

Environmental tax rates in Latvia:

Name	Type	General tax-base	Specific tax-base	Tax rate national currency	Tax rate - Euro
Air emission non-compliance fees	Fee/Charge	Other measured or estimated emissions to air	Emissions above the permitted level	3 times the emission charge for the given pollutant	3 times the emission charge for the given pollutant
Air emission non-compliance fees	Fee/Charge	Other measured or estimated emissions to air	Illegal emissions and non-reporting	12 times the emission charge for the given pollutant	12 times the emission charge for the given pollutant
Air emissions charge	Fee/Charge	Other measured or estimated emissions to air	Ammonia, hydrocarbons, other inorganic compounds	13.00 LVL per tonne	19.39 € per tonne
Air emissions charge	Fee/Charge	Other measured or estimated emissions to air	Carbon oxide	5.50 LVL per tonne	8.20 € per tonne
Air emissions charge	Fee/Charge	Other measured or estimated emissions to air	Dust	4.00 LVL per tonne	5.97 € per tonne
Air emissions charge	Fee/Charge	Other measured or estimated emissions to air	Heavy metals	820.00 LVL per tonne	1223.11 € per tonne
Air emissions charge	Fee/Charge	Measured or estimated NOx emissions	NOx emissions	13.00 LVL per tonne	19.39 € per tonne
Air emissions charge	Fee/Charge	Other measured or estimated emissions to air	Sulphur dioxide	13.00 LVL per tonne	19.39 € per tonne
Air emissions charge	Fee/Charge	Other measured or estimated emissions to air	Vanadium pent-oxide	820.00 LVL per tonne	1223.11 € per tonne
Air emissions charge	Fee/Charge	Other measured or estimated emissions to air	Volatile organic compounds	13.00 LVL per tonne	19.39 € per tonne
Annual motor vehicle charge	Fee/Charge	Transport - Registration or use of motor vehicles, recurrent taxes	All types of motorcycles	3.00 LVL annually	4.47 € annually
Annual motor vehicle charge	Fee/Charge	Transport - Registration or use of motor vehicles, recurrent taxes	All vehicles regardless of weight, if produced 20 years ago and earlier	9.00 LVL annually	13.42 € annually

Annual motor vehicle charge	Fee/Charge	Transport - Registration or use of motor vehicles, recurrent taxes	Passenger cars, buses and trucks, weight 1,500 - 1,800 kg	24.00 LVL annually	35.80 € annually
Annual motor vehicle charge	Fee/Charge	Transport - Registration or use of motor vehicles, recurrent taxes	Passenger cars, buses and trucks, weight 1,801 - 2,100 kg	45.00 LVL annually	67.12 € annually
Annual motor vehicle charge	Fee/Charge	Transport - Registration or use of motor vehicles, recurrent taxes	Passenger cars, buses and trucks, weight 2,101 - 2,600 kg	54.00 LVL annually	80.55 € annually
Annual motor vehicle charge	Fee/Charge	Transport - Registration or use of motor vehicles, recurrent taxes	Passenger cars, buses and trucks, weight 2,601 - 3,500 kg	72.00 LVL annually	107.40 € annually
Annual motor vehicle charge	Fee/Charge	Transport - Registration or use of motor vehicles, recurrent taxes	Passenger cars, buses and trucks, weight 3,501 - 12,000 kg	78.00 LVL annually	116.34 € annually
Annual motor vehicle charge	Fee/Charge	Transport - Registration or use of motor vehicles, recurrent taxes	Passenger cars, buses and trucks, weight over 12,000 kg	102.00 LVL annually	152.14 € annually
Annual motor vehicle charge	Fee/Charge	Transport - Registration or use of motor vehicles, recurrent taxes	Passenger cars, buses and trucks, weight up to 1,500 kg	12.00 LVL annually	17.90 € annually
Annual motor vehicle charge	Fee/Charge	Transport - Registration or use of motor vehicles, recurrent taxes	Trucks with full weight 2,001 - 20,000 kg	150.00 LVL annually	223.74 € annually

