

Corporate tax treatment of non-resident investment fund selling shares in Latvian “real estate company” 1/37/22

Investment funds have recently become more active in Latvia. Foreign non-resident investment funds often invest in the share capital of Latvian companies. The Corporate Income Tax (CIT) Act is silent on the CIT or personal income tax treatment of a non-resident investment fund paying income to its non-resident members from the sale of shares in a Latvian-registered company. Following the “Advise First!” principle of the State Revenue Service (SRS), PwC has prepared an application on behalf of a client seeking an advance tax ruling on how to proceed in this case.

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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