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# Taxes in the Baltic States

2026



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# Labour taxes



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# Labour taxes and the minimum wage in the Baltic States 2024-2026

	Latvia			Estonia			Lithuania		
	2024	2025	2026	2024	2025	2026	2024	2025	2026
<b>Minimum wage, euro per month</b>	<b>700</b>	<b>740</b>	<b>780</b>	<b>820</b>	<b>886</b>	<b>946</b> (from 01.04.)	<b>924</b>	<b>1038</b>	<b>1 153</b>
<b>Personal Income Tax (PIT) rates<sup>1</sup></b>									
- income up to 20'004 euro per year	<b>20%</b>	<b>25.5%</b>		<b>20%</b>	<b>22%</b>		<b>20%</b>		<b>20%</b>
- income between 20'004 euro per year and SSC ceiling	<b>23%</b>								<b>25%</b>
- income above SSC ceiling <sup>1</sup>	<b>31%</b>	<b>33%</b>					<b>32%</b>		
<b>Social Security Contributions (SSC) rate<sup>2</sup>, including:</b>	<b>34.09%</b>			<b>37.4%</b> <sup>3</sup>	<b>37.4%/ 39.4%/ 41.4%</b> <sup>3</sup>		<b>21.29%</b> <sup>4</sup>		
- employer rate	<b>23.59%</b>			<b>33.8%</b>			<b>1.79%</b> <sup>5</sup>		
- employee rate	<b>10.5%</b>			<b>3.6%</b>	<b>3.6%/5.6%/7.6%</b>		<b>19.5%</b>		
<b>SSC «cap» (ceiling)<sup>6</sup>, euro per year</b>	<b>78 100</b>	<b>105 300</b>		<b>-</b>			<b>114 162</b>	<b>126 533</b>	<b>138 729</b>
<b>Solidarity tax rate (for income above SSC ceiling)</b>	<b>25%</b>			<b>-</b>			<b>-</b>		

<sup>1</sup> In **Latvia** the **31%** tax rate (in 2024), the **33%** tax rate (in 2025-2026) is applied to income above SSC ceiling - in 2023 - 2024 **78,100** euro per year, in 2025 - 2026 **105,300** euro per year.

In **Lithuania** the **20%** tax rate is applied to income up to **83 237** euro in 2026, in 2024 -2025 up to SSC ceiling, from 2026 the **25%** rate is applied to income between **83 237** and the SSC ceiling, the **32%** tax rate is applied to income above SSC ceiling: in 2026 - **138,729** euro per year, in 2025 - **126,533** euro per year, in 2024 - **114,162** 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% - 8.4%** other payments (unemployment insurance contributions and contributions to the second pension pillar at a rate of 2%, 4%, or 6%).

<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 includes: 1.31% insurance of unemployment, 0,16% general insurance against accidents at work and occupational diseases, and between 0.14% and 1.4% depending on the categories into which the company is classified according to its occupational safety and health performance. Additional employer payment 0.16% to the Guarantee fund and 0.16% to the long-term work benefit fund (total employer payment in general is **1.79%**).

<sup>6</sup> In **Lithuania**, the SSC cap refers only to the employee's social security contributions. Above the SSC cap, the employee pays 6.98% for health insurance. The SSC cap does not refer to the employer. In **Estonia**, the SSC cap is applied only to self-employed persons - 98,400 euro per year in 2024, 106,320 euro per year in 2025 and 111,720 euro per year in 2026.



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# Personal income tax allowances in the Baltic states 2024-2026

	Latvia			Estonia			Lithuania		
	2024	2025	2026	2024	2025	2026	2024	2025	2026
<b>Differentiated non-taxable minimum (DNM)<sup>1</sup>, euro per month</b>	<b>500</b>			<b>654</b>			<b>747<sup>2</sup></b>		
- income up to which DNM is applied in full amount, euro per month	500	-		1200		-	924	1038	1153
- income above which DNM is not applied, euro per month	1 800			2 100			2 864		2 677
<b>Non-taxable minimum (NM), euro per month</b>	-	<b>510</b>	<b>550</b>	-		<b>700</b>	-		
<b>Allowance for dependants, euro per month</b>		<b>250</b>			-		-		
<b>Non-taxable minimum for pensioner, euro per month</b>	<b>500</b>	<b>1000</b>		<b>776</b>			-		
<b>Allowance for disabled individuals: euro per month</b>									
- persons with group III disability		<b>120</b>					<b>1 057</b>		
- persons with group I and II disability		<b>154</b>			-		<b>1 127</b>		

