

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 and deposited its instrument of ratification on 29 October 2019. The MLI entered into force for Latvia on 1 February 2020. Latvia has not listed its agreements with Germany and North Macedonia but indicated in its response to the Peer Review questionnaire that bilateral negotiations would be pursued in respect of its agreement with Germany. These agreements will therefore not, at this stage, be modified by the MLI. North Macedonia have listed their agreements with Latvia under the MLI.

Latvia is generally implementing the minimum standard through the inclusion of the preamble statement and the PPT.⁸²

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.

B. Implementation issues

As mentioned above, Latvia has not listed its agreement with North Macedonia under the MLI. Listing the agreement under the MLI or entering into bilateral renegotiations to implement the minimum standard would ensure that the minimum standard could be implemented in that non-covered agreement.

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	Yes	N/A	
2	Armenia	No	N/A	Yes	N/A	
3	Austria	No	N/A	Yes	N/A	
4	Azerbaijan*	No	N/A	Yes	N/A	
5	Belarus*	No	N/A	Yes	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	

⁸² For its agreements listed under the MLI, Latvia is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

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	No	N/A	
19	Greece	No	N/A	Yes	N/A	
20	Hong Kong (China)	No	N/A	Yes	N/A	
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	Yes	N/A	
31	Kyrgyzstan*	No	N/A	Yes	N/A	
32	Lithuania	No	N/A	Yes	N/A	
33	Luxembourg	No	N/A	Yes	N/A	
34	Malta	No	N/A	Yes	N/A	
35	Mexico	No	N/A	Yes	N/A	
36	Moldova*	No	N/A	Yes	N/A	
37	Montenegro	No	N/A	Yes	N/A	
38	Morocco	No	N/A	Yes	N/A	
39	Netherlands	No	N/A	Yes	N/A	
40	North Macedonia	No	N/A	No	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	Yes	N/A	
55	Turkey	No	N/A	Yes	N/A	
56	Turkmenistan*	No	N/A	Yes	N/A	
57	Ukraine	No	N/A	Yes	N/A	
58	United Arab Emirates	No	N/A	Yes	N/A	
59	United Kingdom	No	N/A	Yes	N/A	
60	United States	No	N/A	Yes	N/A	
61	Uzbekistan*	No	N/A	Yes	N/A	
62	Viet Nam	No	N/A	Yes	N/A	



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