

## Dean M. Morris, MBA

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### Overview

As an economist with over 16 years of transfer pricing experience, Dean has developed and implemented a wide variety of economic analysis in the support for arm's length determinations. Dean has led transfer pricing projects across a variety of industries involving compliance, planning, and controversy engagements, and has been engaged in multiple projects specific to financial institutions and the pharmaceutical industry. Dean's education includes an undergraduate degree in honors economics from the University of Waterloo and a masters of business administration degree from McMaster University. Dean developed the international finance course for Mohawk College's post graduate international business program and taught the course for the first two years. In addition, Dean has spoken at numerous conferences and has written numerous articles on transfer pricing.

### Experience

**EMG Transfer Pricing Experts / Ceteris Canada**  
Managing Director

Toronto, Ontario  
2003-Present

As one of the founding directors of the Canadian operations of EMG, Dean provides services including documentation, planning, and controversy, as well as general consulting on transfer pricing issues. EMG provides transfer pricing, valuation and economic consulting services to leading law firms, accounting firms, and corporations around the world. EMG collaborates with a network of leading transfer pricing, valuation and international tax experts globally. EMG is the successor company of Ceteris Canada.

**PriceWaterhouseCoopers LLP**  
Transfer Pricing Group

Toronto, Ontario  
2000-2003

Advised some of the firm's largest clients in the banking, chemical manufacturing, consumer electronics, and banking industries. Developed transfer pricing tools and aids for mid-market clients. Coached and developed transfer pricing capabilities for the transfer pricing department of a Tier One Canadian bank.

**KPMG, LLP**  
Transfer Pricing Group

Toronto, Ontario  
1996-2000

With the commencement of KPMG's national transfer pricing practice – built and maintained research library, researched and purchased key transfer pricing databases, and established policies of best practices and products for client deliveries with focus on economic analysis. Presented at multiple national tax conferences. Trained new staff on economic analysis. Advised clients on a variety of transfer pricing issues, with the focus on economic analysis and methods to determine arm's length valuation of transactions.

**Mohawk College**  
International Finance Professor

Hamilton, Ontario  
2002-2003

Established and taught curriculum of new international finance course offered at Mohawks' post graduate international business program.

## **Education**

MBA, McMaster University, 1998

BA, Economics with Econometrics specialization, University of Waterloo, 1995

## **Select Publications**

*Guide to International Transfer Pricing: Law, Tax Planning, and Compliance Strategies, (Canadian Chapter)* Kluwer Law International B.V., 2010, 2011, 2012.

*Common Misconceptions Found in Pragmatic Policies*, BNA International (Transfer Pricing International Journal), Volume 12, Number 12 – December 2011

*“Transfer Pricing Implications of the ‘Basel II’ Capital Accord,”* with Sherif Assef, *Journal of Derivatives and Financial Instruments*, July/August 2005.

*“A Transfer Pricing Primer,”* *Canadian Treasure*, June/July 2004.

*Transfer Pricing Roundtable: Best-in-Class Practices for Your Company*, InfoNex conference, May 2005.

## **Professional Speaking Engagements**

“Transfer Pricing: Tackling Intangibles”, Federated Press 2nd Understanding Canada-US Taxation Course, Toronto, ON, May, 2012

“Misconceptions of Transfer Pricing”, Federated Press Conference, Toronto, November 2011

“OECD Guidance for Restructuring”, Infonex Transfer Pricing Conference, Toronto, February 2011

“Transfer Pricing Policies that Need Change”, Infonex Transfer Pricing Conference, Toronto, January 2010

“Managing the Corporate Transfer Pricing Function – Documentation Requirements”, CITE Transfer Pricing Conference, Toronto, May 2008

“Transfer Pricing’s Multiple Stakeholders”, Infonex Transfer Pricing Conference, Toronto, January 2008

“Case Study: Documenting Services: A Practical Approach” Infonex Transfer Pricing Conference, Toronto, January 2007

“Best Practices in Transfer Pricing Documentation: A Canadian and US Perspective” with Wes Cornwell, Infonex Transfer Pricing Conference, Toronto, January 2007

“Case Study: Managing Transfer Pricing Risk” Infonex Transfer Pricing Conference, Toronto, January 2006

“Transfer Pricing Risk Management”, CITE Transfer Pricing Conference, Toronto, October 2005.

“Case Study: Managing a Transfer Pricing Audit” with Merv Edwards, Infonex Transfer Pricing Conference, Toronto, January 2005

“Case Study: Preparing Transfer Pricing Documentation” with Merv Edwards, Infonex Transfer Pricing Conference, Toronto, ON, January 2005

“Financial Transactions and Transfer Pricing”, Federated Press Understanding Canada-US Transfer Pricing Course, Toronto, ON, November 5, 6, 2012

## Sample Engagements

Analyzed and documented a change in intercompany transfer pricing policies for a royalty rate for publishing industry, resulting in a lowering of the effective tax rate.

Advised on the North American distribution restructuring of a fast moving consumer goods industry, resulting in a lowering of the effective tax rate.

Analyzed and documented a change in intercompany pricing policies in the agriculture industry involving Canada, United States, Honduras and Guatemala.

Provided analysis and documentation of related-party transactions for a Canadian pharmaceutical manufacturer.

Benchmarked royalty, procurement fee and inventory transfer for automotive industry.

Defended royalty transaction in a Canadian Revenue Agency audit in the chemical manufacturing industry.

Provided analysis and documentation of related party transactions for a Canadian metals distributor.

Advised on the selection of initial transfer pricing policies for the Canadian start-up of foreign multinational enterprises.

Advised on the implementation of transfer pricing policies with minority shareholder interests.

Provide various benchmarking analysis and support for two Tier One Canadian Banks.

Assisted in completion of an expert witness how transfer pricing affected pension contributions for insolvency proceedings.

Developed and advised multiple clients on a self-documentation tool for routine management services.

Designed and implemented a qualified cost contribution arrangement for the telecommunications industry.