



Tax objects

Publicēts: 25.10.2021.

Alcoholic beverages;

Tobacco products;

Petroleum products;

Natural gas (from 01.07.2010, the duty was not applied from 01.09.2010 to 30.06.2011);

Non-alcoholic beverages and coffee;

Liquid to be used in electronic cigarettes (from 01.07.2016), components for preparation of liquid to be used in electronic cigarettes (from 01.01.2021);

Substitute tobacco products (as of 01.01.2021).

<https://www.fm.gov.lv/lv/tax-objects>