

Tiesību pulss

No. 36/2026 Period: 31 August – 6 September 2026 87 items

A weekly legal digest for your convenience — stay up to date with what is happening.

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Why does the court send a notice on a day off?

[tiesas.lv](#) · 2 September 2026 · [LV](#) · [Civil procedure](#) · [Data protection & digital](#)

The courts portal explains that since 1 July 2026, in cases under the warning procedure for compulsory enforcement of obligations (SPIBK), court notices are generated and sent automatically, so they may arrive in the official e-address on Saturdays, Sundays and public holidays. If the debtor submits a reply via the e-case portal, the court ruling may be prepared and sent the same day; if no reply is received within 50 days, the system automatically generates a ruling, even if the deadline falls on a day off. The court urges people not to ignore notices received on days off and to check them on the [Latvija.gov.lv](#) portal.

[Read at source](#) → [tiesas.lv/lv/jaunums/kapec-tiesa-pazinojumu-suta-brivdiena-0](#)

Andris Spore, Chairman of the Council of Sworn Bailiffs of Latvia, took part in the discussion "Investment Environment and Legal Protection in Latvia"

[lztī.lv](#) · 2 September 2026 · [LV](#) · [Judiciary & legal profession](#) · [Analysis & opinion](#)

On 2 September 2026, at the Ministry of Justice's discussion on the investment environment and legal protection, Andris Spore, Chairman of the Council of Sworn Bailiffs of Latvia (LZTI), stressed that it is not enough for a business to obtain a favourable judgment after several years if its enforcement drags on. The problems named were protracted recovery after judgment, abuse of procedural rights to delay enforcement and shortcomings in the mechanisms for realising security; he proposed simplifying and speeding up the enforcement of uncontested obligations and reforming not only litigation but also the enforcement of rulings.

[Read at source](#) → [lztī.lv/lv/aktualitates-apskate/latvijas-zverinatu-tiesu-izpilditaju...](#)

On changes in Riga Regional Court district No. 73

[lztī.lv](#) · 31 August 2026 · [LV](#) · [Judiciary & legal profession](#)

The Council of Sworn Bailiffs of Latvia (LZTI) informs that sworn bailiff Gunita Špēle ceased performing her duties in Riga Regional Court district No. 73 on 31 August 2026; the district's case files are taken over by sworn bailiff Natalja Bekasova (previously district No. 67). All amounts payable to district No. 73 are henceforth to be transferred to Treasury account LV34TREL919905400200B; parties to enforcement cases should contact N. Bekasova in Riga.

[Read at source](#) → [lztī.lv/lv/aktualitates-apskate/par-izmainam-rigas-apgabaltiesas-ieci...](#)

How to respond to an unfounded claim in court

ifinances.lv · 3 September 2026 · LV · Case law · Law of obligations

An iTiesības article (author Anete Bože, law firm Ellex Kļaviņš) on how a company should act when a manifestly unfounded claim has been brought against it in court. It notes that even an unfounded claim must be examined on the merits (Supreme Court Senate decision SKC-881/2025), so the defendant must take an active part in the proceedings, as the claimant may request security for the claim under Section 138 of the Civil Procedure Law (attachment of property, restrictions on activities). The article is paywalled; the introduction is available.

[Read at source](#) → ifinances.lv/tiesibas/raksti/tiesvedibas/tiesvedibas/bizness-ka-reage...

Ministry of Justice: for a business, a judgment after many years may already be too late

lvportals.lv · 2 September 2026 · LV · Debt collection & enforcement · Judiciary & legal profession

On 2 September the Ministry of Justice held a discussion, "Investment Environment and Legal Protection in Latvia", on protracted civil and commercial cases that freeze company assets and hit small and medium-sized enterprises particularly hard in debt recovery. Proposed solutions: simplify civil procedure rules, strengthen judges' economic competence, improve the case preparation stage, limit repeated adjournments of hearings, improve enforcement of judgments and simplify recovery of uncontested claims, as well as widen the jurisdiction of the Economic Affairs Court and introduce commercial-case specialisation at the appellate level. Representatives of the courts, the prosecutor's office, business and the financial sector took part.

