

Multinational enterprises: country by country reporting (2/32/17)

A taxpayer within a multinational enterprise (MNE) group is required to file a country-by-country report with the State Revenue Service (SRS) by 31 December 2017 or to notify the SRS of the group company filing that report and of its tax residence by 31 August 2017. Conditions that dictate the filing, notification and related matters are determined by the Cabinet of Ministers. This article takes a look at the main points.

Izlasiet visu īsziņu ne tikai virsrakstu, kļūstot par abonētāju

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