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# Taxes in the Baltic States

2023





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# Labour taxes



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# Labour taxes and the minimum wage in the Baltic States 2021-2023

	Latvia			Estonia			Lithuania		
	2021	2022	2023	2021	2022	2023	2020	2021	2022
Minimum wage, euro per month	500		620	584	654	725	642	730	840
Personal Income Tax (PIT) rates									
- income to 20'004 euro per year	20%								
- income from 20'004 euro per year to SSC ceiling	23%			20%			20%		
- income above SSC ceiling <sup>1</sup>	31%						32%		
Social Security Contributions (SSC) rate <sup>2</sup> , including:	34.09%			37.4% <sup>3</sup>			21.29% <sup>4</sup>		
- employer rate	23.59%			33.8%			1.79% <sup>5</sup>		
- employee rate	10.5%			3.6%			19.5%		
SSC «cap» (ceiling), euro per year	62 800	78 100		none			81 162	90 246	101 094
Solidarity tax rate (for income above SSC ceiling)	25%			none			none		

- <sup>1</sup> In **Latvia** the **31%** tax rate is applied to income above the SSC ceiling: in 2022 and 2023 - **78,100** euro per year, in 2021 - **62,800** euro per year.  
In **Lithuania** the **32%** tax rate is applied to incomes above SSC ceiling: in 2023 **101,094** euro per year, in 2022 - **90,246** euro per year and in 2021 - **81,162** euro per year.
- <sup>2</sup> **SSC rate includes health insurance:** in **Latvia** from 2018 - **1%** (employer rate 0.5 % and employee rate 0.5%), in **Lithuania** - **6.98%** (employee payment), in **Estonia** - **13%** (employer payment).
- <sup>3</sup> In **Estonia** SSC rate includes: **33%** social tax and **4.4%** other payments.
- <sup>4</sup> In **Lithuania** SSC rate includes: **20.97%** social tax and **0.32%** other payments.
- <sup>5</sup> In **Lithuania:** employers' social contributions are allocated to: 1.31% for unemployment insurance, 0.16% for general insurance against accidents at work and occupational diseases (0.14% - 1.4% depending on the risk profile of the company). In addition, the employer contributes 0.16% to the Guarantee Fund and 0.16% to the Long-Term Employment Benefit Fund, which is not a social tax (total employer contribution in the general case **1.79%**).



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# Personal income tax allowances in the Baltic states 2021-2023

	Latvia			Estonia			Lithuania		
	2021	2022	2023	2021	2022	2023	2021	2022	2023
<b>Differentiated non-taxable minimum (DNM)<sup>1</sup>, euro per month</b>	<b>300</b>	<b>350</b> (from 01.01.) <b>500</b> (from 01.07.)	<b>500</b>	<b>500</b>		<b>654</b>	<b>400</b>	<b>540</b> <sup>2</sup>	<b>625</b> <sup>2</sup>
- income up to which DNM is applied in full amount, euro per month	500			1 200			642	730	840
- income above which DNM is not applied, euro per month	1 800			2 100			2 864		
<b>Allowance for dependants, euro per month</b>	<b>250</b>			<b>154</b> (from 2nd child) <b>254</b> (from 3rd child)			<b>0</b> <sup>3</sup>		
<b>Non-taxable minimum of a pensioner, euro per month</b>	<b>330</b>	<b>350</b> (from 01.01.) <b>500</b> (from 01.07.)	<b>500</b>	<b>500</b>		<b>704</b> <sup>4</sup>	-		
<b>Allowance for disabled individuals: euro per month</b>									
- persons with group III disability	<b>120</b>						<b>600</b>	<b>810</b>	<b>935</b>
- persons with group I and II disability	<b>154</b>			-			<b>645</b>	<b>870</b>	<b>1005</b>

<sup>1</sup> The differentiated non-taxable minimum which depends on the income level is applied in all Baltic States (in **Lithuania** from 2009 , in **Latvia** from 2016, in **Estonia** from 2018)

<sup>2</sup> In **Lithuania** from 2022 DNM formula is applied in two ways: for income up to 1,704 euro per moth (in 2022) and for income up to 1,926 euro per month (in 2023) the new formula is applied, but for income more than the amounts mentioned before, the 2021 formula of non-taxable amount applies.

