

Is tax authority permitted to approve foreign residency certificate for tax relief for only three months? 3/50/24

Claiming tax relief under a double tax treaty between two countries is an integral part of day-to-day practice for many Latvian taxpayers. A key condition for taking relief is a foreign residency certificate approved by the State Revenue Service (SRS). While in general cases a residency certificate is approved for five years, there are situations where the SRS challenges another country's residency certificate for compliance with national criteria. For example, the Latvian Supreme Court has recently ruled on an SRS decision to approve a US residency certificate for only three months because the SRS believed the conditions for a five-year period had not been met. In this article we explore the Supreme Court's findings and answer the main question of whether the SRS decision was justified.

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