

Tax authority has started enforcing transfer pricing documentation filing requirements 2/43/22

Amendments to the Taxes and Duties Act that require taxpayers to prepare and file a specified form of transfer pricing (TP) documentation with the State Revenue Service (SRS) took effect back in 2018, yet we had not seen any active enforcement steps from the SRS until the end of this summer, when several Latvian companies received an informational report on the submission of TP documentation via the SRS's e-filing system ("EDS"). These reports imply that the SRS is checking the companies' obligation to file TP documentation for 2020 and urging them to do so by the deadline stated in the report or to explain why they should not file TP documentation. This article reminds you of the TP documentation preparation and filing requirements and of the SRS's activities in enforcing them, and we also suggest steps your company might take after receiving such a report.

Izlasiet visu īsziņu ne tikai virsrakstu, kļūstot par abonētāju

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