<sup>1</sup> The applicable differentiated non-taxable minimum depends on the income level, in **Lithuania** it is applied from 2009, in **Estonia** it was applied from 2018 till 2025, in **Latvia** it was applied from 2016 till 2024. From 2025 in **Latvia** and from 2026 in **Estonia** the differentiated non-taxable minimum has been replaced by the fixed non-taxable minimum.

<sup>2</sup> In **Lithuania** from 2022 DNM formula is applied in two ways: in 2024 for income up to 2,167 euro per month, in 2025 for income up to 2,387.29 euro per month the new formula is applied, but for income more than the amounts mentioned before, the 2021 formula of non-taxable amount is applied. From 2026 one formula is used to calculate the DNM.



# Distribution of Social security contribution rate in the Baltic States in 2024 - 2026

	Latvia			Estonia			Lithuania		
	2024	2025	2026	2024	2025	2026	2024	2025	2026
<b>Total Social Contributions rate</b>	<b>34.09%</b>			37.4% <sup>1</sup>	37.4% / 3.4% / 41.4% <sup>1</sup>		21.29% <sup>2</sup>		
<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>			3.6%	3.6-7.6%		<b>19.50%</b>		
- pension insurance	7.23%			2.0% (not social tax)	2.0% / 4.0% / 6.0% (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%** - **8.4%** other payments (unemployment insurance contributions and contributions to the second pension pillar (at a rate of 2% in 2024, and 2%, 4%, or 6% in 2025-2026).

<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

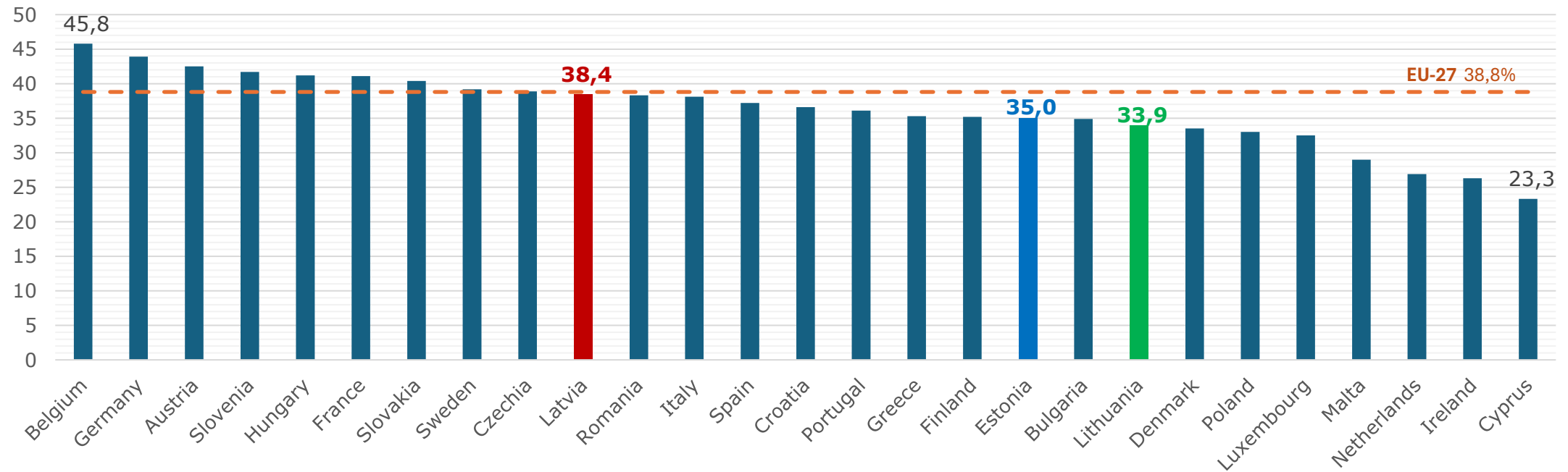
<sup>4</sup> In **Lithuania** the total rate of state social security contributions for accidents at work and occupational diseases differs. In 2024-2026 the general contribution rate is 0.16%, Category I - 0.14%, Category II - 0.46% (2024), 0.43% (2025), 0.49% (2026), Category III - 0.7%, Category IV - 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 2024



