

Latvia Dispute Resolution Profile
(Last updated: 16 November 2020)

General Information

- **Latvia's tax treaties are available at:**

See annex.

- **MAP request should be made to:**

State Revenue Service of the Republic of Latvia

Via mail to address: Talejas street 1, Riga, Latvia, LV-1978;

Or via Electronic Declaration System: using the website <https://eds.vid.gov.lv>

Or via Email: vid@vid.gov.lv signing the documents with a secure electronic signature that conforms to the EU Regulation No 910/2014 of 23 July 2014.

For additional information Tel.: +371 67120000 (central operator).

- **APA request should be made to:**

As above.

| s/n | | Response | Detailed explanation | Where publicly available information and guidance can be found |
|-------------------------------|---|----------|---|---|
| A. Preventing Disputes | | | | |
| 1. | Are agreements reached by your competent authority to resolve difficulties or doubts arising as to the interpretation or application of your tax treaties in relation to issues of a general nature which concern, or which may concern, a category of taxpayers published? | Yes | Additional Protocols on the interpretation or application of the tax treaties with specific treaty partners are publicly available. | <p>The Conventions for the Avoidance of Double Taxation with Respect to Taxes on Income and on Capital and the Prevention of Fiscal Evasion (hereinafter – Tax Treaties) as well as the Additional Protocols are publicly available in Latvian on the web site of the State Revenue Service</p> <p>Available in Latvian https://www.vid.gov.lv/lv/starptautiskie-ligumi-un-administrativa-sadarbiba In English – on the links in the Annex.</p> |
| 2. | Are bilateral APA programmes implemented? If yes: | Yes | <p>Bilateral APA can be reached if the Tax Treaty contains the equivalent of the paragraph 3 of Article 25 of the OECD Model Tax Convention and a bilateral APA request was submitted at the level of the treaty partner as well as to Latvian competent authority.</p> <p>Publicly available information on the general APA programme can be found in the Article 16¹ of the law “On Taxes and Duties” and in the Cabinet Regulation No. 802 “Transfer Pricing Documentation and Procedures for Concluding an Advance Agreement Between a Taxpayer and Tax Administration on Determination of the Arm’s Length Price (Value) for a Transaction or Type of Transactions” adopted 18 December</p> | <p>Special guidance on bilateral APA programmes are not available.</p> <p>Publicly available information on general APA programme can be found in the Article 16¹ of the law “On Taxes and Duties” https://likumi.lv/ta/en/en/id/33946-on-taxes-and-duties and in the Cabinet Regulation No. 802 https://likumi.lv/ta/en/en/id/303860-transfer-pricing-documentation-and-procedures-for-concluding-an-advance-agreement-between-a-taxpayer-and-tax-administration-on-determination-of-the-arms-length-price-value-for-a-transaction-or-type-of-transactions</p> <p>Tax Treaties are available in the Annex.-</p> |

