

# Do persons not subject to corporate tax have to withhold it on payments made to non-residents?

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Section 5(1) of the Corporate Income Tax (CIT) Act lists payments made to non-residents that are taxable at source. Section 2(2) lists persons that are not subject to CIT. In practice this raises the question of whether non-CIT payers are liable to withhold it on payments made to non-residents. This article answers the question.

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

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