Annual motor vehicle charge	Fee/Charge	Transport - Registration or use of motor vehicles, recurrent taxes	Trucks with full weight 20,001 - 26,000 kg	200.00 LVL annually	298.32 € annually
Annual motor vehicle charge	Fee/Charge	Transport - Registration or use of motor vehicles, recurrent taxes	Trucks with full weight 26,001 - 30,000 kg	300.00 LVL annually	447.48 € annually
Annual motor vehicle charge	Fee/Charge	Transport - Registration or use of motor vehicles, recurrent taxes	Trucks with full weight 3,500 - 12,000 kg	102.00 LVL annually	152.14 € annually
Annual motor vehicle charge	Fee/Charge	Transport - Registration or use of motor vehicles, recurrent taxes	Trucks with full weight over 30,000 kg	350.00 LVL annually	522.06 € annually
Charge on imports of radioactive substances	Fee/Charge	Hazardous chemicals	Group I (acceptable total radioactivity under 1012 Bq), closed radiation source	500.00 LVL per m ³	745.80 € per m ³
Charge on imports of radioactive substances	Fee/Charge	Hazardous chemicals	Group II (acceptable total radioactivity under 1012 Bq), opened radiation source	1000.00 LVL per m ³	1491.60 € per m ³
Charge on imports of radioactive substances	Fee/Charge	Hazardous chemicals	Group III (acceptable total radioactivity 109 - 1012 Bq), closed radiation source	1500.00 LVL per m ³	2237.40 € per m ³
Charge on imports of radioactive substances	Fee/Charge	Hazardous chemicals	Group IV (acceptable total radioactivity 109 - 1012 Bq), opened radiation source	3000.00 LVL per m ³	4474.80 € per m ³

Charge on imports of radioactive substances	Fee/Charge	Hazardous chemicals	Group V (acceptable total radioactivity 106 - 109 Bq), closed radiation source	2500.00 LVL per m ³	3729.00 € per m ³
Charge on imports of radioactive substances	Fee/Charge	Hazardous chemicals	Group VI (acceptable total radioactivity 106 - 109 Bq), opened radiation source	5000.00 LVL per m ³	7458.00 € per m ³
Charge on imports of radioactive substances	Fee/Charge	Hazardous chemicals	Group VII, ionised radiation source, with any radio nucleate activity exceeding acceptable limits	10000.00 LVL per m ³	14916.00 € per m ³
Charge on ozone depleting substances	Fee/Charge	Ozone depleting substances	1,1,1-trichloroethane (methyl-chloroform) and others	0.10 LVL per kg	0.15 € per kg
Charge on ozone depleting substances	Fee/Charge	Ozone depleting substances	Bromochlorodifluoromethane, (halon - 1211)	3.00 LVL per kg	4.47 € per kg
Charge on ozone depleting substances	Fee/Charge	Ozone depleting substances	Bromomethane	0.70 LVL per kg	1.04 € per kg
Charge on ozone depleting substances	Fee/Charge	Ozone depleting substances	Bromotrifluoromethane, (halon - 1301)	10.00 LVL per kg	14.92 € per kg
Charge on ozone depleting substances	Fee/Charge	Ozone depleting substances	C ₂ H ₂ F ₂ Br ₂	1.50 LVL per kg	2.24 € per kg
Charge on ozone depleting substances	Fee/Charge	Ozone depleting substances	C ₂ H ₂ F ₂ Cl ₂	0.05 LVL per kg	0.07 € per kg
Charge on ozone depleting substances	Fee/Charge	Ozone depleting substances	C ₂ H ₂ F ₃ Br	1.60 LVL per kg	2.39 € per kg
Charge on ozone depleting substances	Fee/Charge	Ozone depleting substances	C ₂ H ₂ F ₃ Cl	0.06 LVL per kg	0.09 € per kg

