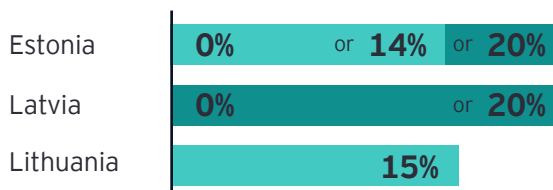


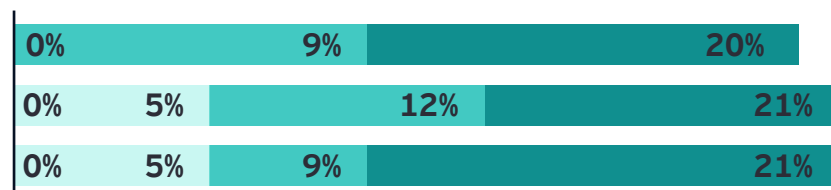
Baltic taxes at a glance

Effective 1 January 2022

Corporate income tax rate



VAT rate



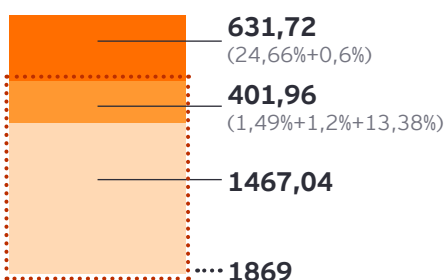
Withholding tax

	Dividends	Management fees	Interest	Royalties
Estonia	0% or 7%*	-	-	0% or 10%
Latvia	0%	0 or 20%	0%	0%
Lithuania	0% or 15%	-	0% or 10%	0% or 10%

Cost of employee (EUR)

▤ Gross Salary EUR
 ▤ Net Salary EUR

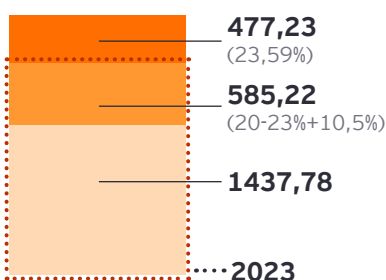
2500



Estonia

Salaries/wages: 20%
Social contribution: 33,8% employer, 1,6% (+2%) employee

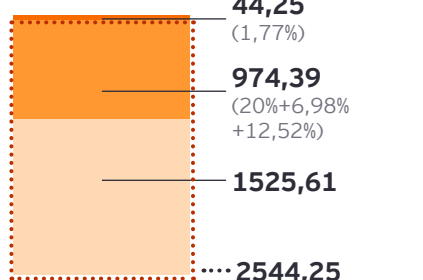
2500



Latvia

Salaries/wages: 20% or 23% or 31%
Social contribution: 23,59%* employer, 10,5%* employee

2500



Lithuania

Salaries/wages: 20% or 32%
Social contribution: 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	-	0,1-2,5%
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 2,500	AS EUR 25,000
Latvia	SIA EUR 2,800	A/S EUR 35,000
Lithuania	UAB EUR 2,500	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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