



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 Amending Instrument (a)	21-05-1997 09-12-2004	16-06-2008 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 <sup>1</sup>

<sup>1</sup> 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 <sup>2</sup>	21-11-1996 <sup>3</sup>
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

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

<sup>3</sup> 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 <sup>4</sup>	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***

<sup>4</sup> 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 <sup>5</sup>
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

<sup>5</sup> 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 <sup>6</sup>
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

<sup>6</sup> 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 reservation<sup>7</sup>.

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)

<sup>7</sup> 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:<sup>8</sup>

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

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