



Finanšu ministrija

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THE REPUBLIC OF LATVIA

Status of List of Reservations and Notifications

This document contains the consolidated list of reservations and notifications by the Republic of Latvia made upon deposit of the instrument of ratification pursuant to Articles 28(5) and 29(1) of the Convention, and subsequent to that deposit.

Article 2 – Interpretation of Terms

Notification - Agreements Covered by the Convention

Pursuant to Article 2(1)(a)(ii) of the Convention, LATVIA wishes the following agreement(s) to be covered by the Convention:

| No | Title | Other Contracting Jurisdiction | Original/Amending Instrument | Date of Signature | Date of Entry into Force |
|----|--|--------------------------------|------------------------------|-------------------|--------------------------|
| 1 | CONVENTION BETWEEN THE GOVERNMENT OF THE REPUBLIC OF LATVIA AND THE Council of Ministers OF THE REPUBLIC OF ALBANIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL | ALBANIA | Original | 21-02-2008 | 10-12-2008 |
| 2 | CONVENTION BETWEEN THE REPUBLIC OF LATVIA AND THE REPUBLIC OF ARMENIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL | ARMENIA | Original | 15-03-2000 | 26-02-2001 |
| 3 | CONVENTION BETWEEN THE REPUBLIC OF LATVIA AND THE REPUBLIC OF AUSTRIA FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL | AUSTRIA | Original | 14-12-2005 | 16-05-2007 |
| 4 | CONVENTION BETWEEN THE GOVERNMENT OF THE REPUBLIC OF LATVIA AND THE GOVERNMENT OF THE REPUBLIC OF AZERBAIJAN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL | AZERBAIJAN | Original | 03-10-2005 | 19-04-2006 |
| 5 | CONVENTION BETWEEN THE REPUBLIC OF LATVIA AND THE REPUBLIC OF BELARUS FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME | BELARUS | Original | 07-09-1995 | 31-10-1996 |

| No | Title | Other Contracting Jurisdiction | Original/Amending Instrument | Date of Signature | Date of Entry into Force |
|----|--|---------------------------------|------------------------------|-------------------|--------------------------|
| 6 | CONVENTION BETWEEN THE REPUBLIC OF LATVIA AND THE KINGDOM OF BELGIUM FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME | BELGIUM | Original | 21-04-1999 | 07-05-2003 |
| 7 | CONVENTION BETWEEN THE REPUBLIC OF LATVIA AND THE REPUBLIC OF BULGARIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME | BULGARIA | Original | 04-12-2003 | 18-08-2004 |
| 8 | CONVENTION BETWEEN THE REPUBLIC OF LATVIA AND CANADA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL | CANADA | Original | 26-04-1995 | 12-12-1995 |
| 9 | AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF LATVIA AND THE GOVERNMENT OF THE PEOPLE'S REPUBLIC OF CHINA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL | CHINA (People's Republic of) | Original | 07-06-1996 | 27-01-1997 |
| | | | Amending Instrument (a) | 24-08-2011 | 19-05-2012 |
| 10 | AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF LATVIA AND THE GOVERNMENT OF THE REPUBLIC OF CROATIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME | CROATIA | Original | 19-05-2000 | 27-02-2001 |
| 11 | CONVENTION BETWEEN THE GOVERNMENT OF THE REPUBLIC OF LATVIA AND THE GOVERNMENT OF THE REPUBLIC OF CYPRUS FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME | CYPRUS | Original | 24-05-2016 | 27-10-2016 |

