

# Fellow subsidiaries as related parties in transfer pricing (2/28/19)

Some of the substantial changes made to Latvia's transfer pricing (TP) rules effective from 1 January 2018 prescribe how corporate income tax (CIT) payers should identify related parties before reporting and analysing their mutual transactions in their TP documentation. This article explores whether fellow subsidiaries are treated as related parties and offers a practical example of identifying this status.

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