

# Comparability adjustments in transfer pricing practice 2/15/22

A taxpayer assessing his transfer pricing (TP) compliance might find that a transaction with a related party is not arm's length according to a preliminary comparability analysis. When analysing each case separately, however, we sometimes find that the taxpayer has failed to take all necessary preventive measures to mitigate TP risk. One of those measures involves assessing the need to make comparability adjustments.

## 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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