Charge on ozone depleting substances	Fee/Charge	Ozone depleting substances	C2H2FBr3	1.10 LVL per kg	1.64 € per kg
Charge on ozone depleting substances	Fee/Charge	Ozone depleting substances	C2H2FCI3	0.05 LVL per kg	0.07 € per kg
Charge on ozone depleting substances	Fee/Charge	Ozone depleting substances	C2H3F2Br	1.10 LVL per kg	1.64 € per kg
Charge on ozone depleting substances	Fee/Charge	Ozone depleting substances	C2H3F2CI	0.07 LVL per kg	0.10 € per kg
Charge on ozone depleting substances	Fee/Charge	Ozone depleting substances	C2H3FBr	0.10 LVL per kg	0.15 € per kg
Charge on ozone depleting substances	Fee/Charge	Ozone depleting substances	C2H3FBr2	1.70 LVL per kg	2.54 € per kg
Charge on ozone depleting substances	Fee/Charge	Ozone depleting substances	C2H3FCI2	0.07 LVL per kg	0.10 € per kg
Charge on ozone depleting substances	Fee/Charge	Ozone depleting substances	C2H4FCI	0.01 LVL per kg	0.01 € per kg
Charge on ozone depleting substances	Fee/Charge	Ozone depleting substances	C2HF2Br3	1.80 LVL per kg	2.68 € per kg
Charge on ozone depleting substances	Fee/Charge	Ozone depleting substances	C2HF2CI3	0.08 LVL per kg	0.12 € per kg
Charge on ozone depleting substances	Fee/Charge	Ozone depleting substances	C2HF3Br2	1.60 LVL per kg	2.39 € per kg
Charge on ozone depleting substances	Fee/Charge	Ozone depleting substances	C2HF3CI2	0.02 LVL per kg	0.03 € per kg
Charge on ozone depleting substances	Fee/Charge	Ozone depleting substances	C2HF4Br	1.20 LVL per kg	1.79 € per kg
Charge on ozone depleting substances	Fee/Charge	Ozone depleting substances	C2HF4CI	0.02 LVL per kg	0.03 € per kg

Charge on ozone depleting substances	Fee/Charge	Ozone depleting substances	C2HFBr4	0.80 LVL per kg	1.19 € per kg
Charge on ozone depleting substances	Fee/Charge	Ozone depleting substances	C2HFCl4	0.04 LVL per kg	0.06 € per kg
Charge on ozone depleting substances	Fee/Charge	Ozone depleting substances	C3H2F2Br4	2.10 LVL per kg	3.13 € per kg
Charge on ozone depleting substances	Fee/Charge	Ozone depleting substances	C3H2F2Cl4	0.10 LVL per kg	0.15 € per kg
Charge on ozone depleting substances	Fee/Charge	Ozone depleting substances	C3H2F3Br3	5.60 LVL per kg	8.35 € per kg
Charge on ozone depleting substances	Fee/Charge	Ozone depleting substances	C3H2F3Cl3	0.23 LVL per kg	0.34 € per kg
Charge on ozone depleting substances	Fee/Charge	Ozone depleting substances	C3H2F4Br2	7.50 LVL per kg	11.19 € per kg
Charge on ozone depleting substances	Fee/Charge	Ozone depleting substances	C3H2F4Cl2	0.03 LVL per kg	0.04 € per kg
Charge on ozone depleting substances	Fee/Charge	Ozone depleting substances	C3H2F5Br	1.40 LVL per kg	2.09 € per kg
Charge on ozone depleting substances	Fee/Charge	Ozone depleting substances	C3H2F5Cl	0.52 LVL per kg	0.78 € per kg
Charge on ozone depleting substances	Fee/Charge	Ozone depleting substances	C3H2FBr5	1.90 LVL per kg	2.83 € per kg
Charge on ozone depleting substances	Fee/Charge	Ozone depleting substances	C3H2FCl5	0.09 LVL per kg	0.13 € per kg
Charge on ozone depleting substances	Fee/Charge	Ozone depleting substances	C3H3F2Br3	3.10 LVL per kg	4.62 € per kg
Charge on ozone depleting substances	Fee/Charge	Ozone depleting substances	C3H3F2Cl3	0.13 LVL per kg	0.19 € per kg

