

# Period open to transfer pricing adjustment by tax authority 3/41/22

Our experience suggests that the State Revenue Service (SRS) has recently focused on checking how Latvian corporate taxpayers fulfil their obligation under transfer pricing (TP) legislation, i.e. (1) whether they have prepared TP documentation in the prescribed form by the statutory deadline and (2) whether their documentation gives all the required information to verify that their controlled transactions are arm's length.

## 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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