

Significant amendments to the Civil Procedure Law affect the calculation of stamp duties 2/23/25

The payment of stamp duty is an unavoidable part of the process, if not a mandatory prerequisite for the initiation of proceedings. The amount of the duties is regulated by the Civil Procedure Law (hereinafter – “CPL”) and depends on the amount of the claim. Often, the amount of stamp duty has deterred potential claimants from filing a lawsuit. In addition, legal entities were previously not allowed to apply to the court for a reduction or deferral of the payment of stamp duty, which meant, for example, that a company in financial difficulties could not adequately defend its rights in court.

The amendments, which came into force on 1 April 2025, were aimed at implementing several rulings of the Constitutional Court. They mainly concern the calculation and determination of stamp duties and grant private legal entities the right to apply for exemption from court costs and bail and deferral of court cost payments. This article focuses more on the changes related to the determination and payment of stamp duties. These changes have significantly changed and clarified both the amount of the fees and the calculation procedure. Almost nothing remains of the previous provisions on the amount of fees and the calculation procedure, which were contained in section 34 of the previous CPL.

Izlasiet visu īsziņu ne tikai virsrakstu, kļūstot par abonētāju

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