

Legislation

Published: 29.10.2021.

[Law On Personal Income Tax](#)

Cabinet regulations:

Cabinet Regulation No. 676 of 14 November 2017, [Regulations Regarding the Amount of Non-Taxable Minimum and Tax Allowance for the Calculation of Personal Income Tax](#)

Cabinet Regulation No. 359 of 8 June 2021, [Procedures by which Scholarships shall be Exempted from Personal Income Tax](#)

Cabinet Regulation No. 1047 of 15 September 2009, [Procedures by which a Licensed Company Engaged in the Placement of Persons on Ships or an Association Formed by Such Companies shall Electronically Provide Information to the State Revenue Service](#)

Cabinet Regulation No. 827 of 7 September 2010, [Regulations Regarding Registration of Persons Making Mandatory State Social Insurance Contributions and Reports Regarding Mandatory State Social Insurance Contributions and Personal Income Tax](#)

Cabinet Regulation No. 677 of 25 August 2008, [Regulations Regarding Personal Income Tax Notifications](#)

Cabinet Regulation No. 899 of 21 September 2010, [Procedures for the Application of the Norms of the Law on Personal Income Tax](#)

- Cabinet Regulation No. 780 of 19 September 2006, [Regulations Regarding the Form of Supplementary Declaration on Income, Revenue, Cash and Other Provisions, Properties and Changes in the Value thereof, and the Procedures by which the State Revenue Service Determines the Taxable Income of the Personal Income Taxpayer on the Basis of Calculations](#)

Cabinet Regulation No. 785 of 16 December 2014, [Procedures by which Personal Income Tax, Tax-Related Late Payment Charges and Fines shall be Transferred to the Budget](#)

Cabinet Regulation No. 969 of 12 October 2010, [Procedures for Reimbursement of Expenses Relating to Official Travels](#)

Cabinet Regulation No. 336 of 31 July 2001, [Regulations Regarding Eligible Expenditure on Education and Medical Treatment Services](#)

Cabinet Regulation No. 304 of 4 June 2013, [Procedures for Granting the Salary Tax Booklet](#)

Cabinet Regulation No. 390 of 14 November 2000, [Procedures by which the State Revenue Service Provides Information to Local Governments Regarding Personal Income Tax Payments](#)

Cabinet Regulation No. 138 of 8 April 1997, [Regulations Regarding Additional Personal Income Tax Allowances for Disabled Persons, Politically Repressed Persons and Members of the National Resistance Movement](#)

Cabinet Regulation No. 662 of 30 October 2018, [Regulations Regarding Personal Income Tax Returns and the Procedures for Completing Them](#)

Cabinet Regulation No. 36 of 14 January 2021, [Procedures for Applying the Reduced Licence Fee for the Economic Activity of a Natural Person in a Specific Profession](#)

Cabinet order:

Cabinet Order No. 385 of 8 August 2001 ["On Associations, Foundations and International Education and Cooperation Programmes"](#)

<https://www.fm.gov.lv/en/legislation-1>