

# Special rules for applying personal income tax to Ukrainian civilians

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Special rules for applying personal income tax to Ukrainian civilians are laid down in section 8<sup>3</sup> of [Law on Assistance to Ukrainian Civilians](#).

A Ukrainian civilian who is a non-resident for the purposes of the application of the Law "On personal income tax" (hereinafter in this section – Ukrainian civilian – non-resident) has the right to apply non-taxable minimum of EUR 250 per month, as well as personal income tax allowance for a dependent person – a minor child residing in the Republic of Latvia (In 2022, personal income tax allowance for a dependent person is EUR 250 per month).

For a Ukrainian civilian – non-resident who is salary taxpayer, the non-taxable minimum and the allowance for a minor child shall be applied by the employer.

An employer who, in accordance with a statement of the State Revenue Service, has the right to apply the non-taxable minimum and the allowance for a minor child to the income from paid employment obtained by a Ukrainian civilian – non-resident in the Republic of Latvia, at the place of disbursement of income shall apply the progressive personal income tax rate – 20% for income up to EUR 1667 per month and 23% for income exceeding EUR 1667 per month.

If a Ukrainian civilian – non-resident in Latvia receives only income from paid employment, the personal income tax withheld by the employer is final. This means that a Ukrainian civilian – non-resident will not have the obligation to submit an annual income return and make personal income tax recalculations, for example, when leaving Latvia.

For more information, see the [Law on Assistance to Ukrainian Civilians](#)

<https://www.fm.gov.lv/en/special-rules-applying-personal-income-tax-ukrainian-civilians>