

Insights from Regional Administrative Court ruling on related party loans 2/15/23

On 5 July 2022 the Regional Court passed ruling No. A420275316 on whether interest rates charged on loans between related parties are arm's length. The ruling emphasises the significance of the economic substance approach and strengthens the understanding of whether the Bank of Latvia (BOL) statistics are suitable for analysing transfer prices (interest rates).

Izlasiet visu īsziņu ne tikai virsrakstu, kļūstot par abonētāju

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