

Related parties and obligation to prepare transfer pricing documentation 3/37/22

With the financial year nearing its end, section 15.2 of the Taxes and Duties Act requires many companies to prepare, or to prepare and file with the State Revenue Service (SRS), their transfer pricing (TP) documentation. Since determining related-party status often confuses taxpayers and authorities, this article reminds you who is considered a related party for TP purposes and what transactions require the taxpayer to prepare TP documentation.

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