The *Saeima*1 has adopted and

the President has proclaimed the following law:

**On Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting**

**Section 1.**The Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (hereinafter – the Convention) is adopted and approved by this Law.

**Section 2.**The provisions of the Convention are applied to the international bilateral agreements of the Republic of Latvia for the avoidance of double taxation and the prevention of tax evasion (hereinafter – the agreements) referred to in Table 1of Annex to this Law.

**Section 3.**In accordance with subparagraph a) of paragraph 5 of Article 3 of the Convention, the Republic of Latvia will not apply Article 3 of the Convention for its entirety to all agreements referred to in Table 1 of Annex to this Law.

**Section 4.**In accordance with subparagraph a) of paragraph 3 of Article 4 of the Convention, the Republic of Latvia will not apply Article 4 of the Convention for its entirety to all agreements referred to in Table 1 of Annex to this Law.

**Section 5.**In accordance with paragraph 8 of Article 5 of the Convention, the Republic of Latvia will not apply Article 5 of the Convention for its entirety to all agreements referred to in Table 1 of Annex to this Law.

**Section 6.** In accordance with paragraph 5 of Article 6 of the Convention, the Republic of Latvia will apply the text of the preamble in paragraph 1 of Article 6 of the Convention in addition to the existing preamble to all agreements referred to in Table 1 of Annex to this Law.

**Section 7.** In accordance with subparagraph a) of paragraph 17 of Article 7 of the Convention, the Republic of Latvia will apply paragraph 1 of Article 7 of the Convention to all agreements referred to in Table 1 of Annex to this Law insofar as the relevant provisions of these agreements, if any, are not compatible with the relevant provision of the Convention.

**Section 8.**In accordance with subparagraph a) of paragraph 3 of Article 8 of the Convention, the Republic of Latvia will not apply Article 8 of the Convention for its entirety to all agreements referred to in Table 1 of Annex to this Law.

**Section 9.**In accordance with subparagraph a) of paragraph 6 of Article 9 of the Convention, the Republic of Latvia will not apply paragraph 1 of Article 9 of the Convention to all agreements referred to in Table 1 of Annex to this Law.

**Section 10.**In accordance with subparagraph a) of paragraph 5 of Article 10 of the Convention, the Republic of Latvia will not apply Article 10 of the Convention for its entirety to all agreements referred to in Table 1 of Annex to this Law.

**Section 11.**In accordance with subparagraph a) of paragraph 3 of Article 11 of the Convention, the Republic of Latvia will not apply Article 11 of the Convention for its entirety to all agreements referred to in Table 1 of Annex to this Law.

**Section 12.**In accordance with paragraph 4 of Article 12 of the Convention, the Republic of Latvia will not apply Article 12 of the Convention for its entirety to all agreements referred to in Table 1 of Annex to this Law.

**Section 13.**In accordance with subparagraph a) of paragraph 6 of Article 13 of the Convention, the Republic of Latvia will not apply Article 13 of the Convention for its entirety to all agreements referred to in Table 1 of Annex to this Law.

**Section 14.**In accordance with subparagraph a) of paragraph 3 of Article 14 of the Convention, the Republic of Latvia will not apply Article 14 of the Convention for its entirety to all agreements referred to in Table 1 of Annex to this Law.

**Section 15.**In accordance with paragraph 2 of Article 15 of the Convention, the Republic of Latvia will not apply Article 15 of the Convention for its entirety to all agreements referred to in Table 1 of Annex to this Law.

**Section 16.**In accordance with subparagraph a) of paragraph 5 of Article 16 of the Convention, the Republic of Latvia will not apply the first sentence of paragraph 1 of Article 16 of the Convention to all agreements referred to in Table 1 of Annex to this Law.

