Text consolidated by Valsts valodas centrs (State Language Centre) with amending regulations of:

11 January 2022 [shall come into force on 14 January 2022].

If a whole or part of a paragraph has been amended, the date of the amending regulation appears in square brackets at the end of the paragraph. If a whole paragraph or sub-paragraph has been deleted, the date of the deletion appears in square brackets beside the deleted paragraph or sub-paragraph.

Republic of Latvia

Cabinet

Regulation No. 819

Adopted 17 December 2020

**Regulations Regarding Low-Tax or Tax-Free Countries and Territories**

*Issued pursuant to*

*Section 4, Paragraph ten of the Enterprise Income Tax Law*

1. The Regulation prescribes low-tax or tax-free countries and territories.

2. The following are low-tax or tax-free countries and territories:

2.1. [11 January 2022];

2.2. Guam, territory of the USA;

2.3. Samoa, territory of the USA;

2.4. Virgin Islands, territory of the USA;

2.5. [11 January 2022];

2.6. the Republic of Fiji;

2.7. the Republic of Palau;

2.8. the Republic of Panama;

2.9. the Independent State of Samoa;

2.10. [11 January 2022];

2.11. the Republic of Trinidad and Tobago;

2.12. the Republic of Vanuatu.

3. Cabinet Regulation No. 655 of 7 November 2017, Regulations Regarding Low-Tax or Tax-Free Countries and Territories (*Latvijas Vēstnesis*, 2017, No. 223), is repealed.

4. The Regulation shall come into force on 1 January 2021.

Prime Minister A. K. Kariņš

Minister for Finance J. Reirs