

Impact of IFRS 17 on insurers' transfer pricing 3/31/24

The first year of audit has ended since insurance and reinsurance companies and foreign insurers' branches started preparing their accounts and consolidated accounts according to International Financial Reporting Standard No. 17, Insurance Contracts (IFRS 17) with significant amendments. The new approach to measuring income from insurance contracts has transformed taxpayers' accounting records and affected their transfer pricing (TP) policies. As the deadline for submitting TP files for FY23 is approaching, it's time to assess how IFRS 17 affects insurers' transactions with related parties.

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](#)