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July 25, 2023

Transfer Pricing Consultation
c/o Tax Treaties Section
Tax Policy Branch
Department of Finance Canada
90 Elgin Street
Ottawa, ON K1A 0G5

We are sincerely grateful for the invitation extended to provide input on the consultation paper pertaining to the reform and modernization of Canada's transfer pricing rules. This consultation paper – available on the Department of Finance website here – is a valuable opportunity for open dialogue between stakeholders and the Canadian government.

We would like to express our appreciation for the thorough consideration given to addressing the 23 questions posed within the paper, which reflect the complexities and evolving nature of transfer pricing legislation and the guidance provided by the Canada Revenue Agency. At Baker Tilly, we fully share in the objective and spirit of transparency and cooperation, and we look forward to working collaboratively with the Department of Finance.

As we embark on this important process of providing feedback and suggestions on the reform and modernization of Canada's transfer pricing rules, we hope our insights will contribute to the ongoing development of a robust and effective transfer pricing framework for Canada.

If you have any questions or concerns about the following comments, please contact Dean Morris at 519-258-5800 or DMMorris@bakertilly.ca.

Yours truly,

M. Hayward.

Dean M Morris

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With respect to current transfer pricing legislation

Question 1:

- As it relates to the application of the arm's length principle, the consultation paper identifies two main areas where Canada's current transfer pricing legislation does not provide explicit guidance, together with proposed amendments to provide greater certainty in these areas. Are there other areas that would benefit from additional guidance in order to ensure that the arm's length principle, as articulated in the *Transfer Pricing Guidelines*, is applied in Canada?
- If so, please indicate the area and provide input as to the form(s) you consider such guidance should take (legislation, technical notes or administrative guidance).

Response:

Comparability analysis examples:
Further guidance on selecting appropriate comparables in specific situations would be beneficial – particularly when adjusting for differences in conditions as per the proposed legislation. Ideally, the form of such guidance would be a transfer pricing memorandum on the selection and adjustments made for differences in economic and market conditions.

Eliminating use of secret comparables:
The proposed legislation clearly articulates the motivation is to modernize and also achieve higher global consistency with other jurisdictions. The elimination of the use of secret comparables by the Canada Revenue Agency (CRA) would also allow greater consistency with the practices of the tax jurisdictions of Canada's top trading partners, thereby reducing disputes imposed on Canadian taxpayers unfairly. The form of this policy change could be articulated in the above transfer pricing memorandum addressing the use of comparables.

With respect to proposed solutions

Question 2:

- The requirement proposed by the rule at (1.1) to establish the starting point of the comparison respects the transaction or series as structured by the taxpayer. There are, however, limits placed on this. The rule at (1.1) requires that a transaction or series meeting the conditions of paragraph (2)(a) must be augmented by relevant facts deriving from the elements of the definition of "economically relevant characteristics". In some cases, the *Transfer Pricing Guidelines* provide that the risks are to be reallocated based on the level of control over the risk and financial capacity to assume the risk.
- Does the proposed legislation provide sufficient direction or guidance for this delineation exercise consistent with the *Transfer Pricing Guidelines*? If not, what additional legislative direction or guidance would be required?

Response:
With inclusion of the proposed OECD consistency rule, yes. Additional examples provided by Finance would still be welcome.

Question 3:
The transfer pricing application rule at paragraph (2)(b) would scrutinize the delineated transaction or series to determine whether it includes conditions that differ from those that would have been included had the parties been dealing with each other at arm's length in comparable circumstances.

A proposed interpretive rule at subsection (1.4) would provide that conditions is to be interpreted broadly to include all information relevant to the determination of "initial amounts" as this term is used in subsection (2.1).

Do you agree that the "conditions" of the delineated transaction or series would capture all relevant conditions that operate in respect of the delineated transaction or series?

