

Tax treatment if owner lends to or borrows from company 2/42/21

This article explores the corporate income tax (CIT) and personal income tax (PIT) treatment of financial transactions between a Latvian company and its owner (an individual) in two examples:

1. The owner lends to the Latvian company. Our analysis refers to a tax ruling the State Revenue Service (SRS) published on 26 September 2021.
2. The owner borrows from the Latvian company.

Izlasiet visu īsziņu ne tikai virsrakstu, kļūstot par abonētāju

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