

Changes in taxation from 2021

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Labour tax changes 				
	2020	2021	2022	2023
Minimum wage, EUR per month	430	500		
Compulsory social security contribution rate, including:	35.09%	34.09%		
<i>employer's rate</i>	<i>24.09%</i>	<i>23.59%</i>		
<i>employee's rate</i>	<i>11%</i>	<i>10.5%</i>		
Solidarity tax rate	25.5%	25%		
Personal income tax rate:				
<i>income up to EUR 20 004</i>	<i>20%</i>	<i>20%</i>		
<i>income between EUR 20 004 and EUR 62 800</i>	<i>23%</i>	<i>23%</i>		
<i>income above EUR 62 800</i>	<i>31,4%</i>	<i>31%</i>		
Non-taxable minimum, EUR per month	300	300		
<i>The income threshold up to which the non-taxable minimum is applicable in the full amount, EUR per month</i>	<i>500</i>	<i>500</i>		
<i>The income threshold up to which the non-taxable minimum is not applicable, EUR per month</i>	<i>1 200</i>	<i>1 800</i>		
Allowance for dependants	250	250		
PIT distribution in local government budget / state basic budget	80/20 %	75/25%		
Non-taxable minimum for pensioners, EUR per month	300	330		
Restriction of the micro-enterprise tax regime:				

<i>Turnover, EUR per year</i>	<i>40 000</i>	<i>25 000</i>
<i>Micro-enterprise tax rate from turnover</i>	<i>15%</i>	<i>25%</i>
<i>Rate applicable to excess turnover</i>	<i>20%</i>	<i>40%</i>
<i>Employees</i>	<i>5</i>	<i>1 (micro-enterprise owner)^[1]</i>

^[1]A transitional period until 30 June 2021 shall be determined for already adopted employees of micro-enterprises, during which the current regulation of the Micro-enterprise Tax Law will be applied until 31 December 2020. From 1 July 2021 all employees of the micro-enterprise (except the sole owner) will have to pay labour taxes in accordance with the general procedures in accordance with the Law On Personal Income Tax and the Law On State Social Insurance.

Personal income tax (PIT)



From 1 January 2021:

reduced PIT progressive top rate from 31.4% to 31%, keeping other PIT rates unchanged (20% and 23%);

the patent fee payment regime has been abolished, while maintaining the reduced licence fee payment regime for pensioners and persons with group 1 and 2 disabilities. Patent payers who have made the licence fee payment for 2021 until 31 December 2020 will be able to apply the licence fee regime also in 2021 for the period for which the licence fee was made;

procedure for automatic repayment of PIT overpayments, as well as preconditions^[1] for automatic repayment of PIT overpayments. The automatic repayment of the overpayment of PIT is planned to be introduced starting from 2023 for the PIT withheld in 2022;

there is a regulation that provides that the State Revenue Service (SRS) may not repay the overpaid PIT if the SRS has information that the tax payer has not fulfilled its obligation – has submitted a mandatory annual income declaration for any of the previous taxation periods, if the payer would develop a PIT supplement during these periods. In such cases, the SRS will calculate the PIT for the tax payer according to the information in the SRS information systems and accordingly will be able to direct the overpayment of PIT for the settlement of PIT liabilities of the previous taxation periods;

the procedures for the administration of eligible expenditure have been improved by providing that the SRS uses information of medical treatment and education service providers regarding the expenses of the tax payer in the processing of declarations, if the taxpayer has given consent to the service provider for the transfer of personal data related thereof for the completion of the declaration. The taxpayer has the right, when submitting an application to the SRS regarding deletion of specific data, to withdraw his or her consent by deleting the information received from

the service providers in the SRS regarding payments which the taxpayer has the right to include in the declaration as eligible expenditure;

expenses of an employee related to the performance of remote work which are covered by the employer in accordance with the Labour Law shall be exempted from PIT, if their total amount per month for full-time work does not exceed EUR 30 and the relevant conditions are fulfilled²¹. This PIT exemption may not be applied during long absences exceeding 30 days;

the inherited state funded pension capital income is equated with another type of pension income, thus the State funded pension capital, which is inherited in the event of the death of a member of the State funded pension scheme and which will be disbursed to the heir to a payment account with a credit institution, will be subject to PIT;

a change in the regulation of PIT taxable income resulting from reduced or extinguished liabilities and PIT exempted reduced or extinguished liabilities;

