

Tax authority's interpretation of computing credit-line and cash-pool transaction amount still stands 3/33/24

Communicating with the State Revenue Service (SRS) is certainly the safest way to make sure the interpretation of law we use daily complies with how it was originally intended. Most of the guidelines published by the SRS explain clearly how statutory requirements should be applied. Yet the 2019 guidelines on transfer pricing (TP) documentation offer a formula for computing the amount of a controlled credit-line or cash-pool transaction made in the financial year that gives the taxpayer much more room for interpretation. This alternative formula became the subject of debate again in recent communication between TP professionals and the SRS.

Izlasiet visu īsziņu ne tikai virsrakstu, kļūstot par abonētāju

Kā abonētājs Jūs varat piekļūt ne tikai pilnām īsziņām, bet arī uzdot jautājumus PwC ekspertiem.

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