

# OECD releases second report on improving tax dispute resolution in Latvia 3/37/21

In July 2021 the OECD released Latvia's Stage 2 Peer Review Report findings obtained in peer-reviewing its progress with implementing the Minimum Standard of BEPS Action 14 for improving tax dispute resolution mechanisms. Stage 2 aims to monitor the implementation of recommendations arising from Latvia's Stage 1 Peer Review Report. Overall the Stage 2 report finds that Latvia has eliminated most of the flaws found in the Stage 1 report.

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