Response:
Yes, the condition to interpret conditions broadly would capture all relevant conditions. We believe the scope and purpose of each participant in the delineated transaction has a strong influence on the arm's length nature of the delineated transaction. A participant who has taken on an investment role compared to a participant whose focus is to maximize revenue would impact the establishment of the arrangement. A broadly used interpretation may not provide adequate recognition of the established scope and responsibilities, and purpose of the participants in the delineated transaction.

The illustration two paragraphs before question three considered a profit level indicator target as a condition in the arrangement to be compared with arm's length transactions. We would not have expected this to be a condition in the comparison analysis, but an applied transfer pricing method after comparison analysis. It would be beneficial for Finance to clarify this illustration regarding what would be considered a condition compared to the application of a transfer pricing method.

Question 4:
The arm's length principle applies taking into account the commercial interest of the parties to the controlled transaction posited as separate entities and should not include assessments taken from the commercial interests of the MNE group as a whole. This approach is relevant whether the principle is applied directly through the transfer pricing application rule at proposed paragraph (2)(b) or the non-recognition and replacement rule at proposed subsections (1.2) and (1.3) (discussed next).

The language proposed to adopt the non-recognition and replacement rule includes some guidance regarding the consideration of the separate perspectives of the parties to the transaction at the preamble to subsection (1.2). No similar language is proposed at paragraph (2)(b), because a consideration of the interests of the parties as separate entities underlies the statement of the arm's length principle in that paragraph.

Do you agree that the language at paragraph (2)(b) is sufficient to ensure that assessments of the commercial interests of the MNE group as a whole are not included in the test at proposed paragraph (2)(b) or do you consider that additional language is required to establish this approach?

Response:
No, we do not agree as the language and basis are unclear. In our experience, the commercial interests of

the MNE group and of each participant to each delineated transaction is relevant. The arm's length principle considers the total commercial interest and that of each participating entity. Commercially rational behaviour is to maximize the commercial interest at both group and participant levels.

While the principal focus in the proposed language is on separate entities – implicitly excluding consideration of the commercial interests of the MNE group as a whole – it would be beneficial for all concerned to add explicit guidance or clarification to paragraph (2)(b) to ensure assessments take into account a reduction of the MNE group's overall commercial interests. Including additional language to clearly establish this approach may lessen the risk of misinterpretation or unintended consequences.

Question 5:
In addition to the application of the general anti-avoidance rule, a specific rule is required to protect the integrity of the rules that incorporate the arm's length principle for Canadian tax purposes.

It is proposed that paragraphs 247(2)(b) and (d) be repealed and replaced with the non-recognition and replacement rule outlined above, which is designed to protect domestic tax bases from profit allocations resulting from controlled transactions meeting the criteria of the rule at proposed subsection (1.2) by replacing them with controlled transactions that have a commercially rational expected result and that can be priced from the point of view of arm's length parties taking their individual interests into account.

In your view, will the proposed rule be effective in protecting the integrity of the Canadian transfer pricing rules and the Canadian tax base? Taking into account the international consensus on transfer pricing, is there a different approach that you would propose?

Response:
Yes. The proposed legislation provides clearer direction and greater emphasis to arrive at a transactional form aligned with the arm's length principle in circumstances when the application of the general anti-avoidance rule would be considered excessive.

Examples would be very beneficial in a transfer pricing memorandum to reduce the uncertainty introduced from the non-recognition and replacement rule; specifically, an example of a related party highly reliant on one or more related parties for their revenue or input costs versus a related party not highly reliant. The related party to a transaction (or series of transactions) that receives all or substantially all revenue from related parties – or its input costs are from all or substantially all related party purchases – is more likely to lack the incentive or management scope and responsibility to pursue available alternatives more reflective of arm's length terms and conditions.

A transfer pricing rule exempting taxpayers from the non-recognition and replacement rule if they have both more than 50 per cent of their revenue and 50 per cent of their input costs from arm's length parties would be a welcome addition, greatly reducing the uncertainty of the proposed non-recognition and replacement rule.