the benefit for the birth of three or more children in the same childbirth is PIT exempted;

the notification way of the SRS decisions regarding registration of scholarship regulations and repayment of overpayment of PIT has been changed;

the eligible expenditure of the taxable person may include medical and educational expenses for a sibling who has a group 1 or 2 disability;

the registration certificate of the performer of economic activity is replaced by an entry in a publicly accessible part of the register;

changes in advance payment deadlines for solidarity taxpayers;

the range of payers who may submit declarations until 1 July of the post-taxation year has been specified for ensuring uniform application of the Law;

the rules relating to changes in laws and regulations establishing administrative liability have been clarified;

the form of the statement of income paid to a natural person has been changed;

amendments have been made in relation to the changes to the Micro-enterprise Tax Law;

for persons who receive a pension in accordance with the Law On State Pensions, the non-taxable minimum is increased to EUR 3 960 per year (EUR 330 per month);

the amount of income taxable with PIT above which the annual differentiated non-taxable minimum is not applied is increased up to EUR 1800 per month, which means that real income will increase for people with low and medium-sized incomes. Also, the forecasted income growth coefficient (K2) of the monthly non-taxable minimum calculation formula will change from 1.09 to 1.06, which is applied by the SRS.

[1]

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[2]

The State Revenue Service (SRS) will automatically refund the overpayment of PIT to taxpayers who have not submitted an annual income declaration, if certain conditions are met:

the taxpayer has not registered economic activity, has not obtained income abroad, as well as has not obtained other income regarding which the information is to be included in the annual income declaration and the PIT shall be paid in accordance with summary procedures;

the taxable person has no tax debts;

automatic repayment of PIT overpayments can only take place if it results from the following factors:

the annual differentiated non-taxable minimum;

the non-taxable minimum of a pensioner, if the pensioner receives only a pension in accordance with the laws and regulations of Latvia;

additional relief (for persons with disabilities, politically repressed and members of the national resistance movement);

progressive PIT rates;

in certain cases, under-use of the allowance for dependants;

regarding the eligible expenditure of the taxpayer himself or herself, which are related to the contributions made by the person to private pension funds established in accordance with the law On Private Pension Funds and insurance premium payments made in accordance with the life insurance contract (with accumulation of funds) to an insurance undertaking which operates in accordance with the Law on Insurance Companies and their supervision;

The SRS has information about the current account in Latvia to which the overpayment of PIT is to be repaid.




if the royalties are disbursed by an income disburser who is a collective management organisation (e.g. AKKA/LAA), then the income disburser will withhold PIT in the amount of 20% during the taxation year, applying a notional expenditure norm of 25% or 50% (depending on the type of work of the author or performer) of the revenue. If the total income during the taxation year exceeds EUR 20 004, the progressive PIT rate (for income from EUR 20 004 to EUR 62 800 - 23%, but for the part of income exceeding EUR 62 800 - 31%) will be applied, which is calculated in accordance with summary procedures by submitting an annual income declaration;

if the royalties will be disbursed by another income disburser other than the collective management organisation, from 1 July 2021 there will be a gradual transition (if the natural person is not registered in the SRS as a performer of economic activity) and the recipients of royalties will commence the tax payments as registered performers of economic activity:

- if a natural person has not registered as a performer of economic activity, from 1 July 2021 to 31 December 2021 the special regime of the PIT transitional period will be applied - from the annual income up to EUR 25 000 the income disburser withholds tax in the amount of 25%, from income exceeding EUR 25 000 - in the amount of 40%. In this case, the tax withheld by the payer of the royalties is divided into: 80% compulsory state social security contributions and 20% PIT;
- if a natural person registers economic activity, he or she will be able to choose to pay PIT under the general regime or register as a micro-enterprise taxpayer;
- if the person has registered economic activity in the general regime as the payer of PIT, he or she will pay the PIT in accordance with the general procedure, applying progressive PIT rates: for annual income up to EUR 20 004 - 20%, for annual income from EUR 20 004 to EUR 62 800 - 23%, for the part of income exceeding EUR 62 800 - 31%. In this case, the recipient of royalties will be entitled to deduct from the payment the notional expense norm in the amount of 25% or 50% (depending on the author's work or type of performer) from the revenue. If the actual expenditure of the author is higher, it will be possible to include actual expenditure in the expenditure for economic activity in accordance with the procedures laid down in the Law On Personal Income Tax, if they are based on corroborative documents (in this case the recipient of royalties will not be entitled to apply the conditional expenditure norm);
- if the person has registered as a micro-enterprise taxpayer, then the person will pay the micro-enterprise tax for the royalty income, applying a rate of 25% to turnover up to EUR 25 000 per year, and a rate of 40% to the part of turnover exceeding EUR 25 000 per year. The recipient of royalties will not be entitled to deduct the notional expense norm in the amount of 25% or 50%.

