Published: 18.10.2022.

Taxes in Latvia





Excise duty



Natural resources tax



Electricity tax



Personal income tax



Lottery and gambling tax



Microenterprise tax



Customs duty



Immovable property tax



Value added tax



Solidarity tax



Subsidized electricity tax



Vehicle use tax



Corporate income tax



Company car tax



Mandatory State social insurance contributions

VAT rates



21%



Supply of goods within EU (including the supply of new cars)



Supply of goods



Provision of services



Provision of services

12%



Supply of thermal energy to households



Supply of timber fuel to households



Tourist accommodation



Passenger transport inland



Supply of medications and medicinal products



Supply of food products for

5%



Fresh fruits berries and vegetables



Supply of newspapers, magazines and other periodic editions



Supply of training literature and original literature

0%







International passenger transport Exportation of goods
Services directly related to the exportation, importation and transit of goods*

*For a detailed list, see the Value Added Tax Law

Reverse VAT





Metal products



Scrap metal



Game consoles



Mobile phones, laptops, integral scheme



Grain and technical crops



Non-processed precious metals and their allovs

CIT rates for non-residents



20%

Management advisory services

Payments to persons in low-tax and zero-tax countries or territories

CIT – Corporate income tax

3%

Remuneration for the alienation of immovable property located in Latvia

Labor taxes

MSSIC rates



34,09%

MSSIC rate in general cases



10,50% Paid by 23,59% Paid by 27,20%

Employee – member of the board of a capital company



24,91%

Employee – member of the board of a capita company – pensioner



The maximum amount of the MSSIC object is EUR 78,100 MSSIC – mandatory State social insurance contributions

MSSIC rates

if the employer is a **foreign** taxpayer



34,09%

31,83%

30,02%

31,70%



Employee – person whose place of residence **is located**



Employee – persor whose place of residence is not



Domestic employee **pensioner**



Domestic employee – recipient of a service pension or person with disability

MSSIC – mandatory State social insurance contributions







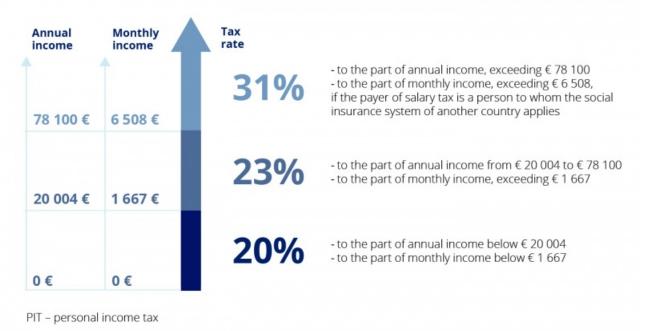






Progressive PIT rate





Detailed information about each of the types of taxes can be found in the section "Taxes"

View more

Tax rates of Latvia in comparison with the tax rates of Member States of the European Union

View more

https://www.vid.gov.lv/en/taxes-brief