|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **States with which bilateral tax treaties have entered into force** | | | | | | | | |
| **No.** | **States** | **Date of Initialing** | | **Date of Signature** | | **Date of Entering into Force** | | **Date from which the Treaty is Effective** |
| 1 | Albania | 06.07.07. | | 21.02.08. | | 10.12.08. | | 01.01.09. |
| 2 | Armenia | 03.10.97. | | 15.03.00. | | 26.02.01. | | 01.01.02. |
| 3 | Austria | 10.11.03. | | 14.12.05. | | 16.05.07. | | 01.01.08. |
| 4 | Azerbaijan | 13.09.02. | | 03.10.05. | | 19.04.06. | | 01.01.07. |
| 5 | Belarus | 27.01.95. | | 07.09.95. | | 31.10.96. | | 01.01.97. |
| 6 | Belgium | 15.07.98. | | 21.04.99. | | 07.05.03. | | 01.01.04. |
| 7 | Bulgaria | 30.05.03. | | 04.12.03. | | 18.08.04. | | 01.01.05. |
| 8 | Canada | 07.07.94. | | 26.04.95. | | 12.12.95. | | 01.01.96. |
| 9 | People's Republic of China | 19.04.96. | | 07.06.96. | | 27.01.97. | | 01.01.98. |
| protocol amending Latvia – China bilateral tax treaty dated of 07.06.96. | 04.07.11. | | 24.08.11. | | 19.05.12. | | 01.01.13. |
| 10 | Croatia | 08.10.99. | | 19.05.00. | | 27.02.01. | | 01.01.02. |
| 11 | Cyprus | 13.12.12. | | 24.05.16. | | 07.10.16. | | 01.01.17. |
| 12 | Czech Republic | 03.03.94. | | 25.10.94. | | 22.05.95. | | 01.01.96. |
| 13 | Denmark | 14.01.93. | | 10.12.93. | | 27.12.93. | | 01.01.94. |
| 14 | Estonia | 20.09.01. | | 11.02.02. | | 21.11.02. | | 01.01.03. |
| 15 | Finland | 14.01.93. | | 23.03.93. | | 30.12.93. | | 01.01.94. |
| 16 | France | 13.04.95. | | 14.04.97. | | 01.05.01. | | 01.01.02. |
| 17 | Georgia | 25.05.01. | | 13.10.04. | | 04.04.05. | | 01.01.06. |
| Protocol amending Latvia – Georgia bilateral tax treaty dated of 13.10.04. | 03.03.11. | | 29.05.12. | | 27.11.12. | | 01.01.13. |
| 18 | Germany | 07.04.95. | | 21.02.97. | | 26.09.98. | | 01.01.99. |
| 19 | Greece | 07.02.02. | | 27.03.02. | | 07.03.05. | | 01.01.06. |
| 20 | Hong Kong | 21.11.13. | | 13.04.16. | | 24.11.17. | | 01.01.18. |
| 21 | Hungary | 25.02.02. | | 14.05.04. | | 22.12.04. | | 01.01.05. |
| 22 | Iceland | 14.01.93. | | 19.10.94. | | 27.12.95. | | 01.01.97. |
| 23 | India | 15.03.12. | | 18.09.12. | | 28.12.13. | | 01.01.14. |
| 24 | Ireland | 16.05.97. | | 13.11.97. | | 18.12.98. | | 01.01.99. Latvia |
| 06.04.99. Ireland |
| 25 | Israel | 18.01.06. | | 20.02.06. | | 13.07.06. | | 01.01.07. |
| 26 | Italy | 21.12.95. | | 21.05.97. | | 16.06.08. | | 01.01.09. |
| 27 | Japan | 23.06.16. | | 18.01.17. | | 05.07.17. | | 01.01.18. |
| 28 | Kazakhstan | 19.12.96. | | 06.09.01. | | 02.12.02. | | 01.01.03. |
| 29 | Korea | 10.12.99. | | 15.06.08. | | 26.12.09 | | 01.01.10. |
| 30 | Kosovo | 30.11.18. | | 24.11.20. | | 22.11.21. | | 01.01.22. |
| 31 | Kuwait | 28.01.09. | | 09.11.09. | | 25.04.13. | | 01.01.14. |
| 32 | Kyrgyzstan | 04.07.03. | | 07.12.06. | | 04.03.08. | | 01.01.09. |
| 33 | Lithuania | 27.11.92. | | 17.12.93. | | 30.12.94. | | 01.01.95. |
| 34 | Luxembourg | 25.04.02. | | 14.06.04. | | 14.04.06. | | 01.01.07. |
| 35 | Macedonia | 17.03.06. | | 08.12.06. | | 25.04.07. | | 01.01.08. |
| 36 | Malta | 21.01.00. | | 22.05.00. | | 24.10.00. | | 01.01.01. |
| 37 | Mexico | 03.06.11. | | 20.04.12. | | 02.03.13. | | 01.01.14. |
| 38 | Moldova | 12.07.96. | | 25.02.98. | | 24.06.98. | | 01.01.99. |
| 39 | Montenegro | 01.07.05. | | 22.11.05. | | 19.05.06. | | 01.01.07. |
| 40 | Morocco | 07.09.07. | | 24.07.08. | | 25.09.12. | | 01.01.13. |
| 41 | Netherlands | 01.10.93. | | 14.03.94. | | 29.01.95. | | 01.01.96. |
| 42 | Norway | 14.01.93. | | 19.07.93. | | 30.12.93. | | 01.01.94. |
| 43 | Poland | 01.07.93. | | 17.11.93. | | 30.11.94. | | 01.01.95. |
| 44 | Portugal | 02.10.00. | | 19.06.01. | | 07.03.03. | | 01.01.04. |
| 45 | Qatar | 24.01.13. | | 26.09.14. | | 01.06.15. | | 01.01.16. |
| 46 | Romania | 06.02.98. | | 25.03.02. | | 28.11.02. | | 01.01.03. |
