

# Corporate tax relief on donations after adjusting other tax returns and incurring tax debt (3/14/19)

Section 12 of the Corporate Income Tax (CIT) Act allows taxpayers to take one of three donation reliefs, but none is available if at least one of the prohibitory circumstances is present, including a tax debt. This article explores cases of adjusting the CIT return where an additional tax assessment is or is not considered a debt.

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

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