

# Corporate tax implications of writing off debt owed by deregistered debtor 3/39/21

If a company's debtor has been removed from the Commerce Register, can the company write off an account receivable from that debtor with no corporate income tax (CIT) consequences? This article explores things to consider when it comes to writing off a debt like this, and what documents the company must hold.

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

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

[Subscribe](#) [Sign in](#)