| No | Title | Other Contracting Jurisdiction | Original/Amending Instrument | Date of Signature | Date of Entry into Force |
|----|---|--------------------------------|------------------------------|-------------------|--------------------------|
| 12 | CONVENTION BETWEEN THE REPUBLIC OF LATVIA AND THE CZECH REPUBLIC FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL | THE CZECH REPUBLIC | Original | 25-10-1994 | 22-05-1995 |
| 13 | CONVENTION BETWEEN THE REPUBLIC OF LATVIA AND THE KINGDOM OF DENMARK FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL | DENMARK | Original | 10-12-1993 | 27-12-1993 |
| 14 | CONVENTION BETWEEN THE GOVERNMENT OF THE REPUBLIC OF LATVIA AND THE GOVERNMENT OF THE REPUBLIC OF ESTONIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME | ESTONIA | Original | 11-02-2002 | 21-11-2002 |
| 15 | CONVENTION BETWEEN THE REPUBLIC OF LATVIA AND THE REPUBLIC OF FINLAND FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL | FINLAND | Original | 23-03-1993 | 30-12-1993 |
| 16 | CONVENTION BETWEEN THE GOVERNMENT OF THE REPUBLIC OF LATVIA AND THE GOVERNMENT OF THE REPUBLIC OF FRANCE FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL | FRANCE | Original | 14-04-1997 | 01-05-2001 |
| 17 | CONVENTION BETWEEN THE GOVERNMENT OF THE REPUBLIC OF LATVIA AND GEORGIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL | GEORGIA | Original | 13-10-2004 | 04-04-2005 |
| | | | Amending Instrument (a) | 29-05-2012 | 27-11-2012 |

| No | Title | Other Contracting Jurisdiction | Original/Amending Instrument | Date of Signature | Date of Entry into Force |
|----|--|--------------------------------|------------------------------|-------------------|--------------------------|
| 18 | CONVENTION BETWEEN THE GOVERNMENT OF THE REPUBLIC OF LATVIA AND THE GOVERNMENT OF THE HELLENIC REPUBLIC FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL | GREECE | Original | 27-03-2002 | 07-03-2005 |
| 19 | AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF LATVIA AND THE GOVERNMENT OF THE HONG KONG SPECIAL ADMINISTRATIVE REGION OF THE PEOPLE'S REPUBLIC OF CHINA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME | HONG KONG (China) | Original | 13-04-2016 | 24-11-2017 |
| 20 | CONVENTION BETWEEN THE REPUBLIC OF LATVIA AND THE REPUBLIC OF HUNGARY FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL | HUNGARY | Original | 14-05-2004 | 22-12-2004 |
| 21 | CONVENTION BETWEEN THE REPUBLIC OF LATVIA AND THE REPUBLIC OF ICELAND FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL | ICELAND | Original | 19-10-1994 | 27-12-1995 |
| 22 | AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF LATVIA AND THE GOVERNMENT OF THE REPUBLIC OF INDIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME | INDIA | Original | 18-09-2013 | 28-12-2013 |
| 23 | CONVENTION BETWEEN THE GOVERNMENT OF IRELAND AND THE GOVERNMENT OF THE REPUBLIC OF LATVIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND CAPITAL GAINS | IRELAND | Original | 13-11-1997 | 17-02-1998 |

| No | Title | Other Contracting Jurisdiction | Original/Amending Instrument | Date of Signature | Date of Entry into Force |
|----|---|--------------------------------|------------------------------|-------------------|--------------------------|
| 24 | CONVENTION BETWEEN THE GOVERNMENT OF THE REPUBLIC OF LATVIA AND THE GOVERNMENT OF THE STATE OF ISRAEL FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL | ISRAEL | Original | 20-02-2006 | 13-07-2006 |
| 25 | CONVENTION BETWEEN THE GOVERNMENT OF THE ITALIAN REPUBLIC AND THE GOVERNMENT OF THE REPUBLIC OF LATVIA FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL AND THE PREVENTION OF FISCAL EVASION | ITALY | Original | 21-05-1997 | 16-06-2008 |
| | | | Amending Instrument (a) | 09-12-2004 | 16-06-2008 |
| 26 | CONVENTION BETWEEN THE REPUBLIC OF LATVIA AND THE REPUBLIC OF KAZAKHSTAN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL | KAZAKHSTAN | Original | 06-09-2001 | 02-12-2002 |
| 27 | CONVENTION BETWEEN THE GOVERNMENT OF THE REPUBLIC OF LATVIA AND THE GOVERNMENT OF THE REPUBLIC OF KOREA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME | KOREA | Original | 15-06-2008 | 26-12-2009 |
| 28 | CONVENTION BETWEEN THE GOVERNMENT OF THE REPUBLIC OF LATVIA AND THE GOVERNMENT OF THE STATE OF KUWAIT FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL | KUWAIT | Original | 09-11-2009 | 25-04-2013 |
| 29 | AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF LATVIA AND THE GOVERNMENT OF THE KYRGYZ REPUBLIC FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME | KYRGYZSTAN | Original | 07-12-2006 | 04-03-2008 |

