

Instructive tax ruling for permanent establishments in Latvia about their obligation to submit transfer pricing files 3/43/24

In early 2024 the State Revenue Service (SRS) published an advance tax ruling issued to a foreign company's permanent establishment (PE) in Latvia, in which the SRS assessed the PE's relationship with its foreign head office and explained whether the PE is liable to prepare and submit a transfer pricing (TP) file for their mutual transactions. In this article we outline what the tax ruling says about PE status, examine Latvian TP rules on documenting relationships and TP, and offer a theoretical example to explain the PE's obligation to document TP in practice.

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