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# Taxes in the Baltic States

2025



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# Labour taxes



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# Labour taxes and the minimum wage in the Baltic States 2023-2025

	Latvia			Estonia			Lithuania		
	2023	2024	2025	2023	2024	2025	2023	2024	2025
<b>Minimum wage, euro per month</b>	<b>620</b>	<b>700</b>	<b>740</b>	<b>725</b>	<b>820</b>	<b>886</b>	<b>840</b>	<b>924</b>	<b>1 038</b>
<b>Personal Income Tax (PIT) rates</b>									
- income up to 20'004 euro per year	<b>20%</b>							<b>20%</b>	
- income between 20'004 euro per year and SSC ceiling	<b>23%</b>		<b>25.5%</b>	<b>20%</b>		<b>22%</b>		<b>20%</b>	
- income above SSC ceiling <sup>1</sup>	<b>31%</b>		<b>33%</b>					<b>32%</b>	
<b>Social Security Contributions (SSC) rate<sup>2</sup>, including:</b>	<b>34.09%</b>			<b>37.4%</b> <sup>3</sup>			<b>21.29%</b> <sup>4</sup>		
- employer rate	23.59%			33.8%			1.79% <sup>5</sup>		
- employee rate	10.5%			3.6%			19.50%		
<b>SSC «cap»(ceiling)<sup>6</sup>, euro per year</b>	<b>78 100</b>		<b>105 300</b>	-			<b>101 094</b>	<b>114 162</b>	<b>126 533</b>
<b>Solidarity tax rate (for income above SSC ceiling)</b>	<b>25%</b>			-			-		

<sup>1</sup> In **Latvia** the **31%** tax rate (in 2023-2024), the **33%** tax rate (in 2025) is applied to income above SSC ceiling - in 2023 - 2024 **78,100** euro per year, in 2025 **105,300** euro per year

In **Lithuania** the **32%** tax rate is applied to incomes above SSC ceiling: in 2025 - **126,533** euro per year, in 2024 - **114,162** euro per year, in 2023 - **101,094** euro per year

<sup>2</sup> SSC rate includes health insurance: in **Latvia** from 2018 - **1%** (employer rate 0.5 % and employee rate 0.5%), in **Lithuania** - **6.98%** (employee payment), in **Estonia** - **13%** (employer payment).

<sup>3</sup> In **Estonia** SSC rate includes: **33%** social tax and **4.4%** other payments.

<sup>4</sup> In **Lithuania** SSC rate includes: **20.97%** social tax and **0.32%** other payments.

<sup>5</sup> In **Lithuania**: employers' social contributions includes: 1.31% insurance of unemployment, 0,16% general insurance against accidents at work and occupational diseases, and between 0.14% and 1.4% depending on the categories into which the company is classified according to its occupational safety and health performance. Additional employer payment 0.16% to the Guarantee fund and 0.16% to the long-term work benefit fund (total employer payment in general 1.79%).

<sup>6</sup> In **Lithuania**, the SSC cap refers only to the employee's social security contributions. Above the SSC cap, the employee pays 6.98% for health insurance. The SSC cap does not refer to the employer. In **Estonia**, the SSC cap is applied only to self-employed persons - 87,000 euro per year in 2023, 98,400 euro per year in 2024 and 106,320 euro per year in 2025.



# Personal income tax allowances in the Baltic states 2023-2025

	Latvia			Estonia			Lithuania		
	2023	2024	2025	2023	2024	2025	2023	2024	2025
<b>Differentiated non-taxable minimum (DNM)<sup>1</sup>, euro per month</b>	<b>500</b>				<b>654</b>		<b>625<sup>2</sup></b>	<b>747<sup>2</sup></b>	<b>747<sup>2</sup></b>
- income up to which DNM is applied in full amount, euro per month	500		-		1 200		840	924	1 038
- income above which DNM is not applied, euro per month	1 800				2 100		2 864		
<b>Non-taxable minimum (NM), euro per month</b>	-		<b>510</b>		-		-		
<b>Allowance for dependants, euro per month</b>	<b>250</b>			<b>154</b> (from 2nd child) <b>254</b> (from 3rd child)	-		<b>0<sup>3</sup></b>		
<b>Non-taxable minimum for a pensioner, euro per month</b>	<b>500</b>		<b>1 000</b>	<b>704<sup>4</sup></b>	<b>776<sup>4</sup></b>		-		
<b>Allowance for disabled individuals: euro per month</b>									
- persons with group III disability	<b>120</b>						<b>935</b>	<b>1 057</b>	
- persons with group I and II disability	<b>154</b>					-	<b>1 005</b>	<b>1 127</b>	

<sup>1</sup> The applicable differentiated non-taxable minimum depends on the income level, in **Lithuania** it is applied from 2009, in **Estonia** from 2018, in **Latvia** it was applied from 2016 till 2024. From 2025 in **Latvia** the differentiated non-taxable minimum has been replaced by the fixed non-taxable minimum.