Examples providing guidance on what is considered "commercially rational" would decrease taxpayer uncertainty for transfer pricing compliance. In our experience, when a non-arm's length transaction structure is not one observed between arm's length parties, it is due to the causal business strategy characteristic. This is particularly so when a valuable intellectual property is involved. The test to determine if a transaction is commercially rational when there are no observable or comparable arm's length transactions or data makes the task of demonstrating that a transaction is indeed commercially rational potentially onerous. OECD guidance often leads the taxpayer to apply transfer pricing methods, such as the residual profit split method, that align the respective contributions to the expected results of the value chain observed by arm's length parties. Examples respecting the use of OECD transfer pricing methods for transactions not observed in the market, or when comparable transaction data is not available to the taxpayer, would reduce the uncertainty of the non-recognition and replacement rule.

Question 6:
Do you agree that the inclusion in the proposed legislation of a consistency rule with respect to the *Transfer Pricing Guidelines* is a practical way of helping to align Canada's transfer pricing legislation with the international consensus? If not, what alternative approach would you recommend and why?

The proposed consistency rule would adopt a static approach to the *Transfer Pricing Guidelines*. Do you agree with this approach? Or do you consider that an ambulatory approach would be preferable as it would ensure that Canada's transfer pricing legislation is contemporaneous with the guidelines as they evolve?

Assuming a static approach is adopted, what should be the considerations in the future when updating a reference to the *Transfer Pricing Guidelines*? Should they apply only prospectively? Would it matter if the updated version of the guidelines were beneficial to the taxpayer or the tax administration?

Response:
Yes, we agree to the inclusion of the proposed OECD consistency rule. We prefer an ambulatory approach, thus better ensuring Canada's transfer pricing legislation is current with the guidelines as they evolve. Canada has been a long-time member and contributor to the guidelines, and an ambulatory approach would reaffirm Canada's commitment to the mission and objective of the OECD transfer pricing guidelines.

Question 7:
With reference to Appendix A, please comment on any other aspects of the proposed legislative changes to section 247.

Response:
This has been addressed in the response to Questions 1, 4, 6 and 14.

With respect to documentation and penalty provisions

Question 8:
What changes do you think need to be made to the transfer pricing documentation provision?

Response:
For compliance efficiencies with small- and medium-size multinational enterprises, we recommend the Local

file format be made mandatory along with the Master file only for larger MNE groups. To reduce cost of compliance, smaller taxpayers only having related party transactions with the U.S. will typically use one report to satisfy both Canadian legislative requirements and U.S. transfer pricing regulations. Requiring the Local file format for all instances would increase compliance costs for smaller taxpayers, with the need for a separate transfer pricing report for Canada and the U.S.

In addition, we ask consideration for the implementation of a standardized annual form as an option to lower compliance costs for taxpayers in stable industry. This form would verify no material changes in the business and respective scope and responsibilities of the transacting parties. A financial summary containing relevant data used in the application of the transfer pricing method would be included in this annual form. The purpose of this form would be to extend the contemporaneous qualification of a formal transfer pricing report for five years. Only those taxpayers who do not meet the threshold of preparing the Master file documentation are eligible.

Question 9:
What changes do you think need to be made to the transfer pricing penalty provision?

Response:
We have no recommended changes.

Question 10:
Do you agree with the proposal to align the documentation requirements of subsection 247 with those of the Local file detailed in Appendix E?

Response:
No, as per our response to Question 8.

Question 11:
Do you agree with this proposal to introduce Master file reporting requirements (on request) for taxpayers that are members of MNE groups that are also subject to CbC reporting requirements?

Response:
Yes. This adds global consistency with jurisdictions of Canada's major trading partners and allows for more efficient and transparent information exchange.

Question 12:
What information, if any, should be required to be completed for the Local file and Master file other than or instead of that described in Appendices D and E?

Response:
Request any information not previously provided if deemed to have influenced the setting of the terms and conditions to the transaction or series of transactions.

