



**23RD ANNUAL  
U.S. AND EUROPE  
TAX PRACTICE TRENDS  
CONFERENCE  
MARCH 29-31, 2023 • ZURICH**

**Managing Uncertainty In Transfer  
Pricing: Evolving Methods and  
Current State of APA Play**

**March 30, 2023**



# Agenda

- ❑ Drivers of Transfer Pricing Uncertainty
- ❑ Tools for Managing Uncertainty
  - Taxpayer's Decision Matrix
  - Reactive Tools
  - Proactive Tools
- ❑ Changes in the APA Landscape