

How to score bullseye in determining arm's length transfer pricing range 3/7/23

Assessing compliance with the arm's length principle in transfer pricing (TP) involves conducting a benchmarking study based on high-quality comparable data. While the taxpayer can use internally available data on his transactions with unrelated parties, it's common practice to use external data obtained from commercial databases or other sources. Several comparable companies are selected from a database according to certain criteria to build a range of financial results. This often raises the question of which values in that range are acceptable to demonstrate that the taxpayer's controlled transactions are arm's length. This article explores how wide an arm's length range may be used in Latvia and compares how this range is interpreted in Lithuania and Estonia.

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