

# Taxation of permanent establishments under new CIT Act (2) (2/19/18)

We continue our series of articles exploring the rules for taxing a permanent establishment (PE) in Latvia under the new Corporate Income Tax (CIT) Act effective from 1 January 2018. The first article described the PE's taxable items. This article outlines some practical difficulties in timing the allocation of profit and highlights things to consider when it comes to keeping books.

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

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