<sup>3</sup> In **Lithuania** from 2018 the allowance for dependants was abolished, replacing it with the State family benefit.

<sup>4</sup> In **Estonia** from 2023 pensioners have a fixed non-taxable minimum (before it was differentiated).



# Distribution of Social security contribution rate in the Baltic States in 2021 - 2023

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	Latvia			Estonia			Lithuania		
	2020	2021	2022	2021	2022	2023	2020	2021	2022
<b>Total Social security contribution rate</b>		<b>34.09%</b>			<b>37.4%<sup>1</sup></b>			<b>21.29%<sup>2</sup></b>	
<b>Employer rate, including:</b>		<b>23.59%</b>			<b>33.8%</b>			<b>1.79%</b>	
- pension insurance		16.68%			20.0% <sup>3</sup>			-	
- health care insurance		0.5%			13.0%			-	
- unemployment insurance		1.12%			0.8% (not social tax)			1.31%	
- maternity and sickness insurance		2.42%			-			-	
- accidents at work and occupational disease insurance		0.46%			-			0.16% <sup>4</sup>	
- disability insurance		1.6%			-			-	
- parental insurance		0.81%			-			-	
- other contributions (not social tax)		-			-			0.32% (not social tax) <sup>5</sup>	
<b>Employee rate, including:</b>		<b>10.5%</b>			<b>3.6%</b>			<b>19.50%</b>	
- pension insurance		7.23%			2.0% (not social tax)			8.72%	
- health care insurance		0.5%			-			6.98%	
- unemployment insurance		0.48%			1.6% (not social tax)			-	
- accidents at work and occupational disease insurance		0.2%			-			-	
- disability insurance		0.69%			-			-	
- maternity and sickness insurance		1.05%			-			3.80%	
- parental insurance		0.35%			-			-	

<sup>1</sup> In **Estonia** SSC rate includes: **33%** social tax and **4.4%** other payments.

<sup>2</sup> In **Lithuania** SSC rate includes: **20.97%** social tax and **0.32%** other payments

<sup>3</sup> In **Estonia**, if a person has joined the 2nd pillar of pension insurance 16% are accrued to the pension insurance fund and 4% to the 2nd pillar pension fund

