

OECD has finalised guidelines on transfer pricing in financing transactions (2) (3/14/20)

To pick up where we left off about the final version of the OECD transfer pricing ("TP") guidelines for financing transactions, this article explores the rest of the conditions to be considered in terms of accurately defining a proposed financing transaction between related parties before setting its price (value). It is necessary to clearly define the transaction itself as well as its substance, purpose and conditions, and whether it meets the criteria for a financing transaction.

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