

## Exit tax: scope and treatment (2/28/20)

Recent amendments to the Corporate Income Tax ("CIT") Act, transposing Council Directive (EU) 2016/1164 of 12 July 2016 and Council Directive 2017/952 of 29 May 2017 amending Directive (EU) 2016/1164, have introduced a number of new provisions. This article takes a look at exit tax, which is regulated by many of the new provisions.

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

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