

Impact of COVID-19 on advance pricing agreements 3/11/21

While some taxpayers may face challenges in applying their advance pricing agreements (“APAs”) with the tax authorities under the economic conditions resulting from the pandemic, all existing APAs and their terms should be respected unless a critical assumption is breached. This article provides an overview of how COVID-19 affects APAs in the light of the OECD’s “Guidance on the transfer pricing implications of the COVID-19 pandemic.”

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