

# Baltic Tax and Legal Services

## Your source for Global and Baltic business solutions

- ▶ Domestic and international direct taxes
- ▶ VAT, excise and customs duties
- ▶ Human capital and global mobility
- ▶ Transfer pricing
- ▶ Transaction tax structuring and tax due diligence
- ▶ EU tax law and practice
- ▶ Transaction, corporate and employment law

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# Baltic taxes at a glance

Effective 1 January 2018

\*exceptions apply

	Estonia	Latvia	Lithuania
Corporate income tax rate	0 or 20%*	20%*	5* or 15%
Withholding tax (%)			
Dividends	-	0 or 20%*	0 or 15%
Management fees	0 or 10%	0 or 20%	-
Interest	-	0%	0 or 10%
Royalties	0-10%	0%	0 or 10%
Loss carry forward (years)	n/a	n/a	Unlimited*/5 years*
Salaries/wages	20%	20%, 23%, 31.4%	15%
Social security/solidarity tax employer	33.8%	24.09%*	28.18-31.20%*
Health insurance contributions employer	-	-	3%
Social security/solidarity tax employee	1.6% (+ 2%)	11%*	3%*
Health insurance contributions employee	-	-	6%
Real estate tax	-	0.2-3%	0.3-3%
Land/state land lease tax	0.1-2.5%	1.5 or 3%	0.01-4%/0.1-4%
VAT rate	0%, 9%, 20%	0%, 5%, 12%, 21%	0%, 5%, 9%, 21%
Minimum share capital	EUR 0 or EUR 2,500 (OÜ) or EUR 25,000 (AS)	EUR 2,800 (SIA) or EUR 35,000 (A/S)	EUR 2,500 (UAB) or EUR 40,000 (AB)

The above is intended for general guidance only.  
Please contact us for professional advice.

**The Baltic countries - Estonia, Latvia and Lithuania - are members of the Eurozone.**