

## Intragroup loan: tax authority's ruling confirms cases where retained earnings do not need reducing (2/40/19)

After the corporate income tax (CIT) reform, loans to related parties may be taxable, raising the question of whether a loan can be made with no CIT implications. This article looks at a new ruling published by the State Revenue Service (SRS) explaining how to apply statutory exclusions.

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

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

[Subscribe](#) [Sign in](#)