

# To gift, to sell, or to bequeath real estate? 1/39/21

There are a variety of available legal instruments for leaving a person's estate to beneficiaries (including trusts, which are becoming popular in Latvia). This article explores three common solutions to the problem of inheritance in Latvia: gift, sale, and bequest. The best solution will be different in each situation, so this article aims to provide an overview of how the beneficiary (heir) or the grantor (testator) is taxed under each of these options. This article explores only Latvian tax resident individuals' dealings with real estate (RE).

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