| No | Title | Other Contracting Jurisdiction | Original/Amending Instrument | Date of Signature | Date of Entry into Force |
|----|--|--------------------------------|------------------------------|-------------------|--------------------------|
| 30 | CONVENTION BETWEEN THE REPUBLIC OF LATVIA AND THE REPUBLIC OF LITHUANIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL | LITHUANIA | Original | 17-12-1993 | 30-12-1994 |
| 31 | CONVENTION BETWEEN THE GOVERNMENT OF THE REPUBLIC OF LATVIA AND THE GOVERNMENT OF THE GRAND DUCHY OF LUXEMBOURG FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL | LUXEMBOURG | Original | 14-06-2004 | 14-04-2006 |
| 32 | CONVENTION BETWEEN THE GOVERNMENT OF THE REPUBLIC OF LATVIA AND THE GOVERNMENT OF MALTA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME | MALTA | Original | 22-05-2000 | 24-10-2000 |
| 33 | CONVENTION BETWEEN THE GOVERNMENT OF THE REPUBLIC OF LATVIA AND THE GOVERNMENT OF THE UNITED MEXICAN STATES FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME | MEXICO | Original | 20-04-2012 | 02-03-2013 |
| 34 | AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF LATVIA AND THE GOVERNMENT OF THE REPUBLIC OF MOLDOVA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL | MOLDOVA | Original | 25-02-1998 | 24-06-1998 |

| No | Title | Other Contracting Jurisdiction | Original/Amending Instrument | Date of Signature | Date of Entry into Force |
|----|---|--------------------------------|------------------------------|-------------------|--------------------------|
| 35 | CONVENTION BETWEEN THE GOVERNMENT OF THE REPUBLIC OF LATVIA AND THE COUNCIL OF MINISTERS OF SERBIA AND MONTENEGRO FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL | MONTENEGRO | Original | 22-11-2005 | 19-05-2006 |
| 36 | CONVENTION BETWEEN THE REPUBLIC OF LATVIA AND THE KINGDOM OF MOROCCO FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME | MOROCCO | Original | 24-07-2008 | 25-09-2012 |
| 37 | CONVENTION BETWEEN THE GOVERNMENT OF THE REPUBLIC OF LATVIA AND THE KINGDOM OF THE NETHERLANDS FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL | NETHERLANDS | Original | 14-03-1994 | 29-01-1995 |
| 38 | CONVENTION BETWEEN THE GOVERNMENT OF THE REPUBLIC OF LATVIA AND THE KINGDOM OF NORWAY FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL | NORWAY | Original | 19-07-1993 | 30-12-1993 |
| 39 | CONVENTION BETWEEN THE REPUBLIC OF LATVIA AND THE REPUBLIC OF POLAND FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL | POLAND | Original | 17-11-1993 | 30-11-1994 |
| 40 | CONVENTION BETWEEN THE REPUBLIC OF LATVIA AND THE PORTUGUESE REPUBLIC FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME | PORTUGAL | Original | 19-06-2001 | 07-03-2003 |

| No | Title | Other Contracting Jurisdiction | Original/Amending Instrument | Date of Signature | Date of Entry into Force |
|----|--|--------------------------------|------------------------------|-------------------|--------------------------|
| 41 | AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF LATVIA AND THE GOVERNMENT OF THE STATE OF QATAR FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME | QATAR | Original | 26-09-2014 | 01-06-2015 |
| 42 | CONVENTION BETWEEN THE REPUBLIC OF LATVIA AND ROMANIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL | ROMANIA | Original | 25-03-2002 | 28-11-2002 |
| 43 | AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF LATVIA AND THE GOVERNMENT OF THE RUSSIAN FEDERATION FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL | RUSSIA | Original | 20-12-2010 | 06-11-2012 |
| 44 | CONVENTION BETWEEN THE GOVERNMENT OF THE REPUBLIC OF LATVIA AND THE COUNCIL OF MINISTERS OF SERBIA AND MONTENEGRO FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL | SERBIA | Original | 22-11-2005 | 19-05-2006 |
| 45 | AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF LATVIA AND THE GOVERNMENT OF THE REPUBLIC OF SINGAPORE FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME | SINGAPORE | Original | 06-10-1999 | 18-02-2000 |
| | | | Amending Instrument (a) | 20-04-2017 | 03-08-2018 ¹ |

