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Canadian Transfer Pricing Decision in *Marzen*: Points of Interest

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In this article from *Tax Notes International*, Davies partner [Nathan Boidman](#) reviews *Marzen Artistic Aluminum*, a Canadian transfer pricing case involving sales of Canadian products into U.S. markets. Nathan focuses on novel issues raised by the parties' use of a Barbados subsidiary in the operating structure and the separate question of the decision's possible effects on the implementation in Canada of any of the action 8-10 recommendations under the OECD's base erosion and profit-shifting project.

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