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| | | | 2018 (hereinafter - Cabinet Regulation No. 802). | |
| a. | <ul style="list-style-type: none"> Are roll-back of APAs provided for in the bilateral APA programmes? | Yes | <p>Roll-back in the – bilateral APA programme can be provided if it is available for the Tax Treaty partner according to its national tax enactments.</p> <p>Latvia can provide the roll back on previous 5 years.</p> | <p>Publicly available information on general APA programme can be found in the Article 16.¹ of the law “On Taxes and Duties”</p> <p>https://likumi.lv/ta/en/en/id/33946-on-taxes-and-duties and in the Cabinet Regulation No. 802</p> <p>https://likumi.lv/ta/en/en/id/303860-transfer-pricing-documentation-and-procedures-for-concluding-an-advance-agreement-between-a-taxpayer-and-tax-administration-on-determination-of-the-arms-length-price-value-for-a-transaction-or-type-of-transactions -</p> |
| b. | <ul style="list-style-type: none"> Are there specific timeline for the filing of an APA request? | Yes | <p>According to the paragraph 1¹ of the Article 16¹ of the law “On Taxes and Duties”, the timeline for the roll-back APA is 5 years after obligation to pay tax comes into force.</p> | <p>Paragraph 1¹ of Article 16¹ of the law “On Taxes and Duties”</p> <p>https://likumi.lv/ta/en/en/id/33946-on-taxes-and-duties</p> |
| c. | <ul style="list-style-type: none"> Are rules, guidelines and procedures on how taxpayers can access and use bilateral APAs, including the specific information and documentation that should be submitted in a taxpayer’s request for bilateral APA assistance, publicly available? | Yes | <p>No special guidelines on the bilateral APAs are available.</p> <p>General APA programme can be used for these issues and the application for APA shall contain the request for the elimination of the potential double taxation risk according to the Tax Treaty.</p> | <p>Publicly available information on general APA programme can be found in the Article 16¹ of the law “On Taxes and Duties”</p> <p>https://likumi.lv/ta/en/en/id/33946-on-taxes-and-duties</p> <p>and in the Cabinet Regulation No. 802</p> <p>https://likumi.lv/ta/en/en/id/303860-transfer-pricing-documentation-and-procedures-for-concluding-an-advance-agreement-between-a-taxpayer-and-tax-administration-on-determination-of-the-arms-length-price-value-for-a-transaction-or-type-of-transactions --</p> |

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| d. | <ul style="list-style-type: none"> Are there any fees charged to taxpayers for a bilateral APA request? | Yes | According to the –Paragraph 17. of the Cabinet Regulation No.802 the fee for concluding advance agreement shall be EUR 7114, and it shall be paid into the State budget in the budgetary programme account of the State Revenue Service in the Treasury. | Publicly available information is provided in Paragraph 17 of the Cabinet Regulation No.802 https://likumi.lv/ta/en/en/id/303860-transfer-pricing-documentation-and-procedures-for-concluding-an-advance-agreement-between-a-taxpayer-and-tax-administration-on-determination-of-the-arms-length-price-value-for-a-transaction-or-type-of-transactions- |
| e. | <ul style="list-style-type: none"> Are statistics relating to bilateral APAs publicly available? | No | - | - |
| 3. | Is training provided to your officials involved in the auditing/examination of taxpayers to ensure that any assessments made by them are in accordance with the provisions of your tax treaties? | Yes | The State Revenue Service (SRS) makes internal training as well as participates in international events. | - |
| 4. | Is other information available on preventing tax treaty-related disputes? | No | - | - |

Notes:

- An APA is an “arrangement that determines, in advance of controlled transactions, an appropriate set of criteria (e.g. method, comparables and appropriate adjustments thereto, critical assumptions as to future events) for the determination of the transfer pricing for those transactions over a fixed period of time”. (see definition of APA in the *OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations* (“Transfer Pricing Guidelines”)).
- Situations may arise in which the issues resolved through an APA are relevant with respect to previous filed tax years not included within the original scope of the APA. The concept of “roll-back” is further elaborated in paragraph 4.136 of Section F (Advance pricing arrangement) of Chapter IV of the Transfer Pricing Guidelines and in paragraph 69 of Section D.4.2 (Possible retrospective application (“Roll back”)) of the Annex to Chapter IV (Guidelines for Conducting Advance Pricing Arrangements under the Mutual Agreement Procedure (“MAP APAs”)) of the Transfer Pricing Guidelines. Simply put, the “roll-back” of the APA is understood to mean that the outcome of the APA is applied to previous filed tax years not included within the original scope of the APA.

