

# Cost contribution arrangement: aimed at ringfencing funds or masking profit shifting? (2/20/20)

To pick up where we left off, let us now examine the advantages of a cost contribution arrangement (“CCA”) and questions of how to assess its arm’s length compliance, whether the CCA concept is practised in Latvia, and whether the tax authorities allow it to exist. This article explores how the CCA can be used in cases involving the creation and development of intangible property (“IP”).

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