

SRS interprets PIT treatment of non-resident's disposal of RE company (1/19/19)

In response to an advance tax ruling (ATR) request from a non-Latvian tax resident individual, the State Revenue Service (SRS) has explained the personal income tax (PIT) treatment of a non-resident's disposal of shares in a Latvian company with real estate in Latvia representing more than 50% of its assets (the "Latvian RE Company"). The ATR has been issued to a particular taxpayer and is not public, so it cannot be applied directly. This article explores the SRS conclusions about the PIT treatment in similar situations.

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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