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**AI drives new transfer
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AI and the evolving landscape of transfer pricing controversy

In an era where artificial intelligence (AI) is reshaping business landscapes, the realm of transfer pricing is not exempt from its transformative influence. As companies increasingly adopt AI-driven tools to streamline operations and help enhance compliance, the question arises: what implications does this technological evolution hold for transfer pricing controversies? Joel Cooper, a partner at EY LLP, explores the dual-edged sword of AI in this context. While AI can improve benchmarking and documentation processes, it also raises the stakes in disputes with tax authorities. As these authorities harness AI to analyze vast amounts of data, taxpayers must prepare for a new level of scrutiny. This article, "[The future of transfer pricing controversy — an AI arms race?](#)", delves into the potential for an AI arms race between taxpayers and tax authorities, examining the challenges and opportunities that lie ahead in the complex world of transfer pricing.

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