

# Importance of contractual provisions in transfer pricing evaluations 1/26/21

The legal form, meaning the contract between related parties and its provisions, has always been among the factors that come into play when assessing whether prices applied in controlled transactions are arm's length. This article discusses why the legal form of a transaction is important, looks at a common approach to preparing intragroup contracts, and explores some rules that should be followed when drafting those contracts to mitigate transfer pricing risks.

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