

## Claiming self-employed expenses 3/46/22

To measure the taxable income of businesses and individuals correctly, we need to assess whether self-employed expenses are associated with the conduct of business. In applying personal income tax (PIT), self-employed persons should follow the rules of the PIT Act and the Corporate Income Tax (CIT) Act, which in certain cases may cause disagreement with the State Revenue Service (SRS). This article explores some of the self-employed expenses the SRS may challenge if they are deducted as business expenses.

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

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