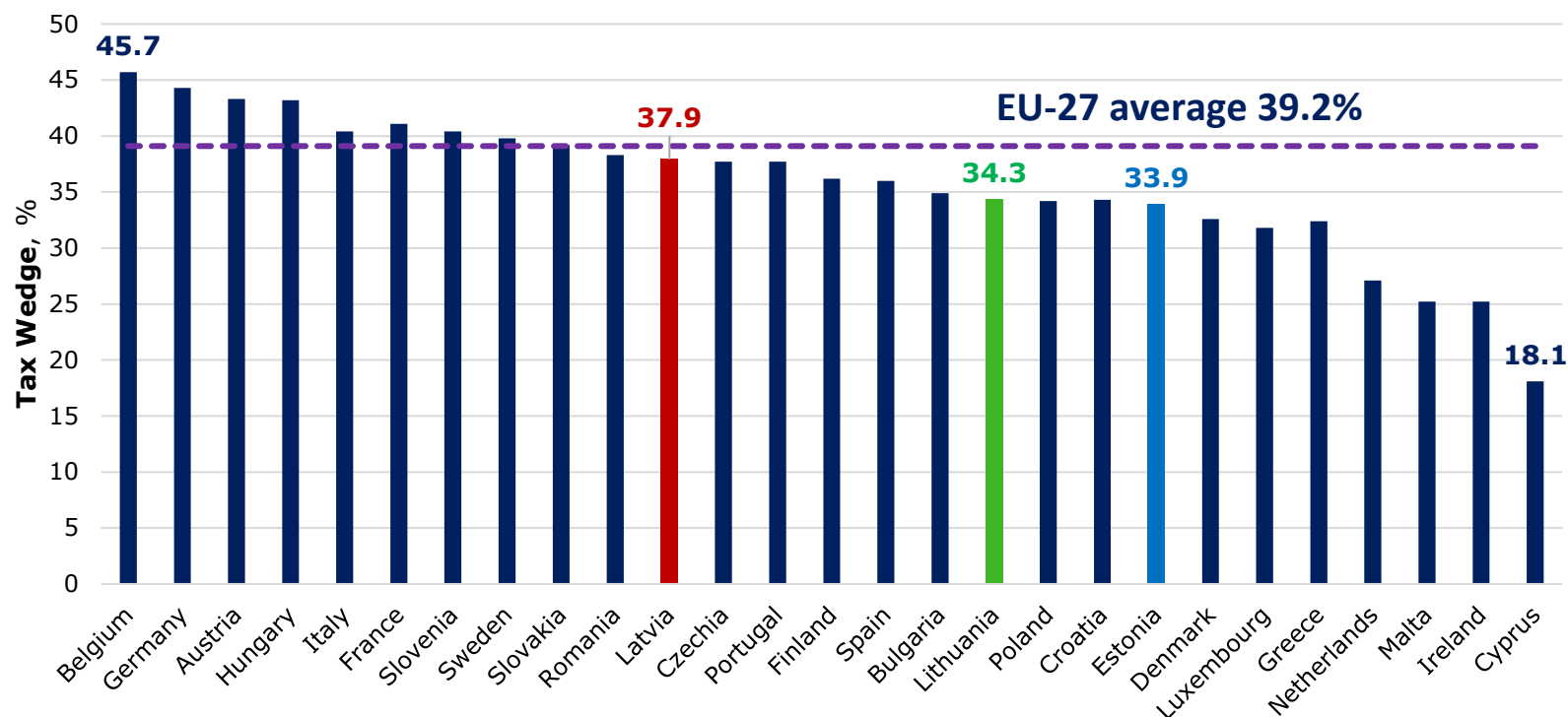
<sup>4</sup> In **Lithuania** the total rate of state social security security contributions for accidents at work and occupational diseases differs. In 2021 - 2023 the general contribution rate is 0.16%, Category I - 0.14%, Category II - 0.47%, Category III - 0.7, Category IV - 1.4%

<sup>5</sup> In **Lithuania** the employer shall make other social contributions - 0.16% to the Guarantee Fund and 0.16% to the long-term employment benefit fund.



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# Labour tax wedge in EU countries in 2020