| 47 | Russia[[1]](#footnote-1) | 14.05.08. | | 20.12.10. | | 06.11.12. | | 01.01.13. |
| 48 | Saudi Arabia | 19.01.17. | | 07.11.19 | | 01.07.21. | | 01.01.22. |
| 49 | Serbia | 01.07.05. | | 22.11.05. | | 19.05.06. | | 01.01.07. |
| 50 | Singapore | 02.10.98. | | 06.10.99. | | 18.02.00. | | 01.01.01. |
|  | Singapore - protocol amending Latvia - Singapore bilateral tax treaty, dated of 06.10.99. | 11.03.16. | | 20.04.17. | | 03.08.18. | | 01.01.19. |
| 51 | Slovakia | 15.05.98. | | 11.03.99. | | 12.06.00. | | 01.01.01. |
| 52 | Slovenia | 26.11.99. | | 17.04.02. | | 18.11.02. | | 01.01.03. |
| 53 | Spain | 20.07.01. | | 04.09.03. | | 14.12.04. | | 01.01.05. |
| 54 | Sweden | 13.01.93. | | 05.04.93. | | 30.12.93. | | 01.01.94. |
| 55 | Switzerland | 30.03.01. | | 31.01.02. | | 18.12.02. | | 01.01.03. |
|  | Switzerland – protocol amending Latvia-Switzerland bilateral tax treaty dated of 31.01.02. | 03.12.15. | | 02.11.16. | | 03.09.18. | | 01.01.19. |
| 56 | Tajikistan | 02.12.07. | | 09.02.09. | | 29.10.09. | | 01.01.10. |
| 57 | Turkey | 09.01.98. | | 03.06.99. | | 23.12.03. | | 01.01.04. |
| 58 | Turkmenistan | 14.06.12. | | 11.09.12. | | 04.12.12. | | 01.01.13. |
| 59 | Ukraine | 02.11.95. | | 21.11.95. | | 21.11.96. | | 01.01.97. |
| 60 | United Arab Emirates | 20.02.09. | | 11.03.12. | | 11.06.13. | | 01.01.14. |
| 61 | United Kingdom | 22.10.93. | | 08.05.96. | | 30.12.96. | | 01.01.97. |
| (note of agreement) | | Latvia |
| 22.03.95. | | 01./06.04.97. |
| (initial) | | United Kingdom |
| 62 | United States of America | 06.06.97. | | 15.01.98. | | 30.12.99. | | 01.01.00. |
| 63 | Uzbekistan | 08.06.98. | | 03.07.98. | | 23.10.98. | | 01.01.99. |
| 64 | Viet Nam | 09.10.15. | | 19.10.17. | | 06.08.18. | | 01.01.19. |
| **States with which bilateral tax treaties have been signed but have not entered into force** | | | | | | | | |
|  | **States** | | **Date of Initialing** | | | | **Date of Signature** | |
| 65 | Germany – protocol amending Latvia – Germany bilateral tax treaty dated of 21.02.97 | |  | | | | 22.09.22. | |
| 66 | Pakistan | |  | | | | 28.04.23. | |
| **States with which bilateral tax treaties have been initialled but have not been signed** | | | | | | | | |
|  | **States** | | | | **Date of Initialing** | | | |
| 67 | Mongolia | | | | 17.02.06. | | | |
| 68 | Tunisia | | | | 19.06.08. | | | |
| **States with which preparatory measures for the conclusion of the tax treaty are under way** | | | | | | | | |
|  | **States** | | | | **Rounds/Other status** | | | |
| 69 | Andora | | | | Preparation of negotiations. | | | |
| 70 | Australia | | | | First round of negotiations took place from 12 – 16 June, 2023 in Riga. | | | |
| 71 | Jordan | | | | Draft submitted. Negotiations under preparation. | | | |
| 72 | Lebanon | | | | Draft sent. | | | |
| 73 | Liechtenstein | | | | Preparation of negotiations | | | |
| 74 | Sri Lanka | | | | First round of negotiations took place from 15 – 19 October 2018 in Riga. | | | |
| **States with which it has been planned to review the bilateral tax treaties** | | | | | | | | |
| 75 | Bosnia and Herzegovina (initialled 09.08.07.) | | | | The updated text of Agreement has been submitted to Bosnia and Herzegovina side. | | | |
| 76 | Egypt (initialled 05.08.10.) | | | | By way of correspondence work on reaching the agreement on the updated text of the agreement. | | | |

1. suspended as of 16 May 2022 in accordance with the amendment of 12 May 2022 to the law “On 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 and its Protocol” from the Latvian side. Information from the Ministry of Foreign Affairs of the Republic of Latvia: the Russian Federation has proposed to consider this Agreement to be denounced in accordance with its Article 31. This Agreement will be terminated as of 1 January 2024. [↑](#footnote-ref-1)