

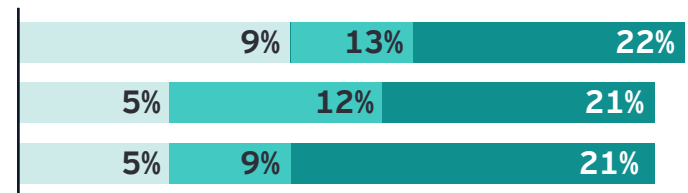
Baltic taxes at a glance

Effective 1 January 2025

Corporate income tax rate



VAT rate



Withholding tax

	DIVIDENDS	MANAGEMENT FEES	INTEREST	ROYALTIES
Estonia	0%	-	-	0% or 10%
Latvia	0%	0 or 20%	0%	0%
Lithuania	0% or 16%	-	0% or 10%	0% or 10%

Cost of employee (EUR)

Estonia

SALARIES/WAGES	22%
SOCIAL SECURITY/SOLIDARITY TAX	33,8% employer 1,6% (+2%/4%/6%) employee
HEALTH INSURANCE CONTRIBUTIONS	-

Latvia

SALARIES/WAGES	25,5% or 33% or 36%
SOCIAL SECURITY/SOLIDARITY TAX	23,59%* employer 10,5%* employee
HEALTH INSURANCE CONTRIBUTIONS	-

Lithuania

SALARIES/WAGES	20% or 32%
SOCIAL SECURITY/SOLIDARITY TAX	1,77-2,49%* employer 12,52-15,52%* employee
HEALTH INSURANCE CONTRIBUTIONS	6,98%

	Loss carry forward (years)	Real estate tax	Land tax
Estonia	N/A	-	0,1-1%
Latvia	N/A	0,2-3%	1,5-3%
Lithuania	Unlimited or 5 years*	0,5-3%	0,01-4%

Minimum share capital

Estonia	OÜ EUR 0,01	AS EUR 25,000
Latvia	SIA EUR 2,800	A/S EUR 25,000
Lithuania	UAB EUR 1,000	AB EUR 25,000

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

*Exceptions apply.

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

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