**Source:** Eurostat data – single person without children earning income 67% of the average wage

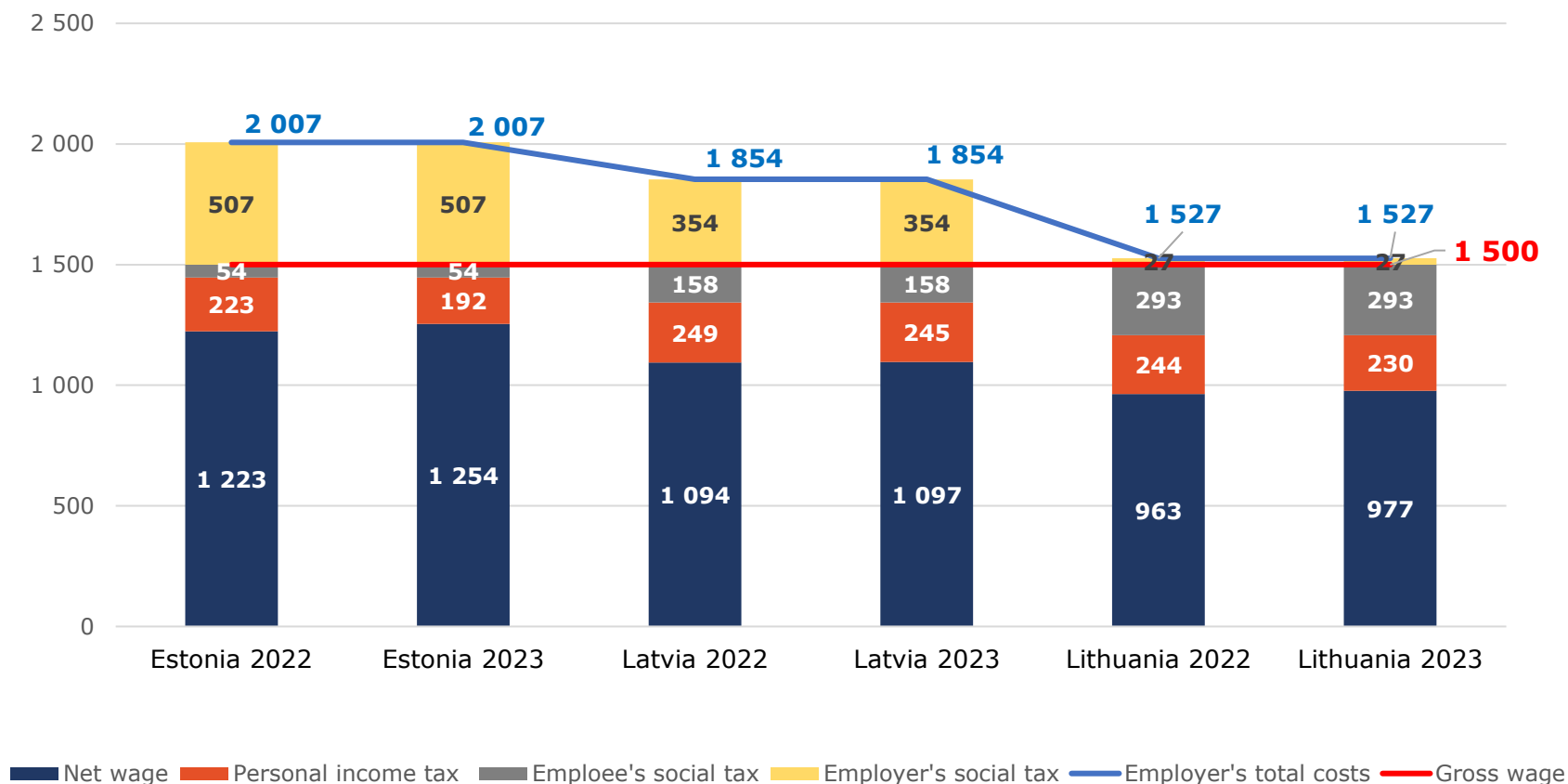
**Tax wedge** - describes the difference between an employee's net income and how much this labor costs for the employer. It is calculated as the percentage of labor taxes (PIT and employee's and employer's SSC) to the employer's total costs (gross salary and employer's SSC).



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## Wage structure in the Baltic states in 2022 and 2023

(with gross wage 1 500 euro per month, without dependents)





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# **Corporate Income Tax and Micro-enterprise Tax**





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# Corporate Income Tax (CIT) and Micro-enterprise Tax rates in the Baltic states in 2021 - 2023

	Latvia	Estonia	Lithuania
	2021-2023	2021-2023	2021-2023
CIT rate	20% <sup>1</sup>	20% / 14% <sup>2</sup>	5% <sup>4</sup> / 15% <sup>5</sup>
	(20/80) <sup>3</sup>	(20/80) <sup>3</sup>	
Microenterprise tax rates and turnover threshold <sup>6</sup>			
Tax rate	25%	20%	-
-If turnover per year is (euro)	Up to 25 000	Up to 25 000	
Tax rate	40%	40%	
-If turnover per year is (euro)	Above 25 000	Above 25 000	

- 1 In **Latvia**, the **CIT system** provides that a tax of 20% is paid at the time of **profit distribution** (costs that are not invested in the development of the company, including dividends, expenses not related to economic activity, representation costs that exceed the specified amount, etc.). The undistributed (reinvested) profit is not taxed with CIT.
- 2 In **Estonia** companies that **regularly distribute profits** have the opportunity to apply the reduced VAT rate, gradually reducing it to 14%. Starting from 2021, 14% is applied to the lowest level of distributed profit in the previous three years. If the company uses the special CIT rate of 14% and the dividend recipient is a natural person, a tax of 7% is withheld at the time of payment. Its purpose is to prevent salary payments in the form of dividends.
- 3 In **Estonia** and **Latvia** the CIT taxable base is divided by a coefficient of 0.8.
- 4 In **Lithuania** the CIT is applied to the earned profit.
- 5 In **Lithuania** the **reduced CIT rate is 5%** if the average number of employees does not exceed 10 and the income during the tax period does not exceed EUR 300 000.
- 6 In **Latvia** the micro-enterprise tax is calculated from the turnover which is the revenue from economic activity. In **Estonia** as of 2018 simplified tax regime for small entrepreneurs (individuals) using a special enterprise account in the bank was introduced. The bank automatically transfers 20% of the received income to the Tax and Customs Board to the income tax, social tax and mandatory funded pension contributions. The tax base is the gross income from selling goods and providing services.



