

Natural Resources Tax

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! In 2021, a number of significant changes in tax administration will take effect.

Information is currently being updated in English. Up-to-date information is available on the Latvian version of our website.

We apologise for any inconvenience!

Taxpayers shall estimate and pay the tax on extraction of natural resources, environmental pollution, disposal and use of hazardous goods as well as the packaging used for provision of their business activities, utilisation of disposable dishes and tableware etc. to the account specified by the State Revenue Service for the preceding quarter before the 20th date of the following month.

Report on estimated Labour resource tax for the preceding quarter shall be submitted by taxpayers to the State Revenue Service where they have registered as taxpayers by the 20th date of the following month.

If the calculated tax in accordance with the basic rate does not exceed EUR 142,29 in a year or if the tax has been calculated on the pollution emitted to the environment due to polluting actions of category C irrespective of the assessed amount of tax, the taxpayer pays the tax on previous year and submits the report to the State Revenue Service by 20 January of the next year.

The breakdown of the tax payments according to budgets is made by the State Revenue Service in accordance with the location of tax payer's registration (the law on Labour resource tax, Cabinet Regulations No.404 of 19 June 2007 Procedure for the Calculation and Paying of Labour resource tax and the Procedure of the Issuance of Permission to Use Natural Resources.

Methodological Material



[FOR FOREIGN MERCHANTS on Payment of Natural Resources Tax](#) 

<https://www.vid.gov.lv/en/natural-resources-tax>