

# Hallmarks of reportable cross-border arrangements in transfer pricing (1/29/20)

The Cabinet of Ministers' Regulation No. 210 on the automatic exchange of information on reportable cross-border arrangements came into force on 1 July 2020. The new rules basically require providers of tax, legal and any other type of consulting services who meet the criteria laid down by paragraph 3.5 of the rules, to provide the tax authority with information on any designed, marketed, organised or made available for implementation or manages the implementation a cross-border arrangement between a taxpayer registered in Latvia and a taxpayer registered in another tax jurisdiction known to them. In this article, we explore the hallmarks of cross-border arrangements for transfer pricing purposes and make recommendations that can help taxpayers making cross-border related-party transactions to objectively support their economic substance and avoid concerns about implementing them for aggressive tax planning and profit shifting purposes.

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