<sup>2</sup> In **Lithuania** from 2022 DNM formula is applied in two ways: in 2023 for income up to 1,926 euro per month, in 2024 for income up to 2,167 euro per month, in 2025 for income up to 2,387.29 euro per month the new formula is applied, but for income more than the amounts mentioned before, the 2021 formula of non-taxable amount is applied.

<sup>3</sup> In **Lithuania** from 2018 the allowance for dependants was abolished, replacing it with the State family benefit.

<sup>4</sup> In **Estonia** from 2023 pensioners have a fixed non-taxable minimum (before it was differentiated).



# Distribution of Social security contribution rate in the Baltic States in 2023 - 2025

	Latvia 2023-2025	Estonia 2023-2025	Lithuania 2023-2025
<b>Total Social Security Contribution rate</b>	<b>34.09%</b>	<b>37.4%</b> <sup>1</sup>	<b>21.29%</b> <sup>2</sup>
<b>Employer rate, including:</b>	<b>23.59%</b>	<b>33.8%</b>	<b>1.79%</b>
-pension insurance	16.68%	20.0% <sup>3</sup>	-
-health care insurance	0.50%	13.0%	-
-unemployment insurance	1.12%	0.8% (not social tax)	1.31%
-maternity and sickness insurance	2.42%	-	-
-accidents at work and occupational disease insurance	0.46%	-	0.16% <sup>4</sup>
-disability insurance	1.60%	-	-
-parental insurance	0.81%	-	-
-other contributions (not social tax)	-	-	0.32% (not social tax) <sup>5</sup>
<b>Employee rate, including:</b>	<b>10.5%</b>	<b>3.6%</b>	<b>19.50%</b>
-pension insurance	7.23%	2.0% (not social tax)	8.72%
-health care insurance	0.50%	-	6.98%
-unemployment insurance	0.48%	1.6% (not social tax)	-
-accidents at work and occupational disease insurance	0.20%	-	-
-disability insurance	0.69%	-	-
-maternity and sickness insurance	1.05%	-	3.80%
-parental insurance	0.35%	-	-

<sup>1</sup> In **Estonia** SSC rate includes: **33%** social tax and **4.4%** other payments.

<sup>2</sup> In **Lithuania** SSC rate includes: **20.97%** social tax and **0.32%** other payments

<sup>3</sup> In **Estonia**, if a person has joined the 2nd pillar of pension insurance 16% are accrued to the pension insurance fund and 4% to the 2nd pillar pension fund

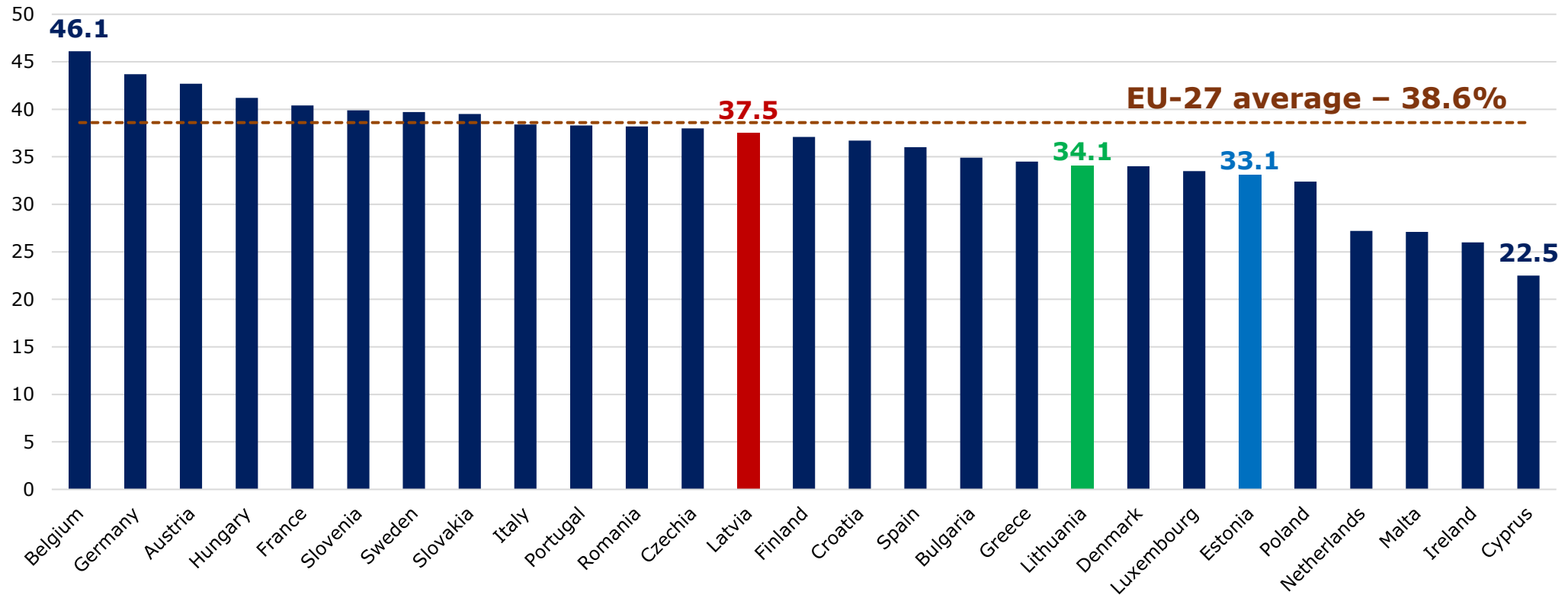
<sup>4</sup> In **Lithuania** the total rate of state social security contributions for accidents at work and occupational diseases differs. In 2025-2025 the general contribution rate is 0.16%, Category I - 0.14%, Category II - 0.54% (2023), 0.46% (2024), 0.43% (2025), Category III - 0.7, Category IV - 1.4%.

