

Tax Analysts Quotes Neal Kochman: Auditors Seeking More Information on Global Operations

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Tax Analysts

Neal M. Kochman spoke with *Tax Analysts* on the OECD's consideration of a proposal for country-by-country reporting by tax authorities on taxpayer activity. The move could signal the beginning of more global transparency on transfer pricing and other corporate tax practices. For more on the story, please visit *Tax Analysts'* website (subscription required).

Excerpt taken from the article "Auditors Seeking More Information on Global Operations" by David D. Stewart for Tax Analysts

Neal M. Kochman of Caplin & Drysdale noted that the Indian tax authorities are seeking high levels of returns for low-risk activities and that they have adopted a broad definition for transactions that implicate transfer pricing.

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Asked whether industries are responding to the aggressive tax administrations by relocating activities, Kochman said companies that are already operating there continue to do so but that new investment is trending toward other countries such as the Philippines.

Attorneys

Neal M. Kochman

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