

# Significant market fluctuations and transfer pricing aspects in financing transactions between related parties 2/7/24

The European Central Bank (ECB) has been increasing its key interest rates since June 2022 to mitigate the high inflation caused by Covid-19. Taxpayers have good reason to debate whether they should revise the interest rates historically applied in their long-term financing transactions between related parties and apply new rates that are arm's length and reflect the current economic conditions. This article explores the vision of the State Revenue Service (SRS) and recommendations for mitigating potential transfer pricing (TP) risks.

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