

# Why it is important to identify transfer of business

## 3/6/22

Companies sometimes buy and sell property, plant and equipment, transfer liabilities, restructure their assets, and conduct other transactions necessary to improve their business. It is important to assess whether this gives rise to a transfer of business as a going concern (TOGC), which has specific implications for both the transferor and the acquirer.

## 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](#)