With respect to simplified documentation requirements for lower value transactions and smaller taxpayers

Question 13:
Do you agree with the proposal to provide simplified documentation requirements for low-risk taxpayers and transactions?

Response:
We wholeheartedly agree on the necessity of simplified transfer pricing documentation requirements for low-risk taxpayers and transactions. Drawing from our extensive experience, we have continually seen how the cost of compliance can be a significant barrier to international expansion for smaller taxpayers. This obstacle, we believe, ultimately hampers Canada's competitive edge on the global stage. We are passionate advocates for reform to enable market participants to thrive within a more facilitative and streamlined fiscal environment. By doing so, we believe we can further stimulate Canada's economic growth and bolster its standing in the global marketplace.

Question 14:
What criteria could be used to identify taxpayers and transactions to whom reduced documentation requirements would apply?

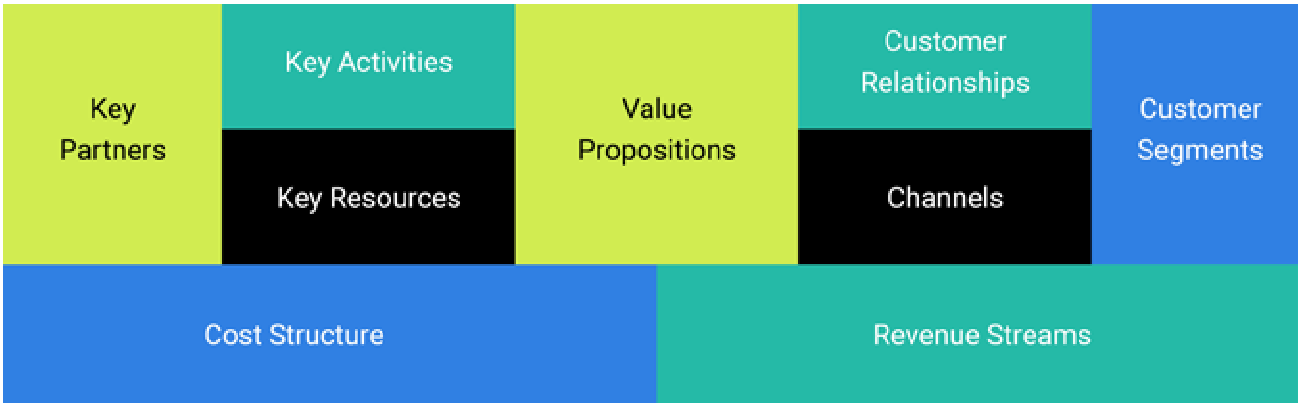
Response:
We suggest the criteria for identifying taxpayers and transactions eligible for reduced documentation requirements could be closely linked to eligibility for the small business deduction. Essentially, this framework would imply that any business "small" enough as an associated group to have a business limit, as its taxable capital remains under the $50,000,000 threshold, is also small enough for simplified transfer pricing documentation.

Eligibility in such a scenario could be connected directly to the formula stipulated in paragraph 125(5.1)(a) of the Income Tax Act. Meeting either the capital requirement or some other revenue requirement might be a sufficient condition for qualifying. This dual conditionality allows for a broader application and can accommodate more businesses that may not solely fulfil the taxable capital requirement, but have revenue that aligns with the government's view of a small business.

We believe this approach enables identification of businesses suitable for reduced documentation with greater efficiency, enhancing administrative processes and decreased compliance burden on qualifying taxpayers. We highly recommend inclusion of this criteria in the consideration of new legislation and administrative procedures pertaining to transfer pricing in Canada.

Question 15:
What content would be required to demonstrate compliance with the arm's length principle under such reduced documentation requirements?

Response:



Osterwalder, A., & Pigneur, Y. (2010). Business Model Generation: A Handbook for Visionaries, Game Changers, and Challengers. John Wiley & Sons.

