisdictional tax matters.

Languages: Spanish and English.

Adriana Vargas Mora

Education: Universidad Libre (Accountant, 1992). **Experience:** Accountant in accounting and tax areas (1990-1993).

Areas of practice: Income Taxes, Stamp Tax, Withholdings, Invoicing, Digital Means, Industry and Trade, Real Estate Tax, Automotive Tax, Correction of Tax Declarations, Payroll Taxes, Desalarization, Tax Diagnostics.

Languages: Spanish

Juana María Caballero Orozco

Education: Universidad Autónoma de Manizales (Business Economist, 1997); Universidad Externado de Colombia (Specialist in Tax Management, 2000). **Experience:** Head of Budget (1996-1997).

Areas of practice: Income Taxes, Tax Planning, Restructuring Family Heirlooms, Transfer Pricing, Foreign Investment.

Languages: Spanish and English.



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Inés Helena Gómez Sánchez

Education: Universidad Pontificia Bolivariana de Medellín (Doctorate in Law and Political Science, 1986); Universidad EAFIT de Medellín (Finance Specialist, 1993); Universidad de los Andes (Specialist in Legal, Accounting and Finance Tax Regimes, 1996).

Experience: Member of the National Tax and Customs Direction in Medellín and Northwestern Regional – DIAN (1987–1994); tax consultant for companies in the industrial and commercial sectors (1994-1999); Professor of Tax Law at the Postgraduate Studies in Business Law at the University of Santo Tomás (1995-1997).

Areas of practice: Income and Remittance Taxes, Equity Taxes, Sales Taxes, Withholdings, Stamp Tax, Territorial Taxes and Tax Procedures.

Languages: Spanish

Alejandro Rodríguez Mayorga

Education: Universidad Nacional de Colombia (Public Accountant, 1995), Universidad Piloto de Colombia (Specialist in Tax Management, 1997).

Experience: Head of Taxes for Pension Funds and Financial Entities (1999-2002); Senior tax Advisor for Consulting Firms (1996-1999); Statutory Auditor for several companies (1998-1999).

Areas of practice: Evaluation of due diligence tax risks, taxable financial transactions, income tax and complementaries, deferred income tax, tax planning.

Languages: Spanish



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Felipe Gómez Ospina

Education: Universidad de Caldas (Attorney-at-law, 2002); Universidad del Rosario (Specialist in Financial Law, 2004); Universidad del Rosario (Specialist in Tax Law, 2005); Lincoln Institute Of Land Policy (Property Tax and Real Estate Valuation. EAD. 2007)

Experience: Consulting in lawsuits of all different areas (2002-2003).

Areas of practice: Tax Procedures, Territorial Taxes, consulting in tax area with emphasis on Administrative and Legal Processes.

Languages: Spanish and English.

Sandra Cristina Mora Soto

Education: Universidad de Medellín (Attorney at Law, 1988); Universidad Pontificia Bolivariana (Specialization in Commercial Law, 1990); Universidad de los Andes (International Negotiations and Relations, 1993).

Experience: Assistant Director of Customs legal Department (1997-1999); Assistant Technical Director Customs (1999-2001); Assistant Foreign Trade Director (2002-2003); Consulting Taxpayer and Customs User Defendant (2004); co-author of *Legislación Aduanera Vigente* (1999) and of the book *Nuevo Estatuto Aduanero* (2002); professor of customs legislation at the universities of Externado de Colombia, Pontificia Universidad Javeriana, Cesa-Incolda and San Buenaventura (2000 – to present).

Areas of practice: Customs and foreign trade legislation, customs valuation, instruments for exporter promotion.

Languages: Spanish

Neila Ruth Lesmes Daza

Education: Fundación Universidad Central (Certified Public Accountant, 2000); Politécnico Gran Colombiano (Specialist in Financial Management, 2005).

Experience: Accounting Coordinator (2004), Financial Assistant (2003).

Areas of practice: Financial analysis, internal audits, financial reports and multinational control, income tax, VAT tax, electronic means, transfer pricing.

Languages: Spanish



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Andrés Cortés Hernández

Education: Colegio Mayor de Nuestra Señora del Rosario. (Attorney at Law, 2006).

Experience: Legal Assistant (2003), Legal Assistant (2005).

Areas of practice: Tax Law, Administrative and Civil Process Law **Languages:** Spanish and English.

Esmeralda Chaparro Espinosa

Education: Universidad Santo Tomás (Accountant, 1991).

Experience: Accounting Director for service companies (2003-2005); Financial Director for service companies (1998-2002); Statutory Auditor for several companies (1992-1998).

Areas of practice: Income Taxes, Stamp Tax, Withholdings, Invoicing, Digital Means, Industry and Trade, Real Estate Tax, Automotive Tax, Correction of Tax Declarations, tax planning and company splits.

