

Taxation of branch dividends 3/5/22

A company's shareholders in a general meeting may decide to pay a dividend once the annual accounts showing a profit have been approved. If the company's articles of association provide for this, the Commerce Act permits an interim dividend to be declared and paid halfway through the financial year. This article explores the legislation and corporate income tax (CIT) treatment of dividends a Latvian branch pays to its foreign head office.

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