

# Profit split method – untapped potential for transfer pricing analysis

The Cabinet of Ministers' Rule No. 677 has been amended with effect from 18 February 2021 on ways of applying the profit split method ("PSM") in analysing transactions between related parties. This article offers a flowchart to help taxpayers evaluate the possibility of using PSM for economic validation of prices applied in their transactions, with a practical example of profit split.

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

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