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Discovering potential

Tax table

Estonia, Latvia, Lithuania

	ESTONIA	LATVIA	LITHUANIA
Personal Income Tax	<ul style="list-style-type: none"> › 21 % for employment income › 10 % for certain payments done on the basis of the Funded Pensions Act 	<ul style="list-style-type: none"> › 24 % for employment income › 10 % for the income from capital (dividends, interest) › 15 % for increase of capital (capital gains) 	<ul style="list-style-type: none"> › 15 % for employment income › 5 % for income from some kinds of individual business activity (including agriculture) › 20 % for dividends › 15 % for other income
Corporate Income Tax	<ul style="list-style-type: none"> › Tax is not imposed on the profit (in case of accumulation of profit); tax is levied only distributing the profit (see also, tax on source of income) 	<ul style="list-style-type: none"> › 15 % › 9 % from the turnover applicable to small companies under certain circumstances (micro-enterprise tax) 	<ul style="list-style-type: none"> › 15 % › 5 % for small companies and agriculture entities (under certain circumstances)
Social Insurance Contributions	<ul style="list-style-type: none"> › Employment income: 33 % employer's contribution (social insurance) 1 % employer's contribution (unemployment insurance) and 2 % employee's contribution (unemployment insurance) 2 % employee's pension insurance (if subscribed) › Payments of social insurance and payments in pension funds are applied also to self-employed persons (FIE (füüsilisest isikust ettevõtja)) 	<ul style="list-style-type: none"> › Employment income: 24,09 % employer's contribution and 11 % employee's contribution › If an employee receives a pension: 30,13 % › At foreign employer: 33,19 % › Also imposed on income earned by self-employed 32,17 % 	<ul style="list-style-type: none"> › Employment income: 30,98 % employer's contribution and 9 % employee's contribution › Also imposed on income earned by self-employed persons, athletes, persons receiving authorial remuneration, farmers etc. The rate depends on the type of income

ESTONIA

LATVIA

LITHUANIA

Tax on Source of Income

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| <ul style="list-style-type: none"> › Payments of dividends and other distributions to the shareholders: 21/79 from the net amount › Interest: 0 % (except excessive amounts of interest) › Royalties: 10 % | <ul style="list-style-type: none"> › Dividends: 0% › Interest: 10% › If the recipient is affiliated person from EU 5% (until 30/06/2013); 0% (from 01/07/2013) › 0% to all payments (from 01/01/2014) › Royalties, excl. for literary or artistic work: 5% › If the recipient is affiliated person from EU 0% (from 01/07/2013) › 0% to all royalty payments (from 01/01/2014) | <ul style="list-style-type: none"> › Dividends: 0 %, if exemption is applied (at least 10 % participation for at least 12 months); other cases 15 % › Interest: 0 %, if the recipient is a resident of the EEA or a state of the applicable double tax treaty; other cases 10 % › Royalties: 0 %, if exemption is applied (at least 25 % participation for at least 24 months and the recipient is a resident of the EU member state); other cases 10 % |
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Value Added Tax

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| <ul style="list-style-type: none"> › 20 % › 9 % for books and periodical publications, medicinal products, contraceptive preparations, sanitary and toiletry products, and medical equipment or medical devices under certain circumstances, accommodation services | <ul style="list-style-type: none"> › 21 % › 12 % for the particular medications, medical devices and goods, educational literature and periodical publications, public transportation, heating and gas to inhabitants, accommodation services | <ul style="list-style-type: none"> › 21 % › 5 % for pharmaceuticals and medical aid under certain circumstances (until 31/12/2013) and for technical aid equipment for the disabled and its repair › 9 % for heating and hot water (until 31/12/2013), for books and non-periodical publications, for newspapers, magazines and other periodicals (with some exceptions) and for carriage of passengers and their luggage on established regular routes |
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Immovable Property Tax

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| <ul style="list-style-type: none"> › N/A | <ul style="list-style-type: none"> › 0,2 % – 3 % of property's cadastral value if municipality has not stipulated the tax rates, then › 1,5 % for particular buildings and engineering structures › 0,2 % – 0,6 % for dwellings (depending on cadastral value) | <ul style="list-style-type: none"> › 0,3 % – 3 % of the taxable value |
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Land Tax

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| <ul style="list-style-type: none"> › 0,1 % – 2,5 % of the assessed value of land | <ul style="list-style-type: none"> › 0,2 % – 3 % of cadastral value › If municipality has not stipulated the tax rates, then 1,5 % of cadastral value › Additional 1,5 % for uncultivated farmland | <ul style="list-style-type: none"> › 0,01 % to 4 % of the taxable value › Lessors of the state land pay the land lease tax equal to 0,1 % – 4 % of its taxable value |
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