Dispute avoidance mechanisms for Transfer Pricing: 
**The risk of the finding of State Aids as the limit of the legal certainty protection**

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**Contribution:**
The risk is the limit to trigger the protection of legal certainty in transfer pricing transactions by drawing the line between certainty and uncertainty

**Research Questions:**
1) Does the fundamental principle of Legal Certainty exist within State aid investigation on Transfer Pricing Transaction?  
2) How can legal certainty related to Advance Price Arrangement be ensured towards State aid investigations on Transfer Pricing transactions?

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**Chapter 1: Introduction**
- Hypothesis  
- Research Questions

**Chapter 2: Tax Certainty**
- Tax Certainty vs Legal certainty in taxation

**Chapter 3: Dispute Avoidance**
- APA vs Risk Assessment

**Chapter 4: Tax Uncertainty and State aid investigation**
- Overlaps with tax avoidance measures

**Chapter 5: Proposal for a new Transfer Pricing dispute avoidance**

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**Points to Discuss:**
- Might the measurability of a risk be the limit of the legal certainty protection by drawing the line between certainty and uncertainty?  
- Is there room for negotiation between taxpayer and tax authority in order to reach an Advance Pricing Agreement or is a deterministic conflict?  
- Do the Comparables in a TP analysis coincide with the undertakings in a legal and factual situation under the selectivity analysis?  
- Should the advantage be assessed in respect of the internal system or within the entire cross border supply chain?