**Section 17.**In accordance with subparagraph a) of paragraph 5 of Article 16 of the Convention, the Republic of Latvia will apply the following procedure to all agreements referred to in Table 1 of Annex to this Law. If a person considers that actions of the Republic of Latvia or of jurisdiction of a contracting party to the agreement referred to in Table 1 of Annex to this Law result or will result for that person in taxation not in accordance with the provisions of the relevant agreement, and, under the provisions of this agreement, presents a case to the competent authority of the Republic of Latvia, then in cases where the competent authority of the Republic of Latvia considers that the case of a taxpayer is unjustified, it shall inform the competent authority of jurisdiction of the other contracting party and, if necessary, consult with it on the relevant issue.

**Section 18.**In accordance with clause ii) of subparagraph b) of paragraph 6 of Article 16 of the Convention, the Republic of Latvia will not apply the second sentence of paragraph 1 of Article 16 of the Convention to all agreements referred to in Table 2 of Annex to this Law.

**Section 19.** In accordance with clause i) of subparagraph b) of paragraph 6 of Article 16 of the Convention, the Republic of Latvia will apply the second sentence of paragraph 1 of Article 16 of the Convention to all agreements referred to in Table 3 of Annex to this Law insofar as the relevant provisions of these agreements, if any, are not compatible with the relevant provision of the Convention.

**Section 20.** In accordance with clause i) of subparagraph c) of paragraph 6 of Article 16 of the Convention, the Republic of Latvia will apply the first sentence of paragraph 2 of Article 16 of the Convention to the agreement referred to in Table 4 of Annex to this Law, provided that jurisdiction of the other contracting party has also submitted an appropriate notification with regard to the Republic of Latvia.

**Section 21.**In accordance with clause ii) of subparagraph c) of paragraph 6 of Article 16 of the Convention, the Republic of Latvia will apply the second sentence of paragraph 2 of Article 16 of the Convention to the agreements referred to in Table 5 of Annex to this Law, provided that jurisdiction of the other contracting party has also submitted an appropriate notification with regard to the Republic of Latvia.

**Section 22.**In accordance with clause ii) of subparagraph d) of paragraph 6 of Article 16 of the Convention, the Republic of Latvia will apply the second sentence of paragraph 3 of Article 16 of the Convention to the agreements referred to in Table 6 of Annex to this Law, provided that jurisdiction of the other contracting party has also submitted an appropriate notification with regard to the Republic of Latvia.

**Section 23.**In accordance with subparagraph a) of paragraph 3 of Article 17 of the Convention, the Republic of Latvia will not apply paragraph 1 of Article 17 of the Convention to all agreements referred to in Table 7 of Annex to this Law.

**Section 24.**In accordance with clause i) of subparagraph b) of paragraph 3 of Article 17 of the Convention, the Republic of Latvia in relation to the agreements referred to in Table 8 of Annex to this Law will make the adjustment specified below. If a jurisdiction of the other contracting party includes in the profits of its enterprise – and taxes accordingly – profits on which a Latvian enterprise has been charged to tax in the Republic of Latvia, and the profits included in the relevant jurisdiction are profits which would have accrued to the enterprise of this jurisdiction if a relationship between the two enterprises had been such as would have been between two independent enterprises, then the Republic of Latvia shall make appropriate adjustments to the amount of the tax charged on such profits in the Republic of Latvia. Upon making the adjustment, other provisions of the relevant agreement shall be taken into account, and consultations shall be held between the competent authorities of both parties, if necessary.

**Section 25.**The Ministry of Finance shall coordinate the fulfilment of the obligations provided for in the Convention and regularly provide publicly available information regarding application of the provisions of the Convention to each agreement.

**Section 26.** The Convention shall come into force in the term and in accordance with the procedures laid down in Article 34 thereof, and the Ministry of Foreign Affairs shall publish information thereon in the official gazette *Latvijas Vēstnesis*. Together with this Law the Convention in the English language and translation thereof in the Latvian language shall be proclaimed.

This Law has been adopted by the *Saeima* on 8 July 2019.