[Read at source](#) → lvportals.lv/dienaskartiba/393962

Minister of Justice: for a business, a judgment after many years may already be too late

tm.gov.lv · 2 September 2026 · LV · Debt collection & enforcement · Arbitration & mediation

Minister of Justice Edvards Smiltēns convened a discussion, "Investment Environment and Legal Protection in Latvia", at which businesses and financial institutions noted that lengthy civil and commercial litigation freezes assets, increases credit risk and extends debt recovery periods for SMEs. The Ministry plans to reform civil procedure rules for faster dispute resolution, curb procedural delays (repeated adjournments of hearings, late submission of evidence), improve enforcement of judgments and strengthen judges' specialisation in commercial cases, including through Judicial Academy training. Achievements already cited include the creation of the Economic Affairs Court, the arbitration reform, the revision of state fees in civil cases and improvements to the insolvency system.

[Read at source](#) → tm.gov.lv/lv/jaunums/tieslietu-ministrs-uznemejam-spriedums-pec-daudz...

Insolvency & legal protection

5 items

New website section created on changes in the insolvency field

[mkd.gov.lv](#) · 1 September 2026 · LV · Judiciary & legal profession

The Insolvency Control Service (MKD) has created a website section, "Insolvency Transformation", on the Service's liquidation and the redistribution of its functions under Cabinet of Ministers Order No. 138 of 13 March 2026. The MKD's last working day is 30 September 2026; from 1 October, supervision of administrators, examination of complaints and disciplinary matters pass to the Ministry of Justice, while administration of the employee claims guarantee fund passes to the Court Administration; administrators' qualification examinations will be organised by the Latvian Association of Insolvency Administrators. Pending cases continue to be handled by the MKD until 30 September.

[Read at source →](#) mkd.gov.lv/lv/jaunums/izveidota-jauna-majaslapas-sadala-par-parmainam...

The "Insolvency Transformation" conference will discuss the future of the sector

[lvportals.lv](#) · 2 September 2026 · LV · Judiciary & legal profession

On 9 September 2026 the Insolvency Control Service is holding the conference "Insolvency Transformation" on the sector's future during the transition period: the Service will cease operating as an independent institution on 30 September 2026, and from 1 October its functions pass to the Ministry of Justice and the Court Administration. On the agenda: disbursement of funds in insolvency proceedings, supervision of proceedings, the redesign of the Electronic Insolvency Records System and the effectiveness of board members' liability. In-person attendance is by invitation, with a live stream on the Ministry of Justice's YouTube channel.

[Read at source →](#) lvportals.lv/dienaskartiba/393933

Employee claims satisfied in August 2026

[mkd.gov.lv](#) · 2 September 2026 · LV · Employment law

In August 2026 the Insolvency Control Service (MKD) adopted 92 decisions satisfying employee claims from the employee claims guarantee fund, paying out a total of EUR 223,388 to 87 employees in the proceedings of nine insolvent employers. The largest payouts went to insolvent AS "Ditton pievadķēžu rūpnīca" (50 employees, EUR 125,920) and insolvent SIA "GBM" (13 employees, EUR 48,303). The fund is made up of employers' monthly contributions of EUR 0.36 per employee.

[Read at source →](#) mkd.gov.lv/lv/jaunums/apmierinatie-darbinieku-prasijumi-2026gada-augusta

Disbursement of insolvency proceedings deposits in August 2026

mkd.gov.lv · 2 September 2026 · LV

The Insolvency Control Service (MKD) has compiled data on the disbursement of insolvency proceedings deposits in August 2026: 15 decisions were adopted on the disbursement of EUR 23,000 in legal-entity insolvency proceedings and 67 decisions on the disbursement of EUR 56,640 in natural-person proceedings. By 16 orders, EUR 16,760 in legal-entity deposits were transferred to state budget revenue, and by one decision EUR 740 was refunded from the MKD's deposited funds account at the Treasury. The deposit is paid to the administrator to cover the costs of the proceedings or refunded to the applicant if the proceedings are not declared or are financed otherwise.

[Read at source](#) → mkd.gov.lv/lv/jaunums/maksatnespejas-procesa-depozita-izmaksa-2026gad...

On 9 September the "Insolvency Transformation" conference will discuss the future of the insolvency field

mkd.gov.lv · 2 September 2026 · LV · Judiciary & legal profession · Commercial law

The Insolvency Control Service (MKD) has announced the conference "Insolvency Transformation" on 9 September 2026 at the Ministry of Justice (10:00–14:30, with a live stream on YouTube), held ahead of the Service's closure on 30 September and the transfer of its functions to the Ministry of Justice and the Court Administration from 1 October. Four panel discussions: guarantee fund payouts and financing of proceedings; insolvency supervision and AML requirements; development of the Electronic Insolvency Records System (EMUS); the effectiveness of board members' liability as a creditor protection tool. Participants include MKD Director Baiba Banga, Ministry of Justice representatives, judges, administrators and creditor representatives.