¹ The notification of the date of entry into force was received by the Depositary on 20-04-2021 and communicated by the Depositary on 20-04-2021. As a result, the entry into effect of the MLI's provisions for this Amending Instrument is subject to the rules provided in Article 35(5) of the MLI.

| No | Title | Other Contracting Jurisdiction | Original/Amending Instrument | Date of Signature | Date of Entry into Force |
|----|---|--------------------------------|------------------------------|-------------------|--------------------------|
| 46 | CONVENTION BETWEEN THE REPUBLIC OF LATVIA AND THE SLOVAK REPUBLIC FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL | SLOVAK REPUBLIC | Original | 11-03-1999 | 12-06-2000 |
| 47 | CONVENTION BETWEEN THE GOVERNMENT OF THE REPUBLIC OF LATVIA AND THE GOVERNMENT OF THE REPUBLIC OF SLOVENIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL | SLOVENIA | Original | 17-04-2002 | 18-11-2002 |
| 48 | CONVENTION BETWEEN THE REPUBLIC OF LATVIA AND THE KINGDOM OF SPAIN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL | SPAIN | Original | 04-09-2003 | 14-12-2004 |
| 49 | CONVENTION BETWEEN THE REPUBLIC OF LATVIA AND THE KINGDOM OF SWEDEN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL | SWEDEN | Original | 05-04-1993 | 30-12-1993 |
| 50 | AGREEMENT BETWEEN THE REPUBLIC OF LATVIA AND THE REPUBLIC OF TAJIKISTAN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL | TAJIKISTAN | Original | 09-02-2009 | 29-10-2009 |
| 51 | AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF LATVIA AND THE GOVERNMENT OF THE REPUBLIC OF TURKEY FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME | TURKEY | Original | 03-06-1999 | 23-12-2003 |

| No | Title | Other Contracting Jurisdiction | Original/Amending Instrument | Date of Signature | Date of Entry into Force |
|----|---|--------------------------------|------------------------------|-------------------------|--------------------------|
| 52 | CONVENTION BETWEEN THE GOVERNMENT OF THE REPUBLIC OF LATVIA AND THE GOVERNMENT OF TURKMENISTAN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL | TURKMENISTAN | Original | 11-09-2012 | 04-12-2012 |
| 53 | CONVENTION BETWEEN THE GOVERNMENT OF THE REPUBLIC OF LATVIA AND THE GOVERNMENT OF UKRAINE FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL | UKRAINE | Original | 21-11-1995 ² | 21-11-1996 ³ |
| 54 | CONVENTION BETWEEN THE GOVERNMENT OF THE REPUBLIC OF LATVIA AND THE GOVERNMENT OF THE UNITED ARAB EMIRATES FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL | UNITED ARAB EMIRATES | Original | 11-03-2012 | 11-06-2013 |
| 55 | CONVENTION BETWEEN THE GOVERNMENT OF THE REPUBLIC OF LATVIA AND THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL GAINS | UNITED KINGDOM | Original | 08-05-1996 | 30-12-1996 |
| 56 | CONVENTION BETWEEN THE GOVERNMENT OF THE REPUBLIC OF LATVIA AND THE GOVERNMENT OF THE REPUBLIC OF UZBEKISTAN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL | UZBEKISTAN | Original | 03-07-1998 | 23-10-1998 |

² Latvia deposited the notification on 20-04-2021 to correct the date of entry into force formerly notified as "14-05-2004".

