

# Supreme Court's ruling on non-resident's income from selling property to resident individual 2/34/22

On 22 December 2021 the Supreme Court's Administrative Division ruled on case A420209519, SKA-744/2021 dealing with the personal income tax (PIT) treatment of a non-resident individual's sale of real estate (RE) in Latvia. The ruling reinforces the understanding of the PIT treatment for a non-resident selling RE to Latvian tax-resident individuals who are not traders.

## 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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