

European Economic Interest Grouping: transfer pricing rules (3/42/18)

Multinational enterprise groups engaged in frequent cross-border transactions seek to optimise the provision of services and to cut their costs, for example, by entering into a cost contribution arrangement or by setting up a separate legal entity to provide shared services. In this article, from a Latvian transfer pricing (TP) perspective we explore the European Economic Interest Grouping (EEIG), a type of legal entity that mainly aims to minimise the financial and legal burden by providing support to its business partners.

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