

Administrative liability for tax violations (1/37/20)

Having governed matters of administrative liability, including tax-related, for almost 35 years, the Latvian Code of Administrative Offences ceased to apply on 1 July 2020 and was replaced by the Administrative Liability Act ("ALA") as part of Latvia's sweeping administrative liability reform. ALA is not merely an improved version of the old Code – the structure and rules of the new Act are substantially different, so the first glance might cause some confusion. This article explains where to look for descriptions of various offences and what administrative liability is prescribed for tax violations, as well as giving an overview of other related matters.

Izlasiet visu īsziņu ne tikai virsrakstu, kļūstot par abonētāju

Kā abonētājs Jūs varat piekļūt ne tikai pilnām īsziņām, bet arī uzdot jautājumus PwC ekspertiem.

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