

## **Services which are easily categorized, simplified transfer pricing with low value**

For low value added services (for example, those that are not part of the core business of the group to which they belong), the possibility of adopting a “simplified approach” to transfer pricing is recognized. This is, in short, one of the key passages contained in the Decree of 14 May 2018, through which the guidelines for the application of the principle of free competition are defined in light of the new Article 110, paragraph 7, Tuir ...

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