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# Value Added Tax



# Value Added Tax rates and registration threshold in the Baltic States in 2021 - 2023

	Latvia		Estonia	Lithuania
	2021	2022-2023	2021-2023	2020-2022
<b>Value added tax rate, %</b>	<b>21%</b>		<b>20%</b>	<b>21%</b>
<b>Reduced rate, %, including:</b>	<b>0/5/12%</b>		<b>9%/5%</b>	<b>0/5/9%</b>
- medicines and medical goods		12%	9%	5% <sup>1</sup>
- COVID 19 vaccines and diagnostic medical devices	0%	0%   12% <sup>2</sup>	-	0% (01.01.2021. - 31.12.2022.)
- Books (including electronic books)	12%	5%	9%	9% <sup>3</sup>
- electronic publications (newspapers and periodical publication)	21%	5%	9%   5% (from 01.08.2022.)	5%
- newspapers and periodicals	12%	5%	9% and 5% (from 01.08.2022.)	5%
- hotel accommodation services		12%	9%	9%
- public transport		12%	-	9%
- heating for inhabitants		12%	-	9% <sup>4</sup>
- wood as heating for inhabitants		12%	-	9%
- special foods for infants		12%	-	-
- vegetables, berries and fruits		5%	-	-
- catering services and take-away food				9% (01.07.2021. - 31.12.2023.)
- attendance at all types of artistic and cultural institutions, sports events and sport clubs		-	-	9% <sup>5</sup>
- performance services provided by performers (actors, singers, musicians, conductors, dancers and other)				9% (01.07.2021. - 30.06.2023.)
<b>VAT registration threshold, domestic transaction value of 12 months, euro</b>	<b>40 000</b>		<b>40 000</b>	<b>45 000</b>

<sup>1</sup> In **Lithuania** only for prescription medicine

<sup>2</sup> In **Latvia** from 2023 12% rate is applicable only for Covid-19 vaccines, for Covid-19 diagnostic medical devices standard VAT rate applies

<sup>3</sup> In **Lithuania** for electronic books and electronic non-periodicals from 2023

<sup>4</sup> In **Lithuania** also for hot water supply for housing

<sup>5</sup> In **Lithuania** for sport event attendance until 30.06.2023.



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# **Excise duty and Electricity tax**



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# Excise duty rates for Oil products in the Baltic States in 2021 - 2023

Oil products	EU min. rate	Latvia			Estonia			Lithuania		
		2021	2022	2023	2021	2022	2023	2021	2022	2023
Unleaded petrol, euro per 1000 litres	359	509			563			466		
Leaded petrol, euro per 1000 litres	421	594			563			579.24		
Gas oil/Diesel fuel, euro per 1000 litres	330	414			372			372		
Liquefied petroleum gases (LPG), euro per 1000 kg	125	285			193			304.1		
Liquefied petroleum gases for heating, euro per 1000 kg	0	0			55			0		
Kerosene, euro per 1000 litres	330	414			330.1			330.17		
Heavy fuel oil, euro per 1000 kg	15	15.65			58			15.06		
Fuel for heating, euro per 1000 litres	21	56.91 <sup>1</sup> / 60.0 (from 01.07.)	60,0		372 <sup>2</sup>			21.14		
Gas oil for agriculture, gardening, fish farming <sup>3</sup> , euro per 1000 litres	21	62,1			100	100/21 (from 01.06.)	21	60		

<sup>1</sup> In **Latvia** reduced rate of **21.34** euros per 1000 liters is applied if the rapeseed oil or rapeseed oil derived biodiesel content in the final product is at least 5% of the total quantity of product. **From July 1, 2021** the reduced rate (both EUR 21.34 and EUR 56.91 per 1000 liters) was increased to EUR 60 per 1000 liters. It is applied to petroleum products with added biodiesel fully obtained from biomass or to paraffin-embedded diesel.