| s/n | | Response | Detailed explanation | Where publicly available information and guidance can be found |
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| B. Availability and Access to MAP | | | | |
| 5. | Are transfer pricing cases covered within the scope of MAP? | Yes | <p>Transfer pricing cases are covered within the scope of MAP according to:</p> <ol style="list-style-type: none"> 1. the Convention 90/436/EEC of 23 July 1990, on the elimination of double taxation in connection with the adjustment of profits of associated enterprises (hereinafter - the Arbitration Convention) except the cases according to the Article 8 of the Arbitration Convention when the serious penalty was imposed. The 'serious penalties' means administrative penalties for serious tax infringements, as well as criminal penalties; 2. The Tax Treaties; 3. European Union COUNCIL DIRECTIVE (EU) 2017/1852 of 10 October 2017 "on tax dispute resolution mechanisms in the European Union" (hereinafter - the Directive (EU) 2017/1852) which is implemented in Latvia on 23.10.2019 by the amendments in law "On | <p>1. Arbitration Convention https://eur-lex.europa.eu/legal-content/en/ALL/?uri=CELEX%3A41990A0436</p> <p>The paragraph 6 of the Minutes of the signing of the Convention on the accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic to the Convention on the elimination of double taxation in connection with the adjustment of profits of associated enterprises https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX%3AC2005%2F160%2F0</p> <p>2. The Tax Treaties available in the Annex.</p> <p>3. The Directive (EU) 2017/1852. https://eur-lex.europa.eu/eli/dir/2017/1852/oj and the Chapter XV of the law "On Taxes and Duties" https://likumi.lv/ta/id/33946-par-nodokliem-un-nodevam</p> |

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| | | | Taxes and Duties”. | |
| 6. | Are issues relating to the application of treaty anti-abuse provision covered within the scope of MAP? | Yes | No restrictions apply. | Tax Treaties are available in the Annex |
| 7. | Are issues relating to the application of domestic anti-abuse provision covered within the scope of MAP? | Yes | No restrictions apply. | Tax Treaties are available in the Annex |
| 8. | Are issues where there is already an audit settlement between the tax authority and the taxpayer covered within the scope of MAP? | No | Latvia does not have audit settlement procedure in tax system. | - |
| 9. | Are double taxation cases resulting from bona fide taxpayer initiated foreign adjustments covered within the scope of MAP? | No | No regulation available on this issue in Latvia. | - |
| 10. | Are there any other treaty related issues not covered under s/n 5 to 9 which are not within the scope of MAP? | Yes | The competent authority shall take the decision on refusal to accept the application for a question in dispute for examination in a MAP with the EU members state, if there exists at least one of the following conditions: 1) the application lacks information required; 2) the question in dispute does not exist; 3) the complaint was not submitted within the 3-year period after the receipt of the first decision on action resulting in, or that will result in, the | Article 5(1) and Article 16(6)-of the Directive (EU) 2017/1852. https://eur-lex.europa.eu/eli/dir/2017/1852/oj Paragraph 1 of the Article 122 of the law “On Taxes and Duties” https://likumi.lv/ta/id/33946-par-nodokliem-un-nodevam |

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| | | | question in dispute (for example, the decision on the findings of the tax examination (audit)); 4) the decision of the authority or court judgment by which tax evasion of the taxpayer is established in relation to the question in dispute has come into effect. | |
| 11. | Are taxpayers allowed to request MAP assistance in cases where the taxpayer has sought to resolve the issue under dispute via the judicial and administrative remedies provided by the domestic law of your jurisdiction? | Yes | There are no restrictions in Latvia to apply for MAP in case the taxpayer has sought to resolve the issue under dispute via the judicial and administrative remedies. In case if the taxpayer has addressed a court to request to apply a legal remedy, the time limits accordingly for decision on acceptance for examination in MAP as well as 2 year period for MAP will start from the day on which the judgment delivered in the referred to legal proceedings has become final or where the referred to judicial proceedings have been terminated or suspended. | Paragraph 2 of the Article 132 of the law “On Taxes and Duties” https://likumi.lv/ta/id/33946-par-nodokliem-un-nodevam Paragraph 3 of Article 7 of the Arbitration Convention https://eur-lex.europa.eu/legal-content/en/ALL/?uri=CELEX%3A41990A0436; |
| 12. | Are taxpayers allowed to request for MAP assistance in cases where the issue under dispute has already been decided via the judicial and administrative remedies provided by the domestic law of your jurisdiction? | Yes | The final and binding decision of judicial remedies does not preclude taxpayer from request for MAP. However, when the issues were already been decided by the entered into force court decision Latvian competent | Subparagraph 1 of the paragraph 4 of the Article 132 of the law “On Taxes and Duties” https://likumi.lv/ta/id/33946-par-nodokliem-un-nodevam |

