

Amanda Pletz

Associate Director



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Ms. Pletz is an Associate Director in NERA's Global Transfer Pricing Practice. She specializes in cross-border related-party transactional pricing and asset valuation issues, with a focus on the financial services sector and financing arrangements.

In the financial services sector, Ms. Pletz has carried out transfer pricing studies in private banking, asset management, private equity (including venture capital funds), real estate, insurance, trading, retail banking, and many other areas. In financing, she has advised on intercompany capital structure issues; cash pooling; pricing of loans; hybrid instruments; guarantees; captive insurance arrangements; and leasing, loan, company, and other asset valuations.

In litigation, Ms. Pletz has been involved in cases considering intercompany guarantees, retrospective banking business valuations, financing arrangements, and trade analyses. She has also been involved in dispute cases involving state aid and has provided economic analysis for international arbitration. Ms. Pletz has provided expert opinion reports in relation to tax audits globally and has assisted clients with economic analysis for advanced pricing agreements with local authorities across Europe. Ms. Pletz has been recognised in Who's Who Legal Corporate Tax—Experts 2021 and Who's Who Legal Experts—Financial Advisory and Valuation—Corporate Tax Experts 2021, where she was described by her clients as a “go-to for transfer pricing” and an expert with a “strong understanding of the economics in a business context” and who is “extremely thorough, diligent, and responsive.” She is regularly invited to speak on the economics of intercompany financing transactions and transfer pricing issues in the financial services sector.

Prior to joining NERA, Ms. Pletz provided health-sector cost-benefit analysis, macroeconomic analysis and automotive segmentation modeling for a leading automotive producer, labor market supply and demand studies for local government bodies, and economic analysis relating to the real estate sector. Ms. Pletz lectured on economics and banking at the University of Pretoria and on microeconomics at the London School of Hygiene and Tropical Medicine. She is also a guest speaker of the University of Lausanne and has lectured as part of the university's executive programme in transfer pricing on the economics of intercompany financing transactions.

Education

M.Comm in economics, University of Pretoria, South Africa

B.Comm (Honours) in economics, University of Pretoria, South Africa

B.Comm in economics, University of Pretoria, South Africa

Publications

- *Transfer Pricing and Covid-19: Wolters Kluwer White Paper*
- *The Future of the Profit Split Method*
- *NERA Experts Offer Insight into OECD Guidance on the Transfer Pricing Implications of the COVID-19 Pandemic*
- *NERA Experts Author a Chapter in New Book on Transfer Pricing Developments Around the World*
- *The OECD Transfer Pricing Guidance on Financing Transactions: Captive Insurance Arrangements*
- *Irish Department of Finance Changes to Local Transfer Pricing Regulation*
- *NERA Experts Offer Insight into OECD Guidance on Financial Transactions*

- *Implicit Support and Its Implications on Guarantee Fee Pricing: Fact or Fiction*
- *NERA Experts Comment on the OECD Proposal for a “Unified Approach” under Pillar One*
- *NERA Experts Offer Guidance Through HMRC’s Diverted Profits Tax Legislation*
- *OW Experts Suggest OECD Discussion Draft on Financial Transactions Covering Insurance Captives Needs to Address Captive Insurance Companies Using a More Holistic Approach*
- *NERA Experts Review OECD Discussion on Financial Transactions and Recommend Starting with Value Chain Analysis*
- *BEPS Action 10: Discussion Draft on the Transfer Pricing Aspects of Commodity Transactions*
- *The Value of Intangibles in a Changing Global Financial Services Sector*
- *Determining Taxable Income According to the Profit Split Method for Financial Services Companies*
- *Comparability Adjustments in the Absence of Suitable Local Comparables in Emerging and Developing Economies*
- *Thin Capitalisation: An Issue That Should Not Be Looked At Thinly*
- *Lasting Implications of Global Crisis: Firm Decisions and Transfer Pricing*

Practice Areas

Financial Institutions and Banking

Transfer Pricing

Valuation

About NERA

NERA Economic Consulting (www.nera.com) is a global firm of experts dedicated to applying economic, finance, and quantitative principles to complex business and legal challenges. For over half a century, NERA's economists have been creating strategies, studies, reports, expert testimony, and policy recommendations for government authorities and the world's leading law firms and corporations. With its main office in New York City, NERA serves clients from more than 25 offices across North America, Europe, and Asia Pacific.