³ Latvia deposited the notification on 20-04-2021 to correct the date of entry into force formerly notified as "22-12-2004".

| No | Title | Other Contracting Jurisdiction | Original/Amending Instrument | Date of Signature | Date of Entry into Force |
|----|--|--------------------------------|------------------------------|-------------------------|--------------------------|
| 57 | CONVENTION BETWEEN THE REPUBLIC OF LATVIA AND THE UNITED STATES OF AMERICA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME | UNITED STATES OF AMERICA | Original | 15-01-1998 | 30-12-1999 |
| 58 | AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF LATVIA AND THE GOVERNMENT OF THE SOCIALIST REPUBLIC OF VIETNAM FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME | VIETNAM | Original | 19-10-2017 ⁴ | 06-08-2018 |

Notification of an extension of the list of agreements covered by the Convention

Pursuant to Article 29(5) of the Convention, Latvia wishes to extend the list of agreements to be covered by the Convention to add the following agreement. The notification of this extension of the list of agreements was received and communicated by the Depositary on the dates as indicated below:

| No | Title | Other Contracting Jurisdiction | Original/Amending Instrument | Date of Signature | Date of Entry into Force | Date of Receipt/Communication |
|----|---|--------------------------------|------------------------------|-------------------|--------------------------|--|
| 59 | AGREEMENT BETWEEN THE LATVIAN GOVERNMENT AND THE MACEDONIAN GOVERNMENT FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL | NORTH MACEDONIA | Original | 08-12-2006 | 25-04-2007 | Receipt: 20-04-2021 Communication: 20-04-2021 |

Article 3 – Transparent Entities

Reservation

⁴ Latvia deposited the notification on 20-04-2021 to correct the date of entry into force formerly notified as "19-10-2012".

Pursuant to Article 3(5)(a) of the Convention, LATVIA reserves the right for the entirety of Article 3 not to apply to its Covered Tax Agreements.

Article 4 – Dual Resident Entities

Reservation

Pursuant to Article 4(3)(a) of the Convention, LATVIA reserves the right for the entirety of Article 4 not to apply to its Covered Tax Agreements.

Article 5 – Application of Methods for Elimination of Double Taxation

Reservation

Pursuant to Article 5(8) of the Convention, LATVIA reserves the right for the entirety of Article 5 not to apply with respect to all of its Covered Tax Agreements.

Article 8 – Dividend Transfer Transactions

Reservation

Pursuant to Article 8(3)(a) of the Convention, LATVIA reserves the right for the entirety of Article 8 not to apply to its Covered Tax Agreements.

Article 9 – Capital Gains from Alienation of Shares or Interests of Entities Deriving their Value Principally from Immovable Property

Reservation

Pursuant to Article 9(6)(a) of the Convention, LATVIA reserves the right for Article 9(1) not to apply to its Covered Tax Agreements.

Article 10 – Anti-abuse Rule for Permanent Establishments Situated in Third Jurisdictions

Reservation

Pursuant to Article 10(5)(a) of the Convention, LATVIA reserves the right for the entirety of Article 10 not to apply to its Covered Tax Agreements.

Article 11 – Application of Tax Agreements to Restrict a Party’s Right to Tax its Own Residents

Reservation

Pursuant to Article 11(3)(a) of the Convention, LATVIA reserves the right for the entirety of Article 11 not to apply to its Covered Tax Agreements.

Article 12 – Artificial Avoidance of Permanent Establishment Status through Commissionnaire Arrangements and Similar Strategies

Reservation

Pursuant to Article 12(4) of the Convention, LATVIA reserves the right for the entirety of Article 12 not to apply to its Covered Tax Agreements.

Article 13 – Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions

Reservation

Pursuant to Article 13(6)(a) of the Convention, LATVIA reserves the right for the entirety of Article 13 not to apply to its Covered Tax Agreements.

Article 14 – Splitting-up of Contracts

Reservation

Pursuant to Article 14(3)(a) of the Convention, LATVIA reserves the right for the entirety of Article 14 not to apply to its Covered Tax Agreements.