<sup>5</sup> In **Lithuania** the employer shall make other social contributions - 0.16% to the Guarantee Fund and 0.16% to the long-term employment benefit fund.



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## Labour tax wedge in EU countries in 2023



**Source:** Eurostat data – single person without children earning income 67% of the average wage

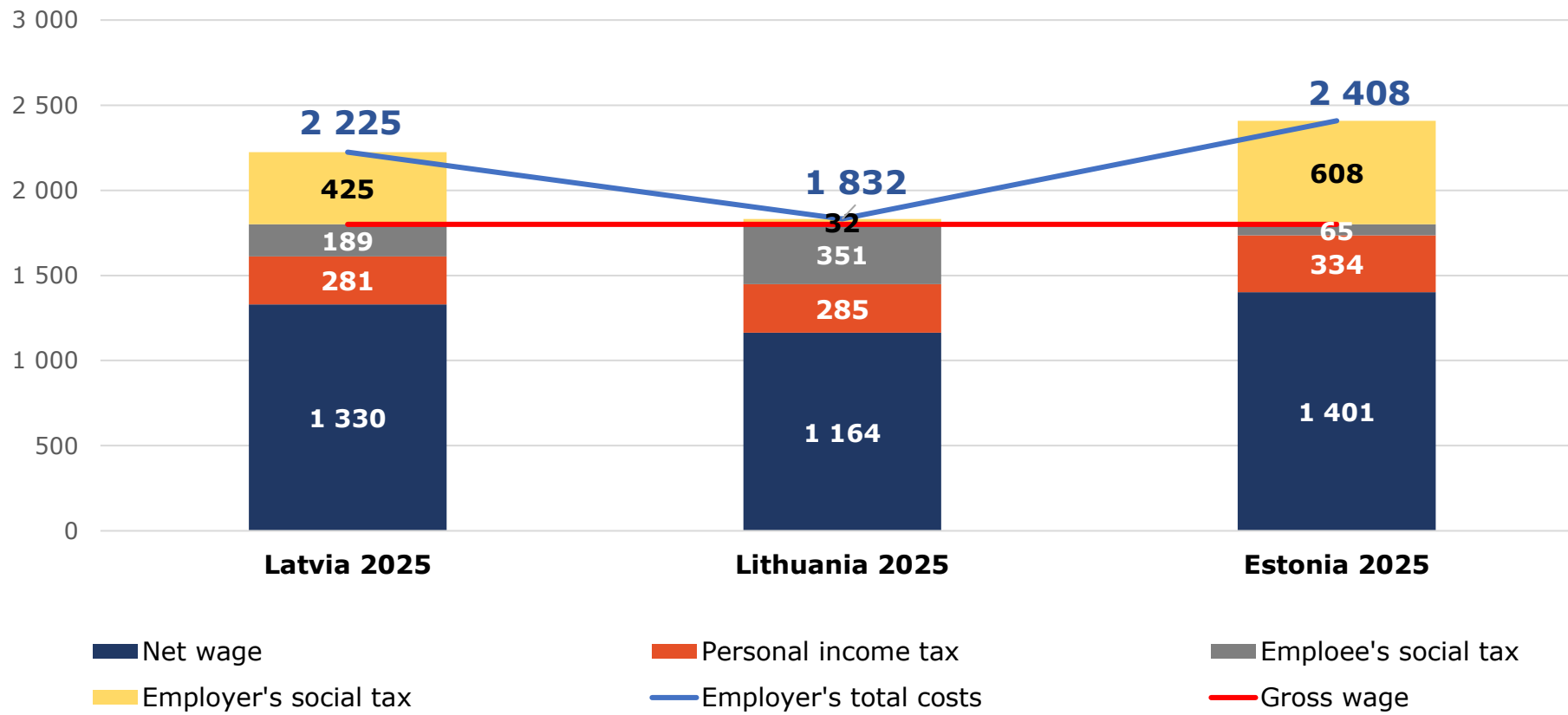
**Tax wedge** - describes the difference between an employee's net income and how much this labor costs for the employer. It is calculated as the percentage of labor taxes (PIT and employee's and employer's SSC) to the employer's total costs (gross salary and employer's SSC).