[Read at source](#) → mkd.gov.lv/lv/jaunums/9septembri-konference-maksatnespejas-transforma...

BUSINESS LAW

Commercial law

4 items

What contract to conclude with a procurator (prokūrists)

ifinances.lv · 2 September 2026 · LV · Contracts & trade

Lawyer Jānis Danga-Guobis (Leinonen) explains whether a separate contract must be concluded with a procurator (prokūrists). Under Section 34 of the Commercial Law, a procuration is a commercial authorisation to conclude transactions on behalf of the merchant, but the status of procurator itself does not impose an obligation to conclude a separate written contract – the procuration must be distinguished from the legal relationship underlying the procurator's actual duties, and the company may choose the most suitable model. The article is paywalled.

[Read at source](#) → ifinances.lv/tiesibas/raksti/ligumi-un-darijumi/komerctiesibas/biznes...

Amendments to the AML/CTF Law: information to be registered on beneficial owners

tegos.legal · 1 September 2026 · LV · Legislation · Financial services & consumers

Kaspars Treilibs, senior lawyer at TEGOS, explains the amendments to the Law on the Prevention of Money Laundering and Terrorism and Proliferation Financing (NILLTPFN) adopted on 3 December 2025, whose provisions on beneficial owner (PLG) data entered into force on 1 July 2026, implementing the requirements of Directive (EU) 2024/1640. From now on, for each beneficial owner the Enterprise Register must record all of their nationalities and a new element – the extent of control – in addition to identification data, country of permanent residence and type of control. Until 31 December 2026 the Enterprise Register will automatically record the extent of control where it can be determined from existing data (e.g. shareholder status); in other cases the entity itself must submit the information. From 1 July a beneficial owner may request that public access to their data be restricted if disclosure creates a risk of harm.

[Read at source](#) → tegos.legal/lv/publikacija/grozijumi-nilltpfn-likuma-plg-registrejama...

A member's and shareholder's right to information about the company

ifinances.lv · 1 September 2026 · LV · Case law

Zelma Rence (law firm Eversheds Sutherland Bitāns) explains the right of a member or shareholder to request information from the board about the company's activities. Under the Commercial Law, every member/shareholder has this right regardless of the size of their holding (with reference to a 2018 Supreme Court Senate ruling), but its scope differs between an SIA and an AS; the article examines what may be requested, when the board may refuse and what the procedure is. The article is paywalled.

[Read at source](#) → ifinances.lv/business/raksti/valdes-loceklis/dalibnieks-un-valdes-loce...

Board members' liability in liquidation proceedings

ifinances.lv · 31 August 2026 · LV · Insolvency & legal protection

Artūrs Ševčuks and Elīna Rišmite analyse the civil liability of board members in a company's liquidation proceedings. The end of their term of office does not end liability for acts or omissions during that term: under Section 169 of the Commercial Law, board members are jointly and severally liable for losses caused to the company unless they prove that they acted as diligent managers or in good faith carried out a lawful decision of the members. Commencing liquidation does not release them from such claims. The article is paywalled.

[Read at source](#) → ifinances.lv/bizness/raksti/valdes-loceklis/dalibnieks-un-valdes-loce...

BUSINESS LAW

Contracts & trade

3 items

From 1 September, importing certain industrial goods from the Russian Federation and the Republic of Belarus is prohibited

lvportals.lv · 1 September 2026 · LV · Legislation

The State Revenue Service reminds that under Cabinet of Ministers Regulation No. 509 of 25 August 2026, issued on the basis of Section 8.6 of the Law on Support for Ukrainian Civilians, from 1 September 2026 until 30 June 2027 it is prohibited to import goods of Russian and Belarusian origin in seven chapters of the Combined Nomenclature: printed matter (49), knitted and other clothing (61, 62), made-up textile articles and used clothing (63), footwear (64), headgear (65), toys and sports equipment (95). The ban also applies to goods of these origins imported from third countries.

[Read at source](#) → lvportals.lv/dienaskartiba/393913

Estonian company wins the Saeima's electricity procurement tender

nra.lv · 31 August 2026 · LV

SIA "Alexela", a subsidiary of an Estonian energy company, has won the public procurement for the supply of electricity to the Saeima and the properties it manages for 24 months. According to the Electronic Procurement System, five bidders submitted offers; "Alexela" offered the lowest price – EUR 97.55 per megawatt-hour excluding VAT. The company was registered in Latvia in 2014 with share capital of EUR 562,800; last year its turnover was EUR 62.873 million and its profit EUR 180,197.

