

# Tax & Legal Services

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## Latvia's Tax Team

PricewaterhouseCoopers Latvia's Tax Team of client-focused tax specialists come from a range of backgrounds. We solve complex tax problems in a practical and efficient way, within the framework of Latvian and EU tax and accounting regulations and laws.



## What we do

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Each member of the team has a particular area of expertise, allowing for analysis in depth. The connection with our global network brings new skills and experience to the Latvian market to meet the needs of the evolving Latvian business scene.

Here are some of the services we offer:

### Tax Risk Management

- Tax risk assessments
- Tax calculation reviews
- Transfer pricing reviews and defence
- State Revenue Service rulings and appeals

### Tax Strategy and Advice

- Transaction structuring
- Reorganisation planning
- Tax advice
- Customs and international trade

### Tax Compliance

- EU customs, excise and VAT requirements
- Corporate and personal taxes
- Corporate training

### Employment and Wealth planning

- Employment taxes and remuneration
- National social insurance
- Expatriate taxation
- Visa and immigration services

### Tax On-line

- Weekly news and analysis
- Updated summaries of tax rules
- Ask us a question on-line

# Who we are

## Indirect Tax Group

### Ina Spridzāne, Ilze Rauza

Ina and Ilze and their team advise on VAT, customs duty, excise duty and natural resource tax. Latvia is an EU Member State, so our advice always takes account of EC Law.

“... Becoming a VAT expert requires a lifelong commitment to learning...”

## Transfer Pricing Group

### Vita Sakne, Artūrs Breicis

This is an area that has been under the microscope in Western Europe and the USA for years. Now it has arrived in Latvia. Vita, Artūrs and their team can help you develop a related party transaction formula that is both market facing and able to combat attack by the tax authorities.

“... Like many developments in Latvia, the practical application of transfer pricing legislation has been slow to start but is now maturing rapidly...”

## Personal Income Tax

### Gunita Pužule

The best way of understanding an expatriate personal tax client is to have lived and worked as an expatriate and to have provided personal tax advisory services around the world. Gunita and Cameron combine a blend of 30 years of specialisation with 10 years experience of advisory work in Latvia.

“...There's no substitute for personal experience and being able to understand how unsettling a move can be...”

## Tax Structuring

### Zlata Elksniņa-Zaščirinska, Ingrīda Dimiņa

Tax, legal and accounting issues are closely intertwined in any corporate restructuring. Over the past 10 years, this team has handled these complexities for some of the largest deals in Latvia.

“... Proper planning of transactions or investments will minimise your tax burden and maximise your return on investment ..”

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