

# Transfer pricing requirement for low value adding services 2/5/24

Setting an arm's length fee for your intragroup services is one of the transfer pricing (TP) challenges you might face. In 2018 Latvia decided to offer relief for low value-adding services (LVAS) to facilitate this process for companies. If certain criteria are met, LVAS can be analysed under a simplified procedure, meaning the service provider can apply a 5% markup on costs without undertaking a detailed benchmarking study. This article serves to remind you of a key requirement when it comes to taking the simplified approach to LVAS.

## 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](#)