President E. Levits

Adopted 22 July 2019

Law On Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting

**Annex**

**Procedures for Applying Provisions of the Convention to the International Bilateral Agreements of the Republic of Latvia for the Avoidance of Double Taxation and the Prevention of Tax Evasion**

Table 1

**Agreements to which the Republic of Latvia shall apply provisions of the Convention in accordance with clause i) of subparagraph a) of paragraph 1 of Article 2 of the Convention**

|  |  |
| --- | --- |
| No. | Title |
| 1. | Convention between the Government of the Republic of Latvia and the Council of Ministers of the Republic of Albania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 2. | Convention between the Republic of Latvia and the United States of America for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income |
| 3. | Convention between the Government of the Republic of Latvia and the Government of the United Arab Emirates for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 4. | Convention between the Republic of Latvia and the Republic of Armenia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 5. | Convention between the Republic of Latvia and the Republic of Austria for the Avoidance of Double Taxation with Respect to Taxes on Income and on Capital |
| 6. | Convention between the Government of the Republic of Latvia and the Government of the Republic of Azerbaijan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 7. | Convention between the Republic of Latvia and Republic of Belarus for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion |
| 8. | Convention between the Republic of Latvia and the Kingdom of Belgium for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income |
| 9. | Convention between the Republic of Latvia and the Republic of Bulgaria for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income |
| 10. | Convention between the Republic of Latvia and the Czech Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion |
| 11. | Convention between the Republic of Latvia and the Kingdom of Denmark for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion |
| 12. | Convention between the Government of the Republic of Latvia and the Government of the Republic of France for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 13. | Convention between the Government of the Republic of Latvia and the Government of the Hellenic Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 14. | Convention between the Republic of Latvia and Georgia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 15. | Agreement between the Government of the Republic of Latvia and the Government of the Republic of Croatia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income |
| 16. | Convention between the Government of the Republic of Latvia and the Government of the Republic of Estonia for the Avoidance of Double Taxation and the Prevention of Income Tax and Capital Tax Evasion |
| 17. | Agreement between the Government of the Republic of Latvia and the Government of the Republic of India for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income |
| 18. | Convention between the Republic of Latvia and the Republic of Iceland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 19. | Convention between the Government of the Republic of Latvia and the Government of the Italian Republic for the Avoidance of Double Taxation with Respect to Taxes on Income and on Capital and the Prevention of Fiscal Evasion |
| 20. | Convention between the Government of the Republic of Latvia and the Government of the State of Israel for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 21. | Convention between the Government of the Republic of Latvia and the Government of Ireland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and Capital Gains |
| 22. | Convention between the Republic of Latvia and Canada for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 23. | Agreement between the Government of the Republic of Latvia and the Government of the State of Qatar for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income |
| 24. | Convention between the Republic of Latvia and the Republic of Kazakhstan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 25. | Convention between the Government of the Republic of Latvia and the Government of the Republic of Cyprus for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income |
| 26. | Agreement Between the Government of the Republic of Latvia and the Government of the Kyrgyz Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income |
| 27. | Convention between the Government of the Republic of Latvia and the Government of the Republic of Korea for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income |
| 28. | Agreement between the Government of the Republic of Latvia and the Government of the Russian Federation for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 29. | Convention between the Government of the Republic of Latvia and the Government of the State of Kuwait for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 30. | Agreement between the Government of the Republic of Latvia and the Government of the People’s Republic of China for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 31. | Agreement between the Government of the Republic of Latvia and the Government of the Hong Kong Special Administrative Region of the People’s Republic of China for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income |
| 32. | Convention between the Government of the Republic of Latvia and the Government of the United Kingdom of Great Britain and Northern Ireland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital Gains |
| 33. | Convention between the Republic of Latvia and the Republic of Lithuania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion |
| 34. | Convention between the Government of the Republic of Latvia and the Government of the Grand Duchy of Luxembourg for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 35. | Agreement between the Latvian Government and the Macedonian Government for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 36. | Agreement between the Government of the Republic of Latvia and the Government of Malta for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income |
| 37. | Convention between the Republic of Latvia and the Kingdom of Morocco for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income |
| 38. | Convention between the Government of the Republic of Latvia and the Government of the United Mexican States for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income |
| 39. | Agreement between the Government of the Republic of Latvia and the Government of the Republic of Moldova for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital |
| 40. | Convention between the Republic of Latvia and the Kingdom of Netherlands for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion |
| 41. | Convention between the Republic of Latvia and the Kingdom of Norway for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion |
| 42. | Agreement between the Republic of Latvia and the Republic of Poland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion |
| 43. | Convention between the Republic of Latvia and the Portuguese Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income |
| 44. | Convention between the Republic of Latvia and Romania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 45. | Convention between the Government of the Republic of Latvia and the Council of Ministers of Serbia and Montenegro for the Avoidance of Double Taxation with Respect to Taxes on Income and on Capital |
| 46. | Agreement between the Government of the Republic of Latvia and the Government of the Republic of Singapore for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income |
| 47. | Convention between the Republic of Latvia and the Slovak Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 48. | Convention between the Government of the Republic of Latvia and the Government of the Republic of Slovenia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 49. | Convention between the Republic of Latvia and the Republic of Finland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion |
| 50. | Convention between the Republic of Latvia and the Kingdom of Spain for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 51. | Agreement between the Republic of Latvia and the Republic of Tajikistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 52. | Agreement between the Government of the Republic of Latvia and the Government of the Republic of Turkey for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income |
| 53. | Convention between the Government of the Republic of Latvia and the Government of Turkmenistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 54. | Convention between the Republic of Latvia and the Republic of Hungary for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 55. | Convention between the Government of the Republic of Latvia and the Government of the Ukraine for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 56. | Convention between the Government of the Republic of Latvia and the Republic of Uzbekistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 57. | Agreement between the Government of the Republic of Latvia and the Government of the Socialist Republic of Vietnam for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income  |
| 58. | Convention between the Republic of Latvia and the Kingdom of Sweden for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion |