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# Wage structure in the Baltic states in 2025

(with gross wage 1 800 euro per month, without dependents)



Source: Calculations of the Ministry of Finance



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# **Corporate Income Tax and Micro-enterprise Tax**





# Corporate Income Tax (CIT) and Micro-enterprise Tax rates in the Baltic states in 2023 - 2025

	Latvia		Estonia		Lithuania	
	2023	2024 - 2025	2023-2024	2025	2023-2024	2025
<b>CIT rate</b>	<b>20%</b> <sup>1</sup>		<b>20% / 14%</b> <sup>2</sup>	<b>22%</b>	<b>5%</b> <sup>4</sup> /	<b>6%</b> <sup>4</sup> /
	<b>(20/80)</b> <sup>3</sup>		<b>(20/80)</b> <sup>3</sup>	<b>(22/78)</b> <sup>3</sup>	<b>15%</b> <sup>5</sup>	<b>16%</b> <sup>5</sup>
<b>Microenterprise tax rates and turnover threshold</b> <sup>6</sup>						
<b>Tax rate</b> - If turnover per year is (euro)	<b>25%</b> Up to 25 000	<b>25%</b>	<b>20%</b> Up to 25 000	<b>20%</b>	-	
<b>Tax rate of excess</b> - If turnover per year is (euro)	<b>40%</b> Above 25 000		<b>40%</b> Above 25 000			

- <sup>1</sup> In **Latvia**, the **CIT system** provides that a tax of 20% is paid at the time of **profit distribution** (costs that are not invested in the development of the company, including dividends, expenses not related to economic activity, representation costs that exceed the specified amount, etc.). The undistributed (reinvested) profit is not taxed with CIT. From 1 January 2024, credit institutions and consumer credit providers pay an annual CIT surcharge of 20%, regardless of whether or not profits are distributed.
- <sup>2</sup> In **Estonia** companies that regularly distribute profits till 2024 had the opportunity to apply the reduced CIT rate. If the company used the special CIT rate of 14% and the dividend recipient was a natural person, a tax of 7% was withheld at the time of payment. Its purpose was to prevent salary payments in the form of dividends.
- <sup>3</sup> In 2023 -2024 **Estonia** and **Latvia** had the same the CIT system - the taxable base was divided by a coefficient of 0.8. From 2025 in **Estonia** the taxable base is divided by a coefficient of 0.78.
- <sup>4</sup> In **Lithuania**, the reduced CIT rate 5% in 2023 - 2024, 6% in 2025 is applicable, if the average number of employees does not exceed 10 and the income during the tax period does not exceed **EUR 300 000**.
- <sup>5</sup> In **Lithuania**, the CIT is applied to the earned profit, not as in Latvia and Estonia to the distributed profit.
- <sup>6</sup> In **Latvia** the micro-enterprise tax is calculated from the turnover which is the revenue from economic activity. In **Estonia** as of 2018 simplified tax regime for small entrepreneurs (individuals) using a special enterprise account in the bank was introduced. The bank automatically transfers 20% of the received income to the Tax and Customs Board to the income tax, social tax and funded pension contributions. The tax base is the gross income from selling goods and providing services.



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# Value Added Tax



# Value Added Tax rates and registration threshold in the Baltic States in 2023 - 2025

	Latvia		Estonia		Lithuania
	2023	2024-2025	2023-2024	2025	2022-2024
<b>VAT rate, %</b>	<b>21%</b>		<b>20%   22%</b> (from 01.01.2024.)	<b>22%   24%</b> (from 01.07.2025.)	<b>21%</b>
<b>Reduced rates, %, including:</b>	<b>5/12%</b>		<b>5/9%</b>	<b>9/13%</b>	<b>5/9%</b>
- medication and medical devices	12%		9%		5% <sup>1</sup>
- books (including electronic books)	5%		9%		9% <sup>2</sup>
- electronic publications (newspapers and periodical publications)	5%		5%	9%	5%
- newspapers and periodicals	5%		5%	9%	5%
- accommodation services	12%		9%	13%	9%
- public transport	12%		-		9%
- thermal energy supplies for inhabitants <sup>3</sup>	12%		-		9%
- wood as heating for inhabitants	12%		-		9%
- special foods for infants	12%		-		-
- vegetables, berries and fruits	5%	12%	-		-
- catering services and take-away food					9% (01.07.2021. - 31.12.2023.)
- attendance at all types of artistic and cultural institutions, sports events and sport clubs					9% <sup>4</sup>
- performance services provided by performers (actors, singers, musicians, conductors, dancers and other)	Not taxable				9% (01.07.2021. - 30.06.2023.)
<b>VAT registration threshold, domestic transaction value of 12 months, euro</b>	<b>40 000</b>	<b>50 000</b>	<b>40 000</b>		<b>45 000</b>

