

# Due dates for filing returns and paying taxes

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Name of report/return	Filing deadline	Tax payment due date
<p>Declaration on amounts paid to a private individual</p> <p>(Cabinet Regulations No.610 of 07.09.2021.,)</p>	<p>By the 15<sup>th</sup> of the following month or</p> <p>by 1 February of the following year</p>	<p>If the tax must be withheld from income at the time of payment, the payment is due by 23<sup>rd</sup> of the following month</p>
<p>Declaration on amounts paid to a private individual for income recipient - natural person - domestic employee of a foreign employer</p> <p>(Cabinet Regulations No.610 of 07.09.2021)</p>	<p>By the 17<sup>th</sup> of the following quarter or by the 17<sup>th</sup> of the month following the month of termination of employment</p>	<p>23<sup>rd</sup> of the month following the quarter or by the 23<sup>rd</sup> of the month following the month of termination of employment</p>
<p>Annual tax return</p> <p>(Cabinet Regulations No.662 of 30.10.2018, Appendix 1)</p>	<p>From 1 March to 1 June of the following year</p> <p>If income exceeds EUR 78 100, from 1 April to 1 July</p>	<p>If income is under EUR 78 100 and tax payable is under EUR 640, payment is due by 23 June of the following year or in three equal payments on 23 June, 23 July, and 23 August if the tax payable is over EUR 640.</p> <p>If income is over EUR 78 100, tax payment is due by 23 July of the following year or in three equal payments on 23 July, 23 August, and 23 September if the tax payable is over EUR 640.</p>
<p>PIT declaration on income gained by a non-resident private individual and on taxes paid in Latvia</p> <p>(Cabinet Regulations No.899 of 21.09.2010, Appendix 4)</p>	<p>By the 15<sup>th</sup> of the following month</p>	<p>23<sup>rd</sup> of the following month</p>
<p>Employer report</p> <p>(Cabinet Regulations No.827 of 07.09.2010, Appendix 3)</p>	<p>By 17<sup>th</sup> of each month</p>	<p>23<sup>rd</sup> of the reporting month or following month</p>
<p>Seasonal agricultural income taxpayer employer report</p> <p>(Cabinet Regulations No.827 of 07.09.2010, Appendix 3.1)</p>	<p>Each month within 5 working days after the last day of the month of employment of the seasonal agricultural worker income taxpayer (employee)</p>	<p>23<sup>rd</sup> of the following month</p>

<p>Declaration on capital gains</p> <p>(Cabinet Regulations No.662 of 30.10.2018, Appendix 3 – Declaration DK)</p>	<p>If total capital gains exceed EUR 1000 in the quarter, the report must be submitted by the 15<sup>th</sup> of the following month.</p> <p>If total capital gains do not exceed EUR 1000 in the quarter, the report must be submitted by the 15<sup>th</sup> of January of the following year.</p> <p>Foreign taxpayers must submit the capital gains declaration by the 15<sup>th</sup> of the following month, unless tax is deducted at the time of payment.</p>	<p>23<sup>rd</sup> of the month (or following month) in which the report on capital gains was filed</p>
<p>Information on transactions initiated but not completed in one taxation year</p> <p>(Cabinet Regulations No.662 of 30.10.2018, Appendix 3 – attachment to Declaration DK)</p>	<p>Once a year by 1 June of the following year</p>	<p>x</p>
<p>Adjusting annual capital gains income</p> <p>(Cabinet Regulations No.662 of 30.10.2018, Appendix 3 – income adjustment (GD))</p>	<p>From 1 March of the following year</p>	<p>x</p>
<p>Information on credit status</p> <p>(Cabinet Regulations No.899 of 21.09.2010, Appendix 1.1)</p>	<p>By 1 June of the taxation year</p>	<p>x</p>

<https://www.vid.gov.lv/en/due-dates-filing-returns-and-paying-taxes>