

## Tax authority exempts personal income tax on dividends from Latvian company actually received out of income arising before 2018 (2/9/19)

In late 2018 and early 2019 the State Revenue Service (SRS) published anonymised rulings on the tax treatment of dividend income. Last week we wrote about one of them, and now we are commenting on the other. What the two rulings have in common is the type of income whose tax treatment is being analysed and the approach the SRS takes to interpreting the law without taking the option under the Personal Income Tax (PIT) Act to analyse the transaction or the group structure according to its economic substance. This article explores SRS findings about the CIT and PIT treatment where a dividend paid out of a Latvian company's profit for 2017 is included in another Latvian company's profit for 2018 and then paid to an individual.

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

Kā abonētājs Jūs varat piekļūt ne tikai pilnām īsziņām, bet arī uzdot jautājumus PwC ekspertiem.

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