



Insights: Transfer Pricing

CRA Charles River
Associates

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Transfer Pricing consultants recognized by industry

Thank you to our valued clients and contacts

Rebel Curd, David Kemp, Anna Soubbotina, and Paul Wilmshurst have been ranked by three key publications: Legal Media Group's *Expert Guide 2021*, *International Tax Review World Transfer Pricing Guide 2022*, and the *International Tax Review World Tax Guide 2022*.

We are proud of the industry acknowledgements we received over the past year, summarized below, and appreciate all of our highly valued clients and contacts within the various accounting and law firms we work with collaboratively. Our success is largely based upon our "trusted advisor" relationships we have built and strive to achieve with everyone we work with. We look forward to continuing to build upon our client relationships and assisting our clients in their future endeavors.

The various global recognitions are decided upon by extensive polling of senior legal practitioners and in-house counsel members in over 64 jurisdictions. The annual rankings feature the most experienced, skilled, and knowledgeable transfer pricing and tax specialty advisers.

Legal Media Group Expert Guide 2021 (July 2021)

Consultant	
Rebel Curd	Transfer Pricing - Best of the Best: USA Women in Business Law: USA Transfer Pricing: USA
David Kemp	Transfer Pricing: Canada
Paul Wilmshurst	Transfer Pricing: UK

International Tax Review World Transfer Pricing Guide 2022 (September 2021)

Consultant	
Rebel Curd	Transfer Pricing: USA
David Kemp	Transfer Pricing: Canada
Anna Soubbotina	Transfer Pricing: USA
Charles River Associates	Transfer Pricing Firm: Canada

International Tax Review World Tax Guide 2022 (September 2021)

Consultant	
Rebel Curd	Women in Tax: USA
David Kemp	Tax Controversy: Canada

Transfer pricing and customs

The impact on import prices

In recent months we have seen an uptick in the number of projects at the intersection of transfer pricing and customs. Changes in demand coupled with supply chain issues caused by the economic impacts of the pandemic have meant that the annual or quarterly recalibration of transfer prices based on budgets has led to greater-than-normal changes in import prices. These changes in import prices have been flagged by customs authorities around the world. This has been particularly evident for companies with subsidiaries operating under a limited risk distributor model.

On behalf of clients, we have analyzed and documented intercompany pricing compliant with U.S. Treasury Regulations Section 1.482 for transfer pricing purposes and with the U.S. Customs Code 19 USC 1401a(a) and U.S. Federal Regulation 19 CFR 152.100-152.108 for various major product categories. These analyses often bridge the divide between per-unit pricing and profitability measures.

For more information see: [Engagements | Charles River Associates \(crai.com\)](#)

If you have any questions on the client scenario above, we would be delighted to speak with you.

Contact

Rebel Curd

Vice President, Practice Leader

Transfer Pricing

Oakland

+1-510-595-3098

rcurd@crai.com

www.crai.com/transferpricing

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