

# Nodokļi ārpakalpojumu centriem

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12.12.2014

Rīga

 SORAINEN  
[www.sorainen.com](http://www.sorainen.com)

A black fountain pen with a silver nib and a silver marker are positioned diagonally across the frame. The fountain pen is in the foreground, and the marker is behind it. The background is white with a subtle, wavy, grey pattern. The text "Par rozīnīti" is centered in the middle of the image.

**Par rozīnīti**



# Rozinĕte





Kādēļ?



\$76m





# ĀC nodokļu priekšrocības



ĀC Latvijā

**DNB**



**TEL2**

**EXIGEN.**  
services



**accenture**



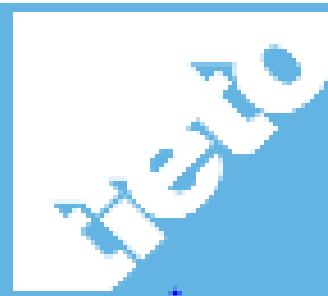
**AGA**

PUBLISHED ON MAY 8, 2014

**Cabot on move again, plans service center in Latvia**

**Cytec will launch their Global Business Services in Riga**

Nina Kolyako, BC, Riga, 13.05.2013.

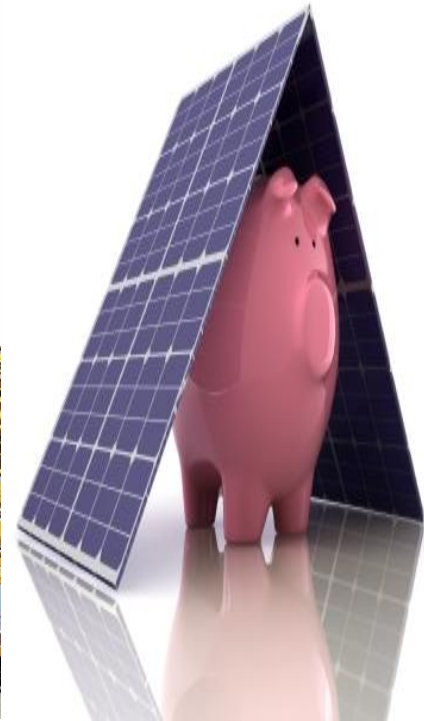
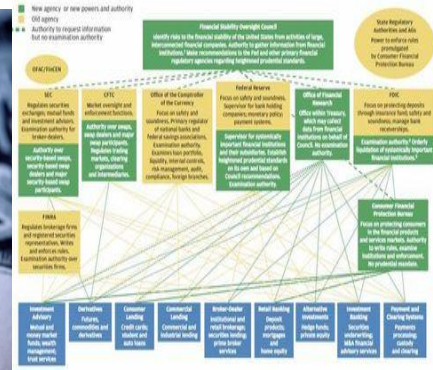