<sup>2</sup> In **Estonia** only diesel fuel, which is used for heating

<sup>3</sup> In **Latvia** from July 1, 2016 this rate is applied to limited amount of gas oil: from 60 to 130 liters (depending on the type of crop) per hectare in the current financial year (from July 1 to June 30). In **Lithuania**, the maximum amount of gas oil is limited.



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# Excise duty rates for Alcoholic beverages in the Baltic States in 2021 - 2023

Alcoholic beverages	Latvia <sup>1</sup>			Estonia			Lithuania		
	2021	2022	2023	2021	2022	2023	2021	2022	2023
<b>Beer, euro per each % vol. of absolute alcohol, per 100 litres</b>		<b>8.2</b>			<b>12.7</b>		<b>7.11</b>	<b>7.82</b>	<b>8.6</b>
<b>Minimum rate for beer, EUR per 100 litres</b>		(15.2)							
<b>Small brewery beer <sup>2</sup>, euro per each % vol. of absolute alcohol, per 100 litres</b>		<b>4.1</b>			<b>6.35</b>		-	<b>3.91</b>	<b>4.3</b>
<b>Wine, euro per 100 litres</b>									
- up to 6 % vol. of absolute alcohol		<b>111</b>			<b>63.35</b>		<b>65.46</b> <sup>3</sup>	<b>78</b> <sup>3</sup>	<b>93</b> <sup>3</sup>
- above to 6 % vol. of absolute alcohol					<b>147.82</b>		<b>164.67</b> <sup>4</sup>	<b>181</b> <sup>4</sup>	<b>199</b> <sup>4</sup>
<b>Fermented beverages, euro per 100 litres</b>									
- up to 6 % vol. of absolute alcohol		<b>64</b>			<b>63.35</b>		<b>65.46</b> <sup>3</sup>	<b>78</b> <sup>3</sup>	<b>93</b> <sup>3</sup>
- ethanol content above 6% vol.		<b>111</b>			<b>147.82</b>		<b>164.67</b> <sup>4</sup>	<b>181</b> <sup>4</sup>	<b>199</b> <sup>4</sup>
<b>Intermediate products, euro per 100 litres</b>									
- up to 15 % vol. of absolute alcohol		<b>111</b>					<b>185.82</b>	<b>200</b>	<b>216</b>
- between 15 and 22 % vol. of absolute alcohol		<b>185</b>			<b>289.33</b>		<b>264.52</b>	<b>285</b>	<b>308</b>
<b>Other alcohol, euro per 100 l of absolute alcohol</b>		<b>1 724</b>			<b>1 881</b>		<b>2 025</b>	<b>2 163</b>	<b>2 310</b>
<b>Other alcohol, produced in small distilleries, euro per 100 l of absolute alcohol</b>		<b>862</b>			-		-	-	-

<sup>1</sup> In **Latvia** alcohol rates are changed on March 1 of the current taxation year

<sup>2</sup> In **Latvia** and **Lithuania** for first 10 000 hl per year, in **Estonia** – 15 000 hl of beer annually

<sup>3</sup> In **Lithuania**, the rate is applied for wine and fermented beverages with an absolute alcohol content up to 8.5% vol.

<sup>4</sup> In **Lithuania**, the rate is applied for wine and fermented beverages with an absolute alcohol content above 8.5% vol.



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# Excise duty rates for tobacco products and similar products by use in the Baltic States in 2021-2023

Manufactured Tobacco	Latvia <sup>1</sup>			Estonia			Lithuania		
	2021	2022	2023	2020	2021	2022	2020	2021	2022
<b>Cigarettes</b>									
- specific excise rate, euro per 1000 items	92.5	98.0	104.0	86.5	91.3	96.3	69.4	74.3	79.6
- % of the maximum retail price (Ad valorem)	15%			30%			25%		
- the minimum rate, euro per 1000 items	121.4	128.4	135.9	145.6	152.85	160.5	115.5	122.5	130
<b>Cigars and cigarillos<sup>2</sup>, euro per 1000 items (L T per 1kg)</b>	104.7	115.2	126.7	10% + 151 minimum rate 211.0			55,0	66	79
<b>Smoking tobacco</b> (fine cut and other), euro per 1 kg	80.25	85.9	91.9	97.1	101.9	107	90	97	104.6
<b>Tobacco leaves<sup>3</sup>, euro per 1 kg</b>	80.25	85.9	91.9	-			90	97	104.6
<b>Heated tobacco, euro per 1 kg</b>	160	207	218	97.1	101.9	107	113.2	45.6	60.2
<b>Tobacco substitute products<sup>4</sup>, euro per 1 kg</b>	80	100	120	97.1	101.9	107	-		
<b>Liquid for use in electronic smoking devices and components for its preparation, euro per 1 ml of liquid</b>	0.12	0.16	0.2	0.2 - (from 01.04) <sup>5</sup>	-	0.2	0.12	0.15	0.19