If the royalty contract has been concluded until 31 December 2020 and the payment in conformity with the concluded royalty agreement is disbursed during the taxation year 2021, in the taxation year 2021 for the income from the above-mentioned royalty contract the norms of the Law On Personal Income Tax, which were in force on 31 December 2020 will be applied.

From January 1, 2022: 



the special arrangement for the transitional period of PIT in relation to royalty income will lapse;

if a natural person will be paid royalties by an income disburser other than a collective management organisation, the natural person will have to register as a performer of economic activity who pays PIT in accordance with the general procedures or as a micro-enterprise taxpayer:

- if the natural person has registered economic activity as PIT payer under the general regime, he or she will have the right to deduct the notional expense norm in the amount of 25% or 50% (depending on the type of work of the author or performer) from the revenue;
- if the natural person has not registered economic activity and the royalties will be disbursed to such person by an income disburser other than a collective management organisation, the PIT and the compulsory social security contributions will be deducted from that income as unregistered economic activity, i.e., as from the income from paid work.

The exemption from the PIT payment for the remuneration of persons for the provision of social care services has been extended until 2023.

Solidarity tax 



From 1 January 2021:

solidarity tax rate has been reduced from 25.5% to 25%;

the distribution of solidarity tax revenue has been changed to ensure that the solidarity tax PIT revenues of 10 percentage points are credited to the single tax account;

the part of the solidarity tax (up to now in the amount of 14 percentage points) which until now was registered in the personal account of the taxpayer, in accordance with the Law On State Pensions, when making solidarity tax payments from 2021, will be directed into the State pension special budget unpersonalised.

From 1 January 2021:

a limited liability company (hereinafter – Ltd.), as well as a registered value added tax (hereinafter - VAT) payer will no longer be able to acquire the status of a MET payer. If during the taxation year the micro-enterprise (hereinafter - ME) becomes or has to become a registered VAT payer in accordance with the Value Added Tax Law, it will lose the status of MET payer from the next taxation period;

MET rate for turnover up to EUR 25 000 per year is set at 25%, whereas for the part of turnover exceeding EUR 25 000 per year – 40%;

by acquiring MET payer status from the 2nd quarter of the taxation period or later, the turnover to which the 25% rate is applied is reduced proportionally. (For example, in the year when ME acquires MET payer status in the 3rd quarter, the MET rate for turnover up to EUR 12 500 is 25%, and for the part of turnover exceeding EUR 12 500 – 40%);

the salary limit of the ME employee (EUR 720 per month) is excluded from the Micro-enterprise Tax Law;

MET will be limited to one person - the owner of ME. If in 2021 the number of owners of ME increases as a result of the change of ownership of ME, the ME will lose the status of MET payer from the day when the number of owners of MET payer – Ltd. ME has been increased;

in order to reduce the administrative burden for those ME who do not perform economic activity for the full taxation period (calendar year), but only for a couple of months in the taxation period, the Micro-Enterprise Law provides that in future the ME will submit a quarterly declaration to the SRS only for the reporting quarter in which the ME has had a turnover.

From 1 July 2021:

an employee of the already registered MET payer who has been hired until 31 December 2020, income will be taxed with PIT (salary tax) in accordance with the Law On Personal Income Tax and the employee will be insured as an employee in accordance with the Law On State Social Insurance.

From 1 January 2022:

already registered MET payer – Ltd., as well as already registered MET payer who is registered as a VAT payer will lose the status of MET payer. In 2021, the MET payer has the right to change the status of the MET payer and become a payer of the enterprise income tax (hereinafter - EIT) or a payer of PIT from the first date of the next quarter by submitting an application to the SRS by the fifteenth date of the last month of the current quarter;

if the MET payer – Ltd. - does not register as an EIT payer within the course of 2021, it will automatically lose the MET payer status as of 1 January 2022 and become an EIT payer.