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

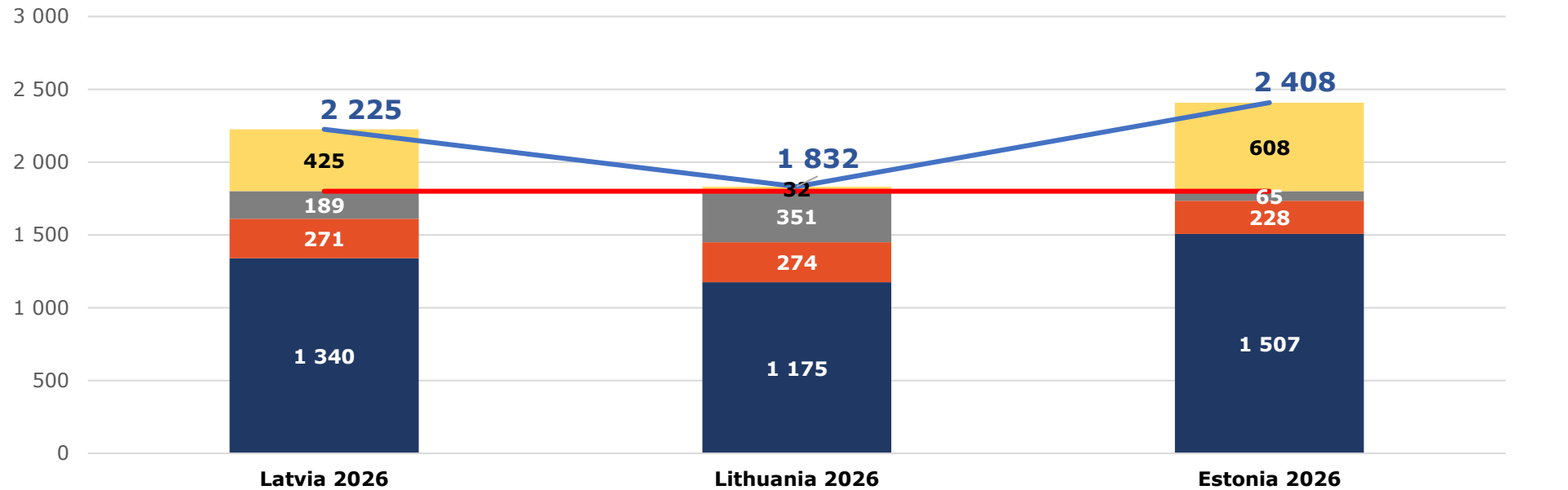
**Tax wedge** - describes the difference between an employee's net income and how much this labor costs for the employer. It is calculated as the percentage of labor taxes (PIT and employee's and employer's SSC) to the employer's total costs (gross salary and employer's SSC).



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# Wage structure in the Baltic states in 2026

(with gross wage 1 800 euro per month, without dependents)



■ Net wage ■ Personal income tax ■ Employee's social tax ■ Employer's social tax — Employer's total costs — Gross wage

