



CHRISTINA BAGHDASARYAN

**TRANSFER PRICING**  
(PURPOSE AND IMPLEMENTATION)

*NAS RA INSTITUTE OF ECONOMICS  
NAMED AFTER M. KOTANYAN*

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The Book describes several transfer pricing methods that can be used to determine an arm's length price and describes how to apply these methods in practice. Transfer pricing methods are used to calculate or test the arm's length nature of prices or profits.

This Book is presented to you, which we think will be useful for further decisions and continuity of activities. If necessary, we are ready to provide more detailed information on the Armenian peculiarities of transfer pricing, as well as to discuss their impact on business.

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