<sup>1</sup> In **Latvia** rates effective from 1 March

<sup>2</sup> In **Lithuania** the rate applies per 1000 grams of cigars or cigarillos

<sup>3</sup> In **Lithuania** raw tobacco. Raw tobacco shall be exempt from excise duty if it is received from another Member State, produced in Lithuania, imported, acquired in Lithuania, lost by a person holding an authorization issued in accordance with the procedure established by the Central Tax Administrator.

<sup>4</sup> In **Estonia** defined as solid tobacco substitute, including heated tobacco and nicotine pads (such as "white snus")

<sup>5</sup> In **Estonia** the tax for the period from April 1, 2021 till December 31, 2022 was not applied



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## Excise duty rates for Natural Gas in the Baltic States in 2021 - 2023

Natural gas, euro per <i>MWh</i>	Latvia	Estonia	Lithuania
	2021-2023	2021-2022	2021-2023
- used as FUEL	<b>1.91</b> <sup>1</sup>	<b>3.86</b> <sup>2</sup>	<b>0</b>
- used for HEATING for non-business	<b>1,65</b>	<b>3,86</b> <sup>3</sup>	<b>1,08</b>
- used as HEATING for business			<b>0,54</b>
- used as HEATING for industrial production	<b>0,55</b>		
- used in energy-intensive businesses	-	<b>1,09</b> <sup>4</sup>	-

<sup>1</sup> For comparability, Excise duty rates are presented per megawatt-hour (MWh)

<sup>2</sup> In **Latvia** the reduced excise duty rate is set for the period from 2021 to 2025. From 2026, a rate 10.0 *EUR per MWh* will be applied

<sup>3</sup> In **Estonia** excise duty rate for Natural Gas used as fuel, from May 1, 2020 is **40 euro per 1000 m<sup>3</sup>**

<sup>4</sup> In **Estonia** excise duty rate for Natural Gas used for heating, from May 1, 2020 is **40 euro per 1000 m<sup>3</sup>**

<sup>5</sup> In **Estonia** excise duty rate for Natural Gas for a company, which has intensive consumption of natural gas from January 1, 2019 is **11.3 euro per 1000 m<sup>3</sup>**

## Excise duty and electricity tax rates for electricity in the Baltic States in 2021 - 2023

Electricity, euro per <i>MWh</i>	Electricity tax	Excise duty	
	Latvia	Estonia	Lithuania
	2021 - 2023	2021 - 2023	2021-2023
<b>Electricity for using:</b>			
- for non-business	tax exemption	<b>1.0</b>	<b>1.01</b>
- for business	<b>1.01</b>		<b>0.52</b>
For a company, which has intensive consumption of electricity	-	<b>0.50</b>	-





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# Real estate tax



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# Real estate tax in the Baltic States in 2021-2023

	Latvia	Estonia	Lithuania
	2021-2023	2021-2023	2021-2023
<b>Land</b>	<b>1.5%</b>	<b>0.1% - 2.5%</b> <sup>2</sup>	<b>0.01 - 4%</b>
<b>Buildings and constructions</b>	<b>1.5%</b>	-	<b>0.5 - 3%</b> <sup>3</sup>
<b>Untidy property</b>	<b>1.5% - 3%</b>	-	-
<b>Dwellings, if the cadastral value:</b>			
- does not exceed EUR 56,915	<b>0.2%</b> <sup>1</sup>	-	-
- from EUR 56,915 to 106,715	<b>0.4%</b> <sup>1</sup>		
- exceed EUR 106,715	<b>0.6%</b> <sup>1</sup>		
- from EUR 150,000 to 300,000 (for taxpayers with 3 or more children or disabled child - from EUR 200,000 to 390,000)	-	-	<b>0.5%</b>
- from EUR 300,000 to 500,000 euros (for taxpayers with 3 or more children or disabled child - from EUR 390,000 to 650,000)			<b>1.0%</b>
- exceed the EUR 500,000 (for taxpayers with 3 or more children or disabled child - exceed EUR 650,000)			<b>2.0%</b>

