

Corporate income tax treatment of security deposits (2/29/20)

The Corporate Income Tax ("CIT") Act prescribes a 12-month time limit, within which a prepayment does not become a deemed profit distribution. This article explores whether the landlord's tax base should include a security deposit that was received when entering into a tenancy agreement and will be refunded at the end of the tenancy.

Izlasiet visu īsziņu ne tikai virsrakstu, kļūstot par abonētāju

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