Languages: Spanish

Camilo Salazar Luque

Education: Universidad Externado de Colombia (Attorney-at-Law, 1987), London School of Economics (Masters in Law, 1989).

Experience: Consultant, Trade Office at Colombian Embassy in Washington, DC, United States Legal director, Banco de Comercio Exterior (Bancoldex). Consultant to the Ministry, Foreign Trade Minister Consultant and trade topics, Ministry of Agriculture, Director of Competitiveness, Secretary Committee on Legal Stability, Ministry of Trade, Industry and Tourism.

Areas of practice: Legal stability for investors (contracts), foreign trade, foreign investment.

Languages: Spanish and English



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David Ricardo Ramírez Castaño

Education: Universidad de Los Andes (Attorney-at-Law 2000); Universidad de Los Andes (Specialization in Taxes 2002); Universidad Javeriana de Bogotá (Postgraduate Work in Customs Law 2004).

Experience: Associate attorney for tax consulting firm (2000-2005); Legal Coordinator for service companies (2005-2007).

Areas of Practice: Tax Procedures, Territorial Taxes, Lawsuits and Legal Cases, Exchange schemes.

Languages: Spanish and English.



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Administrative Area

3.2 *Orozco / Pardo & Asociados*

Julio César Orozco Jaramillo

Position: Administrative Manager

Education: Civil engineer from Universidad Nacional de Colombia (1975); Postgraduate in Management of Works and Projects (1995).

Experience: Technical Manager; Assistant Administrative and Financial Manager for several companies in the construction sector. (1990-1998).

Areas of practice: Administrative Contracting, Personnel Management, Finances, Project Planning and Implementation.

Languages: Spanish

Miguel Ocampo Bonilla

Position: Accounting Director

Education: Universidad Santo Tomás; Top Management seminar at Centro Interamericano de Desarrollo Organizacional (1984); Internal Control course at Institute of Internal Auditor INC (1979).

Experience: General Comptroller and General Auditor for commercial, industrial and service companies (1976 – 2000).

Areas of practice: General Accounting, Treasury, Collections, Payroll, Audit and General Controllorship.

Languages: Spanish

Elizabeth Suárez Landínez

Position: Systems Director.

Education: Universidad Autónoma de Bucaramanga (Systems Engineer, 1999); Advanced Webmaster.

Areas of practice: Design and development of Web solutions, Project Coordinator, Resource Manager, process coordinator for planning on ISO 9001:2000 standards.

Languages: Spanish



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Marcela Patricia Cubides Munévar

Education: Universidad Autónoma de Colombia (Abogado, 2006); Escuela Colombiana de Sistemas (Systems Operator, 1997).

Areas of Practice: Tax consulting with emphasis on attention to processes in administrative and legal issues.

Languages: Spanish

Helman Giovanni Araque Barbosa

Position: Information Assistant

Education: Centro Andino de Estudios Técnicos (Accounting Technician, 1989); Corporación Universitaria de Estudios Tecnológicos (Systems Technician, 1997); Archivo General de la Nación (Updating Techniques, File Handling and Document Centers, 2001).

Experience: Assistant Journalist Documentation Center (1988 – 2001); TV News documentation Assistant (2001); Newspaper Information Analyst (2002); Image Archive Assistant for TV Programming Stations (2002 - 2003).

Areas of Practice: Organization and Handling of Documents and Images.

Languages: Spanish

Francy Johanna castañeda

Position: Receptionist.

Education: Corporación Unificada Nacional (Business Management Technician, 2004).

Experience: Receptionist for several entities (1997-2004).

Areas of Practice: Customer service.

Languages: Spanish



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4 Customers Serviced

Orozco / Pardo & Asociados

The firm has as permanent clients, 250 of the most important companies in the country, both domestic and multinational along the following sectors:

- Administrators of Pension and Retirement Funds
- Department Stores
- Warehouses
- Credit Card Associations
- Banks
- Television Channels
- Vehicle Retailers
- International Retailers
- Stock Market Brokers
- Movie Companies
- Commercial Finance Companies
- Insurance Companies
- Public Works Concessions
- Fair and Presentation Corporations
- Financial Corporations
- Insurance and Reinsurance Brokers
- Tannery
- Heavy Machinery Distributors
- Radio Stations
- Beer Companies
- Construction Firms
- Power Equipment Generation Construction Firms
- Service Companies
- Utility Companies
- Financial Sector Companies
- Manufacturing Sector Companies



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Textile Sector Companies
Fuel Distributing Companies
Coal Exporters
Food Producers
Electronic Equipment Manufacturers
Transportation Companies
Vehicle Assembly Companies
Nonprofit Entities
Film Distributors
Importers and Exporters
Foreign Investors
Oil Exploitation Societies
Fiduciaries
Investment Societies
Port Societies
International Air Cargo
Universities



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5 Clientes Asesorados
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OROZCO/PARDO & ASOCIADOS

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