**Source:** Calculations of the Ministry of Finance



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



# Corporate Income Tax (CIT) and Micro-enterprise Tax rates in the Baltic states in 2024 - 2026

	Latvia			Estonia			Lithuania		
	2024	2025	2026	2024	2025	2026	2024	2025	2026
CIT rate	20% <sup>1</sup>		20% or 15% CIT, 6% PIT <sup>1</sup>	20% / 14% <sup>2</sup>	22%		5% <sup>4</sup> / 15% <sup>5</sup>	6% <sup>4</sup> / 16% <sup>5</sup>	7% <sup>4</sup> / 17% <sup>6</sup>
	(20/80) <sup>3</sup>		(20/80) or (15/85) <sup>3</sup>	(20/80) <sup>3</sup>	(22/78) <sup>3</sup>				
<b>Microenterprise tax rates and turnover threshold<sup>6</sup></b>									
Tax rate -If turnover per year is (euro)	<b>25%</b>			20% Up to 25 000	<b>20%</b>  22%/ 24%/ 26%		-		
Tax rate of excess -If turnover per year is (euro)				40% Up to 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. From 1 January 2024, credit institutions and consumer credit providers pay an annual CIT surcharge of 20%, regardless of whether or not profits are distributed. From 2026 a taxpayer whose shareholders during the taxation period are exclusively natural persons may choose to apply an alternative **15%** corporate income tax rate at the time of dividend distribution, while withholding personal income tax on such dividend income at a rate of **6%**.
- 2 In **Estonia** companies that regularly distribute profits till 2024 had the opportunity to apply the reduced CIT rate. If the company used the special CIT rate of 14% and the dividend recipient was a natural person, a tax of 7% was withheld at the time of payment. Its purpose was to prevent salary payments in the form of dividends.
- 3 In 2024 **Estonia** and **Latvia** had the same the CIT system - the taxable base was divided by a coefficient of 0.8. From 2025 in **Estonia** the taxable base is divided by a coefficient of 0.78, from 2026 in Latvia an alternative CIT rate has been introduced, accordingly changing the coefficient.
- 4 In **Lithuania**, the reduced CIT rate 5% in 2024, 6% in 2025, 7% in 2026 is applicable, if the average number of employees does not exceed 10 and the income during the tax period does not exceed **EUR 300 000**.
- 5 In **Lithuania**, the CIT is applied to the earned profit, not as in Latvia and Estonia to the distributed profit.
- 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 funded pension contributions. The tax base is the gross income from selling goods and providing services. From 2025 one rate is applicable and if a micro entrepreneur has joined the pension second pillar, the tax rate will be 22%, 24% or 26% (depends on chosen contribution rate).



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# Value Added Tax



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# Value Added Tax rates and registration threshold in the Baltic States in 2024 - 2026

	Latvia		Estonia		Lithuania	
	2024-2025	2026	2024	2025-2026	2024-2025	2026
<b>Value added tax rate, %</b>	<b>21%</b>		<b>22%</b>	<b>24%</b> (from 01.07.2025.)	<b>21%</b>	
<b>Reduced rates, %, including:</b>	<b>5/12%</b>		<b>5/9%</b>	<b>9/13%</b>	<b>5/9%</b>	<b>5/12%</b>
- medicines and medical devices	12%		9%		5% <sup>2</sup>	
- books (including electronic books)	5% <sup>1</sup>		9%		9%	5%
- electronic publications (newspapers and periodical publication)	5% <sup>1</sup>		5%	9%	5%	
- newspapers and periodicals	5% <sup>1</sup>		5%	9%	5%	
- accommodation services	12%		9%	13%	9%	12%
- public transport	12%		-		9%	12%
- thermal energy supplies for inhabitants <sup>3</sup>	12%		-		9%	-
- wood as heating for inhabitants	12%		-		9%	-
- special foods for infants	12%		-		-	
- vegetables, berries and fruits	12%		-		-	
- bread, poultry, milk, eggs	-	12% (01.07.2026.- 01.07.2027.)	-		-	
- attendance at all types of artistic and cultural institutions	-		-		9%	12%
<b>VAT registration threshold, domestic transaction value of 12 months, euro</b>	<b>50 000</b>		<b>40 000</b>		<b>45 000</b>	

<sup>1</sup> In **Latvia**, as of 2026, the reduced rate is applied only to supplies of books, press publications, and publications of other mass media, whether in the form of printed matter or electronic publications, that are issued or published in the official state language, as well as in the Latgalian written language and the Livonian language, or in any of the official languages of EU and EEA Member States, the Swiss Confederation, EU candidate countries, or the official languages of the OECD.

<sup>2</sup> In **Lithuania** only for prescription medicine

<sup>3</sup> In **Latvia** and **Lithuania** also for hot water supplies for households



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# **Excise duty and Electricity tax**



