

Transfer pricing methods in customs valuation (3/5/17)

According to Latvian legislation, transfer pricing methods must be used in determining the value of goods for corporate income tax purposes because a reference to those methods is made in Cabinet Regulation No. 556 on the Application of Provisions of the Corporate Income Tax Act. However, when Latvian taxpayers buy goods from related suppliers incorporated outside EU/EEA countries, transfer pricing (TP) can also affect customs values and customs duties.

Izlasiet visu īsziņu ne tikai virsrakstu, kļūstot par abonētāju

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