

# Is solidarity tax in fact personal income tax? 3/16/24

The peculiar procedure for calculating and paying solidarity tax (ST) often has taxpayers wondering about its link with other Latvian taxes: personal income tax (PIT) and mandatory national social insurance (NSI) contributions. Confusion about ST's essence and mechanism may lead to a dispute with the tax authority and even litigation. This article explores one of the latest cases heard by the Latvian Supreme Court regarding an ST payer's request for a refund of PIT wrongly paid by making ST payments in Latvia.

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