

Merv Edwards, CA

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Overview

Merv has over 20 years of experience providing transfer pricing documentation, planning, and defense services for multinational companies across a multitude of industries. His experience crosses a wide range of industries including technology, industrial goods, intellectual property, pharmaceutical, medical products, consumer goods, transportation, natural resources, oil and gas, heavy manufacturing, retail, telecommunications and financial. Merv manages a wide range of transfer pricing engagements including: Compliance, Planning and Implementation, Litigation Support, Expert Witness, Audit Defense, Competent Authority, and Advance Pricing Arrangements. Merv was a founding member of the Canada Revenue Agency's team that specialized in transfer pricing issues. Merv was also a founding member of KPMG Canada's specialty transfer pricing team where he assisted in developing a National Practice. He is a frequent speaker at conferences and seminars on transfer pricing issues and has published related articles. Merv has degrees in Commerce and Economics from the University of Toronto and is a Chartered Accountant.

Experience

EMG Transfer Pricing Experts / Ceteris Canada
Managing Director

Toronto, Ontario
2003-Present

Founder of EMG practice a consulting firm that provides transfer pricing, valuation and intellectual property services to leading law firms, accounting firms, government agencies and corporations around the world. EMG works with a network of leading transfer pricing, valuation and international tax experts globally. EMG is the successor company of Ceteris Canada.

Ernst & Young, LLP
Toronto, Ontario

2001-2003

Senior Manager, Transfer Pricing Advisory Services

Primary responsibilities included leading consulting efforts in strategic pricing, transfer pricing planning and analyses. Provided transfer pricing advice and review to many of the firm's largest clients.

KPMG
Toronto, Ontario

1997-2001

Senior Manager, Global Transfer Pricing Practice

Primary responsibilities included leading consulting efforts in strategic pricing, transfer pricing planning and analyses. Provided transfer pricing advice and review to many of the firm's largest clients.

Canada Revenue Agency
Toronto, Ontario

1991-1997

Senior International Tax Examiner

Primary responsibilities included the participation in review, audit, Advanced Pricing Engagements, and Competent Authority files in respect of transfer pricing issues of large corporations. As an initial team member, I was involved in training and development of staff, practices and standards relating to transfer pricing. Participated in over 100 audit files during my tenure at the CRA.

Education

BA, Commerce and Economics, University of Toronto
Chartered Accountant

Select Transfer Pricing Engagement Experience

- Assisted a large retail operation in their entry into the Canadian marketplace.
- Developed transfer pricing planning and IP migration strategies for a high-tech company with operations in Europe, Middle East, North America and Asia.
- Led a project to plan, implement and document global profit-split methodology for various intercompany activities of a large vertically integrated food company.

- Led a project to determine and implement alternative transfer pricing methodology to compensate for use of technology for a global chemical company.
- Led a project to determine and implement intercompany loan structure for global finance company.
- Led several projects to implement and document cost contribution arrangements.
- Participated in bilateral APAs from both taxpayer's and government sides.
- Managed an engagement for a global book publisher to plan, implement and document global transfer pricing policy which included transfers of tangible goods, intangible property and services.
- Managed an engagement that including planning, implementation and documentation of a Switzerland-based principle company for a tier-one automotive supplier.
- Directed numerous projects involving the determination of intercompany royalty rates for a wide assortment of large and mid-sized companies.
- Developed the principal transfer pricing strategy and system for a leading retailer embarking upon a multi-country international expansion.
- Managed a project for a multinational consumer products group to provide worldwide tax savings through transfer pricing and tax planning strategies.

Selected Publications

Guide to International Transfer Pricing: Law, Tax Planning, and Compliance Strategies, (Canadian Chapter) Kluwer Law International B.V., Published in Fall 2010 and updated for 2011.

“Extensive Analysis Protects Transfer Pricing Efforts,” *International Tax Review*, Intellectual Property Supplement, January 2005.

“A Transfer-Pricing Primer,” *Canadian Treasurer*, July 2004

Professional Speaking Engagements

“Hot Transfer Pricing Issues in Canada for US Companies,” Conference Speaker, The Council for International Tax Education (CITE), Canada-U.S. Cross Border Tax Update & Transfer Pricing Symposium, Toronto, ON, October, 2011.

“Treatment of Intangibles ,” Conference Speaker, Canadian Association of Importers and Exporters (IE) Transfer Pricing Forum 2011, Toronto, ON, May 2011.

“Impact of the Recession on Canadian and International Transfer Pricing,” Conference Speaker, INFONEX 14th Annual Transfer Pricing Update 2010, Toronto, ON, January 26, 2010.

“Tax Developments and Audit Experiences in Canada,” Speaker, Chicago Tax Club 55th Annual Fall Seminar, Chicago, IL, November 20, 2008.

“Understanding Canada and U.S. Transfer Pricing Protocol,” Conference Speaker, Toronto, ON, January 21, 2009.

“Managing the Corporate Transfer Pricing Function – Documentation Requirements,” Conference Speaker, The Council for International Tax Education (CITE) Transfer Pricing Symposium, Toronto, ON, May 5, 2008.

“Transfer Pricing: Recent Updates and Developments,” Conference Speaker and Workshop Presenter, INFONEX 12th Annual Transfer Pricing Update, Toronto, ON, January 22-24, 2008.

Professional Affiliations

Member, Canadian Tax Foundation (CTF)

Member, The Canadian Institute of Chartered Accountants (CICA)