Charge on ozone depleting substances	Fee/Charge	Ozone depleting substances	C3H3F3Br2	2.50 LVL per kg	3.73 € per kg
Charge on ozone depleting substances	Fee/Charge	Ozone depleting substances	C3H3F3Cl2	0.12 LVL per kg	0.18 € per kg
Charge on ozone depleting substances	Fee/Charge	Ozone depleting substances	C3H3F4Br	4.40 LVL per kg	6.56 € per kg
Charge on ozone depleting substances	Fee/Charge	Ozone depleting substances	C3H3F4Cl	0.14 LVL per kg	0.21 € per kg
Charge on ozone depleting substances	Fee/Charge	Ozone depleting substances	C3H3FBr4	1.90 LVL per kg	2.83 € per kg
Charge on ozone depleting substances	Fee/Charge	Ozone depleting substances	C3H3FCl4	0.09 LVL per kg	0.13 € per kg
Charge on ozone depleting substances	Fee/Charge	Ozone depleting substances	C3H4F2Br2	1.00 LVL per kg	1.49 € per kg
Charge on ozone depleting substances	Fee/Charge	Ozone depleting substances	C3H4F2Cl2	0.04 LVL per kg	0.06 € per kg
Charge on ozone depleting substances	Fee/Charge	Ozone depleting substances	C3H4F3Br	0.80 LVL per kg	1.19 € per kg
Charge on ozone depleting substances	Fee/Charge	Ozone depleting substances	C3H4F3Cl	0.03 LVL per kg	0.04 € per kg
Charge on ozone depleting substances	Fee/Charge	Ozone depleting substances	C3H4FBr3	0.30 LVL per kg	0.45 € per kg
Charge on ozone depleting substances	Fee/Charge	Ozone depleting substances	C3H4FCl3	0.01 LVL per kg	0.01 € per kg
Charge on ozone depleting substances	Fee/Charge	Ozone depleting substances	C3H5F2Br	0.80 LVL per kg	1.19 € per kg
Charge on ozone depleting substances	Fee/Charge	Ozone depleting substances	C3H5F2Cl	0.02 LVL per kg	0.03 € per kg

Charge on ozone depleting substances	Fee/Charge	Ozone depleting substances	C3H5FBr2	0.40 LVL per kg	0.60 € per kg
Charge on ozone depleting substances	Fee/Charge	Ozone depleting substances	C3H5FCI2	0.02 LVL per kg	0.03 € per kg
Charge on ozone depleting substances	Fee/Charge	Ozone depleting substances	C3H6FBr	0.70 LVL per kg	1.04 € per kg
Charge on ozone depleting substances	Fee/Charge	Ozone depleting substances	C3H6FCI	0.03 LVL per kg	0.04 € per kg
Charge on ozone depleting substances	Fee/Charge	Ozone depleting substances	C3HF2Br5	1.90 LVL per kg	2.83 € per kg
Charge on ozone depleting substances	Fee/Charge	Ozone depleting substances	C3HF2CI5	0.09 LVL per kg	0.13 € per kg
Fuel excise tax	Tax	Diesel	Diesel	100.00 LVL per 1000 litres	149.16 € per 1,000 litres
Fuel excise tax	Tax	Other fuels for stationary purposes	Diesel (gas oil) and kerosene	13.00 LVL per 1000 kg	19.39 € per 1,000 kg
Fuel excise tax	Tax	Heavy fuel oil	Heavy fuel oil	7.00 LVL per 1000 kg	10.44 € per 1,000 kg
Fuel excise tax	Tax	Other energy products for transport purposes	Kerosene	100.00 LVL per 1000 litres	149.16 € per 1,000 litres
Fuel excise tax	Tax	Leaded petrol	Leaded petrol	210.00 LVL per 1000 litres	313.24 € per 1,000 litres
Fuel excise tax	Tax	Leaded petrol	Leaded petrol with ethyl alcohol or fluxion ETBE from ethyl alcohol	180.00 LVL per 1000 litres	268.49 € per 1,000 litres
Fuel excise tax	Tax	Light fuel oil	Light fuel oil	100.00 LVL per 1000 litres	149.16 € per 1,000 litres
Fuel excise tax	Tax	Other fuels for stationary purposes	Petroleum gas and other gaseous hydrocarbons, except natural gas	50.00 LVL per 1000 kg	74.58 € per 1,000 kg
Fuel excise tax	Tax	Unleaded petrol	Unleaded petrol	160.00 LVL per 1000 litres	238.66 € per 1,000 litres
Fuel excise tax	Tax	Unleaded petrol	Unleaded petrol with ethyl alcohol or fluxion ETBE from ethyl alcohol	130.00 LVL per 1000 litres	193.91 € per 1,000 litres

