



## **Information Notice**

25.06.2019

Euroaudit draws your attention to the latest news and legislative changes.

## Distribution of dividends from earnings formed up to 31.12.2017.

Euroaudit recalls that dividends from earnings that have been formed up to 31.12.2017 still can be distributed at a lower personal income tax rate until 31.12.2019.

If the recipient of the dividends is an individual, then distributing dividends until 31.12.2019 the personal income tax (PIT) will be applied at the rate of 10%. After 31.12.2019 dividends will be subject to a 20% PIT rate.



Please contact your Euroaudit accountant for details on the amount of retained earnings in your company.

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