

Tax & Legal Services

Latvia • February 2007

Transfer Pricing

Transfer Pricing aims to estimate the arm's length value of intragroup transactions and provide defence documentation for potential challenges from tax authorities.

PricewaterhouseCoopers offers various transfer pricing study levels depending on the client's needs.



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Complete Transfer Pricing documentation

Our services include:

- Analysis of transactions under review and a description of the pricing mechanism within the group,
- Estimation of market prices for intragroup transactions based on the outcome of the above analysis (benchmarking).

Value added outcome

- Market prices of transactions are determined by reference to the circumstances of each transaction,
- Defence documentation against tax authority challenges according to best practice,
- Defence documentation against possible challenges by minority shareholders or lawfully interested third parties,
- A guide for the pricing structure within the group.

Benchmarking (market prices) study

Our services include:

Benchmarking study for a similar transaction (without analysis of particular conditions of the transaction).

Value added outcome

Estimation of market prices without analysis of the transaction.

Transfer Pricing documentation template

Our services include:

Standard template for transfer pricing study and defence policy development.

Value added outcome

Guide for preparing transfer pricing defence documentation.

Application for advance ruling

Our services include:

Drafting an application to tax authorities.

Value added outcome

An official ruling by tax authorities on the pricing for a particular transaction.