

**No. 54177\***

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**Latvia  
and  
Republic of Moldova**

**Agreement between the Government of the Republic of Latvia and the Government of the Republic of Moldova for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital. Riga, 25 February 1998**

**Entry into force:** *24 June 1998 by notification, in accordance with article 28*

**Authentic texts:** *English, Latvian and Moldovan*

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**Lettonie  
et  
République de Moldova**

**Accord entre le Gouvernement de la République de Lettonie et le Gouvernement de la République de Moldova tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur la fortune. Riga, 25 février 1998**

**Entrée en vigueur :** *24 juin 1998 par notification, conformément à l'article 28*

**Textes authentiques :** *anglais, letton et moldave*

**Enregistrement auprès du Secrétariat des Nations Unies :** *Lettonie, 4 janvier 2017*

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[ ENGLISH TEXT – TEXTE ANGLAIS ]

AGREEMENT  
BETWEEN  
THE GOVERNMENT OF THE REPUBLIC OF LATVIA  
AND THE GOVERNMENT OF THE REPUBLIC OF MOLDOVA  
FOR THE AVOIDANCE OF DOUBLE TAXATION  
AND THE PREVENTION OF FISCAL EVASION  
WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL

The Government of the Republic of Latvia and the  
Government of the Republic of Moldova,

Desiring to conclude an Agreement for the avoidance of  
double taxation and the prevention of fiscal evasion with  
respect to taxes on income and on capital,

have agreed as follows:

Article 1  
PERSONAL SCOPE

This Agreement shall apply to persons who are residents of one or both of the Contracting States.

Article 2  
TAXES COVERED

1. This Agreement shall apply to taxes on income and on capital imposed on behalf of a Contracting State or of its political subdivisions or local authorities, irrespective of the manner in which they are levied.

2. There shall be regarded as taxes on income and on capital all taxes imposed on total income, on total capital, or on elements of income or of capital, including taxes on gains from the alienation of movable or immovable property, as well as taxes on capital appreciation.

3. The existing taxes to which the Agreement shall apply are in particular:

a) in the Republic of Moldova:

- (i) income tax on enterprises (impozitul pe beneficiul (venitul) intreprinderilor;
  - (ii) income tax on individuals (impozitul pe venitul persoanelor fizice;
  - (iii) tax on immovable property (impozitul pe proprietati imobiliare;
- (hereinafter referred to as "Moldovan tax");

b) in Latvia:

- (i) the enterprise income tax (uznemumu ienakuma nodoklis);
- (ii) the personal income tax (iedzivotaju ienakuma nodoklis);
- (iii) the property tax (ipasuma nodoklis);  
(hereinafter referred to as "Latvian tax").

4. This Agreement shall apply also to any identical or substantially similar taxes which are imposed after the date of signature of this Agreement in addition to, or in place of, the existing taxes. The competent authorities of the Contracting States shall notify each other of any significant changes which have been made in their respective taxation laws.

### Article 3

#### GENERAL DEFINITIONS

1. For the purposes of this Agreement, unless the context otherwise requires:

- a) the term "Republic of Moldova" means the Republic of Moldova and, when used in geographical sense, means the territory of Moldova including the internal waters, aerial space over which the Republic of Moldova exercises sovereign rights to work mineral and natural resources in accordance to the norms of international law;

- b) the term "Latvia" means the Republic of Latvia and, when used in the geographical sense, means the territory of the Republic of Latvia and any other area adjacent to the territorial waters of the Republic of Latvia within which under the laws of Latvia and in accordance with international law, the rights of Latvia may be exercised with respect to the sea bed and its sub-soil and their natural resources;
- c) the terms "a Contracting State" and "the other Contracting State" mean Latvia or the Republic of Moldova, as the context requires;
- d) the term "person" includes an individual, a company and any other body of persons;
- e) the term "company" means any body corporate or any entity which is treated as a body corporate for tax purposes;
- f) the terms "enterprise of a Contracting State" and "enterprise of the other Contracting State" mean respectively an enterprise carried on by a resident of a Contracting State and an enterprise carried on by a resident of the other Contracting State;
- g) the term "international traffic" means any transport by an aircraft operated by an enterprise of a Contracting State, except when the aircraft is operated solely between places in the other Contracting State;
- h) the term "competent authority" means :
  - (i) in the Republic of Moldova, the Minister of Finance or his authorised representative;