

## Fines attracting corporate tax (2/47/18)

Not all fines should be added to the corporate income tax (CIT) base under the new CIT Act effective from 1 January 2018, a welcome change that still raises many questions about what kinds of fines are exempt. This article explores a ruling issued by the State Revenue Service (SRS) on motoring fines.

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

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