The Law On Excise Duties determines several changes from 2021 in the tax rates for alcoholic beverages and tobacco products, liquids used in electronic cigarettes and tobacco substitute products, which will come into force within different time periods.

As of 1 January 2021, excise duty rates for the following tobacco products shall be increased:

cigars and cigarillos from EUR 95.2 to EUR 104.7 per 1000 pieces;
smoking tobacco and tobacco leaves from EUR 75 to EUR 80.25 per 1000 grams;
heated tobacco from EUR 75 to EUR 160 per 1000 grams.

In addition, as of 1 January 2021:

the calculation of the excise duty on the liquid to be used in electronic cigarettes, including components for the preparation of liquids used in electronic cigarettes (propylene glycol, flavourings, glycerol of plant origin, nicotine extracts and other substances) is changed, determining the duty rate - EUR 0.12 per 1 ml;

a new object of excise duty - tobacco substitute products is determined, for which the rate of excise duty is applied EUR 80 per 1000 grams.

For a fixed period from 1 January 2021 to 31 December 2025, the rate of excise duty on natural gas used as fuel in transport shall be reduced from EUR 9.64 to EUR 1.91 per MWh.

As of 1 February 2021:

the reduced rate of excise duty on biodiesel used as fuel is abolished and a minimum duty rate applies - EUR 330 per 1000 litres of biodiesel entirely derived from biomass and parafinised diesel from biomass;

the reduced tax rate is increased from EUR 152.7 to EUR 360 per 1000 litres for unleaded petrol with a high bioethanol content (from 70-85 per cent by volume) (fuel E85).

As of 1 March 2021:

the minimum level of excise duty is increased from EUR 114.7 to EUR 121.4 per 1000 cigarettes, as well as the structure for calculating the excise duty is changed: the specific duty rises from EUR 78.7 to EUR 92.5 per 100 cigarettes, while the percentage tax rate from the maximum retail selling price (ad valorem) is reduced from 20% to 15%;

the rates of excise duty on the following alcoholic beverages are increased:

- wine, fermented beverages (over 6%) and intermediate products (up to 15%) from EUR 106 to EUR 111 per 100 litres;
- intermediates (above 15% and up to 22%) from 176 to 185 euros per 100 litres;
- for alcohol and other alcoholic beverages from EUR 1 642 to EUR 1 724 per 100 litres of absolute alcohol;
- beer (for each per cent by volume of absolute alcohol) from 7.8 to 8.2 euros per 100 litres, providing that the minimum rate of beer would increase from 14.4 to 15.2 euros per 100 litres.

As of 1 July 2021:

the reduced excise duty rate on biodiesel used for heating is abolished and a minimum duty rate applies - EUR 21 per 1000 litres of biodiesel entirely derived from biomass and parafinised diesel fuel derived from biomass, provided that those products are labelled (marked);

a single tax rate is set for petroleum products used for heating, applying EUR 60 per 1000 litres, irrespective of the blending of biofuels, if those petroleum products are labelled (marked).

As of 1 July 2021, the marking of liquids used in electronic cigarettes, ingredients for the preparation of liquid to be used in electronic cigarettes, tobacco substitute products and heated tobacco shall be commenced. In the meantime, those products which were released for consumption until 1 July 2021 and were not marked with excise duty stamps can be marketed until 31 December 2021.

Vehicle taxes



From 1 January 2021:

vehicle operation tax (VOT) rates for vehicles registered for the first time in 2021 will be calculated taking into account CO₂ emissions determined according to the Worldwide Harmonised Light Vehicle Testing Procedure (WLTP);

for goods vehicles up to 3500 kg registered for the first time from 2012, the VOT will be calculated on the same basis as for passenger cars;

for passenger cars equipped with gas as a fuel installation and goods vehicles with a total weight of up to 3500 kg, first registered from 2009, the VOT rate will be 10% lower;

VOT rates for motorcycles will increase by about 5.4%, depending on the engine volume;

for goods vehicles with a total mass between 3500 kg and 12 000 kg, the VOT rates will be calculated taking into account the level of engine emissions, in the same time providing a reduction in the VOT rate for higher emission goods vehicles (EURO 6);

for goods vehicles over 12 000 kg with engine emission level (EURO 0-5) as well as buses with engine emission level (EURO 0-5), VOT rates will increase;

For the use of a vehicle registered abroad in the road traffic in Latvia, the VOT rates will be the same as for the same vehicles registered in Latvia. The minimum period for which the tax may be paid shall be one month;

As of 1 January 2021, company car tax (CCT) rates are increased by 7%, in accordance with changes in the consumer price index from 2017. In addition, the CCT rate is determined for vehicles with an engine capacity of more than 3000 cm³ – EUR 82 per month.

