Is thin capitalisation relevant to banks and insurers? 2/36/21

The Corporate Income Tax (CIT) Act reform effective from 1 January 2018 has brought changes to all aspects of CIT treatment, including thin capitalisation rules. This article explores whether banks and insurance companies should include their excess interest expenses in their CIT base (taxable income).

Izlasiet visu īsziņu ne tikai virsrakstu, kļūstot par abonētāju

Kā abonētājs Jūs varat piekļut ne tikai pilnām īsziņām, bet arī uzdot jautājumus PwC ekspertiem.

Free trial Sign in