

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.

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