

Ways of utilising tax losses arising before 2018 (2/41/20)

While the current corporate income tax (“CIT”) regime no longer recognises the concept of tax loss, the transition rules of the CIT Act allow companies to deduct tax losses arising before 2018 from the CIT charge on dividends, but this relief is available up to 2022. Let’s explore some aspects to consider before you can claim it.

Izlasiet visu īszīņu ne tikai virsrakstu, kļūstot par abonētāju

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