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New global survey from EY highlights business concerns on the outlook for tax audits and disputes

The 2023 EY Tax Risk and Controversy Survey reveals that over 50% of Global Tax Directors foresee an increase in the number or intensity of tax audits and disputes in the coming two years. The survey reflects the views of over 2,100 senior tax and finance professionals in 47 jurisdictions and 20 sectors. Key findings include:

- As many as 53% expect to see more focus on cross-border tax (including transfer pricing) issues in the same time period, while four-in-ten tax leaders anticipate that requests made by tax authorities for additional information will become far more numerous and detailed.
- Senior tax leaders indicate that transfer pricing remains — by some distance — their leading tax risk, with disputes arising from the use of tax incentives rapidly rising up the agenda.
- Looking ahead, 62% say that BEPS 2.0 Pillar Two will increase their tax costs, while almost half (45%) say it will likely lead to a greater number of tax disputes.

Read more in the [full survey report](#), or [replay an on-demand webcast](#) of EY tax professionals discussing the results.

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