

## Sale of foreign property: implications for individuals (2/24/20)

In today's dynamic world, it is not uncommon for a tax resident of one country to sell some real estate ("RE") they own abroad. In such cases we need to examine the tax laws of both the person's country of residence and the country of origin of the property or income, as well as international treaties. This article explores an example from our practice involving a Latvian tax resident selling their Russian RE in the light of Latvian tax laws, the Latvia-Russia double tax treaty, and other important aspects.

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