

Supreme Court's ruling on income from property contribution upholds tax authority's approach to applying Personal Income Tax Act 3/16/21

On 4 September 2020 the Administrative Division of the Supreme Court ruled on case No. A420190717 SKA-383/2020 concerned with the personal income tax ("PIT") treatment of a property contribution. The ruling reinforces the understanding of how PIT is deferred for an individual that has contributed capital assets (e.g. real estate or trademarks) to a company's share capital in exchange for shares.

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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