

Transfer pricing risks associated with group restructuring 2/20/21

In the modern age of large corporations, the business value chain, which usually comprises a range of functions such as devising and implementing a business strategy, research and development, production, marketing, sales and logistics, spans a number of group companies operating in different countries. This apportionment is based on business needs and national rules for permanent establishments. Since an enterprise group involves multiple companies, they conduct intragroup transactions and charge transfer prices, giving rise to tax risks.

Izlasiet visu īsziņu ne tikai virsrakstu, kļūstot par abonētāju

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