

# Wider corporate tax exemption on share disposal income 1/16/21

From 1 January 2022 companies investing in a closed alternative investment fund will be allowed to exclude from their tax base any income the fund earns when selling shares in a company it owns, according to amendments to the Corporate Income Tax ("CIT") Act effective from 20 April 2021. This article explores the rules and how this treatment could affect the fund's investment disposal strategy.

## 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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