

# Transfer pricing documentation for share purchase and sale: SRS comment (2/47/19)

Under Latvian transfer pricing (TP) rules, a taxpayer reaching a statutory threshold for controlled transactions must prepare and file TP documentation with the State Revenue Service (SRS) within 12 months after the end of the financial year. The SRS has recently issued a crucial interpretation stating that the acquisition and disposal of assets includes acquiring shares in another company and is therefore considered a transaction for TP purposes.

**Izlasiet visu īsziņu ne tikai virsrakstu, kļūstot par abonētāju**

Kā abonētājs Jūs varat piekļūt ne tikai pilnām īsziņām, bet arī uzdot jautājumus PwC ekspertiem.

[Subscribe](#) [Sign in](#)