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| | | | authority cannot derogate from it. The competent authority can cooperate in MAP with the treaty partner, which is not EU member state, following the mandatory conclusions of the court decision. In case with the EU member state the State Revenue Service shall notify about the court judgment and of the fact that the MAP must be terminated. | |
| 13. | Are rules, guidelines and procedures on how taxpayers can access and use MAP, including the specific information and documentation that should be submitted in a taxpayer's request for MAP assistance, publicly available? | Yes | Chapter XV of law "On Taxes and Duties" especially Article 119, 120 and 133 provides detailed information on the procedure and the documentation for the application for the MAP arisen between the Competent Authorities of the Member States of the European Union (hereinafter – EU). The same information is required from the taxpayers willing to apply for the MAP according to the Tax Treaty regarding the disputes with non-EU Members States. | Article 119, 120 and 133 of the law "On Taxes and Duties" https://likumi.lv/ta/id/33946-par-nodokliem-un-nodevam |
| 14. | Are there specific timeline for the filing of a MAP request? | Yes | 3 years after audit results are presented to the taxpayer. | Tax Treaties available in the Annex; The Arbitration Convention https://eur-lex.europa.eu/legal-content/en/ALL/?uri=CELEX%3A41990A0436 Article 120 of the law "On Taxes and Duties" https://likumi.lv/ta/id/33946-par-nodokliem-un-nodevam |

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| 15. | Are guidance on multilateral MAPs publicly available? | Yes | Detailed regulation on disputes arisen with the Competent Authorities of other Member States of the European Union concerning the interpretation and application of international treaties regarding elimination of double taxation of income and capital is available in Chapter XV of the law “On taxes and duties”. | Chapter XV of the law “On taxes and duties” https://likumi.lv/ta/id/33946-par-nodokliem-un-nodevam |
| 16. | Are tax collection procedures suspended during the period a MAP case is pending? | No | | Chapter XV of the law “On taxes and duties” https://likumi.lv/ta/id/33946-par-nodokliem-un-nodevam |
| 17. | Are there any fees charged to taxpayers for a MAP request? | No | | Chapter XV of the law “On taxes and duties” https://likumi.lv/ta/id/33946-par-nodokliem-un-nodevam |
| 18. | Is there any other information available on availability and access to MAP? | Yes | 1.Methodological Material On Elimination of Double Taxation to Profits and Capital of Enterprises 2. Methodological Material On Dispute Resolution under a Mutual Agreement Procedure with Non-EU Countries | 1.Available on https://www.vid.gov.lv/en/node/57208 2.Available on https://www.vid.gov.lv/en/node/57190 and https://www.vid.gov.lv/en/node/57208 |

| s/n | | Response | Detailed explanation | Where publicly available information and guidance can be found |
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| C. Resolution of MAP Cases | | | | |
| 19. | Are there any model timeframes for the steps taken by your competent authority from the receipt of a MAP case to the resolution of the case provided to taxpayers? | Yes | <p>The information on steps that are going to be taken in each case from the receipt of MAP case until the resolution is given to the taxpayer in each case applied for the MAP.</p> <p>The regulation on timeframe regarding the steps that should be taken by Competent Authority from the receipt of the MAP application are available in Chapter XV of the law “On taxes and duties” as well as in the Revised Code of Conduct for the effective implementation of the Convention on the elimination of double taxation in connection with the adjustment of profits of associated enterprises (2009/C 322/01) and the Code of conduct for the effective implementation of the Convention on the elimination of double taxation in connection with the adjustment of profits of associated enterprises (2006/C 176/02).</p> | <p>Chapter XV of the law “On taxes and duties” https://likumi.lv/ta/id/33946-par-nodokliem-un-nodevam</p> <p>Revised Code of Conduct for the effective implementation of the Convention on the elimination of double taxation in connection with the adjustment of profits of associated enterprises (2009/C 322/01) https://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:C:2009:322:0001:0010:EN:PDF – Code of conduct for the effective implementation of the Convention on the elimination of double taxation in connection with the adjustment of profits of associated enterprises (2006/C 176/02) https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex%3A42006X0728%2802%29</p> |
| 20. | Are statistics relating to the time taken to resolve MAP cases publicly available? | Yes | Statistics of MAP cases regularly provided to the OECD. | https://www.oecd.org/tax/dispute/2018-map-statistics-latvia.pdf |
| 21. | Is interest or penalties resulting from adjustments made pursuant to a MAP agreement waived or dealt with as part of the MAP procedure? | See the detailed explanation | There are no special regulation available on this issue. Each situation can be solved on case-by-case bases. The request to solve the interest and penalties issue together with the main dispute question should be clearly posed in the taxpayer’s application for | - |

