

# Intragroup loan: tax authority's ruling confirms cases where retained earnings do not need reducing (2/40/19)

After the corporate income tax (CIT) reform, loans to related parties may be taxable, raising the question of whether a loan can be made with no CIT implications. This article looks at a new ruling published by the State Revenue Service (SRS) explaining how to apply statutory exclusions.

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

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