Article 15 – Definition of a Person Closely Related to an Enterprise

Reservation

Pursuant to Article 15(2) of the Convention, LATVIA reserves the right for the entirety of Article 15 not to apply to the Covered Tax Agreement to which the reservations described in Article 12(4), Article 13(6)(a) or (c), and Article 14(3)(a) apply.

Article 16 – Mutual Agreement Procedure

Reservation

Pursuant to Article 16(5)(a) of the Convention, LATVIA reserves the right for the first sentence of Article 16(1) not to apply to its Covered Tax Agreements on the basis that it intends to meet the minimum standard for improving dispute resolution under the OECD/G20 BEPS Package by ensuring that under each of its Covered Tax Agreements (other than a Covered Tax Agreement that permits a person to present a case to the competent authority of either Contracting Jurisdiction), where a person considers that the actions of one or both of the Contracting Jurisdictions result or will result for that person in taxation not in accordance with the provisions of the Covered Tax Agreement, irrespective of the remedies provided by the domestic law of those Contracting Jurisdictions, that person may present the case to the competent authority of the Contracting Jurisdiction of which the person is a resident or, if the case presented by that person comes under a provision of a Covered

Tax Agreement relating to non-discrimination based on nationality, to that of the Contracting Jurisdiction of which that person is a national; and the competent authority of that Contracting Jurisdiction will implement a bilateral notification or consultation process with the competent authority of the other Contracting Jurisdiction for cases in which the competent authority to which the mutual agreement procedure case was presented does not consider the taxpayer's objection to be justified.

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 16(6)(b)(ii) of the Convention, LATVIA considers that the following agreement(s) contain(s) a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is at least three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
|-------------------------|--------------------------------|---|
| 1 | ALBANIA | Article 26(1), second sentence |
| 2 | ARMENIA | Article 25(1), second sentence |
| 3 | AUSTRIA | Article 26(1), second sentence |
| 4 | AZERBAIJAN | Article 26(1), second sentence |
| 5 | BELARUS | Article 24(1), second sentence |
| 6 | BELGIUM | Article 25(1), second sentence |
| 7 | BULGARIA | Article 25(1), second sentence |
| 9 | CHINA (People's Republic of) | Article 27(1), second sentence |
| 10 | CROATIA | Article 25(1), second sentence |
| 11 | CYPRUS | Article 25(1), second sentence |
| 12 | THE CZECH REPUBLIC | Article 25(1), second sentence ⁵ |
| 13 | DENMARK | Article 26(1), second sentence |
| 14 | ESTONIA | Article 25(1), second sentence |
| 15 | FINLAND | Article 25(1), second sentence |
| 16 | FRANCE | Article 25(1), second sentence |
| 17 | GEORGIA | Article 26(1), second sentence |
| 18 | GREECE | Article 26(1), second sentence |
| 19 | HONG KONG (China) | Article 23(1), second sentence |
| 20 | HUNGARY | Article 25(1), second sentence |
| 21 | ICELAND | Article 25(1), second sentence |
| 22 | INDIA | Article 25(1), second sentence |
| 23 | IRELAND | Article 25(1), second sentence |
| 24 | ISRAEL | Article 25(1), second sentence |
| 25 | ITALY | Article 27(1), second sentence |
| 26 | KAZAKHSTAN | Article 26(1), second sentence |
| 27 | KOREA | Article 25(1), second sentence |
| 28 | KUWAIT | Article 26(1), second sentence |
| 29 | KYRGYZSTAN | Article 24(1), second sentence |
| 30 | LITHUANIA | Article 25(1), second sentence |
| 31 | LUXEMBOURG | Article 26(1), second sentence |
| 32 | MALTA | Article 25(1), second sentence |

⁵ Latvia deposited the notification on 20-04-2021 to correct the provision formerly notified as "Article 26(1), second sentence".