[Read at source](#) → nra.lv/latvija/528869-igaunijas-uznemums-iegust-tiesibas-piegadat-ele...

Regulation on industrial goods prohibited from being brought into (imported into) Latvia (Cabinet Regulation No. 509)

likumi.lv · 31 August 2026 · LV · Legislation

On 31 August the Official Gazette (Latvijas Vēstnesis, No. 166) published Cabinet of Ministers Regulation No. 509 of 25 August, which enters into force on 1 September and, on the basis of the Law on Support for Ukrainian Civilians, prohibits the import into Latvia of industrial goods of Russian and Belarusian origin – including when they are imported from other third countries. The ban covers seven groups of the Combined Nomenclature: printed matter (49), knitted and other clothing (61, 62), made-up textile articles (63), footwear (64), headgear (65) and toys and sports equipment (95).

[Read at source](#) → likumi.lv/ta/id/370554

BUSINESS LAW

Employment law

5 items

When conduct in the workplace crosses the line

ifinances.lv · 4 September 2026 · LV · Case law

Sworn attorney Lauris Klagišs analyses when an employer may terminate an employment contract because an employee's conduct is contrary to good morals. "Good morals" is a general clause without an exhaustive list of prohibited conduct, so the court assesses each case individually, taking into account both generally accepted ethical norms and principles established in the national legal system. The article is paywalled.

[Read at source](#) → ifinances.lv/tiesibas/raksti/darba-tiesibas/darba-tiesibas/bizness-ka...

Trade union takes LVM to court over insufficient involvement in collective agreement negotiations

tvnet.lv · 4 September 2026 · LV · Case law

On 2 September the "LVM Employees' Independent Trade Union Organisation" filed a claim at the Riga City Court against AS "Latvijas valsts meži", asking the court to ensure genuine participation in collective bargaining. The union initiated negotiations in April 2026 and submitted its proposals in May, but the first meeting took place only on 5 August – after 125 days; it believes that correspondence about procedure has replaced substantive negotiations. LVM has concluded a collective agreement with another trade union, "LVM Cilvēkam un mežam". The case has not yet been initiated.

[Read at source](#) → tvnet.lv/8539800/arodbiedriba-versusies-tiesa-pret-lvm-par-nepietieka...

Internal whistleblowing system handbook updated

ifinances.lv · 4 September 2026 · LV · Legislation

The publisher iŽurnāli has updated its handbook on internal whistleblowing systems in line with the amendments to the Whistleblowing Law that entered into force on 1 March 2026; an internal system is mandatory for organisations with 50 or more employees. The changes concern the procedure for the whistleblower contact person, the documentation of oral reports and an expanded list of prohibited adverse consequences (intimidation, blacklisting).

[Read at source](#) → ifinances.lv/zinas/actual-aktualizeta-ieksejas-trauksmes-celsanas-sis...

Training before concluding an employment contract

lvportals.lv · 3 September 2026 · LV · Law of obligations

In an e-consultation, the State Labour Inspectorate explains whether an employer may require paid training before concluding an employment contract and then bind the employee for 2–5 years. Section 96 of the Labour Law (an agreement on professional training for no longer than two years, proportionate to the expenses) applies only to training during an already existing employment relationship. The law makes no specific provision for training before a contract is concluded; if the parties agree on repayment of expenses in the event of early termination, this is a private-law dispute to be decided by a court.

[Read at source](#) → lvportals.lv/e-konsultacijas/39026

The maximum notice period for an employee's resignation is one month

lvportals.lv · 31 August 2026 · LV

An e-consultation explains that under Section 100 of the Labour Law, an employee's notice period is one month from the submission of the notice, unless the employment contract or collective agreement sets a shorter period. The employer is entitled to maintain the employment relationship for the full month (the period runs until the corresponding date of the following month), but may also agree to the date stated by the employee; the employment relationship cannot be terminated on the last day of leave.

[Read at source](#) → lvportals.lv/e-konsultacijas/39014

BUSINESS LAW

Real estate

11 items

On the Register of Residential Building Managers

lvportals.lv · 4 September 2026 · LV

The State Construction Control Bureau explains that the Register of Residential Building Managers is maintained in the Construction Information System, with persons registered on the basis of an application or a court ruling. Managing buildings with an area above 1,500 m² requires at least a fourth-level professional qualification ("building caretaker") if the owners themselves or a person authorised by them manage the building, and a fifth-level qualification ("building manager") if management is entrusted to a legal entity or an individual merchant. The Law on Management of Residential Buildings also allows persons without a professional qualification to be registered if a management contract has been concluded.

