

# Using Berry ratio for transfer pricing purposes

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In an earlier MindLink article we evaluated transfer pricing (TP) challenges facing distributors in multinational groups and the scope for using Berry ratios in assessing whether the value of a controlled transaction is arm's length. In this article we look at a practical example of how Berry ratios can be used, as well as discussing requirements and conditions you need to consider when it comes to segmenting your financial data.

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