# Excise duty rates for Oil products in the Baltic States in 2024 - 2026

Oil products	EU min. rate	Latvia			Estonia			Lithuania		
		2024	2025	2026	2024	2025	2026	2024	2025	2026
Unleaded petrol, euro per 1000 litres	359	509	532	555	563	591 <small>(from 01.07.)</small>	591	466	513	562
Leaded petrol, euro per 1000 litres	421	594	617	640	563	591 <small>(from 01.07.)</small>	591	579.24	626.24	675.24
Gas oil/Diesel fuel, euro per 1000 litres	330	414	440.5	467 <sup>1</sup>	399 <small>(from 01.05.)</small>	428 <small>(from 01.05.)</small>	428	410	519.6	553.6 <sup>1</sup>
Diesel fuel used in the free zone territory and free port <sup>2</sup> , euro per 1000 litres	21	148	236	324	399 <small>(from 01.05.)</small>	428 <small>(from 01.05.)</small>	428	410	519.6	553.6
Liquefied petroleum gases (LPG), euro per 1000 kg	125	285	314	343	193			304.1	370.9	
Liquefied petroleum gases for heating, euro per 1000 kg	0	0	44	88	65.01 <small>(from 01.05.)</small>	79.91 <small>(from 01.05.)</small>	79,91	304.1 <small>(01.01-29.02)</small> 13 <small>(from 01.03.)</small>	13  79.8 for businesses	
Kerosene, euro per 1000 litres	330	414	439	464	330.1			330.17	383.77	438.57
Heavy fuel oil, euro per 1000 kg	15	15.65	67.5	109	58			15.06	83.66	139.86
Fuel for heating, euro per 1000 litres	21	60	108.5	135	399 <sup>3</sup> <small>(from 01.05.)</small>	428 <sup>3</sup> <small>(from 01.05.)</small>	428 <sup>3</sup>	60	113.6	164.8
Gas oil for agriculture, gardening, fish farming <sup>4</sup> , euro per 1000 litres	21	62.1	66.08	70.05	21			60	85	

<sup>1</sup> In **Latvia**, the rate has been reduced to **396** euro from 01 April to 30 June 2026, and in **Lithuania** the rate has been reduced to **503,6** euro from 15 April to 15 June 2026.

<sup>2</sup> In **Latvia** starting from 1 March 2024 for fuel used in free ports and special economic zones

<sup>3</sup> In **Estonia** only diesel fuel, which is used for heating

<sup>4</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. In **Latvia**, the rate has been reduced to **21** euro from 1 April to 30 June 2026, and in **Lithuania** the rate has been reduced to **35** euro from 15 April to 15 June 2026. In **Estonia** only for use in agriculture.



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# Excise duty rates for Alcoholic beverages in the Baltic States in 2024 - 2026

Alcoholic beverages <sup>2</sup>	Latvia <sup>1</sup>			Estonia			Lithuania		
	2024	2025	2026	2024	2025	2026	2024	2025	2026
<b>Beer, euro per each % vol. of absolute alcohol, per 100 litres</b>	<b>9.0</b>	<b>9.8</b>	<b>10.58</b>	<b>13.34</b>	<b>14</b>	<b>15.4</b>	<b>9.46</b>	<b>10.97</b>	<b>12.74</b>
<b>Minimum amount of duty for beer, EUR per 100 litres</b>	16.7	18.1	19.6						
<b>Small brewery beer<sup>3</sup>, euro per each % vol. of absolute alcohol, per 100 litres</b>	<b>4.5</b>	<b>4.9</b>	<b>5.29</b>	<b>6.67</b>	<b>7</b>	<b>7.7</b>	<b>4,73</b>	<b>5.49</b>	<b>6.37</b>
<b>Minimum amount of duty for beer, EUR per 100 litres</b>	16.7	18.1	19.6						
<b>Wine, euro per 100 litres</b>									
- up to 6 % vol. of absolute alcohol	<b>122</b>	<b>134</b>	<b>148</b>	<b>66.52</b>	<b>69.84</b>	<b>76.82</b>	<b>109<sup>4</sup></b>	<b>127<sup>4</sup></b>	<b>148<sup>4</sup></b>
- above to 6 % vol. of absolute alcohol				<b>155.21</b>	<b>162.97</b>	<b>179.27</b>	<b>219<sup>5</sup></b>	<b>254<sup>5</sup></b>	<b>296<sup>5</sup></b>
<b>Fermented beverages, euro per 100 litres</b>									
- up to 6 % vol. of absolute alcohol	<b>70</b>	<b>77</b>	<b>85</b>	<b>66.52</b>	<b>69.84</b>	<b>76.82</b>	<b>109<sup>4</sup></b>	<b>127<sup>4</sup></b>	<b>148<sup>4</sup></b>
- above to 6 % vol. of absolute alcohol	<b>122</b>	<b>134</b>	<b>148</b>	<b>155.21</b>	<b>162.97</b>	<b>179.27</b>	<b>219<sup>5</sup></b>	<b>254<sup>5</sup></b>	<b>296<sup>5</sup></b>
<b>Intermediate products, euro per 100 litres</b>									
- up to 15 % vol. of absolute alcohol	<b>122</b>	<b>159</b>	<b>192</b>	<b>303.8</b>	<b>319</b>	<b>350.9</b>	<b>234</b>	<b>292</b>	<b>365</b>
- between 15 and 22 % vol. of absolute alcohol	<b>203</b>	<b>264</b>	<b>325</b>				<b>333</b>	<b>370</b>	<b>411</b>
<b>Other alcohol, euro per 100 l of absolute alcohol</b>	<b>1862</b>	<b>1955</b>	<b>2084</b>	<b>1975</b>	<b>2074</b>	<b>2281</b>	<b>2467</b>	<b>2778</b>	<b>3130</b>
<b>Other alcohol, produced in small distilleries, euro per 100 l of absolute alcohol</b>	<b>931</b>	<b>977.5</b>	<b>1042</b>		-			-	