Materials extraction charge	Fee/Charge	Management of land, soil and forest resources	All kinds of curative mud	0.50 LVL per tonne	0.75 € per tonne
Materials extraction charge	Fee/Charge	Management of land, soil and forest resources	Clay for cement and bricks	0.10 LVL per m3	0.15 € per m3
Materials extraction charge	Fee/Charge	Management of land, soil and forest resources	Dolomite for decoration, glass and metallurgy	0.25 LVL per m3	0.37 € per m3
Materials extraction charge	Fee/Charge	Management of land, soil and forest resources	Dolomite, dolomite powder, building lime and cement	0.06 LVL per m3	0.09 € per m3
Materials extraction charge	Fee/Charge	Management of land, soil and forest resources	Field stones (from deposits)	0.15 LVL per m3	0.22 € per m3
Materials extraction charge	Fee/Charge	Management of land, soil and forest resources	Lime, freshwater combined (travertine), for decoration	1.00 LVL per m3	1.49 € per m3
Materials extraction charge	Fee/Charge	Management of land, soil and forest resources	Limestone for cement	0.10 LVL per m3	0.15 € per m3
Materials extraction charge	Fee/Charge	Management of land, soil and forest resources	Limestone, freshwater marl, for liming of soil	0.10 LVL per m3	0.15 € per m3
Materials extraction charge	Fee/Charge	Management of land, soil and forest resources	Other sapropel (60% moisture)	0.10 LVL per tonne	0.15 € per tonne
Materials extraction charge	Fee/Charge	Management of land, soil and forest resources	Peat of upland or transitional swamps with decomposition level over 20% (40% moisture)	0.07 LVL per tonne	0.10 € per tonne
Materials extraction charge	Fee/Charge	Management of land, soil and forest resources	Peat of upland or transitional swamps with decomposition level under 20% (40% moisture)	0.13 LVL per tonne	0.19 € per tonne
Materials extraction charge	Fee/Charge	Management of land, soil and forest resources	Pigmented soil for paints and dyes	0.10 LVL per m3	0.15 € per m3
Materials extraction charge	Fee/Charge	Management of land, soil and forest resources	Quartz sand	0.20 LVL per m3	0.30 € per m3
Materials extraction charge	Fee/Charge	Management of land, soil and forest resources	Rock gypsum	0.22 LVL per m3	0.33 € per m3
Materials extraction charge	Fee/Charge	Management of land, soil and forest resources	Sand for construction works	0.05 LVL per m3	0.07 € per m3

Materials extraction charge	Fee/Charge	Management of land, soil and forest resources	Sand-gravel, gravel for construction works	0.10 LVL per m3	0.15 € per m3
Materials extraction charge	Fee/Charge	Management of land, soil and forest resources	Sandy loam and clay loam	0.01 LVL per m3	0.01 € per m3
Materials extraction charge	Fee/Charge	Management of land, soil and forest resources	Sapropel organic (algae) and organic lime (60% moisture)	0.50 LVL per tonne	0.75 € per tonne
Materials extraction charge	Fee/Charge	Management of land, soil and forest resources	Soil	0.20 LVL per m3	0.30 € per m3
Municipal waste user charge	Fee/Charge	Waste management - in general	Collection of waste, 1,100 litres containers	3.82 LVL per container	5.70 € per container
Municipal waste user charge	Fee/Charge	Waste management - in general	Collection of waste, 240 litres containers	0.84 LVL per container	1.25 € per container
Municipal waste user charge	Fee/Charge	Waste management - in general	Waste generated by enterprises, volumetric charge	4.11 - 5.33 LVL per m3	6,13-7,95 € per m3
Municipal waste user charge	Fee/Charge	Waste management - in general	Waste generated by households, fixed charge	0.24 LVL per person per month	0.36 € per person per month
Municipal waste user charge	Fee/Charge	Waste management - in general	Waste generated by households, volumetric charge	3.74 - 3.81 LVL per m3	5,58-5,68 € per m3
Packaging and disposable tableware charge	Fee/Charge	Waste management - individual products	Packaging and disposable tableware made from metal	0.06 LVL per kg	0.09 € per kg
Packaging and disposable tableware charge	Fee/Charge	Waste management - individual products	Packaging and disposable tableware made from glass	0.04 LVL per kg	0.06 € per kg
Packaging and disposable tableware charge	Fee/Charge	Waste management - individual products	Packaging and disposable tableware made from paper, carton and other laminates with polymer or metal components	0.06 LVL per kg	0.09 € per kg
Packaging and disposable tableware charge	Fee/Charge	Waste management - individual products	Packaging and disposable tableware made from PET	0.11 LVL per kg	0.16 € per kg

