

CIT return: reporting dividend in correct month (2/51/20)

The Corporate Income Tax Act provides for taxing a company's profits when they are distributed, i.e. dividends are part of the taxable base. Yet the wording raises some practical questions. This article explores how the timing of a dividend calculation affects the period in which the profit distribution should be reported on the tax return.

Izlasiet visu īsziņu ne tikai virsrakstu, kļūstot par abonētāju

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