

# Top tax authority challenges

The Global Tax Dispute Resolution & Controversy network created an internal survey that collected feedback from KPMG Disputes professionals about the top audit/exam/investigation challenges they are seeing with clients around the world.



## Top five most important challenges from KPMG professionals:



Transfer Pricing — goods/services/intangibles/financing

81%



Permanent establishment issues

39%



Interest deductibility — domestic

38%



Penalties

34%



Reorganizations

33%

## Additional challenges include:

31%

Aggressive tax planning

27%

Management fees  
deductibility — domestic

25%

General Anti —  
Avoidance Rule

For more information please visit [kpmg.com/tax](http://kpmg.com/tax).

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