

# Informative reports and studies

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[Assesment of the implementation of the national Tax Policy Guidelines 2018-2021 \(ex post\)](#)

[National Tax Policy Guidelines 2018-2021 \(in Latvian\)](#)

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Taxes in the Baltic states

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Tax expenditures

[Assessment of tax expenditure for 2020 \(in Latvian\)](#)

[Annex \(in Latvian\)](#)

[Presentation \(in English\)](#)

[Assessment of tax expenditure for 2019 \(in Latvian\)](#)

[Annex \(in Latvian\)](#)

[Presentation \(in English\)](#)

Value added tax

[Informative report on other types of services to mitigate risks of fraud with value added tax \(2011, in Latvian\)](#)

[Informative report on the possibilities of introducing a simplified value added tax regime for small businesses \(2011, in Latvian\)](#)

[Report on the effectiveness of the current value added tax reverse charge procedure and the possibilities for its application in other sectors \(2015, in Latvian\)](#)

[Informative report on the evaluation of the implementation efficiency of the reverse charge procedure \(2019, in Latvian\)](#)

Excise duty

[Study on excise duty on tobacco products \(2011, in Latvian\)](#)

[Study on excise duty on petroleum products \(2012, in Latvian\)](#)

[Study on excise duty on alcoholic beverages \(2012, in Latvian\)](#)

[Study on excise duty on soft drinks and coffee \(2012, in Latvian\)](#)

[Study on excise duty on natural gas \(2012, in Latvian\)](#)

Personal income tax

[Assessment of the existing PIT benefits in terms of their effectiveness and tax administration \(2011, in Latvian\)](#)

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Enterprise income tax

[Assessment of existing EIT benefits in terms of their effectiveness and tax administration \(2011, in Latvian\)](#)

[Service report on proposals for changes in enterprise tax incentives \(2012, in Latvian\)](#)

Financial stability fee

[Information report on the impact of the financial stability levy, including the amount of the fee \(2012, in Latvian\)](#)

[World Bank \(WB\) Report: Latvia Tax Review](#)

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