Packaging and disposable tableware charge	Fee/Charge	Waste management - individual products	Packaging and disposable tableware made from plastics (except PET)	0.09 LVL per kg	0.13 € per kg
Packaging and disposable tableware charge	Fee/Charge	Waste management - individual products	Packaging and disposable tableware made from wood, paper, carton or other natural fibre materials	0.01 LVL per kg	0.02 € per kg
Sewage charge	Fee/Charge	Management of water resources	Quantity of supplied water in municipalities with no differentiation between various users	0.196 - 0.28 LVL per m ³	0,29-0,42 € per m ³
Sewage charge	Fee/Charge	Management of water resources	Water supplied to enterprises	0.43 - 1.05 LVL per m ³	0,64-1,57 € per m ³
Sewage charge	Fee/Charge	Management of water resources	Water supplied to households	0.02 - 0.23 LVL per m ³	0,03 - 0,34 € per m ³
Sewage charge	Fee/Charge	Management of water resources	Water supplied to institutions	0.3 - 0.39 LVL per m ³	0,45 - 0,58 € per m ³
Vehicle excise tax	Tax	Transport - Motor vehicles, one-off import or sales taxes	10 years old motorcycles	22.50 LVL per vehicle	33.56 € per vehicle
Vehicle excise tax	Tax	Transport - Motor vehicles, one-off import or sales taxes	10 years old vehicles	90.00 LVL per vehicle	134.24 € per vehicle
Vehicle excise tax	Tax	Transport - Motor vehicles, one-off import or sales taxes	11 years old motorcycles	25.00 LVL per vehicle	37.29 € per vehicle
Vehicle excise tax	Tax	Transport - Motor vehicles, one-off import or sales taxes	11 years old vehicles	100.00 LVL per vehicle	149.16 € per vehicle
Vehicle excise tax	Tax	Transport - Motor vehicles, one-off import or sales taxes	12 years old motorcycles	27.50 LVL per vehicle	41.02 € per vehicle
Vehicle excise tax	Tax	Transport - Motor vehicles, one-off import or sales taxes	12 years old vehicles	110.00 LVL per vehicle	164.08 € per vehicle
Vehicle excise tax	Tax	Transport - Motor vehicles, one-off import or sales taxes	13 years old motorcycles	32.50 LVL per vehicle	48.48 € per vehicle

