

Latvian transfer pricing rules to be amended (2/47/17)

On 26 October 2017, the meeting of state secretaries heard an announcement of proposals for amending the Taxes and Duties Act, which include a number of new and important rules relating to the legal framework for transfer pricing (TP) in Latvia. This article explores some of the key changes that will affect taxpayers to be governed by the requirements for preparing mandatory TP documentation, as well as the form of TP documentation, the information it should include, mandatory filing, and penalties.

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