

## Corporate income tax reform (cont.) (1/34/17)

The first article in our corporate income tax (CIT) series mentioned the concept of deemed distribution of profit introduced by the new CIT Act. Deemed distributions will be considered to take place if a company incurs non-business expenses, lends to related parties, shares out surplus assets on winding-up, pays excessive interest, etc. This article explores the CIT treatment of one type of deemed distribution: non-business expenses.

### Izlasiet visu īsziņu ne tikai virsrakstu, kļūstot par abonētāju

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