

Types of permanent establishments and corporate taxation 3/13/22

A foreign company planning to do business in Latvia can choose between registering a subsidiary or operating through a branch. This choice is commonly dictated by the group's governance strategy and long-term plans in Latvia. A foreign company going for a simplified arrangement can register either a branch with the Enterprise Registry or a permanent establishment (PE) with the State Revenue Service (SRS) only for paying Latvian corporate income tax (CIT). This article outlines some CIT and accounting issues relevant to PE activities in Latvia.

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