The Business Model Canvas (BMC) is a strategic management and entrepreneurial tool that helps organizations visualize, design and plan their business models through a structured framework. Developed by renowned business theorists Alexander Osterwalder and Yves Pigneur, the model breaks down a company's activities into nine essential building blocks, each focused on crucial areas that contribute to a company's success and growth.

1. Customer Segments: Who the business serves, or the target audience.
2. Value Propositions: The organization's unique offering providing value to the customer segments.
3. Channels: Communication and distribution pathways through which the value propositions reach the target customers.
4. Customer Relationships: The type and nature of relationships a company establishes with its customers.
5. Revenue Streams: Ways through which the company generates income from its value propositions.
6. Key Resources: Assets, human resources and intellectual property essential for the company's functioning.
7. Key Activities: Crucial processes and tasks performed to ensure the business runs smoothly and delivers its value proposition effectively.
8. Key Partnerships: External entities, suppliers and collaborators who contribute to the company's functioning and success.
9. Cost Structure: Expenses incurred in operating the business and providing its value propositions.

Incorporating the BMC into a multinational enterprise transfer pricing policy document is advantageous for several reasons:

1. Visual Clarity and Holistic View: The BMC provides a visual and easily understandable representation of the entire business model. This helps establish the value chain and roles and responsibilities of each related party in the cross-border context.
2. Identification of Functions and Risks: The BMC helps map the company's functions to its various building blocks, facilitating the functional analysis. It also helps identify risks associated with each activity, ensuring the transfer pricing policy document reflects a comprehensive risk analysis.
3. Comparability and Consistency: The standardized and well-structured nature of the BMC enables a consistent communication style across different documents. This helps enhance comparability across different businesses, vital for arm's-length analyses and maintaining transfer pricing compliance.

4. Integrated Framework: Including the BMC in a transfer pricing policy document enables a cohesive and synergistic approach. It combines both the key operational aspects of the business and the transfer pricing policy components within a single document, allowing for a clearer understanding of the relationships between the two.
5. Simplification and Streamlining: The BMC can help multinational enterprises break down complex processes into simpler components and enhance coherence. This, in turn, facilitates effective management of transfer pricing risks.

Overall, incorporating the BMC into a multinational enterprise transfer pricing policy document can strengthen the organization's strategic overview and improve compliance with transfer pricing requirements and regulations by providing a comprehensive, consistent and well-connected understanding of the value chain, functions, risks and pricing policies. This framework is described in detail in Appendix A, also incorporating a delineation of the related parties according to the building blocks and risks associated with each of these nine building blocks.

With respect to transfer pricing penalty thresholds

Question 16:
Should the $5 million threshold be changed? If so, would an increase to [$10] million be appropriate?

Response:
Yes. We agree with Finance's rationale for the change, particularly considering the impact of inflation and when the $5 million threshold was set.

Question 17:
Does the penalty provision operate as intended to encourage the preparation of contemporaneous documentation? If no, how could it be changed to encourage compliance?

Response:
Yes, we believe the penalty provision operates as intended.

With respect to streamlined pricing approaches

Question 18:
Do you think that the low value-adding intra-group services approach should be adopted by Canada?

Response:
Yes. This change is welcome and would reduce the cost of compliance in an area where there is, arguably, no impact to Canada's tax base.

Question 19:
If this approach were to be adopted, should it be made mandatory, adopted as a default position or established as a safe harbour?

Response:
It should be a safe harbour, consistent with the 2017 OECD guidelines introduction of the low value-adding intra-group services approach. This would reduce double taxation risk if the Canadian taxpayer is transacting with a U.S. related party that uses the elective Service Cost Method and charges low value-adding intra-group services at cost.

Question 20:
Should there be a cap on the amount of costs that could qualify for treatment under such an approach, either as a dollar amount or a percentage of total costs? If so, what should that cap be?

Response:
No. Guidance on the nature of services deemed ineligible, such as the excluded services per the U.S. transfer pricing services cost method, would be helpful. Such services would ideally be strategic, managerial or core functions that contribute significantly to a company's income-earning potential.

