

Transfer pricing aspects relating to the provision of the treasury function 3/19/25

One of the main conditions for the successful functioning and development of the groups of companies (group) is sufficient funding. However, there is no common model for best financing the economic activities of the group. In some cases, the lending and borrowing functions in the financing of the group companies may be performed by the same undertaking (treasury firm or holder), which attracts third party financing and allocates financial resources to the other members of a multinational group. In such circumstances, the cash company carries out a centralised treasury activity within the group. When assessing transfer pricing issues, it is essential to define the transaction boundaries accurately and to assess in detail the functions and activities implemented by the cash company. This text message discusses the process and purpose of the treasury function and provides guidance on pricing the service provided by the treasury holder.

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