Natural resources tax



As of 1 January 2021, the exemption for CO₂ emissions for the use of peat in fixed technological installations is abolished.

As of 1 January 2021, 2022 and 2023, the natural resources tax rates are increased for:

municipal and industrial waste which is not considered hazardous waste, to EUR 65 per tonne in 2021, EUR 80 per tonne in 2022, EUR 95 per tonne in 2023;

hazardous waste and production waste, which is considered hazardous waste, to EUR 70 per tonne in 2021, EUR 85 per tonne in 2022, EUR 100 per tonne in 2023.

From 1 January 2021:

in order to promote the development of fruit and vegetable production sectors, to reduce the shadow economy, to increase the competitiveness of economic operators operating in the legal market, as well as to promote the consumption of fresh fruit, berries and vegetables, until 31 December 2023 the reduced VAT rate of 5% for fresh fruit, berries and vegetables has been maintained;

the 30-day deadline set during the COVID-19 crisis for the assessment and refund of VAT overpayments is maintained, which is an essential support for taxpayers;

in order for the irregular VAT payments specified in the Value Added Tax Law to comply with the introduction of the single tax account in 2021, the concept of the VAT payment notice has been changed, as a result of which the VAT payment notice is no longer considered as the information to be submitted to the SRS, but as a tax declaration with the calculation of the payment or refund of VAT, which must be submitted to the SRS before the payment of VAT.

As of 1 July 2021, amendments to the Value Added Tax Law come into force, introducing rules for simplifying the application of VAT in the field of e-commerce, ensuring an environment of fair competition at the European Union level for all entrepreneurs regardless of the country of registration.

From July 1, 2021:

the scope of the special VAT arrangements is extended to allow businesses to register in the same country and declare VAT on distance sales of goods within the European Union and on any services provided to non-VAT persons;

the possibility for companies carrying out distance sales of goods imported from third countries or third territories to declare VAT in one country for all consignments of goods is introduced, provided that the imported goods are not excisable goods and the fair value of the consignment does not exceed EUR 150. Where VAT is collected and declared under the special VAT arrangements, VAT shall not be paid at the time of importation of the consignment of goods;

simplification measures are introduced for persons presenting goods to the customs office (postal operators, courier mails), allowing them to pay the VAT collected on a consignment of goods imported from third countries or third territories as a total once a month. The special VAT regime will be applicable to consignments of goods imported from third countries or third territories, provided that the imported goods are not excisable goods and the fair value of the consignment does not exceed EUR 150;

the VAT exemption for consignments of low value goods of EUR 22 is abolished and VAT will apply to all consignments of goods from third countries or third territories, irrespective of the value of the consignment, resulting in a reduction of the competition distortion between economic operators established within the territory of the European Union and economic operators in third countries or third territories.

List of low-tax or tax-free countries and territories [🔗](#)



On 1 January 2021, Cabinet Regulation No. 819 "Regulations Regarding Low-Tax or Tax-Free Countries and Territories" (hereinafter - the Regulation) entered into force (Cabinet Regulation No. 655 of 7 November 2017 "Regulations Regarding Low-Tax or Tax-Free Countries and Territories" has lapsed). The rules are based on the EU Council conclusion of 5 December 2017 on the "European Union List of Non-Cooperative Jurisdictions for Tax Purposes" and the guidelines on the coordination of national tax protection measures for non-cooperative jurisdictions on tax purposes adopted by the EU Council in its conclusions of 5 December 2019.

This Regulation does not change the purpose and essence specified in Cabinet Regulation No. 665. They provide the establishment of a list of low-tax or tax-free countries and territories with a view to preventing abuse of the tax system by activating the relevant anti-avoidance provisions (protective measures) contained in the relevant laws.

At present and in the future, the list will only be used for the application of protective measures laid down in national tax legislation, which are also compatible with those laid down at the EU level, thus continuing to ensure the prevention of abuse of the tax system and, if necessary, could be used in other areas.

