

# Corporate tax treatment of debts 3/29/22

Amendments to section 9 of the Corporate Income Tax Act came into force on 21 April 2022. The Act's transition rules now have paragraphs 47 and 48, and there is a different CIT treatment of debts appearing on the balance sheet at 31 December 2017 and ones incurred after this date for which provisions were made before 2022 and later. This article offers an updated summary of the CIT treatment of bad debts in different situations.

## Izlasiet visu īsziņu ne tikai virsrakstu, kļūstot par abonētāju

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

[Subscribe](#) [Sign in](#)