

Latvia

A. Progress in the implementation of the minimum standard

Latvia has 64 tax agreements in force as reported in its response to the Peer Review questionnaire. Forty of those agreements 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. On 20 April 2020, Latvia made an additional notification to expand its list of agreements to be covered under the MLI. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Latvia has not listed its agreement with Germany under the MLI but indicated in its response to the Peer Review questionnaire that steps have been taken (other than under the MLI) to implement the minimum standard in this agreement.

Latvia is implementing the minimum standard through the inclusion of the preamble statement and the PPT.⁹⁷

B. Conclusion

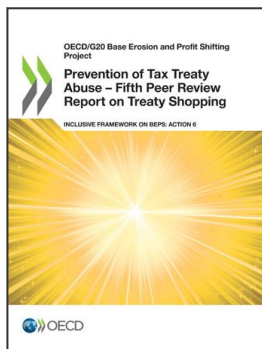
No jurisdiction has raised any concerns about their agreements with Latvia.

Summary of the jurisdiction response - Latvia

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Albania*	Yes MLI		PPT
2	Armenia	No	Yes MLI	PPT
3	Austria	Yes MLI		PPT
4	Azerbaijan*	No	No	PPT
5	Belarus	No	No	PPT
6	Belgium	Yes MLI		PPT
7	Bulgaria	No	Yes MLI	PPT
8	Canada	Yes MLI		PPT
9	China (People's Republic of)	No	Yes MLI	PPT
10	Croatia	Yes MLI		PPT
11	Cyprus*	Yes MLI		PPT
12	Czech Republic	Yes MLI		PPT
13	Denmark	Yes MLI		PPT
14	Estonia	Yes MLI		PPT
15	Finland	Yes MLI		PPT
16	France	Yes MLI		PPT
17	Georgia	Yes MLI		PPT
18	Germany	No	No	PPT
19	Greece	Yes MLI		PPT

⁹⁷ 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).

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



From:

Prevention of Tax Treaty Abuse – Fifth Peer Review Report on Treaty Shopping

Inclusive Framework on BEPS: Action 6

Access the complete publication at:

<https://doi.org/10.1787/9afac47c-en>

Please cite this chapter as:

OECD (2023), “Latvia”, in *Prevention of Tax Treaty Abuse – Fifth Peer Review Report on Treaty Shopping: Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/dd4e854b-en>

This work is published under the responsibility of the Secretary-General of the OECD. The opinions expressed and arguments employed herein do not necessarily reflect the official views of OECD member countries.

This document, as well as any data and map included herein, are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area. Extracts from publications may be subject to additional disclaimers, which are set out in the complete version of the publication, available at the link provided.

The use of this work, whether digital or print, is governed by the Terms and Conditions to be found at <http://www.oecd.org/termsandconditions>.