

Tax exemptions

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Exemptions from real estate tax apply to the following immovable property:

the immovable property of the local government in the administrative territory thereof, which is used by the local government council, as well as the institutions established by it, which are financed from the funds of the local government budget;

the immovable property of the local government used for the provision of medical or social care services;

such local government immovable property, which has been created by implementing a private-public partnership project, and is used for ensuring the fulfilment of the functions of the local government;

social housing houses and social apartments;

foreign-owned immovable property, which is used for the needs of diplomatic or consular missions, if Latvia has the same rights in this foreign state;

public waters and land under public highways, roads, underground roads, tunnels, streets, railway tracks, city tracks, bridges, overpasses;

engineering structures owned by or in legal possession by the State, local governments, State or local government capital companies and capital companies which provide regulated public utilities:

- railways, city tracks, aerodrome runways;
- bridges, overpasses, tunnels and underground roads;
- ports and navigable canals, berths and berth embankments, structures of port aquatoriums (if such engineering structures have not been leased to the performer of economic activity);
- dams, aqueducts, irrigation and cultivation hydro structures;
- main water supply pipelines;
- main communication lines;
- main power lines;
- gas distribution systems;
- power plant structures;
- chimneys,
- lighting structures and fences;

engineering structures belonging to natural persons which are not used for the performance of economic activity;

motorways, streets and roads (except for paid parking lots of vehicles, if local governments, by adopting binding regulations, have determined them as the object of the tax), water supply pipelines of local significance, wastewater pipelines of local significance, local electricity transmission and communication cables;

sports engineering structures owned or legal possession by the State, local governments, State or local government capital companies and capital companies which provide regulated public services;

immovable property of religious organisations which is not used in economic activity, as well as residential houses belonging to religious organisations, if they are not rented or leased;

land in specially protected nature territories in which economic activity is prohibited by law and buildings and engineering structures used for nature protection in such territories;

State protected cultural monuments and land for their maintenance, except for land for the maintenance of cultural

monuments - residential houses and economically used immovable property;

land occupied by restored or afforested forest stands (young stands);

national sports facilities and land for their maintenance;

auxiliary buildings of residential houses, if the area of the auxiliary building does not exceed 25 m², except garages;

auxiliary buildings of residential houses, if the area of the auxiliary building exceeds 25 m² and the local government has determined their non-taxation by its binding regulations, except garages;

land of cemeteries, mourning ceremony buildings, crematoriums and land for their maintenance;

immovable property under the jurisdiction of the State and local governments, which has not been transferred for use or leased;

buildings and civil engineering structures used exclusively for agricultural production;

buildings or parts thereof (groups of premises) and engineering structures owned by the State which are used for ensuring the performance of the functions of the National Armed Forces, penal institutions, police, border guard, fire safety and rescue services, as well as national security institutions;

land in the State border zone of the Republic of Latvia according to the information provided by the State Land Service regarding the area of the border zone in a specific land unit on 1 January of the current year;

buildings or parts thereof (groups of premises) which are used by the State scientific institutes - derived public persons specified in Section 21.2, Paragraph six of the Law on Scientific Activity;

buildings or parts thereof (groups of premises) used by institutions financed from the State budget;

buildings or parts thereof (groups of premises) used for educational, health, social care purposes;

buildings or parts thereof (groups of premises) and engineering structures used for environmental protection purposes;

buildings and engineering structures belonging to associations and foundations in accordance with the criteria and approved list specified by the Cabinet;

the real estate of the mechanism ATHENA established for the management of the financing of the costs of military or defence operations of the European Union;

buildings (groups of premises) permanently used by accredited museums, accredited libraries, the Latvian National Opera, the State limited liability company "Rīgas Cirks" and theatres, as well as buildings which are permanently used by concert organisations performing state delegated functions in the field of culture, or professional creative organisations registered with the Ministry of Culture for the needs of art galleries;

buildings (groups of premises) which are entered in the Land Register in the name of the Free Trade Union Confederation of Latvia and are permanently used for the implementation of the functions specified in laws and regulations, except for buildings (groups of premises) and residential houses (parts thereof) used in economic activity, parts of non-residential buildings the functional use of which is living, other groups of premises the functional use of which is related to living (garages, parking lots, cellars, warehouses and utility premises).

<https://www.fm.gov.lv/en/tax-exemptions-0>