

Loss-making companies: transfer pricing case law (1) 2/13/25

Companies that operate at a loss for an extended period of time remain in the sights of tax administrations, including the Latvian State Revenue Service, especially if these companies are part of a multinational group of companies and carry out controlled transactions.

This article looks at a number of court cases in European countries that show how complex and difficult it is for companies and tax administrations to scrutinise the transfer pricing of loss-making companies.

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