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| | | | the MAP. The outcome of MAP on this issue depends also on the agreement of the treaty partner to cover this issues in the MAP. | |
| 22. | Are the roles and responsibility of the MAP office publicly available, for example, is the mission statement of the MAP office available in the <i>annual</i> report of the organisation? | No | Only the obligation of tax administration (the State Revenue Service of the Republic of Latvia) as a Competent Authority to carry out a mutual agreement procedure, including for the purpose of avoidance of double taxation or imposition of such taxes which are in conflict with the relevant international agreement is stipulated in the subparagraph 32 of the Paragraph 1 of the Article 17 of the law “On Taxes and Duties”. | The Paragraph 1 of the Article 17 of the law “On Taxes and Duties”- https://likumi.lv/ta/id/33946-par-nodokliem-un-nodevam |
| 23. | Is MAP arbitration a mechanism currently available for the resolution of tax treaty related disputes in any of your tax treaties? If not: | Yes | Since the Directive (EU) 2017/1852 was implemented in Latvia the MAP arbitration is available with all EU member states with which the Tax Treaties are in force. MAP arbitration available also according to the Article 7 (1) of the Arbitration Convention. The Tax Treaties with non-EU member states do not include the MAP arbitration clause. | Article 123 of the law “On taxes and duties” https://likumi.lv/ta/id/33946-par-nodokliem-un-nodevam The Arbitration Convention https://eur-lex.europa.eu/legal-content/en/ALL/?uri=CELEX%3A41990A0436 - |
| a. | <ul style="list-style-type: none"> Are there any legal limitations in your domestic law (for example in your constitution) to include MAP arbitration in your tax treaties? | No | - | - |
| b. | <ul style="list-style-type: none"> Does your treaty policy allow you to include MAP arbitration in your tax treaties? | Yes | - | - |

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| 24. | Is the explanation of the relationship between the MAP and domestic law administrative and judicial remedies publicly available? If yes: | Yes | Regulation on interaction with legal Proceedings and Derogations from General Procedures is provided in the Article 132 of the law “On Taxes and Duties”. | Article 132 of the law “On Taxes and Duties” https://likumi.lv/ta/id/33946-par-nodokliem-un-nodevam- |
| a. | <ul style="list-style-type: none"> Does the guidance specifically address whether the competent authority considers that it is legally bound to follow a domestic court decision in the MAP or will not deviate from a domestic court decision as a matter of administrative policy or practice? | Yes- | Subparagraph 1 of the paragraph 4 of the Article 132 of the law “On Taxes and Duties”. | Article 132 of the law “On Taxes and Duties” https://likumi.lv/ta/id/33946-par-nodokliem-un-nodevam- |
| 25. | Are taxpayers allowed to request for multi-year resolution through the MAP of recurring issues with respect to filed tax years? | Yes | On condition that such years are audited. | - |
| 26. | Do all your jurisdiction’s tax treaties contain a provision which would oblige your jurisdiction to make corresponding adjustments or to grant access to the MAP with respect to the economic double taxation that may otherwise result from a primary transfer pricing adjustment (i.e. is paragraph 2 of Article 9 of the OECD Model Tax Convention or the UN Model Double Taxation Convention included in all of your jurisdiction’s tax treaties)? | No | The Tax Treaties with the following countries do not contain the equivalent paragraph to the paragraph 2 of Article 9 of the OECD Model Tax Convention: 1. Bulgaria; 2. Czech Republic; 3. Germany; 4. Hungary; 5. Italy; 6. Singapore; 7. Slovenia; 8. Switzerland Arbitration Convention also does not contain such provision. | The Tax Treaties are available in the Annex The Arbitration Convention https://eur-lex.europa.eu/legal-content/en/ALL/?uri=CELEX%3A41990A0436 |
| 27. | Is there any other information available on resolution of MAP cases? | No | - | - |