| | | |
|----|--------------------------|---|
| 33 | MEXICO | Article 24(1), second sentence |
| 34 | MOLDOVA | Article 25(1), second sentence |
| 35 | MONTENEGRO | Article 26(1), second sentence |
| 36 | MOROCCO | Article 25(1), second sentence |
| 37 | NETHERLANDS | Article 27(1), second sentence |
| 38 | NORWAY | Article 26(1), second sentence |
| 39 | POLAND | Article 26(1), second sentence |
| 40 | PORTUGAL | Article 26(1), second sentence |
| 41 | QATAR | Article 25(1), second sentence |
| 42 | ROMANIA | Article 27(1), second sentence ⁶ |
| 43 | RUSSIA | Article 26(1), second sentence |
| 44 | SERBIA | Article 26(1), second sentence |
| 45 | SINGAPORE | Article 25(1), second sentence |
| 46 | SLOVAK REPUBLIC | Article 25(1), second sentence |
| 47 | SLOVENIA | Article 26(1), second sentence |
| 48 | SPAIN | Article 26(1), second sentence |
| 49 | SWEDEN | Article 25(1), second sentence |
| 50 | TAJIKISTAN | Article 25(1), second sentence |
| 51 | TURKEY | Article 24(1), second sentence |
| 52 | TURKMENISTAN | Article 25(1), second sentence |
| 53 | UKRAINE | Article 27(1), second sentence |
| 54 | UNITED ARAB EMIRATES | Article 29(1), second sentence |
| 56 | UZBEKISTAN | Article 26(1), second sentence |
| 57 | UNITED STATES OF AMERICA | Article 26(1), second sentence |
| 58 | VIETNAM | Article 24(1), second sentence |

Following the inclusion of the additional agreement in its list of agreements pursuant to Article 29(5) of the Convention, and pursuant to Article 16(6)(b)(ii) of the Convention, Latvia considers that the following agreement(s) contain(s) a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is at least three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below. The additional notification was received and communicated by the Depositary on the dates as indicated below.

| Listed Agreement Number | Other Contracting Jurisdiction | Provision | Date of Receipt/Communication |
|-------------------------|--------------------------------|--------------------------------|--|
| 59 | NORTH MACEDONIA | Article 25(1), second sentence | Receipt: 20-04-2021 Communication: 20-04-2021 |

Notification of Listed Agreements Not Containing Existing Provisions

Pursuant to Article 16(6)(c)(i) of the Convention, LATVIA considers that the following agreement(s) do(es) not contain a provision described in Article 16(4)(b)(i).

| Listed Agreement Number | Other Contracting Jurisdiction |
|-------------------------|--------------------------------|
| 33 | MEXICO |

⁶ Latvia deposited the notification on 20-04-2021 to correct the provision formerly notified as "Article 26(1), second sentence".

Pursuant to Article 16(6)(c)(ii) of the Convention, LATVIA considers that the following agreement(s) do(es) not contain a provision described in Article 16(4)(b)(ii).

| Listed Agreement Number | Other Contracting Jurisdiction |
|-------------------------|--------------------------------|
| 8 | CANADA |
| 25 | ITALY |
| 33 | MEXICO |
| 55 | UNITED KINGDOM |

Pursuant to Article 16(6)(d)(ii) of the Convention, LATVIA considers that the following agreement(s) do(es) not contain a provision described in Article 16(4)(c)(ii).

| Listed Agreement Number | Other Contracting Jurisdiction |
|-------------------------|--------------------------------|
| 6 | BELGIUM |
| 23 | IRELAND |
| 25 | ITALY |
| 53 | UKRAINE |
| 55 | UNITED KINGDOM |

Article 17 – Corresponding Adjustments

Reservation

Pursuant to Article 17(3)(a) of the Convention, LATVIA reserves the right for the entirety of Article 17 not to apply to its Covered Tax Agreements that already contain a provision described in Article 17(2). The following agreement(s) contain(s) provisions that are within the scope of this reservation⁷.