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

<sup>2</sup> In **Latvia**, reduced rates (50% of the basic rate) are applied to all alcoholic beverages produced by small producers of alcoholic beverages (applicable to wine, fermented beverages and intermediate products from 01.07.2022), in **Lithuania** and **Estonia** – only to beer produced by small breweries

<sup>3</sup> In **Latvia** and **Lithuania** for first 10 000 hl per year, in **Estonia** – 15 000 hl of beer annually

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

<sup>5</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 2024-2026

Product	Latvia			Estonia			Lithuania		
	2024 <sup>1</sup>	2025	2026	2024	2025	2026	2024	2025	2026
<b>Cigarettes</b>									
- specific excise rate, euro per 1000 items	119.6	131.6	151.3	100.5	106.0 / 111.50 (from 01.07.)	123.5	85.3	92.6	100.5
- % of the maximum retail price (Ad valorem)	15%			30%			25%		
- the minimum rate, euro per 1000 items	156.3	171.9	197.7	169.1	177.7 / 186.7 (from 01.07.)	209.95	138	149.7	162.4
<b>Cigars and cigarillos<sup>2</sup>, euro per 1000 items (LT per 1000 g)</b>	164.7	202.7	240	10% + 151 minimum rate 222.0	10% + 151 minimum rate 233.0 / 244.0 (from 01.07.)	10% + 151 minimum rate 268.4	95	109.7	126.7
<b>Smoking tobacco</b> (finely sliced and other), euro per 1000 g	105.7	116.3	134	112.4	118.0/124.0 (from 01.07.)	138	112.8	123.5	132.5
<b>Tobacco leaves<sup>3</sup>, euro per 1000 g</b>	105.7	116.3	134	-			112.8	123.5	135.2
<b>Heated tobacco<sup>4</sup>, euro per 1000 g</b>	251	276	317	112.4	118.0/124.0 (from 01.07.)	138	79.5	89.4	100.6
<b>Tobacco substitute products<sup>5</sup>, euro per 1000 g</b>	138	151.8	175	112.4	118.0/124.0 (from 01.07.)	138	-		
<b>Liquid for use in electronic smoking devices and components for its preparation, euro per 1 ml of liquid</b>	0.24	0.29	0.35	0.21	0.22/0.23 (from 01.07.)	0.25	0.25	0.63	1.56

<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 **Lithuania** per 1000 units

<sup>5</sup> In **Estonia** defined as solid tobacco substitute, including heated tobacco and nicotine pads (such as "white snus")



# Excise duty rates for Natural Gas in the Baltic States in 2024 - 2026

For comparability, Excise duty rates are presented per megawatt-hour (MWh)