**ATEA**

**cytico**



# ĀC nodokļu labumi



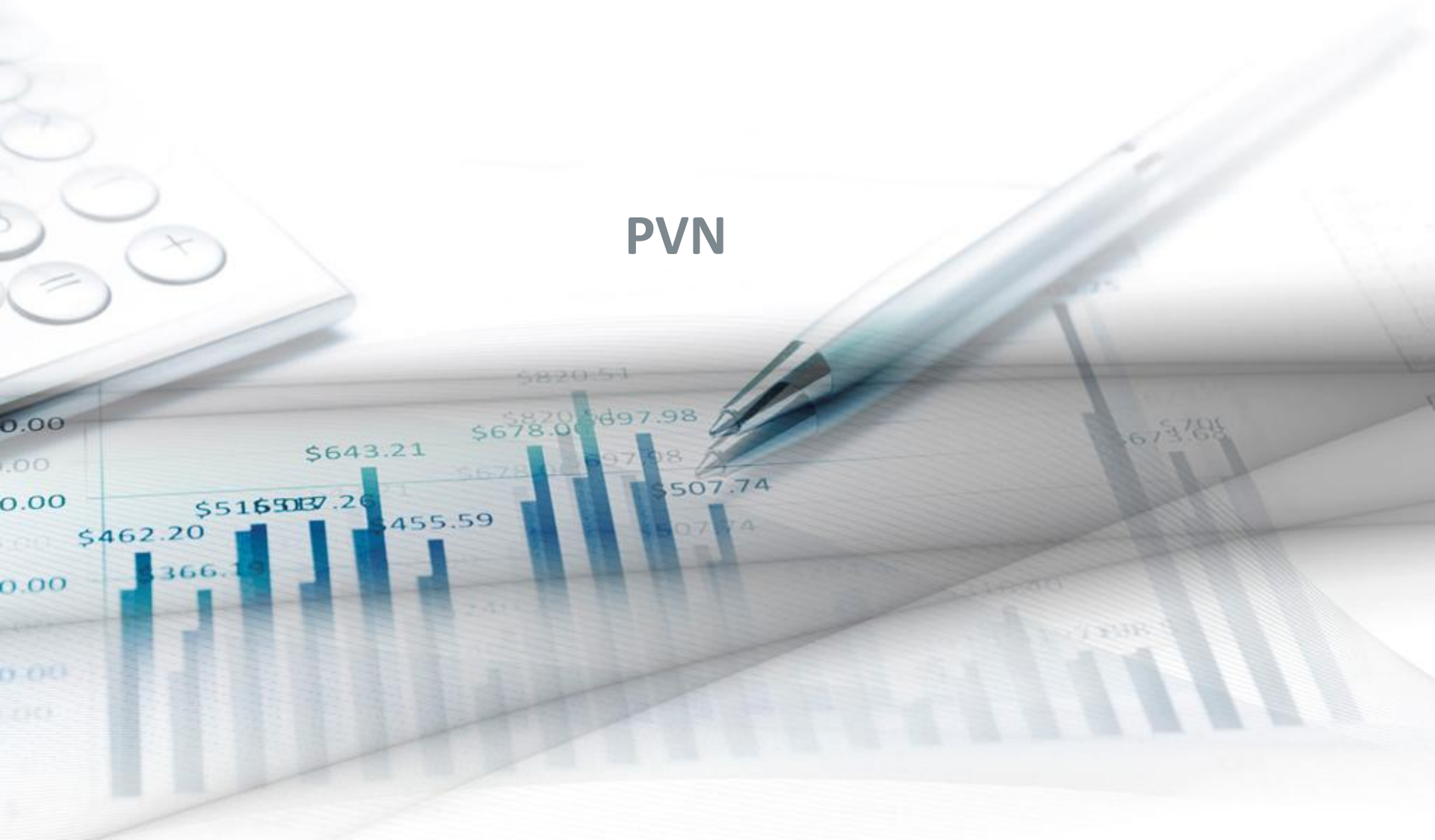


## Bruto alga EUR 1,000

Nod.: Valsts:	IIN	VSAOI	D.dev.izmaksas	Neapliekamais minimums	Neto alga
Igaunija	21	36	1,340 (34)	160	807 (2)
Latvija	24	34.09	1,236 (23.59)	75	681 (10.5)
Lietuva	15	40	1,310 (31)	0	760 (9)

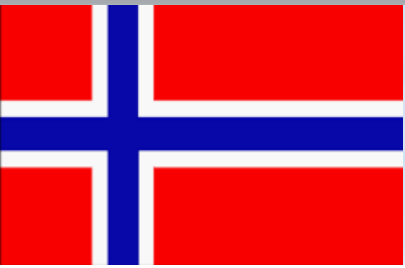


PVN





# Neatskaitāms PVN



Reverss (PVN proporcija)

Rēķins bez PVN



ĀC

Banka

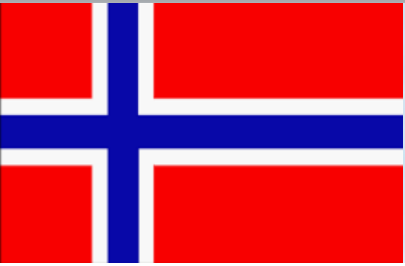


Rēķins + PVN  
(neatskaitāms)





# Risinājums 1: – PVN grupa



Reverss (PVN proporcija)

Rēķins  
bez PVN



ĀC

Banka



Rēķins bez PVN



## Risinājums 2:

- PVN grupa;
- filiāle NOR



Nav reverss

Rēķins  
bez PVN  
(FCE Bank)



ĀC

Banka

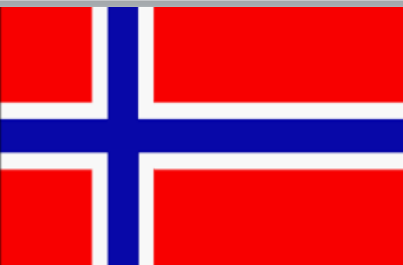


Rēķins bez PVN



### Risinājums 3:

- Banka + ĀC = 1 jur.pers.;
- NOR filiāle Latvijā



Nav reverss



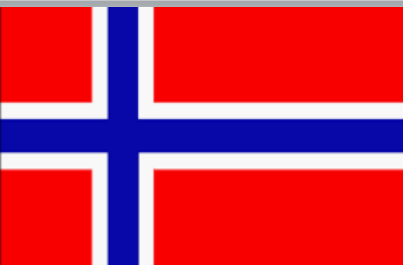
Rēķins  
bez PVN  
(FCE Bank)



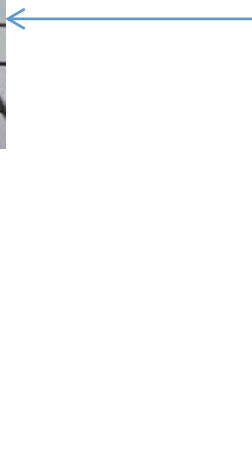


## Risinājums 4:

- Banka + ĀC = 1 jur.pers.;
- Neatkarīgu personu grupa



Nav reverss



Rēķins  
bez PVN



1. Pārobežu pakalpojumiem
2. Ja darījums - bez PVN vai nav PVN objekts

An abstract 3D composition of various geometric shapes, primarily rectangular blocks and prisms, in shades of light blue and white. The shapes are layered and overlapping, creating a sense of depth and perspective. The lighting is soft and diffused, highlighting the edges and surfaces of the blocks. The overall aesthetic is clean, modern, and architectural.