Vehicle excise tax	Tax	Transport - Motor vehicles, one-off import or sales taxes	13 years old vehicles	130.00 LVL per vehicle	193.91 € per vehicle
Vehicle excise tax	Tax	Transport - Motor vehicles, one-off import or sales taxes	14 years old motorcycles	37.50 LVL per vehicle	55.94 € per vehicle
Vehicle excise tax	Tax	Transport - Motor vehicles, one-off import or sales taxes	14 years old vehicles	150.00 LVL per vehicle	223.74 € per vehicle
Vehicle excise tax	Tax	Transport - Motor vehicles, one-off import or sales taxes	15 years old motorcycles	42.50 LVL per vehicle	63.39 € per vehicle
Vehicle excise tax	Tax	Transport - Motor vehicles, one-off import or sales taxes	15 years old vehicles	170.00 LVL per vehicle	253.57 € per vehicle
Vehicle excise tax	Tax	Transport - Motor vehicles, one-off import or sales taxes	16 years old motorcycles	47.50 LVL per vehicle	70.85 € per vehicle
Vehicle excise tax	Tax	Transport - Motor vehicles, one-off import or sales taxes	16 years old vehicles	190.00 LVL per vehicle	283.40 € per vehicle
Vehicle excise tax	Tax	Transport - Motor vehicles, one-off import or sales taxes	17 years old motorcycles	52.50 LVL per vehicle	78.31 € per vehicle
Vehicle excise tax	Tax	Transport - Motor vehicles, one-off import or sales taxes	17 years old vehicles	210.00 LVL per vehicle	313.24 € per vehicle
Vehicle excise tax	Tax	Transport - Motor vehicles, one-off import or sales taxes	18 years old motorcycles	57.50 LVL per vehicle	85.77 € per vehicle
Vehicle excise tax	Tax	Transport - Motor vehicles, one-off import or sales taxes	18 years old vehicles	230.00 LVL per vehicle	343.07 € per vehicle
Vehicle excise tax	Tax	Transport - Motor vehicles, one-off import or sales taxes	19 - 25 years old motorcycles	62.50 LVL per vehicle	93.23 € per vehicle
Vehicle excise tax	Tax	Transport - Motor vehicles, one-off import or sales taxes	19 - 25 years old vehicles	250.00 LVL per vehicle	372.90 € per vehicle
Vehicle excise tax	Tax	Transport - Motor vehicles, one-off import or sales taxes	2 years old motorcycles	37.50 LVL per vehicle	55.94 € per vehicle

Vehicle excise tax	Tax	Transport - Motor vehicles, one-off import or sales taxes	2 years old vehicles	150.00 LVL per vehicle	223.74 € per vehicle
Vehicle excise tax	Tax	Transport - Motor vehicles, one-off import or sales taxes	3 years old motorcycles	31.25 LVL per vehicle	46.61 € per vehicle
Vehicle excise tax	Tax	Transport - Motor vehicles, one-off import or sales taxes	3 years old vehicles	125.00 LVL per vehicle	186.45 € per vehicle
Vehicle excise tax	Tax	Transport - Motor vehicles, one-off import or sales taxes	4 years old motorcycles	25.00 LVL per vehicle	37.29 € per vehicle
Vehicle excise tax	Tax	Transport - Motor vehicles, one-off import or sales taxes	4 years old vehicles	100.00 LVL per vehicle	149.16 € per vehicle
Vehicle excise tax	Tax	Transport - Motor vehicles, one-off import or sales taxes	5 - 7 years old motorcycles	18.75 LVL per vehicle	27.97 € per vehicle
Vehicle excise tax	Tax	Transport - Motor vehicles, one-off import or sales taxes	5 - 7 years old vehicles	75.00 LVL per vehicle	111.87 € per vehicle
Vehicle excise tax	Tax	Transport - Motor vehicles, one-off import or sales taxes	8 years old motorcycles	20.00 LVL per vehicle	29.83 € per vehicle
Vehicle excise tax	Tax	Transport - Motor vehicles, one-off import or sales taxes	8 years old vehicles	80.00 LVL per vehicle	119.33 € per vehicle
Vehicle excise tax	Tax	Transport - Motor vehicles, one-off import or sales taxes	9 years old motorcycles	21.25 LVL per vehicle	31.70 € per vehicle
Vehicle excise tax	Tax	Transport - Motor vehicles, one-off import or sales taxes	9 years old vehicles	85.00 LVL per vehicle	126.79 € per vehicle
Vehicle excise tax	Tax	Transport - Motor vehicles, one-off import or sales taxes	Motorcycles not older than one year	62.50 LVL per vehicle	93.23 € per vehicle
Vehicle excise tax	Tax	Transport - Motor vehicles, one-off import or sales taxes	One year old motorcycles	50.00 LVL per vehicle	74.58 € per vehicle
Vehicle excise tax	Tax	Transport - Motor vehicles, one-off import or sales taxes	One year old vehicles	200.00 LVL per vehicle	298.32 € per vehicle