State compulsory social security contributions (SSC) [🔗](#)



As of 1 January 2021, the SSC rate is reduced by one percentage point, including the employer's rate by 0.5% (from 24.09% to 23.59%) and the employee's rate by 0.5% (from 11% to 10.5%).

As of 1 July 2021, a minimum SSC object is introduced, which is equal to the minimum wage – EUR 500 per month.

From 1 January 2021:

the requirement that a sworn auditor and commercial company of sworn auditors shall, at least once a year, examine and evaluate the operation of the internal quality control system of his or her practice shall be applied. Amendments to the Regulations are available on the website likumi.lv: [Amendments to Cabinet Regulation No. 75 of 7 February 2017 "Regulations on Work Organisation of Sworn Auditors and Commercial Companies of Sworn Auditors"](#);

amendments to the implementation of the accrual principle in the accounting of state budget revenue administered by the SRS, which will have to be complied with from 1 January 2021, shall come into force, inventorying the balances (claims and liabilities) of taxes, duties and other payments administered by the SRS. The regulations are supplemented by new Paragraphs 50.¹, 50.², 66.¹ and 81, which provide that:

- the company will inventory the amounts of claims and liabilities related to taxes, duties and other payments attributable to the State budget administered by the SRS by comparing the data of the company with the data available in the electronic declaration system of the SRS;
- the SRS, which, in accordance with the Law On Budget and Financial Management, will keep records of taxes, duties and other payments attributable to the State budget administered by SRS, will be allowed to perform random comparison of claims and liabilities related to the abovementioned payments on a materiality basis;
- if, upon performing an inventory in accordance with the procedures laid down in Paragraph 50¹ of this Regulation, the company finds that its data on the amounts of claims and liabilities relating to taxes, duties and other payments attributable to the State budget administered by the SRS differ from the data available in the electronic declaration system of the SRS, then the company will inform the SRS of this fact in its electronic declaration system.

As of 1 January 2021, taxpayers will not have to pay each tax in a separate account, because the budget payments administered by the SRS will have a new - single tax account. It will be possible to pay the taxes administered by the SRS not only in one state budget revenue account, but also in one payment by the 23rd date of the month, because the deadlines for regular tax payments have been changed to a single payment term – the 23rd date. This reduces the consumption of time and human resources, as well as the costs necessary for the preparation and execution of tax payments.

Exchange of information on cross-border tax schemes



As of 1 January 2021, the transition period until which the reporting obligation of cross-border tax schemes in accordance with Cabinet Regulation No. 210 of 14 April 2020 "Regulations on Automatic Exchange of Information on Reportable Cross-border Schemes", was postponed for a certain period of time.

Thus, intermediaries (tax advisors, legal service providers, etc.), who provide services to taxpayers in relation to cross-border tax schemes or, in the absence of such intermediaries, the taxpayers themselves, will be obliged to report on cross-border tax schemes to the SRS from 1 January 2021.

The State Revenue Service will exchange the received reports with the tax administrations of other European Union countries, and the information received will be used for risk analysis in relation to possible tax evasion, tax avoidance, aggressive tax planning, evasion of reporting on financial accounts and hiding beneficial owners.

Cheque lottery (Law comes into force on 1 April 2021)



After evaluating the initial data of the cheque lottery for the first year of operation, opportunities were identified to increase the activity of the population for participation in the cheque lottery with measures promoting interest, thus promoting the habit of citizens to request a document confirming the transaction (cheque, receipt, etc.) for the purchased goods or received service. The "Amendments to the Cheque Lottery Law" expand the list of documents to be registered for the cheque lottery with invoices for goods or services when payment is made by using non-cash settlement (by bank transfer).

With the amendments to the law, it is also intended to promote the activity of the population to apply for participation in the cheque lottery with cheques, receipts or invoices for transactions in sectors with a high proportion of the shadow economy, determining sectoral cheque lotteries in thematic quarters.

A new edition has been added to the law in order to determine the number of prizes and the value of prizes within the existing prize fund according to three prizes worth EUR 500 for the draw of sectoral cheques. The number and value of these prizes have reduced the number of monthly prizes worth the previous EUR 100 from 50 to 35 prizes worth EUR 100, thus not changing the total value of the winnings to be paid out.

Information about changes in the cheque lottery will be published on the cheque lottery website: cekuloterija.lv