<sup>1</sup> In **Lithuania** only for prescription medicine

<sup>2</sup> In **Lithuania** for electronic books and electronic non-periodicals from 2023

<sup>3</sup> In **Latvia** and **Lithuania** also for hot water supplies for housing

<sup>4</sup> In **Lithuania** for sport event attendance 01.07.2021. - 30.06.2023.



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# **Excise duty and Electricity tax**



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# Excise duty rates for Oil products in the Baltic States in 2023 - 2025

Oil products	EU min. rate	Latvia		Estonia			Lithuania		
		2023-2024	2025	2023	2024	2025	2023	2024	2025
Unleaded petrol, euro per 1000 litres	359	509	532	563		591 (from 01.07.)	466		513
Leaded petrol, euro per 1000 litres	421	594	617	563		591 (from 01.07.)	579.24		626.24
Gas oil/Diesel fuel, euro per 1000 litres	330	414	440.5	372	399 (from 01.05.)	428 (from 01.05.)	372	410	519.6
Diesel fuel used in free ports and special economic zones, euro per 1000 litres	21	60/148 <sup>1</sup>	236	372	399 (from 01.05.)	428 (from 01.05.)	372	410	519.6
Liquefied petroleum gases (LPG), euro per 1000 kg	125	285	314	193			304.1		370.9
Liquefied petroleum gases for heating, euro per 1000 kg	0	0	44	55	65.01 (from 01.05.)	79.91 (from 01.05.)	0	304.1 (01.01-29.02.) 13 (from 01.03)	13 for non-business 79.8 for business
Kerosene, euro per 1000 litres	330	414	439	330.1			330.17	383.77	
Heavy fuel oil, euro per 1000 kg	15	15.65	67.5	58			15.06		83.66
Fuel for heating, euro per 1000 litres	21	60	108.5	372 <sup>2</sup>	399 <sup>2</sup> (from 01.05.)	428 <sup>2</sup> (from 01.05.)	21.14	60	113.6 128.6
Gas oil for agriculture, gardening, fish farming <sup>3</sup> , euro per 1000 litres	21	62.1	66.08	21			60		85

<sup>1</sup> In **Latvia** starting from 1 March 2024 for fuel used in free ports and special economic zones

<sup>2</sup> In **Estonia** only diesel fuel, which is used for heating

<sup>3</sup> In **Latvia** from July 1, 2016 this rate is applied to limited amount of gas oil: from 60 to 130 liters (depending on the type of crop) per hectare in the current financial year (from July 1 to June 30). In **Lithuania**, the maximum amount of gas oil is limited. In **Estonia** only for use in agriculture.



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# Excise duty rates for Alcoholic beverages in the Baltic States in 2023 - 2025

Alcoholic beverages <sup>2</sup>	Latvia <sup>1</sup>			Estonia			Lithuania		
	2023	2024	2025	2023	2024	2025	2023	2024	2025
<b>Beer, euro per each % vol. of absolute alcohol, per 100 litres</b>	<b>8.2</b>	<b>9.0</b>	<b>9.8</b>	<b>12.7</b>	<b>13.34</b>	<b>14.0</b>	<b>8.6</b>	<b>9.46</b>	<b>10.97</b>
<b>Minimum amount of duty for beer, euro per 100 litres</b>	15.2	16.7	18.1						
<b>Small brewery beer<sup>3</sup>, euro per each % vol. of absolute alcohol, per 100 litres</b>	<b>4.1</b>	<b>4.5</b>	<b>4.9</b>	<b>6.35</b>	<b>6.67</b>	<b>7.0</b>	<b>4.3</b>	<b>4.73</b>	<b>5.49</b>
<b>Minimum amount of duty for beer, euro per 100 litres</b>	15.2	16.7	18.1						
<b>Wine, euro per 100 litres</b>									
- up to 6 % vol. of absolute alcohol	<b>111</b>	<b>122</b>	<b>134</b>	<b>63.35</b>	<b>66.52</b>	<b>69.84</b>	<b>93<sup>4</sup></b>	<b>109<sup>4</sup></b>	<b>127<sup>4</sup></b>
- above to 6 % vol. of absolute alcohol				<b>147.82</b>	<b>155.21</b>	<b>162.97</b>	<b>199<sup>5</sup></b>	<b>219<sup>5</sup></b>	<b>254<sup>5</sup></b>
<b>Fermented beverages, euro per 100 litres</b>									
- up to 6 % vol. of absolute alcohol	<b>64</b>	<b>70</b>	<b>77</b>	<b>63.35</b>	<b>66.52</b>	<b>69.84</b>	<b>93<sup>4</sup></b>	<b>109<sup>4</sup></b>	<b>127<sup>4</sup></b>
- above to 6 % vol. of absolute alcohol	<b>111</b>	<b>122</b>	<b>134</b>	<b>147.82</b>	<b>155.21</b>	<b>162.97</b>	<b>199<sup>5</sup></b>	<b>219<sup>5</sup></b>	<b>254<sup>5</sup></b>
<b>Intermediate products, euro per 1000 litres</b>									
- up to 15 % vol. of absolute alcohol	<b>111</b>	<b>122</b>	<b>159</b>				<b>216</b>	<b>234</b>	<b>292</b>
- between 15 and 22 % vol. of absolute alcohol	<b>185</b>	<b>203</b>	<b>264</b>	<b>289.33</b>	<b>303.8</b>	<b>319.0</b>	<b>308</b>	<b>333</b>	<b>370</b>
<b>Other alcohol, euro per 100 l of absolute alcohol</b>	<b>1 724</b>	<b>1 862</b>	<b>1 955</b>	<b>1 881</b>	<b>1 975</b>	<b>2 074</b>	<b>2 310</b>	<b>2 467</b>	<b>2 778</b>

