

# QUALITATIVE ANALYSIS OF THE CONTENT OF A TRANSFER PRICING FILE WITHIN A GROUP OF GAMBLING COMPANIES

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**Abstract:** *The issue of transfer prices has become one of the most important and topical issues faced by companies that carry out intra-group transactions, and the attention of specialists and researchers has become concentrated on this subject as the volume and complexity of such transactions has increased. The general topic of the research is revealed even from its title and has as a main pawn the file of transfer prices; pawn, which is a basic tool used in intra-group transactions. Choosing this theme comes from the need to highlight the importance of using transfer pricing that is in line with market prices.*

**Keywords:** market price, transfer price, transfer pricing file

**JEL Classification:**

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