| s/n | | Response | Detailed explanation | Where publicly available information and guidance can be found |
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| D. Implementation of MAP Agreements | | | | |
| 28. | Where the agreement reached by your competent authority through the MAP process leads to additional tax to be paid by your taxpayer, is there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for the additional tax to be paid? | Yes | In case the taxpayer agrees on the decision of the agreement reached by the Competent Authorities and the taxpayer has provided evidence to the State Revenue Service that action has been taken to terminate the referred to proceedings, the decision shall then be implemented immediately, irrespective of any time limits set. | Paragraph 3 of the Article 121 of the law “On Taxes and Duties” https://likumi.lv/ta/id/33946-par-nodokliem-un-nodevam - |
| 29. | Where the agreement reached by your competent authority through the MAP process leads to a refund of the tax due or paid by your taxpayer, are there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for a refund of the tax paid? | Yes | In case the taxpayer agrees on decision of the agreement reached by the competent authorities and the taxpayer has provided evidence to the State Revenue Service that action has been taken to terminate the referred to proceedings, the decision shall then be implemented immediately, irrespective of any time limits set. | Paragraph 3 of the Article 121 law “On Taxes and Duties” https://likumi.lv/ta/id/33946-par-nodokliem-un-nodevam - |
| 30. | Are all mutual agreements reached through MAP implemented notwithstanding any time limits in your domestic law? | Yes | Mutual agreements reached through the MAP are implemented notwithstanding any time limits in domestic law, if the taxpayer agrees on the reached agreement and has submitted amended tax returns. See the paragraph 1 of the Article 7, subparagraph 6 of | Paragraph 1 of the Article 7, subparagraph 6 of the paragraph 1 of the Article 16 and the paragraph 3 of the Article 121 of law “On Taxes and Duties” https://likumi.lv/ta/id/33946-par-nodokliem-un-nodevam - Paragraph 2 Article 6 of the Arbitration Convention |

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| | | | the paragraph 1 of the Article 16, and the paragraph 3 of the Article 121 of the law “On Taxes and Duties”. Paragraph 2 Article 6 of the Arbitration Convention. | |
| 31. | Is there any other information available on the implementation of MAP agreements? | No | - | - |

