

# 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



# Reverse VAT

for supplies and services



Metal products



Scrap metal



Game consoles



Mobile phones, laptops,  
integral scheme  
devices



Grain and  
technical crops



Non-processed precious  
metals and their alloys

# CIT rates for non-residents



## 20%

Management  
advisory services

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

## 3%

Remuneration for the  
alienation of  
immovable property  
located in Latvia

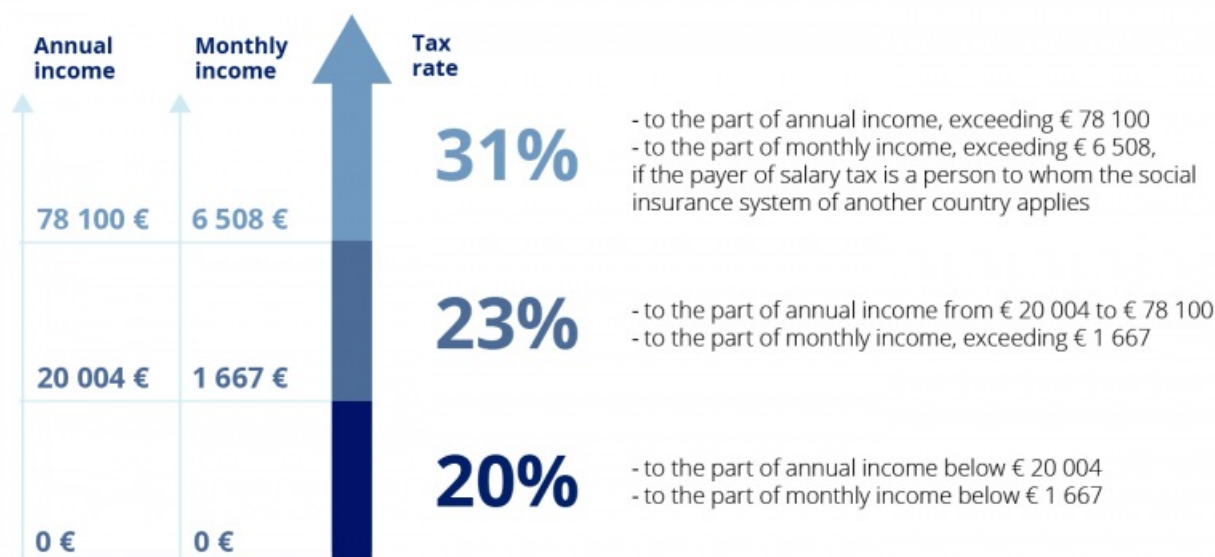
CIT – Corporate income tax

## Labor taxes





# Progressive PIT rate



PIT – personal income tax

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>