

# Determining amount of controlled financial transaction – eternal headache? 2/36/23

Latvia's current transfer pricing (TP) rules came into force back in 2018, bringing changes to the structure of TP documentation (TPD) and to materiality thresholds that require taxpayers to prepare a specified form of TPD. Many taxpayers are still confused about the right way to measure the amount of a controlled financial transaction, which results in an obligation to prepare, or to prepare and file, a specified form of TPD if the taxpayer has no other types of controlled transactions. This article explores the procedure for determining the controlled transaction amount (CTA) for various types of financial transactions according to Latvian TP rules and international law, as well as looking at the practice in Lithuania and Estonia, the most similar economies to Latvia.

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