

Dive into the Tax and Transfer Pricing Survey to explore the shift toward comprehensive transfer pricing approaches and the path to tax certainty.

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## Results of 2024 EY International Tax and Transfer Pricing Survey reveal businesses require a comprehensive transfer pricing policy to manage emerging risks

Survey respondents expressed concerns about effective tax rate instability as the implications of the BEPS 2.0 Pillar Two global minimum taxes become reality. Additional factors like inflation and environmental, social and governance (ESG) considerations compound the pressures reported by participants. Tax departments identified transfer pricing certainty as a key focus to achieve tax certainty. They agree they need to shift their focus toward standardizing transfer pricing data and adapting transfer pricing processes that can help ease dispute resolution. Transfer pricing professionals also need to engage with the C-suite on business decisions early in the process to increase transfer pricing certainty at the initiation of business change. Read more about [how to drive transfer pricing certainty in uncertain times](#) and the five things businesses should do next.

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