

Keeping of accounts

Information on keeping accounting records

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Accounts

If you are a taxable person for CIT purposes, you must keep accounts to correctly determine the amount of income (loss), the tax base and the amount of corporate income tax due.

Accounts must be kept in accordance with the Accounting Act.

You must also keep accounts if you are a branch or a representative office of a foreign company.

If you are a non-governmental organisation (e.g. association or foundation), an association of local government authorities or a country housewives club, you may keep simplified records of revenue and costs.

Specific accounting rules apply, among others, to banks, brokerage houses, pension funds, investment funds, insurance companies and reinsurance undertakings.

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