

Latvia– Information on residency for tax purposes

Section I – Criteria for Individuals to be considered a tax resident

To be considered a Latvian resident (and thus fully taxable), an individual must meet any of the following requirements of residence in Latvia:

- The registered place of residence of such person is the Republic of Latvia,
- The person stays in the Republic of Latvia for 183 days or longer during any 12 month period beginning or ending in a tax year, or
- The person is a Latvian citizen, who is employed in a foreign country by the government of the Republic of Latvia.

Relevant tax provision:

Article 14(2) of the Law On Taxes and Fees.

http://www.vvc.gov.lv/export/sites/default/docs/LRTA/Likumi/On_Taxes_and_Fees.doc

Section II – Criteria for Entities to be considered a tax resident

For the purpose of tax laws, a taxpayer who is not a natural person shall be considered a resident if it was established and registered or if it should have been established and registered in accordance with the laws of the Republic of Latvia

Relevant tax provision:

Article 14(4) of the Law On Taxes and Fees.

http://www.vvc.gov.lv/export/sites/default/docs/LRTA/Likumi/On_Taxes_and_Fees.doc

Section III – Entity types that are as a rule not considered tax residents

The tax residency in Latvia is based on the incorporation principle. All entities established and registered or entities which should have been established and registered in Latvia are considered to be tax residents. No other exemptions are made.

Section IV – Contact point for further information

For detailed information concerning questions on residency in the field of taxation should be contact with Customer service centres of the State Revenue Service:

<https://www.vid.gov.lv/default.aspx?tabid=12&id=1370&hl=2>