

# Charging reduced tax penalty 3/13/21

The principle of penalty individualisation applies in tax law, too. Even if a taxpayer has broken the law the tax authority is permitted by law to treat the taxpayer leniently and charge half a penalty if he meets certain conditions. This article explores what conditions the latest case law says the tax authority should assess to establish that the taxpayer has filed returns and paid taxes on time.

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

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