

Cash pool: transfer pricing aspects (1) (1/34/19)

Multinational enterprises tend to set up cash pools to optimise disposable intragroup funds and minimise their reliance on external financing. But setting up a cash pool creates the need to prove the arm's length nature of cash pool transactions and, possibly, to prepare transfer pricing (TP) documentation. This series of articles will be exploring key TP considerations regarding cash pool transactions between related parties in the light of Latvian TP rules and best practices recommended by the OECD BEPS project.

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