<sup>1</sup> In **Latvia** the rate within the relevant interval.

<sup>2</sup> In **Estonia** up to **0.15** hectares of land in the city and up to **2** hectares of land outside the city are exempt from tax if the property is registered as a place of residence

<sup>3</sup> In **Lithuania** real estate owned by legal entities or natural persons for commercial economic purposes.



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# Lottery and gambling tax



# Lottery and gambling tax in the Baltic States in 2021-2023

	Latvia <sup>1</sup>	Estonia	Lithuania		
	2021-2023	2021-2023	2021	2022	2023
<b>Gambling tax</b>					
<b>Roulette</b> , per year for each table <sup>2</sup> / % of income from the organization	<b>28 080</b>	1278.23 ( <i>per month</i> )	<b>27600</b> (2300 <i>per month</i> )	<b>20%</b> (from 01.07.)	<b>20%</b>
<b>Cards and dice games</b> , per year / % of income from the organization	<b>28 080</b>	5% GGR <sup>3</sup> ( <i>per month</i> )	<b>27600</b> (2300 <i>per month</i> )	<b>20%</b> (from 01.07.)	<b>20%</b>
<b>Video games and mechanic slot machines</b> , per year for each gambling place of each machine / % of income from the organization	<b>5 172</b>	<b>300 euro</b> per gaming machine used for organising a game of chance and <b>10 per cent</b> of the total bets made on the gaming operator's gambling machines of games of chance, less the winnings ( <i>per month</i> )	<b>3120</b> ( <i>category A</i> ) <b>1560</b> ( <i>category B</i> )	<b>20%</b> (from 01.07.)	<b>20%</b>
<b>The success game on the phone</b> , % of income from the organization	<b>15%</b>	-	-		
<b>Totalizator and betting</b> , % of income from the organization	<b>15%</b>	<b>5% GGR</b> <sup>3</sup>	<b>18%</b>	<b>20%</b>	<b>20%</b>
<b>Bingo</b> , % of income from the organization	<b>10%</b>		<b>18%</b>	<b>20%</b>	<b>20%</b>
<b>Gambling using telecommunications</b> , % of income from the organization	<b>10%</b>	<b>5% GGR</b> <sup>3</sup>	<b>13%</b>	<b>20%</b>	<b>20%</b>
<b>Lottery tax</b>					
<b>Lotteries tax on lotteries and moment lotteries</b> , % of ticket sales <sup>4</sup>	<b>10%</b>	<b>18%</b>	<b>5%</b>	<b>13%</b>	<b>18%</b>
<b>Interactive lottery</b> , of net revenues	<b>10%</b>				

<sup>1</sup> In **Latvia** from 2018 a new fee for issuing and re-registration (annually) of a service licence is introduced - EUR 400 000 for more than 25 gambling equipment units used throughout the year, EUR 120 000 if less than 25 gambling equipment units used throughout the year (Article 2<sup>1</sup> of the Law). This fee is paid annually in addition to the gambling premises licence re-registration fee: for a casino - EUR 30 000, for a gambling room or a bingo room - EUR 4500, for a place where bets or wager stakes are accepted - EUR 2000 (Article 2 of the Law).

<sup>2</sup> In **Latvia** for each rotating device of roulette game table

<sup>3</sup> In **Estonia** GGR - Gross Gaming Revenue

<sup>4</sup> In **Latvia** from 2017 -if the lottery rules specify the prize fund up to 60 percent of the lottery - the tax rate is 10% of the lottery ticket sales revenue, but if the prize fund exceeds 60 percent of the lottery - the tax rate is 10% of lottery ticket sales net revenue.



Ministry of Finance  
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