

# Pros and cons of centralised and decentralised transfer pricing documentation (1) 1/48/24

Transfer pricing (TP) documentation is necessary for companies doing business with related foreign companies to demonstrate that prices applied in their transactions are arm's length. The preparation of TP files can be either centralised or decentralised. Each approach has its advantages and disadvantages, and the choice between them depends on the structure and specific needs of the group. In this series of articles, we will look at the pros and cons of the two approaches, which you need to consider when it comes to selecting the best approach to preparing your TP documentation.

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