Question 21:
Do you agree that Canada should introduce limits on the features that may be taken into account for pricing intra-group financial transactions in line with those described above?

Response:
While we agree with the intent, this proposed approach with limits on the features is inconsistent with other global approaches to simplify and reduce compliance costs of intra-group financial transactions. Specifically, the U.S., Poland, South Korea and Switzerland specify conditions where a taxpayer is eligible to use a safe harbour interest rate. An approach similar to the U.S. and Swiss approach on interest rate safe harbours would reduce multilateral conflicts compared to the approach described in the consultation document.

The Swiss and Polish safe harbour specifies interest rates for currencies other than its domestic currencies. For Canada, it would be beneficial for a safe harbour rate to be provided when the debt is in Canadian dollars, U.S. dollars, euros, Chinese yuan or Mexican pesos.

Question 22:
If so, should there be additional features?

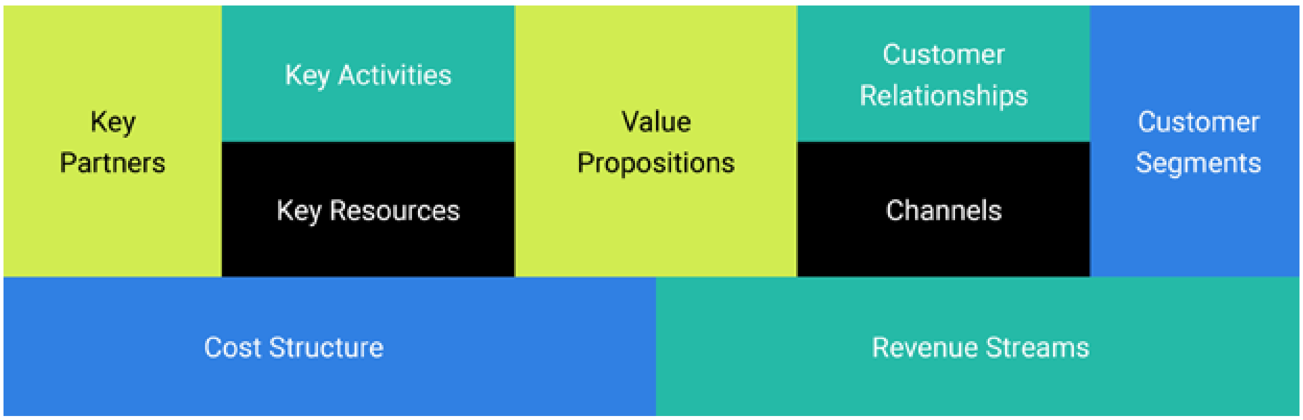
Response:
As per our response to Question 21, we do not agree with the recommended proposed limits on the features approach as described in the consultation document.

Question 23:
Should these rules be applied on a universal basis or only in certain circumstances?

Response:
Due to the risk of multilateral conflicts, any rules proposed for intra-group financial transactions should be an optional safe harbour applicable to taxpayers only under specified eligibility.

APPENDIX A: Business Model Canvas

The Business Model Canvas[1] (BMC) is a strategic management tool aimed at helping businesses describe, design and analyze their business models. It includes nine building blocks addressing the key aspects of a business.



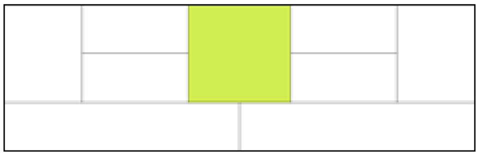
The BMC is a proposed format for simplified and reduced documentation requirements. The structure is consistent for each taxpayer yet allows for customized responses, capturing functions performed, assets used and risks born by the entities.

For transfer pricing purposes, the BMC would be expanded from one to four layers:

1) The first layer is a description of the nine building blocks for the MNE group.
2) The second layer distinguishes the scope and responsibility of each member of the MNE group, according to the nine building blocks.
3) The third layer relates to risks associated with each building block.
4) The fourth layer identifies which entity of the MNE group manages and assumes which risks.

