3. PRACTICAL METHODS OF TRANSFER PRICING

!N, $[=2=I!9#9E#%!?, D$0%.#/!!5#&'.$L!) .01!QNX/!.$!Q&5&L&/?&%!&%#*!I%&$?#;!8$5.&;! 41.$&;!&$5!80&'F!&9, $L!, 01#%/ℬ!

!21#!9#01, 5/!D/#5!.$!01#!?&/#/!D$5#%!&//#//9#$0!?&9!E#!J, D$5!.$!&L%##9#$0/ℬ!

!21#!0%&$/J#%!+%.?.$L!9#01, 5/!D/#5!J, %!01#!?&/#/!/0D5.#5!&%#*!4, /0!U'D/!Q#01, 5!&$5! g#/&'#!U%.?#!Q#01, 5ℬ!

!j ,) #-#%;!!01#!&D5.0, %/!&%#!?, $/.5#%.$!D/.$L!01#!2%&$/&?>, $&'!N#0!Q&%L.$!Q#01, 5! 62NQQ<!

4. ACCESS TO COMPARABLES

!Q&5&L&/?&%!1&/!$, !&??#//!!0, !&$$F!?, 9+&%%E'#/!!5&0&E&/#!F#0ℬ!

!S.9.'&%'F;!01#!0, , '!0, !L&01#%!.$J, %9&>, $!, $!, $!E#$?19&%_/!0, !E#!D/#5!&/!?, 9+&%%E'#'/!!