

Corporate tax treatment of profits from property sales (3/5/20)

If we look at the Latvian corporate income tax (CIT) treatment of real estate (RE) sales, foreign companies are still governed by different rules when selling shares in a Latvian company whose assets are mostly RE. This article explores key differences in CIT treatment depending on whether the seller is a Latvian or a foreign company and whether they sell RE or shares in an RE company, as well as outlining some proposed changes that will affect Latvian companies.

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