

## Exempt limits of business trip compensations paid by foreign company: advance tax ruling (3/45/18)

The State Revenue Service (SRS) has published an advance tax ruling (ATR) on the personal income tax (PIT) treatment of expenses a foreign company pays to its employees going on short business trips to Latvia. The ATR answers questions frequently asked by employers about business trip expense limits that are exempt from Latvian PIT. This article explores the main ATR conclusions and ways to apply the relevant provisions of the PIT Act.

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