[1] *The Business Model Canvas was invented by Alex Osterwalder as part of his Ph.D. research in Management Information Systems Research at the University of Lausanne, Switzerland. The Business Model Canvas is detailed in the 2010 published book Business Model Generation that Alexander Osterwalder co-authored.*

Value Proposition



What is the solution you are providing to, or need you are satisfying for, your customers?

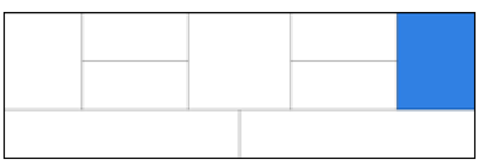
Layer one:
{Describe your value proposition.}

Layer two:
{Which related parties provide this value? Distinguish the different values contributed by each related party.}

Layer three:
{Identify the key risks, either internal or external to the business, that have an impact. These may include competition risk, risk of misaligned value proposition, innovation risk, reputation risk and risk of product/ service obsolescence.}

Layer four:
{Identify which related parties manage each risk and assumes each risk – including each risk that, if materialized, would be assumed.}

Customer Segments



What is the customer archetype? Who are they and why do they buy? (Geographic / Social / Demographic)

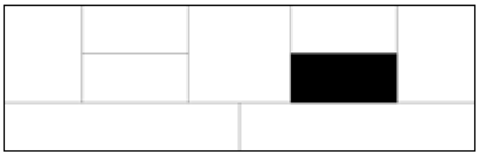
Layer one:
{List and describe each key customer segment.}

Layer two:
{Which related parties serve these customer segments?}

Layer three:
{Identify the key risks, either internal or external to the business, that have an impact. These may include misjudging the size of customer segments, overreliance on a single customer segment, shifts in customer preferences or risks relating to reaching target customers.}

Layer four:
{Identify which related parties manage each risk and assumes each risk – including each risk that, if materialized, would be assumed.}

Channels



How does the product get from the company to the customer? Physical and virtual (web/mobile) channels?

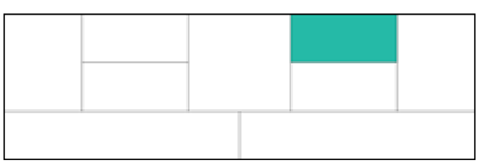
Layer one:
{List and describe the customer channels.}

Layer two:
{Which related parties have a direct connection to these customer channels? Describe.}

Layer three:
{Identify the key risks, either internal or external to the business, that have an impact. These may include overdependence on a single distribution channel, channel conflicts, efficiency or lack of cost-effective channels and logistical issues.}

Layer four:
{Identify which related parties manage each risk and assumes each risk – including each risk that, if materialized, would be assumed.}

Customer Relationships



How does a company GET, KEEP and GROW customers?

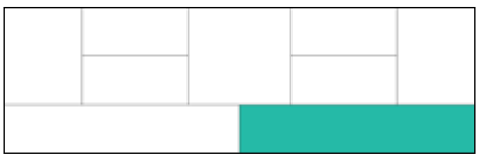
Layer one:
{Describe your customer relationships.}

Layer two:
{Which related parties have the scope and responsibility to develop and maintain these customer relationships? Describe.}

Layer three:
{Identify the key risks, either internal or external to the business, that have an impact. These may include reputation risk, credit risk, retention risk, satisfaction risk and engagement risk.}

Layer four:
{Identify which related parties manage each risk and assumes each risk – including each risk that, if materialized, would be assumed.}

Revenue Streams



How does the company make money from each customer segment? Direct sale? Freemium model? License and subscription? What is the strategy for capturing the value delivered to the customer? What are the pricing and tactics for charging the customer?

