Related transaction A Regular price? B Resale price 120 C special relationship non-special relationship Comparison transaction 1 D Purchase price 100 B Resale price 200 E special relationship non-special relationship - B’s gross profit margin: (200-100)/200=0.5 － Regular price: 120 (resale price) - 120 × 0.5 = 60 Comparison transaction 2 G Purchase price 300 F Resale price 600 H special relationship non-special relationship - F’s gross profit margin: (600-300)/600=0.5 － Regular price: 120 (resale price) - 120 × 0.5 = 60