

## Segmentation of financial data: rarely used defence in transfer pricing (2/34/20)

Before the transfer pricing rules were amended, only a few taxpayers were aware of the significance of financial data segmentation. Once amendments to section 15.2 of the Taxes and Duties Act came into force, preparing financial data segmentation can no longer be seen as a voluntary exercise because from 2018 its inclusion in the transfer pricing documentation is a statutory requirement taxpayers must meet to avoid penalties.

### 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](#)