Table 2

**Agreements to which the Republic of Latvia shall not apply clause ii) of subparagraph a) of paragraph 4 of Article 16 of the Convention in accordance with clause ii) of subparagraph b) of paragraph 6 of Article 16 of the Convention**

|  |  |
| --- | --- |
| No. | Title |
| 1. | Convention between the Government of the Republic of Latvia and the Council of Ministers of the Republic of Albania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 2. | Convention between the Republic of Latvia and the United States of America for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income |
| 3. | Convention between the Government of the Republic of Latvia and the Government of the United Arab Emirates for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 4. | Convention between the Republic of Latvia and the Republic of Armenia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 5. | Convention between the Republic of Latvia and the Republic of Austria for the Avoidance of Double Taxation with Respect to Taxes on Income and on Capital |
| 6. | Convention between the Government of the Republic of Latvia and the Government of the Republic of Azerbaijan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 7. | Convention between the Republic of Latvia and Republic of Belarus for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion |
| 8. | Convention between the Republic of Latvia and the Kingdom of Belgium for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income |
| 9. | Convention between the Republic of Latvia and the Republic of Bulgaria for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income |
| 10. | Convention between the Republic of Latvia and the Czech Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion |
| 11. | Convention between the Republic of Latvia and the Kingdom of Denmark for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion |
| 12. | Convention between the Government of the Republic of Latvia and the Government of the Republic of France for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 13. | Convention between the Government of the Republic of Latvia and the Government of the Hellenic Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 14. | Convention between the Republic of Latvia and Georgia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 15. | Agreement between the Government of the Republic of Latvia and the Government of the Republic of Croatia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income |
| 16. | Convention between the Government of the Republic of Latvia and the Government of the Republic of Estonia for the Avoidance of Double Taxation and the Prevention of Income Tax and Capital Tax Evasion |
| 17. | Agreement between the Government of the Republic of Latvia and the Government of the Republic of India for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income |
| 18. | Convention between the Republic of Latvia and the Republic of Iceland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 19. | Convention between the Government of the Republic of Latvia and the Government of the Italian Republic for the Avoidance of Double Taxation with Respect to Taxes on Income and on Capital and the Prevention of Fiscal Evasion |
| 20. | Convention between the Government of the Republic of Latvia and the Government of the State of Israel for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 21. | Convention between the Government of the Republic of Latvia and the Government of Ireland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and Capital Gains |
| 22. | Agreement between the Government of the Republic of Latvia and the Government of the State of Qatar for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income |
| 23. | Convention between the Republic of Latvia and the Republic of Kazakhstan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 24. | Convention between the Government of the Republic of Latvia and the Government of the Republic of Cyprus for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income |
| 25. | Agreement Between the Government of the Republic of Latvia and the Government of the Kyrgyz Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income |
| 26. | Convention between the Government of the Republic of Latvia and the Government of the Republic of Korea for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income |
| 27. | Agreement between the Government of the Republic of Latvia and the Government of the Russian Federation for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 28. | Convention between the Government of the Republic of Latvia and the Government of the State of Kuwait for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 29. | Agreement between the Government of the Republic of Latvia and the Government of the People’s Republic of China for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital |
