

# SRS denies corporate tax relief on provision for impairment loss (2/14/19)

In March 2019 the State Revenue Service ("SRS") published an anonymised advance tax ruling on the corporate income tax ("CIT") treatment of provisions made before 2018. This article explores the SRS conclusions about the CIT treatment where a company reported a balance of provision for slow-moving inventory at 31 December 2017.

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

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