| Listed Agreement Number | Other Contracting Jurisdiction | Provision |
|-------------------------|--------------------------------|--------------|
| 1 | ALBANIA | Article 9(2) |
| 2 | ARMENIA | Article 9(2) |
| 3 | AUSTRIA | Article 9(2) |
| 4 | AZERBAIJAN | Article 9(2) |
| 5 | BELARUS | Article 9(2) |
| 6 | BELGIUM | Article 9(2) |
| 8 | CANADA | Article 9(2) |
| 9 | CHINA (People's Republic of) | Article 9(2) |
| 10 | CROATIA | Article 9(2) |
| 11 | CYPRUS | Article 9(2) |
| 13 | DENMARK | Article 9(2) |
| 14 | ESTONIA | Article 9(2) |
| 15 | FINLAND | Article 9(2) |
| 16 | FRANCE | Article 9(2) |
| 17 | GEORGIA | Article 9(2) |
| 18 | GREECE | Article 9(2) |
| 19 | HONG KONG (China) | Article 9(2) |

⁷ Latvia deposited the notification on 20-04-2021 to correct this list of provisions to remove "20 HUNGARY Article 9(2)" and to add "11 CYPRUS Article 9(2)", "13 DENMARK Article 9(2)", "15 FINLAND Article 9(2)", "16 FRANCE Article 9(2)", "21 ICELAND Article 9(2)", "25 ITALY Protocol (g)", "38 NORWAY Article 9(2)", "41 QATAR Article 9(2)" and "49 SWEDEN Article 9(2)".

| | | |
|----|--------------------------|--------------|
| 21 | ICELAND | Article 9(2) |
| 22 | INDIA | Article 9(2) |
| 23 | IRELAND | Article 9(2) |
| 24 | ISRAEL | Article 9(2) |
| 25 | ITALY | Protocol (g) |
| 26 | KAZAKHSTAN | Article 9(2) |
| 27 | KOREA | Article 9(2) |
| 28 | KUWAIT | Article 9(2) |
| 29 | KYRGYZSTAN | Article 9(2) |
| 30 | LITHUANIA | Article 9(2) |
| 31 | LUXEMBOURG | Article 9(2) |
| 32 | MALTA | Article 9(2) |
| 33 | MEXICO | Article 9(2) |
| 34 | MOLDOVA | Article 9(2) |
| 36 | MOROCCO | Article 9(2) |
| 37 | NETHERLANDS | Article 9(2) |
| 38 | NORWAY | Article 9(2) |
| 39 | POLAND | Article 9(2) |
| 40 | PORTUGAL | Article 9(2) |
| 41 | QATAR | Article 9(2) |
| 42 | ROMANIA | Article 9(2) |
| 43 | RUSSIA | Article 9(2) |
| 45 | SINGAPORE | Article 9(2) |
| 46 | SLOVAK REPUBLIC | Article 9(2) |
| 48 | SPAIN | Article 9(2) |
| 49 | SWEDEN | Article 9(2) |
| 50 | TAJIKISTAN | Article 9(2) |
| 51 | TURKEY | Article 9(2) |
| 52 | TURKMENISTAN | Article 9(2) |
| 53 | UKRAINE | Article 9(2) |
| 54 | UNITED ARAB EMIRATES | Article 9(2) |
| 55 | UNITED KINGDOM | Article 9(2) |
| 56 | UZBEKISTAN | Article 9(2) |
| 57 | UNITED STATES OF AMERICA | Article 9(2) |
| 58 | VIETNAM | Article 9(2) |

Following the inclusion of the additional agreement in its list of agreements pursuant to Article 29(5) of the Convention, and pursuant to Article 17(3)(a) of the Convention, Latvia considers that the following agreement contains a provision that is within the scope of the reservation made pursuant to Article 17(3)(a) of the Convention. The additional notification was received and communicated by the Depositary on the dates as indicated below.

| Listed Agreement Number | Other Contracting Jurisdiction | Provision | Date of Receipt/Communication |
|-------------------------|--------------------------------|--------------|--|
| 59 | NORTH MACEDONIA | Article 9(2) | Receipt: 20-04-2021 Communication: 20-04-2021 |

Pursuant to Article 17(3)(b) of the Convention, LATVIA reserves the right for the entirety of Article 17 not to apply to its Covered Tax Agreements on the basis that in the absence of a provision referred to in Article 17(2) in its Covered Tax Agreement:⁸

- i) it shall make the appropriate adjustment referred to in Article 17(1).

⁸ Latvia deposited the notification on 20-04-2021 to correct this reservation to remove subparagraph ii) of this reservation.