| 30. | Agreement between the Government of the Republic of Latvia and the Government of the Hong Kong Special Administrative Region of the People’s Republic of China for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income |
| 31. | Convention between the Republic of Latvia and the Republic of Lithuania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion |
| 32. | Convention between the Government of the Republic of Latvia and the Government of the Grand Duchy of Luxembourg for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 33. | Agreement between the Latvian Government and the Macedonian Government for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 34. | Agreement between the Government of the Republic of Latvia and the Government of Malta for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income |
| 35. | Convention between the Republic of Latvia and the Kingdom of Morocco for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income |
| 36. | Convention between the Government of the Republic of Latvia and the Government of the United Mexican States for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income |
| 37. | Agreement between the Government of the Republic of Latvia and the Government of the Republic of Moldova for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 38. | Convention between the Republic of Latvia and the Kingdom of Netherlands for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion |
| 39. | Convention between the Republic of Latvia and the Kingdom of Norway for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion |
| 40. | Agreement between the Republic of Latvia and the Republic of Poland for the Avoidance of Double Taxation and Prevention of Fiscal Evasion |
| 41. | Convention between the Republic of Latvia and the Portuguese Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income |
| 42. | Convention between the Republic of Latvia and Romania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 43. | Convention between the Government of the Republic of Latvia and the Council of Ministers of Serbia and Montenegro for the Avoidance of Double Taxation with Respect to Taxes on Income and on Capital |
| 44. | Agreement between the Government of the Republic of Latvia and the Government of the Republic of Singapore for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income |
| 45. | Convention between the Republic of Latvia and the Slovak Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 46. | Convention between the Government of the Republic of Latvia and the Government of the Republic of Slovenia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 47. | Convention between the Republic of Latvia and the Republic of Finland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion |
| 48. | Convention between the Republic of Latvia and the Kingdom of Spain for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 49. | Agreement between the Republic of Latvia and the Republic of Tajikistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 50. | Agreement between the Government of the Republic of Latvia and the Government of the Republic of Turkey for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income |
| 51. | Convention between the Government of the Republic of Latvia and the Government of Turkmenistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 52. | Convention between the Republic of Latvia and the Republic of Hungary for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 53. | Convention between the Government of the Republic of Latvia and the Government of the Ukraine for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 54. | Convention between the Government of the Republic of Latvia and the Republic of Uzbekistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 55. | Agreement between the Government of the Republic of Latvia and the Government of the Socialist Republic of Vietnam for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income  |
| 56. | Convention between the Republic of Latvia and the Kingdom of Sweden for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion |

Table 3

**Agreements to which the Republic of Latvia shall apply clause ii) of subparagraph a) of paragraph 4 of Article 16 of the Convention in accordance with clause i) of subparagraph b) of paragraph 6 of Article 16 of the Convention**

|  |  |
| --- | --- |
| No. | Title |
| 1. | Convention between the Republic of Latvia and Canada for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 2. | Convention between the Government of the Republic of Latvia and the Government of the United Kingdom of Great Britain and Northern Ireland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital Gains |

