I think that the principal problem to use external database comparison, in undeveloped countries is that they are made by developed countries which have stable economic.

In undeveloped countries we face changes all the time such as inflation, economic restriction, problems with exchange rate, etc., which impacts in the profitably and perspective of the companies. I think these variables must be contemplated in Transfer Pricing, but the adjustment may be observed for tax authorities.

I propose to standardize the settings by opening a debate between tax authorities and the taxpayers to find tools to adapt eternal database, which should be a guideline for tax payers.

As an example I attach a graphic that shows economic in Latin America

Thank you for the possibility to add my opinion, please let me know I you receive this e-mail.

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1 Cepal 2013 : www.eclac.org