

# Latvia

## A. Progress in the implementation of the minimum standard

Latvia has 62 tax agreements in force, as reported in its response to the Peer Review questionnaire. Two of those agreements, the agreements with Japan and Switzerland, comply with the minimum standard.

Latvia signed the MLI in 2017, listing 47 tax agreements.

Latvia is generally implementing the minimum standard through the inclusion of the preamble statement and the PPT.<sup>89</sup>

The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

Latvia indicated in its response to the Peer Review questionnaire that it would expand its list of covered tax agreements under the MLI. Latvia further indicated that that bilateral negotiation would be used with respect to its agreement with Germany, Japan and Switzerland.

## B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Latvia.

## Summary of the jurisdiction response – Latvia

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
1	Albania*	No	N/A	No	N/A	
2	Armenia	No	N/A	No	N/A	
3	Austria	No	N/A	Yes	N/A	
4	Azerbaijan*	No	N/A	Yes	N/A	
5	Belarus*	No	N/A	No	N/A	
6	Belgium	No	N/A	Yes	N/A	
7	Bulgaria	No	N/A	Yes	N/A	
8	Canada	No	N/A	Yes	N/A	
9	China (People's Republic of)	No	N/A	Yes	N/A	
10	Croatia	No	N/A	Yes	N/A	
11	Cyprus*	No	N/A	Yes	N/A	
12	Czech Republic	No	N/A	Yes	N/A	
13	Denmark	No	N/A	Yes	N/A	
14	Estonia	No	N/A	Yes	N/A	
15	Finland	No	N/A	Yes	N/A	
16	France	No	N/A	Yes	N/A	
17	Georgia	No	N/A	Yes	N/A	
18	Germany	No	N/A	Yes	N/A	
19	Greece	No	N/A	Yes	N/A	
20	Hong Kong	No	N/A	Yes	N/A	

	(China)					
21	Hungary	No	N/A	Yes	N/A	
22	Iceland	No	N/A	Yes	N/A	
23	India	No	N/A	Yes	N/A	
24	Ireland	No	N/A	Yes	N/A	
25	Israel	No	N/A	Yes	N/A	
26	Italy	No	N/A	Yes	N/A	
27	Japan	Yes	PPT and LOB	N/A	N/A	
28	Kazakhstan	No	N/A	Yes	N/A	
29	Korea	No	N/A	Yes	N/A	
30	Kuwait*	No	N/A	No	N/A	
31	Kyrgyzstan*	No	N/A	No	N/A	
32	Lithuania	No	N/A	Yes	N/A	
33	Luxembourg	No	N/A	Yes	N/A	
34	North Macedonia	No	N/A	No	N/A	
35	Malta	No	N/A	Yes	N/A	
36	Mexico	No	N/A	Yes	N/A	
37	Moldova*	No	N/A	Yes	N/A	
38	Montenegro*	No	N/A	Yes	N/A	
39	Morocco	No	N/A	No	N/A	
40	Netherlands	No	N/A	Yes	N/A	
41	Norway	No	N/A	Yes	N/A	
42	Poland	No	N/A	Yes	N/A	
43	Portugal	No	N/A	Yes	N/A	
44	Qatar	No	N/A	Yes	N/A	
45	Romania	No	N/A	Yes	N/A	
46	Russia	No	N/A	Yes	N/A	
47	Serbia	No	N/A	Yes	N/A	
48	Singapore	No	N/A	Yes	N/A	
49	Slovak Republic	No	N/A	Yes	N/A	
50	Slovenia	No	N/A	Yes	N/A	
51	Spain	No	N/A	Yes	N/A	
52	Sweden	No	N/A	Yes	N/A	
53	Switzerland	Yes	PPT alone	N/A	N/A	
54	Tajikistan*	No	N/A	No	N/A	
55	Turkey	No	N/A	Yes	N/A	
56	Turkmenistan*	No	N/A	No	N/A	
57	Ukraine	No	N/A	Yes	N/A	
58	United Arab Emirates	No	N/A	No	N/A	
59	United Kingdom	No	N/A	Yes	N/A	
60	United States	No	N/A	No	N/A	
61	Uzbekistan*	No	N/A	No	N/A	
62	Viet Nam	No	N/A	No	N/A	



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