Table 4

**Agreement to which the Republic of Latvia shall apply clause i) of subparagraph b) of paragraph 4 of Article 16 of the Convention in accordance with clause i) of subparagraph c) of paragraph 6 of Article 16 of the Convention**

|  |  |
| --- | --- |
| No. | Title |
| 1. | Convention between the Government of the Republic of Latvia and the Government of the United Mexican States for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income |

Table 5

**Agreements to which the Republic of Latvia shall apply clause ii) of subparagraph b) of paragraph 4 of Article 16 of the Convention in accordance with clause ii) of subparagraph c) of paragraph 6 of Article 16 of the Convention**

|  |  |
| --- | --- |
| No. | Title |
| 1. | Convention between the Government of the Republic of Latvia and the Government of the Italian Republic for the Avoidance of Double Taxation with Respect to Taxes on Income and on Capital and the Prevention of Fiscal Evasion |
| 2. | Convention between the Republic of Latvia and Canada for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 3. | Convention between the Government of the Republic of Latvia and the Government of the United Kingdom of Great Britain and Northern Ireland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital Gains |
| 4. | Convention between the Government of the Republic of Latvia and the Government of the United Mexican States for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income |

Table 6

**Agreements to which the Republic of Latvia shall apply clause ii) of subparagraph c) of paragraph 4 of Article 16 of the Convention in accordance with clause ii) of subparagraph d) of paragraph 6 of Article 16 of the Convention**

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| --- | --- |
| No. | Title |
| 1. | Convention between the Republic of Latvia and the Kingdom of Belgium for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income |
| 2. | Convention between the Government of the Republic of Latvia and the Government of the Italian Republic for the Avoidance of Double Taxation with Respect to Taxes on Income and on Capital and the Prevention of Fiscal Evasion |
| 3. | Convention between the Government of the Republic of Latvia and the Government of Ireland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and Capital Gains |
| 4. | Convention between the Government of the Republic of Latvia and the Government of the United Kingdom of Great Britain and Northern Ireland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital Gains |
| 5. | Convention between the Government of the Republic of Latvia and the Government of the Ukraine for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |

Table 7

**Agreements to which the Republic of Latvia shall not apply the provision of paragraph 1 of Article 17 of the Convention in accordance with subparagraph a) of paragraph 3 of Article 17 of the Convention**

