

Vehicle Operating Tax

Published: 02.09.2020.

Updated: 08.01.2021.

Taxable object

All vehicles, except tractor-type machinery, trailers and semi-trailers with full weight not exceeding 3500 kilos, trams, trolleybuses, off-road vehicles, snow motorcycles, mopeds and bicycles.

Taxable persons

The vehicle operating tax on motorcycles, tricycles and quadricycles first registered after January 1, 2005 that have registration certificates containing information on the volume of the engine shall be paid according to the volume of engine in cubic centimetres (cm³) as follows:

By volume of engine (EUR)	
≤ 500 cm ³	18
501 cm ³ - 1000 cm ³	36
1001 cm ³ - 1500 cm ³	54
> 1500 cm ³	72

The vehicle operating tax on motorcycles, tricycles and quadricycles first registered before January 1, 2005 is 36 euro.

The vehicle operating tax on cars or good vehicles with total weight up to 3500 kg first registered after January 1, 2005 that have registration certificates with information on total weight, engine volume and engine maximum power, shall be paid by summing up tax rates according to total weight, engine volume and engine maximum power of the car as follows:

By total weight (EUR)	
≤1500 kg	15
1501 kg - 1800 kg	32
1801 kg - 2100 kg	55
2101 kg - 2600 kg	70
2601 kg - 3000 kg	84

3001 kg - 3500 kg	97
> 3500 kg	110

By engine volume (EUR)	
≤ 1500 cm ³	9
1501 cm ³ - 2000 cm ³	23
2001 cm ³ - 2500 cm ³	37
2501 cm ³ - 3000 cm ³	55
3001 cm ³ - 3500 cm ³	91
3501 cm ³ - 4000 cm ³	160
4001 cm ³ -5000 cm ³	228
>5000 cm ³	297

By engine max. power (EUR)	
≤ 55 kW	9
56 kW - 92 kW	23
93 kW - 129 kW	37
130 kW - 166 kW	55
167 kW - 203 kW	91
204 kW - 240 kW	160
241 kW - 300 kW	228
> 300 kW	297

The vehicle operating tax on cars or good vehicles with total weight up to 3500 kg first registered before January 1, 2005

shall be paid according to the total weight of the car or good vehicle as follows:

By total weight (EUR)	
≤ 1500 kg	38
1501 kg - 1800 kg	81
1801 kg - 2100 kg	137
2101 kg - 2600 kg	174
2601 kg - 3000 kg	210
3001 kg - 3500 kg	242
> 3500 kg	274

The vehicle operation tax for such car, which is equipped with an internal combustion engine or by construction is equipped with an internal combustion engine and uses energy from the equipment for the storage of electricity or driving force for its mechanical driving force (for example, an accumulator, condenser, flywheel or generator, etc.) and was registered for the first time after 31 December 2008 or good vehicle with total weight up to 3500 kg and was registered for the first time after 31 December 2011, shall be payable by applying the rate depending on the amount of carbon dioxide (CO₂) emissions caused by the vehicle in grams (g) per one kilometre (km):

For vehicles with carbon dioxide (CO ₂) emissions	EUR
up to 50 g per one km	0
between 51 g and 95 g per one km	12
between 96 g and 115 g per one km	48
between 116 g and 130 g per one km	84
between 131 g and 155 g per one km	120
between 156 g and 175 g per one km	144
between 176 g and 200 g per one km	168
between 201 g and 225 g per one km	216
between 226 g and 250 g per one km	264
between 251 g and 275 g per one km	336

between 276 g and 300 g per one km	408
between 301 g and 350 g per one km	552
up to 351 g per one km	756

The vehicle operation tax for such car or good vehicle with total weight up to 3500 kg, which is equipped with an internal combustion engine or by construction is equipped with an internal combustion engine and uses energy from the equipment for the storage of electricity or driving force for its mechanical driving force (for example, an accumulator, condenser, flywheel or generator, etc.) and was registered for the first time after 31 December 2020, shall be payable by applying the rate depending on the amount of carbon dioxide (CO₂) emissions caused by the vehicle in grams (g) per one kilometre (km):

For vehicles with carbon dioxide (CO ₂) emissions	EUR
up to 50 g per one km	0
between 51 g and 95 g per one km	9
between 96 g and 115 g per one km	36
between 116 g and 130 g per one km	66
between 131 g and 155 g per one km	90
between 156 g and 175 g per one km	114
between 176 g and 200 g per one km	132
between 201 g and 225 g per one km	168
between 226 g and 250 g per one km	204
between 251 g and 275 g per one km	258
between 276 g and 300 g per one km	318
between 301 g and 350 g per one km	426
between 351 g and 400 g per one km	582
up to 401 g per one km	756

In addition to the rate of the vehicle operation tax the rate in the amount of EUR 300 is determined for those cars or good vehicles with total weight up to 3500 kg the engine capacity of which exceeds 3500 cm³.

The vehicle operating tax on busses shall be paid according to the total weight of the bus or total weight of the bus and European emissions standards as follows:

By total weight (EUR)	
≤ 1500 kg	18
1501 kg - 1800 kg	36
1801 kg - 2100 kg	66
2101 kg - 2600 kg	78
2601 kg - 3500 kg	102
By total weight (3501 kg - 12 000 kg) and European emissions standards (EUR)	
EURO 0, EURO I, EURO II	252
EURO III, EURO IV	180
EURO V	120
EURO VI and less polluting	96
By total weight (> 12 000 kg) and European emissions standards (EUR)	
EURO 0, EURO I, EURO II	300
EURO III, EURO IV	210
EURO V	156
EURO VI and less polluting	120

The vehicle operating tax on trucks with the total weight (3500 kg - 12 000 kg) shall be paid according to the European emissions standards (EUR) as follows:

European emissions standards (EUR)	
EURO 0, EURO I, EURO II	432
EURO III, EURO IV	300
EURO V	192
EURO VI and less polluting	144

The vehicle operation tax for use in the road traffic of a vehicle of Category M1 and N1 registered in a foreign country shall be paid in the amount to be calculated in accordance with the following formula:
vehicle operation tax = vehicle operation tax for the year x 1/12 x expected number of months in which vehicle of Category M1 and N1 registered in a foreign country will be used in road traffic in Latvia

Vehicle operating tax exemptions

Vehicle operating tax shall not be paid:

for one passenger car, motorcycle, tricycle or quadricycles which is registered or is going to be registered on name of a disabled person;

for vehicle of representatives of diplomatic, consular or international organisations;

for emergency vehicle;

for vehicle which is written-off and other cases.

Vehicle operating tax relief

The vehicle operating tax shall be paid in amount of 50% on vehicles which are owned, possessed or hold by the institution subordinated to the Ministry of Interior, institution subordinated to the Ministry of Defence or National Armed Forces, institutions of municipal police.

Producers of agriculture production, cooperative societies providing agriculture services, as well as recognised aquaculture farms shall pay the vehicle operating tax in the amount of 25% per each truck if they comply with all statutory requirements.

A large family shall pay the vehicle operating tax in amount of 50% per one registered car they own, possess or hold for respective calendar year.

Payment of vehicle operating tax

Vehicle operating tax shall be paid for the current calendar year and for previous years if vehicle operating tax has not been paid in those years.

Reimbursement of vehicle operating tax

The State Revenue Service shall reimburse tax after the receipt of the request of the taxpayer in the situations proscribed by the law.

<https://www.fm.gov.lv/en/vehicle-operating-tax>