

Tax treatment of person's income from participation in tax haven companies 2/3/24

On 17 October 2023 the EU amended its blacklist of uncooperative tax havens that are subject to special taxation procedures. The blacklist now contains 16 jurisdictions, including Antigua and Barbuda, Belize, the Republic of Seychelles, and Russia. As 2023 saw the list being amended several times, there are certain tax aspects that may raise questions, yet national law does not always provide the answers. In this article we take a look at what the Ministry of Finance (MOF) and the State Revenue Service (SRS) think about the tax treatment of a Latvian-resident individual's income from a substantial participation in a foreign company, including dividends from a blacklisted tax haven.

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