

Costs of ESG strategy planning and adoption: transfer pricing impact (1) 3/34/22

Cross-border business is currently undergoing a huge transformation. Along with taking care of the environment, multinational groups are radically changing their strategy, setting sustainable development goals, and undertaking to considerably reduce their carbon footprint and to develop a socially responsible business according to the best governance practice. The inclusion of environmental, social and governance (ESG) criteria in a business development strategy gives cross-border companies a competitive advantage. In an unprecedented transition to the Green Deal, multinational groups are investing significant amounts and seeing their cost base rise. This article explores which of the companies in a group should cover costs incurred in planning, adopting and implementing their ESG strategy and related measures, looked at from a transfer pricing perspective.

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