

# Tax authority's comment on transfer pricing issues comes as pleasant surprise 3/23/21

Section 15.2 of the Taxes and Duties Act requires a taxpayer to meet requirements for the timeliness of information included in their transfer pricing ("TP") documentation and for regular updates to reflect the present situation. During a period of calm in preparing and filing TP documentation, we asked the State Revenue Service ("SRS") to answer some confusing questions about updating comparable data and revising financial data, including the scope for taking the roll forward approach.

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

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

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