

Corporate tax treatment of bad debt incurred before 2018 (1/24/18)

This article offers an interpretation of the Corporate Income Tax (CIT) Act stating that where a bad debt incurred before 2018 is written off and deducted from taxable income, the company should meet requirements laid down by section 9 of the CIT Act. However, those requirements don't apply to bad debts incurred before 2018 that are written off without reducing the company's tax base.

Izlasiet visu īsziņu ne tikai virsrakstu, kļūstot par abonētāju

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