<sup>1</sup> In **Latvia** alcohol rates are changed on March 1 of the current taxation year

<sup>2</sup> In **Latvia**, reduced rates (50% of the basic rate) are applied to all alcoholic beverages produced by small producers of alcoholic beverages (applicable to wine, fermented beverages and intermediate products from 01.07.2022), in **Lithuania** and **Estonia** – only to beer produced by small breweries

<sup>3</sup> In **Latvia** and **Lithuania** for first 10 000 hl per year, in **Estonia** – 15 000 hl of beer annually

<sup>4</sup> In **Lithuania**, the rate is applied for wine and fermented beverages with an absolute alcohol content up to 8.5% vol.

<sup>5</sup> In **Lithuania**, the rate is applied for wine and fermented beverages with an absolute alcohol content above 8.5% vol.



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# Excise duty rates for tobacco products and similar products by use in the Baltic States in 2023-2025

Product	Latvia <sup>1</sup>			Estonia			Lithuania		
	2023	2024	2025	2023	2024	2025	2023	2024	2025
<b>Cigarettes</b>									
- specific excise rate, euro per 1000 items	<b>104.0</b>	<b>119.6</b>	<b>131.6</b>	<b>96.3</b>	<b>100.5</b>	<b>106.0/111.5</b> (from 01.07.)	<b>79.6</b>	<b>85.3</b>	<b>92.6</b>
- % of the maximum retail price ( <i>Ad valorem</i> )	<b>15%</b>			<b>30%</b>			<b>25%</b>		
- minimum rate, euro per 1000 items	<b>135.9</b>	<b>156.3</b>	<b>171.9</b>	<b>160.5</b>	<b>169.1</b>	<b>177.7/186.7</b> (from 01.07.)	<b>130</b>	<b>138</b>	<b>149.7</b>
<b>Cigars and cigarillos<sup>2</sup>, euro per 1000 items (LT per 1kg)</b>	<b>126.7</b>	<b>164.7</b>	<b>202.7</b>	<b>10% + 151 minimum rate 211,0</b>	<b>10% + 151 minimum rate 222,0</b>	<b>10% + 151 minimum rate 233.0/244.0</b> (from 01.07.)	<b>79</b>	<b>95</b>	<b>109.7</b>
<b>Smoking tobacco</b> (finely sliced and other), euro per 1 kg	<b>91.9</b>	<b>105.7</b>	<b>116.3</b>	<b>107</b>	<b>112.4</b>	<b>118/124.0</b> (from 01.07.)	<b>104,6</b>	<b>112,8</b>	<b>123.5</b>
<b>Tobacco leaves<sup>3</sup>, euro per 1 kg</b>	<b>91.9</b>	<b>105.7</b>	<b>116.3</b>	<b>-</b>			<b>104.6</b>	<b>112.8</b>	<b>123.5</b>
<b>Heated tobacco<sup>4</sup>, euro per 1 kg</b>	<b>218</b>	<b>251</b>	<b>276</b>	<b>107</b>	<b>112.4</b>	<b>118/124.0</b> (from 01.07.)	<b>60.2</b>	<b>79.5</b>	<b>89.4</b>
<b>Tobacco substitute products<sup>5</sup>, euro per 1kg</b>	<b>120</b>	<b>138</b>	<b>151.8</b>	<b>107</b>	<b>112.4</b>	<b>118/124.0</b> (from 01.07.)	<b>-</b>		
<b>Liquid for use in electronic smoking devices and components for its preparation, euro per 1 ml of liquid</b>	<b>0.2</b>	<b>0.24</b>	<b>0.29</b>	<b>0.2</b>	<b>0.21</b>	<b>0.22/0.23</b> (from 01.07.)	<b>0.19</b>	<b>0.25</b>	<b>0.63</b>

<sup>1</sup> In **Latvia** rates effective from 1 March

<sup>2</sup> In **Lithuania** the rate applies per 1000 grams of cigars or cigarillos

<sup>3</sup> In **Lithuania** raw tobacco. Raw tobacco shall be exempt from excise duty if it is received from another Member State, produced in Lithuania, imported, acquired in Lithuania, lost by a person holding an authorization issued in accordance with the procedure established by the Central Tax Administrator.

