

# 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.

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