Natural gas, euro per MWh	Latvia			Estonia			Lithuania	
	2024	2025	2026	2024	2025	2026	2024-2025	2026
- used as <b>propellant</b>	<b>1.91</b> <sup>1</sup>	<b>3.63</b> <sup>1</sup>	<b>13.45</b>	<b>4.46</b> <sup>2</sup> (from 01.05.)	<b>4.66</b> <sup>2</sup> (from 01.05.)	<b>4.84</b> <sup>2</sup> (from 01.05.)	<b>0</b>	
- used as <b>propellant</b> , if the natural gas trader has reached the de minimis threshold for State aid	<b>9.64</b> (from 01.03)	<b>9.64</b>	<b>13.45</b>					
- used as <b>heating</b> for non-business							<b>1.08</b>	<b>1.50</b>
- used as <b>heating</b> for business	<b>1.65</b>	<b>3.8</b>	<b>5.95</b>	<b>5.10</b> <sup>3</sup> (from 01.05.)	<b>6.02</b> <sup>3</sup> (from 01.05.)	<b>7.08</b> <sup>3</sup> (from 01.05.)	<b>0.54</b>	<b>1.0</b>
- used as <b>heating</b> for industrial production	<b>0.55</b>	<b>2.57</b>	<b>4.6</b>					
- used as <b>heating</b> in agriculture	<b>0.55</b>	<b>0.85</b>	<b>1.16</b>					
- used in energy-intensive businesses	<b>1.65</b>	<b>2.08</b> <sup>4</sup>	<b>2.51</b> <sup>5</sup>	<b>1.21</b> <sup>5</sup>			<b>0.54</b>	<b>1.0</b>

<sup>1</sup> In **Latvia** the reduced excise duty rate was set for the period from 2021 to 2025. From 2026, a rate 13.45 EUR per MWh is be applied

<sup>2</sup> In **Estonia** excise duty rate for Natural Gas used as fuel from May 1, 2020 is **40.0** euro per 1000 m<sup>3</sup>, from May 1, 2024 **41.83** euro per 1000 m<sup>3</sup>, from May 1, 2025 **43.66** euro per 1000 m<sup>3</sup>, from May 1, 2026 **45.5** euro per 1000 m<sup>3</sup>

<sup>3</sup> In **Estonia** excise duty rate for Natural Gas used for heating, from May 1, 2020 is **40.0** euro per 1000 m<sup>3</sup>, from May 1, 2024 **47.81** euro per 1000 m<sup>3</sup>, from May 1, 2025 **56.42** euro per 1000 m<sup>3</sup>, from May 1, 2026 **66.58** euro per 1000 m<sup>3</sup>

<sup>4</sup> In **Latvia** excise duty rate for natural gas used in installations the operator of which is a participant in the European Union Emissions Trading Scheme.

<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>



Finanšu ministrija

# Electricity tax and excise duty rates for electricity in the Baltic States in 2024 - 2026

Electricity, euro par MWh	Electricity tax	Excise duty		
	Latvia	Estonia		Lithuania
	2024 - 2026	2024	2025-2026	2023-2025
<b>Electricity</b> supplied to:				
- non-business	exempted	1,45 (from 01.05.)	2.10 (from 01.05.2025.)	1.01
- business				
For use in <b>energy-intensive</b> companies	1.01		0.50	0.52



Finanšu ministrija

# Excise duty for non-alcoholic beverages and coffee in the Baltic states 2023 – 2025

Product	Latvia		Estonia	Lithuania
	2024	2025-2026	2024-2026	2024
<b>Non-alcoholic drinks with sugar content up to 8 grams per 100 milliliters, euro per 100 litres</b>	<b>7.40</b>		-	-
<b>Non-alcoholic drinks with sugar content from 8 grams per 100 milliliters and energy drinks<sup>1</sup>, euro per 100 litres</b>	<b>17.5</b> (from 01.03.)	<b>21.0</b>		
<b>Coffee, euro per 100 kg</b>	<b>142.29</b>			

<sup>1</sup> In **Latvia** from 1 March, 2024 the excise duty rate is applied to energy drinks regardless of their sugar content.



