

What should a non-resident for tax purposes know about the application of tax reliefs and the filing of an annual income statement? 2/16/25

Tax residents in the Republic of Latvia (RoL) have the right to recover overpaid personal income tax (PIT), submit a payroll tax booklet to the employer and add a relative as a dependent for tax purposes to receive tax relief. Does a person who is a non-resident for tax purposes, employed by a Latvian company and earning income subject to PIT also have such a right? This article summarises the criteria under which non-residents can recover overpaid PIT for unused tax reliefs and eligible expenses.

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