

Tax authority challenges receipt of services 3/18/22

For many years, challenging the receipt of intragroup services and commercial benefits has been among the most popular grounds for corporate income tax (CIT) assessments made by the State Revenue Service (SRS). Our analysis of one of the latest publicly available transfer pricing court cases leads to the conclusion that such a taxpayer dispute with the SRS has not lost its relevance. This article looks at an example from the Latvian court case – the taxpayer's dispute with the SRS over missing evidence that the taxpayer has actually received management services from a related foreign company.

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