<sup>4</sup> In **Lithuania** per 1000 units

<sup>5</sup> In **Estonia** defined as solid tobacco substitute, including heated tobacco and nicotine pads (such as "white snus")



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# Excise duty rates for Natural Gas in the Baltic States in 2023 - 2025

For comparability, Excise duty rates are presented per megawatt-hour (MWh)

Natural gas, euro per MWh	Latvia		Estonia			Lithuania
	2023-2024	2025	2023	2024	2025	2023-2025
Used as <b>propellant</b>	<b>1.91</b> <sup>1</sup>	<b>3.63</b> <sup>1</sup>	<b>3.85</b> <sup>2</sup>	<b>4.46</b> <sup>2</sup> (from 01.05.)	<b>4.66</b> <sup>2</sup> (from 01.05.)	<b>0</b>
Used as <b>propellant</b> , if the natural gas trader has reached the de minimis threshold for State aid	<b>9.64</b> (from 01.03.2024.)					
Used as <b>heating</b> for non-bussiness			<b>3.85</b> <sup>3</sup>	<b>5.10</b> <sup>3</sup> (from 01.05.)	<b>6.02</b> <sup>3</sup> (from 01.05.)	<b>1.08</b>
Used as <b>heating</b> for bussiness	<b>1.65</b>	<b>3.8</b>				<b>0.54</b>
Used as <b>heating</b> for industrial production	<b>0.55</b>	<b>2.57</b>				
Used as <b>heating</b> in agriculture	<b>0.55</b>	<b>0.85</b>				
Used in <b>energy-intensive</b> businesses	<b>1.65</b>	<b>2.08</b> <sup>4</sup>	<b>1.09</b> <sup>5</sup>		<b>1.21</b> <sup>5</sup>	

<sup>1</sup> In **Latvia** the reduced excise duty rate is set for the period from 2021 to 2025. From 2026, a rate 13.45 EUR per MWh will be applied

<sup>2</sup> In **Estonia** excise duty rate for Natural Gas used as fuel from May 1, 2020 is **40.0** euro per 1000 m<sup>3</sup>, from May 1, 2024 **41.83** euro per 1000 m<sup>3</sup>, from May 1, 2025 **43.66** euro per m<sup>3</sup>

<sup>3</sup> In **Estonia** excise duty rate for Natural Gas used for heating, from May 1, 2020 is **40.0** euro per 1000 m<sup>3</sup>, from May 1, 2024 **47.81** euro per 1000 m<sup>3</sup>, from May 1, 2025 **56.42** euro per 1000 m<sup>3</sup>

<sup>4</sup> In **Latvia** excise duty rate for natural gas used in installations the operator of which is a participant in the European Union Emissions Trading Scheme.

<sup>5</sup> In **Estonia** excise duty rate for Natural Gas for a company, which has intensive consumption of natural gas from January 1, 2019 is **11.3** euro per 1000 m<sup>3</sup>





Finanšu ministrija

# Electricity tax and excise duty rates for electricity in the Baltic States in 2023 - 2025

Electricity, euro par MWh	Electricity tax	Excise duty			
	Latvia	Estonia		Lithuania	
	2023 - 2025	2023	2024	2025	2023-2025
<b>Electricity</b> supplied to:					
- non-business	exempted	1.0	1.45 (from 01.05.)	2.10 (from 01.05.)	1.01
- business	1.01		0.50		0.52
For use in <b>energy-intensive</b> companies					



Finanšu ministrija

# Excise duty for non-alcoholic beverages and coffee in the Baltic states 2023 – 2025

Product	Latvia			Estonia	Lithuania
	2023	2024	2025	2023- 2025	2023-2025
<b>Non-alcoholic drinks with sugar content up to 8 grams per 100 milliliters, euro per 100 litres</b>	<b>7.40</b>			-	-
<b>Non-alcoholic drinks with sugar content from 8 grams per 100 milliliters and energy drinks<sup>1</sup>, euro per 100 litres</b>	<b>14</b>	<b>17.5</b> (from 01.03.)	<b>21.0</b>		
<b>Coffee, euro per 100 kg</b>	<b>142.29</b>				

<sup>1</sup> In **Latvia** from 1 March, 2024 the excise duty rate is applied to energy drinks regardless of their sugar content.



