

Special investment account rules for non-Latvian tax residents 3/15/22

We have written before about the statutory personal income tax (PIT) scheme for income from investment accounts effective from 1 January 2018. We have looked at steps the account owner – an individual – must take to qualify for the tax-favoured treatment. This article explores a letter from the State Revenue Service (SRS) explaining whether a non-Latvian tax resident earning income from dealings in financial instruments is eligible for the investment account scheme.

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