Finanšu ministrija

# Real estate tax



Finanšu ministrija

# Real estate tax in the Baltic States in 2024-2026

Tax object	Latvia <sup>1</sup>	Estonia <sup>2</sup>		Lithuania	
	2024-2026	2024	2025 - 2026	2024-2025	2026
<b>Land</b>	<b>1.5%</b>	<b>0.1-1%</b>	<b>0.1-2%</b>	<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>1-5%</b>
<b>Dwellings, if the cadastral value:</b>					
- does not exceed EUR 56,915	<b>0.2%</b>				
- from EUR 56,915 to 106,715	<b>0.4%</b>				
- exceeds EUR 106,715	<b>0.6%</b>				
- from EUR 50,000 to EUR 200,000 (in <b>2024-2025</b> from EUR 150,000 to EUR 300,000 (for taxpayers with 3 or more children or disabled child - from EUR 200,000 to EUR 390,000))				<b>0.5%</b>	<b>0.2%</b>
- from EUR 200,000 to EUR 400,000 (in <b>2024 - 2025</b> from EUR 300,000 to EUR 500,000 (for taxpayers with 3 or more children or disabled child - from EUR 390,000 to EUR 650,000))	-		-	<b>1%</b>	<b>0.4%</b>
- from EUR 400,000 to EUR 600,000				-	<b>0.6%</b>
- from EUR 600,000 to EUR 1,000,000				-	<b>0.8%</b>
- exceeds EUR 1,000,000 (in <b>2024 - 2025</b> exceeds EUR 500,000 (for taxpayers with 3 or more children or disabled child - exceeds EUR 650,000))				<b>2%</b>	<b>1%</b>

- <sup>1</sup> In **Latvia** the rate within the relevant interval. The tax rate which is higher than 1.5% of the property cadastral value shall be set only if the property is not adequately maintained.
- <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. From 2026, the area-based exemption is replaced by a monetary exemption of up to **1,000** euro.
- <sup>3</sup> In **Lithuania** real estate owned by legal entities or natural persons for commercial economic purposes.
- <sup>4</sup> In **Lithuania**, from 2026 onwards, except for the main residence. For the main residence, a tax rate of 0.1% to 1% applies if its value exceeds EUR 450,000; however, municipalities have the right to set a higher threshold.



Finanšu ministrija

# Lottery and gambling tax



Finanšu ministrija

# Lottery and gambling tax in the Baltic States in 2024-2026

	Latvia <sup>1</sup>			Estonia	Lithuania	
	2024	2025	2026	2024-2026	2024	2025-2026
<b>Gambling tax</b>						
<b>Roulette</b> , for each table	<b>2 808</b> <i>euro (per month)</i>	<b>3 370</b> <i>euro (per month)</i>	<b>3 370</b> <i>euro (per month)</i>	<b>1 406</b> <i>euro (per month)</i>	<b>20%</b> <sup>1</sup>	<b>22%</b> <sup>1</sup>
<b>Cards and dice games</b> , for each table	<b>2 808</b> <i>euro (per month)</i>	<b>3 370</b> <i>euro (per month)</i>	<b>3 370</b> <i>euro (per month)</i>	<b>1 406</b> <i>euro (per month)</i>	<b>20%</b> <sup>1</sup>	<b>22%</b> <sup>1</sup>
<b>Gaming machines</b> , for each gambling place of each gaming machine	<b>517</b> <i>euro (per month)</i>	<b>620</b> <i>euro (per month)</i>	<b>620</b> <i>euro (per month)</i>		<b>20%</b> <sup>1</sup>	<b>22%</b> <sup>1</sup>
<b>Game of chance via telephone</b> <sup>1</sup>	<b>15%</b>	<b>18%</b>	<b>18%</b>	-		-
<b>Totalizator and betting</b> <sup>1</sup>	<b>15%</b>	<b>18%</b>	<b>18%</b>	<b>6%</b>	<b>20%</b>	<b>22%</b>
<b>Bingo</b> <sup>1</sup>	<b>10%</b>	<b>12%</b>	<b>12%</b>	-	<b>20%</b>	<b>22%</b>
<b>Interactive gambling</b> <sup>1</sup>	<b>12%</b>	<b>15%</b>	<b>15%</b>	<b>6%</b>	<b>20%</b>	<b>22%</b>
<b>Lottery tax</b>						
<b>Lotteries and instant lotteries</b> <sup>1</sup>	<b>10%</b>	<b>15%</b>	<b>15%</b>	<b>22%</b>	<b>18%</b>	
<b>Interactive lotteries</b> <sup>1</sup>	<b>10%</b>	<b>15%</b>	<b>15%</b>	-	-	

<sup>1</sup> Per cent of the revenue from organisation of this game.



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