

# Transfer pricing: 'more' does not always mean 'better' 3/41/21

High quality comparables are crucial when it comes to setting an arm's length price in a transfer pricing (TP) analysis. A key factor in this process is making an informed choice about the dataset size, i.e. using comparable financials for one year or multiple years. This article explores key risks and factors to consider in setting an arm's length price of transactions and using comparables for one or more years. We will be referring to the general rules of Latvian law and the TP guidelines issued by the OECD, with an example from case law.

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