

# Company Car Tax

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## Tax on Company Cars (tax rates)

Rate	Tax base	T a x a t i o n p e r i o d
<p>Paid in accordance with engine volume in the following amount, if the vehicle was registered for the first time after January 1, 2005:</p> <p>31 EUR a month – up to 2000 cm<sup>3</sup>;</p> <p>49 EUR a month - from 2001 cm<sup>3</sup> to 2500 cm<sup>3</sup>;</p> <p>66 EUR a month – from 2501 cm<sup>3</sup> to 3000 cm<sup>3</sup>;</p> <p>82 EUR a month - over 3000 cm<sup>3</sup>.</p>	<p>A car owned or kept by a trader by construction and internal equipment used for:</p> <p>1) the transportation of passengers and their luggage with the number of seats not exceeding eight seats excluding the driver's seat and which has been registered as a light passenger car or car for personal use</p> <p>2) freight cars with a full mass not exceeding 3000 kilograms, which is registered as a lorry and has more than three seats (including the driver's seat).</p>	O n e c a l e n d a r y e a r
<p>Paid for a vehicle registered for the first time <u>until</u> January 1, 2005:</p> <p>49 EUR/month</p>		
<p>Paid for an electric vehicle (a vehicle, which by its design, as the only mechanical propulsion draws energy from the stored power or power storage device):</p> <p>10 EUR/month</p>		

Regulatory enactment — Law on the Vehicle Operation Tax and Company Car Tax.

<https://www.vid.gov.lv/en/company-car-tax>