

Baltic country	Latvia	Lithuania	Estonia
Personal Income Tax Rate	25 % (dividends - 10%)	15% (dividends - 20%)	21%
Value Added Tax rate	22%	21%	20%
Corporate Income Tax rate	15 %	15%	21% on gross dividends (tax is calculated on the net amount at the rate of 21/79); undistributed profits are not taxed
Social Tax	35,09% from which 24.09% is paid by employer and 11% by the employee	39,98% - 41,6%	33%
Land Tax	1,5%	1,5%	0.1-2.5%
Real Property Tax	1,5% + 0,2% – 0,6% for living premises	0,3-1%	-