

Donations for Ukraine and corporate tax 3/16/23

Neither the Corporate Income Tax (CIT) Act nor the Ukrainian Civilians Support Act (“Ukraine Act”) laid down any special procedures or easy terms for the CIT treatment of donations intended to help victims in Ukraine until the Ukraine Act was amended with effect from 7 April to add a new section, 11.4: Corporate Income Tax Relief for Donors. This article explores the special rule and how it’s supposed to be applied.

Izlasiet visu īsziņu ne tikai virsrakstu, kļūstot par abonētāju

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