

## Arm's length principle in guarantees between related parties (2) 3/20/23

Our previous article looked at the need for a taxpayer's transfer pricing (TP) file to support his guarantee transactions, and explored a general approach to assessing whether a guarantee transaction is arm's length. In this article we are discussing aspects to consider when the substance of guarantee transactions is analysed, and we are taking a closer look at methods used in analysing such transactions.

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