

## Arm's length principle in guarantees between related parties 3/12/23

When it comes to performing a transfer pricing (TP) analysis of financial transactions, attention is usually paid to loans and cash pool transactions. Yet there are some other financial transactions between related parties that often fail to receive a proper assessment in the TP documentation: financial guarantees. The current market environment has more creditors such as banks asking for a guarantee before they lend to customers. In this series of articles we explore TP aspects of guarantees, compare different approaches to determining an arm's length price of a guarantee, and analyse relevant case law.

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