**Pastāvīgā pārstāvniecība**



# PP pastāv - SKA-358/2013

Darbinieks



SWE  
Co

100%

Lat  
Co

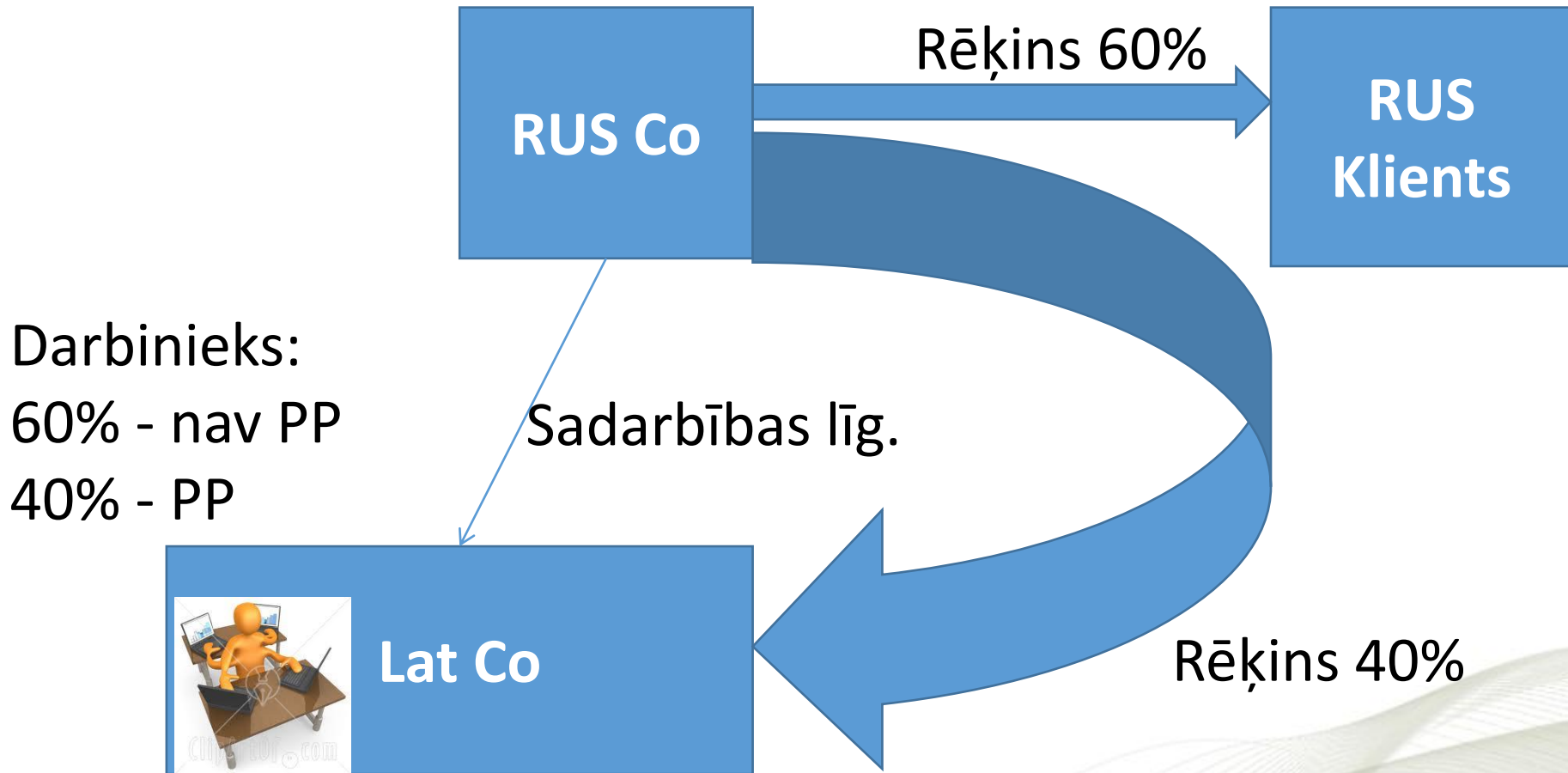
Valdē

Rēķins:  
Konsultācijas;  
PP ieņēmumi  
Latvijā





# PP pastāv & nepastāv - A42681709



A 3D rendering of a grid of white, semi-transparent cubes. Two cubes are highlighted in a vibrant blue color. One blue cube is positioned on the left side of the grid, and another is on the right side, both sitting on top of the cubes below them. The grid extends into the background, creating a sense of depth. The lighting is soft and even, highlighting the edges and surfaces of the cubes.

**Transfertcenas**



# Kas būs Latvijas *Zilais okeāns* / *rozīnīte*?





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