

Taxation of permanent establishments: SRS guidance (2/11/20)

To fill the gap in Latvian legislation when it comes to taxing a non-resident company's permanent establishment ("PE") in Latvia, the State Revenue Service ("SRS") published guidance in August 2019 explaining their approach to PE taxation with examples, which may at first seem quite aggressive, especially considering that nearly all of the PE's outgoing payments attract corporate income tax ("CIT"). This article explores the SRS approach.

Izlasiet visu īsziņu ne tikai virsrakstu, kļūstot par abonētāju

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