

# Differences in the transfer pricing legal framework in the Baltic countries 3/3/25

In the Baltic countries, the format of the transfer pricing (TP) documentation and the scope of the information to be provided therein are largely uniform and in line with the revised TP documentation standard of the Organisation for Economic Co-operation and Development (OECD). However, the thresholds set by Latvia and its neighbouring countries, above which the corporate taxpayer (CTP) is obliged to prepare and submit TP documentation to the tax administration annually or upon request, differ significantly. In addition, different deadlines have been set for the preparation of TP documentation and the liability for non-compliance with the mandatory requirements. The approach to determining the arm's length price (market value) is also different in each of the Baltic countries.

## Izlasiet visu īsziņu ne tikai virsrakstu, kļūstot par abonētāju

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