| Your jurisdiction | Counterparty | Original/Protocol | Signature | Entry into force |
|-------------------|--|-------------------|-----------|------------------|
| State A | State B | Original | 1995 | 1996 |
| Latvia | <u>Albania</u> | Original | 2008 | 2009 |
| Latvia | <u>Armenia</u> | Original | 2000 | 2002 |
| Latvia | <u>Austria</u> | Original | 2005 | 2008 |
| Latvia | <u>Azerbaijan</u> | Original | 2005 | 2007 |
| Latvia | <u>Belarus</u> | Original | 1995 | 1997 |
| Latvia | <u>Belgium</u> | Original | 1999 | 2004 |
| Latvia | <u>Bulgaria</u> | Original | 2003 | 2005 |
| Latvia | <u>Canada</u> | Original | 1995 | 1996 |
| Latvia | <u>People's Republic of China</u> | Original | 1996 | 1998 |
| Latvia | <u>Protocol amending Latvia – China bilateral tax treaty 07.06.96.</u> | Protocol | 2011 | 2013 |
| Latvia | <u>Croatia</u> | Original | 2000 | 2002 |
| Latvia | <u>Czech Republic</u> | Original | 1994 | 1996 |
| Latvia | <u>Denmark</u> | Original | 1993 | 1994 |
| Latvia | <u>Estonia</u> | Original | 2002 | 2003 |
| Latvia | <u>Finland</u> | Original | 1993 | 1994 |
| Latvia | <u>France</u> | Original | 1997 | 2002 |
| Latvia | <u>Georgia</u> | Original | 2004 | 2006 |
| Latvia | <u>Protocol amending Latvia – Georgia bilateral tax treaty 13.10.04.</u> | Protocol | 2012 | 2013 |
| Latvia | <u>Germany</u> | Original | 1997 | 1999 |
| Latvia | <u>Greece</u> | Original | 2002 | 2006 |
| Latvia | <u>Hungary</u> | Original | 2004 | 2005 |
| Latvia | <u>Iceland</u> | Original | 1994 | 1997 |
| Latvia | <u>India</u> | Original | 2012 | 2014 |
| Latvia | <u>Ireland</u> | Original | 1997 | 1999 |
| Latvia | <u>Israel</u> | Original | 2006 | 2007 |
| Latvia | <u>Italy</u> | Original | 1997 | 2009 |
| Latvia | <u>Amendments to Latvia – Italy bilateral tax treaty 21.05.97.</u> | Verbal notes | 2004 | 2005 |
| Latvia | <u>Kazakhstan</u> | Original | 2001 | 2003 |
| Latvia | <u>Korea</u> | Original | 2008 | 2010 |
| Latvia | <u>Kuwait</u> | Original | 2009 | 2014 |

| Your jurisdiction | Counterparty | Original/Protocol | Signature | Entry into force |
|-------------------|---------------------------------|-------------------|-----------|------------------|
| Latvia | <u>Kyrgyzstan</u> | Original | 2006 | 2009 |
| Latvia | <u>Lithuania</u> | Original | 1993 | 1995 |
| Latvia | <u>Luxembourg</u> | Original | 2004 | 2007 |
| Latvia | <u>Macedonia</u> | Original | 2006 | 2008 |
| Latvia | <u>Malta</u> | Original | 2000 | 2001 |
| Latvia | <u>Mexico</u> | Original | 2012 | 2014 |
| Latvia | <u>Moldova</u> | Original | 1998 | 1999 |
| Latvia | <u>Montenegro</u> | Original | 2005 | 2007 |
| Latvia | <u>Morocco</u> | Original | 2008 | 2013 |
| Latvia | <u>Netherlands</u> | Original | 1994 | 1996 |
| Latvia | <u>Norway</u> | Original | 1993 | 1994 |
| Latvia | <u>Poland</u> | Original | 1993 | 1995 |
| Latvia | <u>Portugal</u> | Original | 2001 | 2004 |
| Latvia | <u>Qatar</u> | Original | 2014 | 2016 |
| Latvia | <u>Romania</u> | Original | 2002 | 2003 |
| Latvia | <u>Russia</u> | Original | 2010 | 2013 |
| Latvia | <u>Serbia</u> | Original | 2005 | 2007 |
| Latvia | <u>Singapore</u> | Original | 1999 | 2001 |
| Latvia | <u>Slovakia</u> | Original | 1999 | 2001 |
| Latvia | <u>Slovenia</u> | Original | 2002 | 2003 |
| Latvia | <u>Spain</u> | Original | 2003 | 2005 |
| Latvia | <u>Sweden</u> | Original | 1993 | 1994 |
| Latvia | <u>Switzerland</u> | Original | 2002 | 2003 |
| Latvia | <u>Tajikistan</u> | Original | 2009 | 2010 |
| Latvia | <u>Turkey</u> | Original | 1999 | 2004 |
| Latvia | <u>Turkmenistan</u> | Original | 2012 | 2013 |
| Latvia | <u>Ukraine</u> | Original | 1995 | 1997 |
| Latvia | <u>United Arab Emirates</u> | Original | 2012 | 2014 |
| Latvia | <u>United Kingdom</u> | Original | 1996 | 1997 |
| Latvia | <u>United States of America</u> | Original | 1998 | 2000 |
| Latvia | <u>Uzbekistan</u> | Original | 1998 | 1999 |