

Specific tax rules introduced in relation to the spread of COVID-19

Published: 29.10.2021.

Norm included in the Law on the Suppression of Consequences of the Spread of COVID-19 Infection.

In 2020 and 2021 local governments have the right to determine other time periods for the payment of real estate tax which differ from those laid down in the [Law On Immovable Property Tax](#) by transferring them to a later time within the scope of the relevant taxation year. The late payment charge specified in Section 29, Paragraph two of the [Law On Taxes and Fees](#) calculated for the taxation year 2021 shall not be calculated if the payment has been made by 31 December 2021. If the real estate tax payment calculated for the taxation year 2021 has not been made by 31 December 2021, a late payment charge in the amount laid down in Law shall be calculated for the tax payment starting from 1 January 2022.

<https://www.fm.gov.lv/en/specific-tax-rules-introduced-relation-spread-covid-19>