

## Association's right to carry on business 1/48/23

The administrative courts occasionally hear disputes between the State Revenue Service (SRS) and associations either over their obligation to pay tax because it turns out that the overt or covert purpose of forming an association was to make profits or capital gains for its members, or over breaches allowing the SRS to delist the association as a public-benefit organisation. In either case the bone of contention is a business the association conducts in addition to its core activity, which the SRS assesses differently and perceives as an irregularity.

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

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

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