Vehicle excise tax	Tax	Transport - Motor vehicles, one-off import or sales taxes	Vehicles not older than one year	250.00 LVL per vehicle	372.90 € per vehicle
Waste disposal charge	Fee/Charge	Waste management - in general	Hazardous waste	10.00 LVL per tonne	14.92 € per tonne
Waste disposal charge	Fee/Charge	Waste management - in general	Highly hazardous waste	50.00 LVL per tonne	74.58 € per tonne
Waste disposal charge	Fee/Charge	Waste management - in general	Non-hazardous waste (charge by weight)	0.75 LVL per tonne	1.12 € per tonne
Waste disposal charge	Fee/Charge	Waste management - in general	Non-hazardous waste (volumetric charge)	0.25 LVL per m3	0.37 € per m3
Waste disposal non-compliance fees	Fee/Charge	Waste management - in general	Disposal of waste above the permitted level	3 times the disposal charge	
Waste disposal non-compliance fees	Fee/Charge	Waste management - in general	Illegal disposal of waste	12 times the disposal charge	
Water abstraction charge	Fee/Charge	Management of water resources	Groundwater, drinking water	0.01 LVL per m3	0.01 € per m3
Water abstraction charge	Fee/Charge	Management of water resources	Groundwater, technological water	0.01 LVL per m3	0.01 € per m3
Water abstraction charge	Fee/Charge	Management of water resources	Medical mineral water	0.10 LVL per m3	0.15 € per m3
Water abstraction charge	Fee/Charge	Management of water resources	Mineral water	0.20 LVL per m3	0.30 € per m3
Water abstraction charge	Fee/Charge	Management of water resources	Surface water	0.00 LVL per m3	0.00 € per m3
Water abstraction charge	Fee/Charge	Management of water resources	Thermal water	0.05 LVL per m3	0.07 € per m3
Water consumption charge	Fee/Charge	Management of water resources	Quantity of supplied water in municipalities with no differentiation between various users	0.18 - 0.226 LVL per m3	0,27-0,34 € per m3
Water consumption charge	Fee/Charge	Management of water resources	Water supplied to enterprises	0.32 - 0.42 LVL per m3	0,48 - 0,63 € per m3
Water consumption charge	Fee/Charge	Management of water resources	Water supplied to households	0.17 - 0.22 LVL per m3	0,25 - 0,33 € per m3

Water consumption charge	Fee/Charge	Management of water resources	Water supplied to institutions	0.26 - 0.3 LVL per m ³	0,39-0,45 € per m ³
Water effluent charge	Fee/Charge	Other measured or estimated effluents to water	Average hazardous substances - ordinary rate	30.00 LVL per tonne	44.75 € per tonne
Water effluent charge	Fee/Charge	Other measured or estimated effluents to water	Average hazardous substances - special rate	100.00 LVL per tonne	149.16 € per tonne
Water effluent charge	Fee/Charge	Other measured or estimated effluents to water	Hazardous substances - ordinary rate	8000.00 LVL per tonne	11932.80 € per tonne
Water effluent charge	Fee/Charge	Other measured or estimated effluents to water	Hazardous substances - special rate	1000.00 LVL per tonne	1491.60 € per tonne
Water effluent charge	Fee/Charge	Other measured or estimated effluents to water	Specially hazardous substances - ordinary rate	50000.00 LVL per tonne	74580.00 € per tonne
Water effluent charge	Fee/Charge	Other measured or estimated effluents to water	Specially hazardous substances - special rate	10000.00 LVL per tonne	14916.00 € per tonne
Water pollution non-compliance fees	Fee/Charge	Other measured or estimated effluents to water	Discharges above the permitted level	3 times the effluent charge	3 times the effluent charge
Water pollution non-compliance fees	Fee/Charge	Other measured or estimated effluents to water	Illegal discharges or non-reporting	12 times the effluent charge	12 times the effluent charge

Source: OECD/EEA database on environmentally related taxes, fees and charges, other economic instruments and voluntary approaches used in environmental policy and natural resources management.