

Arm's length principle in non-resident's transactions with permanent establishment in Latvia (2/36/20)

A non-resident foreign entity wishing to start business in Latvia is likely to face the question of whether to incorporate a subsidiary or open a branch or a permanent establishment ("PE"). To answer this question, the foreign investor should evaluate various legal, administrative and tax aspects. This article explores how profits are allocated to the PE, an aspect that can play a decisive role in making this decision.

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