

# State Revenue Service challenges credibility of comparable data – everything is relative 2/2/23

Taxpayers involved in cross-border transactions with related parties widely use globally recognised methods of analysis to show that their prices match market values. Selecting the most accurate method depends on the economic substance of a transaction and on the availability of credible information. Having limited access to a comparable data set often becomes an insurmountable obstacle to applying a particular method. This article explores some problems with data use, as well as international practice and potential solutions where the comparable uncontrolled price (CUP) method is used.

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