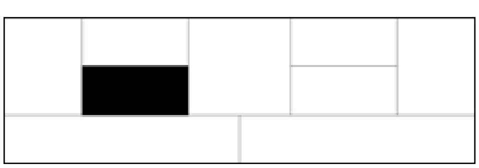
Layer one:
{List and describe your revenue streams.}

Layer two:
{Which related parties report revenues for each of these revenue streams?}

Layer three:
{Identify the key risks, either internal or external to the business, that have an impact. These may include foreign exchange risk, overreliance on a single source or revenue, pricing risk, contractual risk, liquidity risk, financial risk and scalability risk.}

Layer four:
{Identify which related parties manage each risk and assumes each risk – including each risk that, if materialized, would be assumed.}

Key Resources



What are the most important assets required? (Finance / Physical / Intellectual property / Human)

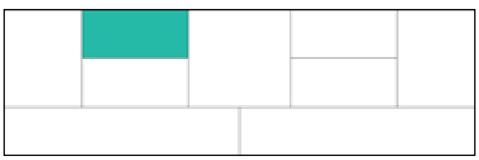
Layer one:
{List and describe your key resources.}

Layer two:
{Which related parties own each key resource? Describe each related party's role.}

Layer three:
{Identify the key risks, either internal or external to the business, that have an impact. These may include intellectual property risks, scarcity risk, resource mismanagement risk or obsolescence risk of certain resources.}

Layer four:
{Identify which related parties manage each risk and assumes each risk – including each risk that, if materialized, would be assumed.}

Key Activities



What are the most important things the business must do? What are the core operations? What is the company an expert at? (Production / Problem solving / Supply chain management)

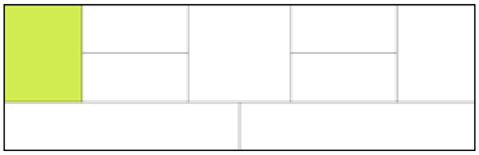
Layer one:
{List and describe your key activities.}

Layer two:
{Which related parties perform each activity? Which related party provides direction and oversight?}

Layer three:
{Identify the key risks, either internal or external to the business, that have an impact. These may include information technology or cyber threat risks, regulation risk, merger and acquisition integration risks and operational risks.}

Layer four:
{Identify which related parties manage each risk and assumes each risk – including each risk that, if materialized, would be assumed.}

Key Partners



Who are the key partners and suppliers? What key resources are we acquiring and what key activities do they perform? What partnerships are needed now versus in five or 10 years?

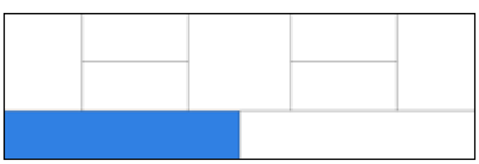
Layer one:
{List and describe your key partners.}

Layer two:
{Which related parties have a relationship with these key partners? Which related parties receive benefits from these key partners?}

Layer three:
{Identify the key risks, either internal or external to the business, that have an impact. These may include governmental regulatory changes or relationship changes, risk of partnerships not aligning with strategic business goals, partner contract risks and overreliance on a particular partner.}

Layer four:
{Identify which related parties manage each risk and assumes each risk – including each risk that, if materialized, would be assumed.}

Cost Structure



What costs and expenses are required? What are the most important costs? What are the most expensive resources? What key activities are the most expensive? (Fixed costs / Variable costs / Economies of scale)

Layer one:
{List and describe your cost structure.}

Layer two:
{Which related parties incur these costs? Distinguish the different roles of each party.}

Layer three:
{Identify the key risks, either internal or external to the business, that have an impact. These may include

operational risks, cost overrun risks, economic risks, financial risks and management of fixed versus variable costs with changes of demand.}

Layer four:
{Identify which related parties manage each risk and assumes each risk – including each risk that, if materialized, would be assumed.}

Political and Country Risks

Political and country risks are not specifically linked to any particular building block, but may be more or less associated depending on the risk. For example, changes in import/export rules can affect cost structures, while political instability can impact key partnerships.