

# GMS Flash Alert

## Immigration Edition

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# Latvia – Digital Nomad Visa Introduced, Applications Being Accepted

The introduction of remote work in employee-employer relations, especially during the COVID-19 pandemic, is the driving factor for the introduction of the digital nomad visa in Latvia. In addition, the "trend" of remote work has evolved to the extent that it is no longer tied to the employee's domicile – remote work becomes possible from any country.

Amendments to the Latvian Immigration Law entered into force on 29 June 2022.<sup>1</sup> These amendments provide the option for citizens and residents of third countries (hereinafter, "third-country citizens") – members of the Organisation for Economic Co-operation and Development (OECD) – to receive a digital nomad visa in Latvia.

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## WHY THIS MATTERS

The digital nomad visa will provide more flexibility for foreign nationals who are working remotely – or wish to work remotely – in Latvia. The digital nomad visa gives third-country citizens an entitlement to reside in Latvia.

Latvia is the third European Union (EU) member state after Croatia and Estonia to implement a digital nomad visa in its national regulations. At the political level, similar discussions are taking place in other EU countries as well because digital nomads are considered, generally speaking, highly-qualified specialists who are able to contribute to a state's economic growth. (For coverage of other countries that have introduced a digital nomad visa, see this [GMS Flash Alert webpage](#).)

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## More Details

Third-country citizens may apply for a digital nomad visa in Latvia if they:

- are employed by an employer registered in an OECD member state or are self-employed persons registered in an OECD member state, and

- perform their duties remotely, and
- have been employed or registered in the relevant OECD member state for at least six months before applying for the digital nomad visa, and
- whose monthly salary is not less than 2.5 times of the average salary in Latvia.

The digital nomad visa in Latvia is issued for one year, with the right to extend it for another year. After its expiration, a six-month ban is imposed on acquiring an analogous type of visa. The afore-mentioned prohibition does not limit the right of a person to apply for another type of Schengen visa.

As noted above, the digital nomad visa gives third-country citizens an entitlement to reside in Latvia; however, the right of employment in Latvia is not granted to a digital nomad.

## Next Steps

The amendments to the tax legislation must be submitted by the Cabinet of Ministers to the government; the amendments aim to provide for (in law) a more favourable tax treatment for third-country nationals who become residents in Latvia for tax purposes. As of 7 October 2022, the amendments to said normative enactments have not been submitted.

The legislative proposals currently submitted to the ministries for confirmation would provide the opportunity to third-country citizens (who have obtained the digital nomad visa and have become tax residents in Latvia) to apply a 15-percent personal income tax rate to their employment income (instead of the progressive personal income tax rate).

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## KPMG NOTE

For more specific information and an eligibility assessment, please contact KPMG Law Immigration specialists (see the Contact Us section).

The KPMG International member firm in Latvia continues to monitor this matter closely.

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## FOOTNOTE:

1 [Grozījumi Imigrācijas likumā.](#)

For an interesting article (in Latvian) on a study done to examine the potential for remote work and companies' attitudes toward remote work, that helped inform the government's legislation, see I. Helman, "Digitālais darbaspēks. Kā to piesaistīt Latvijai?" (10 November 2021) click [here](#). *Please note that by clicking in this link, you are leaving the KPMG website for an external site, that KPMG is not affiliated with nor is KPMG endorsing its content. The use of the external site and its content may be subject to the terms of use and/or privacy policies of its owner or operator.*

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## Contact us

For additional information or assistance, please contact your local GMS or People Services professional\* or one of the following professionals with the KPMG International member firm in Latvia:



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**The information contained in this newsletter was submitted by the KPMG International member firm in Latvia.**

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