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| **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 | 14.05.08. | | 20.12.10. | | 06.11.12. | | 01.01.13. |
| 48 | Serbia | 01.07.05. | | 22.11.05. | | 19.05.06. | | 01.01.07. |
| 49 | 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. |
| 50 | Slovakia | 15.05.98. | | 11.03.99. | | 12.06.00. | | 01.01.01. |
| 51 | Slovenia | 26.11.99. | | 17.04.02. | | 18.11.02. | | 01.01.03. |
| 52 | Spain | 20.07.01. | | 04.09.03. | | 14.12.04. | | 01.01.05. |
| 53 | Sweden | 13.01.93. | | 05.04.93. | | 30.12.93. | | 01.01.94. |
| 54 | 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. |
| 55 | Tajikistan | 02.12.07. | | 09.02.09. | | 29.10.09. | | 01.01.10. |
| 56 | Turkey | 09.01.98. | | 03.06.99. | | 23.12.03. | | 01.01.04. |
| 57 | Turkmenistan | 14.06.12. | | 11.09.12. | | 04.12.12. | | 01.01.13. |
| 58 | Ukraine | 02.11.95. | | 21.11.95. | | 21.11.96. | | 01.01.97. |
| 59 | United Arab Emirates | 20.02.09. | | 11.03.12. | | 11.06.13. | | 01.01.14. |
| 60 | 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 |
| 61 | United States of America | 06.06.97. | | 15.01.98. | | 30.12.99. | | 01.01.00. |
| 62 | Uzbekistan | 08.06.98. | | 03.07.98. | | 23.10.98. | | 01.01.99. |
| 63 | 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** | |
| 64 | Saudi Arabia | | 19.01.17. | | | | 07.11.19 | |
| **States with which bilateral tax treaties have been initialled but have not been signed** | | | | | | | | |
|  | **States** | | | | **Date of Initialing** | | | |
| 65 | Mongolia | | | | 17.02.06. | | | |
| 66 | Pakistan | | | | 25.10.17. (new draft) | | | |
| 67 | Tunisia | | | | 19.06.08. | | | |
| **States with which preparatory measures for the conclusion of the tax treaty are under way** | | | | | | | | |
|  | **States** | | | | **Rounds/Other status** | | | |
| 68 | Australia | | | | Preparation of negotiations. | | | |
| 69 | Jordan | | | | Draft submitted. Negotiations under preparation. | | | |
| 70 | Lebanon | | | | Draft sent. | | | |
| 71 | 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** | | | | | | | | |
| 72 | Bosnia and Herzegovina (initialled 09.08.07.) | | | | The updated text of Agreement has been submitted to Bosnia and Herzegovina side. | | | |
| 73 | Egypt (initialled 05.08.10.) | | | | By way of correspondence work on reaching the agreement on the updated text of the agreement. | | | |