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# Real estate tax



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# Real estate tax in the Baltic States in 2023-2025

	Latvia <sup>1</sup>	Estonia <sup>2</sup>			Lithuania
	2023-2025	2023	2024	2025	2023-2025
<b>Land</b>	<b>1.5%</b>	<b>0.1% - 2.5%</b>	<b>0.1-1%</b>	<b>0.1-2%</b>	<b>0.01 - 4%</b>
<b>Buildings and constructions</b>	<b>1.5%</b>	-			<b>0.5 - 3%<sup>3</sup></b>
<b>Unmaintained property</b>	<b>1.5% - 3%</b>	-			-
<b>Dwellings, if the cadastral value</b>		-			
- does not exceed EUR <b>56,915</b>	<b>0.2%</b>				
- from <b>56,915</b> up to <b>106 715</b> EUR	<b>0.4%</b>				
- exceed <b>106,715</b> EUR	<b>0.6%</b>				
- from EUR <b>150,000</b> to <b>300,000</b> (for taxpayers with 3 or more children or disabled child - from EUR 200,000 to 390,000)					<b>0.5%</b>
- from EUR <b>300,000</b> to <b>500,000</b> euros (for taxpayers with 3 or more children or disabled child - from EUR 390,000 to 650,000)	-				-
- exceed EUR <b>500,000</b> (for taxpayers with 3 or more children or disabled child - exceed EUR 650,000)			<b>2.0%</b>		

<sup>1</sup> In **Latvia** the rate within the relevant interval.

<sup>2</sup> In **Estonia** up to **0.15** hectares of land in the city and up to **2** hectares of land outside the city are exempt from tax if the property is registered as a place of residence

<sup>3</sup> In **Lithuania** real estate owned by legal entities or natural persons for commercial economic purposes.



Finanšu ministrija

# Lottery and gambling tax

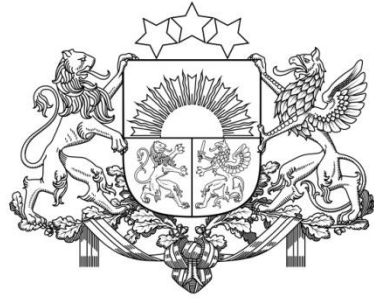


Finanšu ministrija

# Lottery and gambling tax in the Baltic States in 2023-2025

	Latvia		Estonia		Lithuania	
	2023	2024-2025	2023	2024-2025	2023-2024	2025
<b>Gambling tax</b>						
<b>Roulette,</b> for each table	<b>2 340</b> <i>euro</i> <i>(per month)</i>	<b>2 808</b> <i>euro</i> <i>(per month)</i>	<b>1 278.23</b> <i>euro</i> <i>(per month)</i>	<b>1 406</b> <i>euro</i> <i>(per month)</i>	<b>20%</b> <sup>1</sup>	<b>22%</b> <sup>1</sup>
<b>Cards and dice games,</b> for each table	<b>2 340</b> <i>euro</i> <i>(per month)</i>	<b>2 808</b> <i>euro</i> <i>(per month)</i>	<b>1 278.23</b> <i>euro</i> <i>(per month)</i>	<b>1 406</b> <i>euro</i> <i>(per month)</i>	<b>20%</b> <sup>1</sup>	<b>22%</b> <sup>1</sup>
<b>Gaming machines,</b> for each gambling place of each gaming machine	<b>431</b> <i>euro</i> <i>(per month)</i>	<b>517</b> <i>euro</i> <i>(per month)</i>	<b>300 euro</b> per gaming machine and <b>10%</b> <i>(per month)</i> <sup>1</sup>		<b>20%</b> <sup>1</sup>	<b>22%</b> <sup>1</sup>
<b>Game of chance via the telephone</b> <sup>1</sup>	<b>15%</b>		-	-	-	
<b>Totalizator and betting</b> <sup>1</sup>	<b>15%</b>		<b>5%</b>	<b>6%</b>	<b>20%</b>	<b>22%</b>
<b>Bingo</b> <sup>1</sup>	<b>10%</b>		-	-	<b>20%</b>	<b>22%</b>
<b>Interactive gambling</b> <sup>1</sup>	<b>10%</b>	<b>12%</b>	<b>5%</b>	<b>6%</b>	<b>20%</b>	<b>22%</b>
<b>Lottery tax</b>						
<b>Lotteries and instant lotteries</b> <sup>1</sup>	<b>10%</b>	<b>15%</b> (from 01.01.2025.)	<b>18%</b>	<b>22%</b>	<b>18%</b>	
<b>Interactive lotteries</b> <sup>1</sup>	<b>10%</b>	<b>15%</b> (from 01.01.2025.)	-	-	-	

<sup>1</sup> Per cent of the revenue from organisation of this game.



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