

# CIT Act to deal with controlled foreign companies (2/37/18)

Latvia is in the process of passing into its national legislation the provisions of the Anti-Tax Avoidance Directive (2016/1164) to achieve its aims of preventing tax base erosion on the internal EU market and profit shifting outside the EU. This article looks at some of the new provisions for controlled foreign companies (CFC) to be inserted in the Latvian Corporate Income Tax (CIT) Act.

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