|  |  |
| --- | --- |
| No. | Title |
| 1. | Convention between the Government of the Republic of Latvia and the Council of Ministers of the Republic of Albania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 2. | Convention between the Republic of Latvia and the United States of America for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income |
| 3. | Convention between the Government of the Republic of Latvia and the Government of the United Arab Emirates for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 4. | Convention between the Republic of Latvia and the Republic of Armenia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 5. | Convention between the Republic of Latvia and the Republic of Austria for the Avoidance of Double Taxation with Respect to Taxes on Income and on Capital |
| 6. | Convention between the Government of the Republic of Latvia and the Government of the Republic of Azerbaijan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 7. | Convention between the Republic of Latvia and Republic of Belarus for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion |
| 8. | Convention between the Republic of Latvia and the Kingdom of Belgium for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income |
| 9. | Convention between the Government of the Republic of Latvia and the Government of the Hellenic Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 10. | Convention between the Republic of Latvia and Georgia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 11. | Agreement between the Government of the Republic of Latvia and the Government of the Republic of Croatia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income |
| 12. | Convention between the Government of the Republic of Latvia and the Government of the Republic of Estonia for the Avoidance of Double Taxation and the Prevention of Income Tax and Capital Tax Evasion |
| 13. | Agreement between the Government of the Republic of Latvia and the Government of the Republic of India for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income |
| 14. | Convention between the Government of the Republic of Latvia and the Government of the State of Israel for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 15. | Convention between the Government of the Republic of Latvia and the Government of Ireland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and Capital Gains |
| 16. | Convention between the Republic of Latvia and Canada for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 17. | Convention between the Republic of Latvia and the Republic of Kazakhstan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 18. | Convention between the Government of the Republic of Latvia and the Government of the Republic of Cyprus for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income |
| 19. | Agreement Between the Government of the Republic of Latvia and the Government of the Kyrgyz Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income |
| 20. | Convention between the Government of the Republic of Latvia and the Government of the Republic of Korea for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income |
| 21. | Agreement between the Government of the Republic of Latvia and the Government of the Russian Federation for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 22. | Convention between the Government of the Republic of Latvia and the Government of the State of Kuwait for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 23. | Agreement between the Government of the Republic of Latvia and the Government of the People’s Republic of China for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital |
| 24. | Agreement between the Government of the Republic of Latvia and the Government of the Hong Kong Special Administrative Region of the People’s Republic of China for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income |
| 25. | Convention between the Government of the Republic of Latvia and the Government of the United Kingdom of Great Britain and Northern Ireland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital Gains |
| 26. | Convention between the Republic of Latvia and the Republic of Lithuania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion |
| 27. | Convention between the Government of the Republic of Latvia and the Government of the Grand Duchy of Luxembourg for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 28. | Agreement between the Latvian Government and the Macedonian Government for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 29. | Agreement between the Government of the Republic of Latvia and the Government of Malta for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income |
| 30. | Convention between the Republic of Latvia and the Kingdom of Morocco for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income |
| 31. | Convention between the Government of the Republic of Latvia and the Government of the United Mexican States for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income |
| 32. | Agreement between the Government of the Republic of Latvia and the Government of the Republic of Moldova for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 33. | Convention between the Republic of Latvia and the Kingdom of Netherlands for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 34. | Agreement between the Republic of Latvia and the Republic of Poland for the Avoidance of Double Taxation and Prevention of Fiscal Evasion |
| 35. | Convention between the Republic of Latvia and the Portuguese Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income |
| 36. | Convention between the Republic of Latvia and Romania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 37. | Agreement between the Government of the Republic of Latvia and the Government of the Republic of Singapore for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income |
| 38. | Convention between the Republic of Latvia and the Slovak Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 39. | Convention between the Republic of Latvia and the Kingdom of Spain for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 40. | Agreement between the Republic of Latvia and the Republic of Tajikistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 41. | Agreement between the Government of the Republic of Latvia and the Government of the Republic of Turkey for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income |
| 42. | Convention between the Government of the Republic of Latvia and the Government of Turkmenistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 43. | Convention between the Republic of Latvia and the Republic of Hungary for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 44. | Convention between the Government of the Republic of Latvia and the Government of the Ukraine for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 45. | Convention between the Government of the Republic of Latvia and the Republic of Uzbekistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 46. | Agreement between the Government of the Republic of Latvia and the Government of the Socialist Republic of Vietnam for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income  |

Table 8

**Agreements to which the Republic of Latvia shall apply a provision of Section 24 of the Law in accordance with clause i) of subparagraph b) of paragraph 3 of Article 17 of the Convention**

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| --- | --- |
| No. | Title |
| 1. | Convention between the Republic of Latvia and the Republic of Bulgaria for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income |
| 2. | Convention between the Republic of Latvia and the Czech Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion |
| 3. | Convention between the Republic of Latvia and the Kingdom of Denmark for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion |
| 4. | Convention between the Government of the Republic of Latvia and the Government of the Republic of France for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 5. | Convention between the Republic of Latvia and the Republic of Iceland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 6. | Convention between the Government of the Republic of Latvia and the Government of the Italian Republic for the Avoidance of Double Taxation with Respect to Taxes on Income and on Capital and the Prevention of Fiscal Evasion |
| 7. | Agreement between the Government of the Republic of Latvia and the Government of the State of Qatar for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income |
| 8. | Convention between the Republic of Latvia and the Kingdom of Norway for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 9. | Convention between the Government of the Republic of Latvia and the Council of Ministers of Serbia and Montenegro for the Avoidance of Double Taxation with Respect to Taxes on Income and on Capital |
| 10. | Convention between the Government of the Republic of Latvia and the Government of the Republic of Slovenia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital |
| 11. | Convention between the Republic of Latvia and the Republic of Finland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion |
| 12. | Convention between the Republic of Latvia and the Kingdom of Sweden for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion |