

## Arm's length principle in guarantees between related parties (3) 2/27/23

In our previous articles we discussed the transfer pricing (TP) aspects of guarantees and looked at methods that can be used to arrive at an arm's length price. We will close out this series of articles with key insights from international case law and compare how the tax authorities treat the validation of guarantee transactions in a TP file.

### Izlasiet visu īsziņu ne tikai virsrakstu, kļūstot par abonētāju

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