



Transfer pricing
controversy is evolving.
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is redefining evidence,
risk and compliance.



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Issue 96, September 2026

Transfer pricing in the age of AI: Why temporal information asymmetry is becoming a tax controversy imperative

As tax authorities continue to invest in advanced analytics, artificial intelligence and cross-border data-sharing capabilities, the transfer pricing controversy landscape is undergoing a fundamental transformation. In his article, [Temporal information asymmetry: how technology is shaping the future of transfer pricing controversy](#), Ernst & Young LLP Partner [Joel Cooper](#) examines how growing “temporal information asymmetry” is widening the gap between what taxpayers knew when positions were established and what tax authorities may later be able to demonstrate through increasingly sophisticated analysis of historical data. For tax controversy professionals, the implications extend beyond transfer pricing documentation to data governance, evidence preservation and strategic risk management. Organizations must begin preparing today for audits that will be conducted using tomorrow’s technology, tools and expectations.

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004857-21Gbl, SCORE 114330-26-GBL
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