[Read at source](#) → lvportals.lv/e-konsultacijas/38954

Plans to widen power line corridors to reduce damage and outages caused by fallen trees

saeima.lv · 3 September 2026 · LV · Legislation

On 3 September the Saeima conceptually supported, in the first reading, urgent amendments to the Protection Zone Law widening the strip to be cleared of trees and shrubs under 110 kV power lines from 13 to 18 metres on each side of the line axis. The amendments affect landowners whose properties contain power line protection zones; the justification is that in the storm of 22–23 August around 70% of the damage to 110 kV lines was caused by fallen trees. The draft law still has to be adopted in the final reading.

[Read at source](#) → saeima.lv/lv/aktualitates/saeimas-zinas/36127-planots-paplasinat-elek...

A tenant has the right to ask the landlord to explain the information on an invoice

lvportals.lv · 2 September 2026 · LV · Financial services & consumers

An e-consultation on an unclear rent invoice ("1.00 × 111.260 months = EUR 111.26"): most likely the unit of measurement is stated incorrectly – 111.26 is the area in square metres, and EUR 1.00 is the charge per m² per month. References are made to Sections 6 and 11 of the Accounting Law (true, understandable and traceable information), paragraphs 32–33 of Cabinet Regulation No. 877 (description of the service, unit, quantity, price) and Section 3 of the Consumer Rights Protection Law. It is recommended to request an explanation from the landlord in writing within 15 working days and, if matters remain unclear, to contact PTAC; payment should not be withheld without a verified calculation.

[Read at source](#) → lvportals.lv/e-konsultacijas/39028

Is balcony waterproofing in apartment buildings common property or separate property?

lvportals.lv · 2 September 2026 · LV

An e-consultation explains that under Section 4 of the Law on Apartment Ownership, balcony waterproofing layers form part of the residential building's common property – like the slab, load-bearing structures, external surfaces and railings. The apartment owner is responsible only for interior finishing elements (tiles, additions they installed themselves). If damage to the waterproofing causes structural damage or water leaks to neighbours, it is a matter of maintaining the common property, to be resolved with the involvement of the community of apartment owners and the manager.

[Read at source](#) → lvportals.lv/e-konsultacijas/39019

Transaction accounts of the manager and the building's owners' community

lvportals.lv · 2 September 2026 · LV · Contracts & trade

An e-consultation (in cooperation with the association "Mājoklis") explains whether, after the legislative amendments granting the community of apartment owners the right to open a bank account, the manager must re-sign all utility service contracts in the community's name. Automatic re-signing of contracts is not required: existing contracts in which the manager is named as the community's representative remain in force; new contracts must state the community's name and registration number. It is recommended to keep the community's funds in the community's account, with invoices naming the community as the contracting party and the manager as its representative; the manager's remuneration is income from their own economic activity, held in a separate account.

[Read at source](#) → lvportals.lv/e-konsultacijas/39009

What to do if the manager fails to respond to a submission for a long time

lvportals.lv · 2 September 2026 · LV · Law of obligations

An e-consultation on a flat being flooded due to the manager's negligence, where the manager has not drawn up a damage report within a week and does not reply to the submission. Legislation sets no specific deadline for drawing up a flooding report; the manager's duties are determined by the management contract and the community's decisions, as well as Cabinet Regulation No. 907 on the inspection and technical maintenance of residential buildings. A claim for damages may be brought in court at any time if negligence can be proven; it is advisable to document the damage (photos, expert assessment) and send a written warning with a 7-day deadline for a reply.

[Read at source](#) → lvportals.lv/e-konsultacijas/39045

How to find out who owns ownerless property

lvportals.lv · 2 September 2026 · LV

An e-consultation on a situation where the co-owner of an undivided share of a flat has died without heirs (on 10 January 2025 the property was declared heirless estate), but the manager issues invoices for the whole flat to the other co-owner. Under Section 416 of the Civil Law, a heirless estate passes to the state or the municipality (Section 73(5) of the Law on Local Governments – residential property to the municipality; state property has been managed by VAS "Valsts nekustamie īpašumi" since 1 January 2026). Each co-owner is liable only for their own share, so the manager should be asked to split the invoices according to the undivided shares, and the Land Register entry should be checked.

[Read at source → lvportals.lv/e-konsultacijas/39047](https://lvportals.lv/e-konsultacijas/39047)

Who is responsible for maintaining an apartment building and financing the necessary work

lvportals.lv · 1 September 2026 · LV

A guide to managing an apartment building: under the Law on Management of Residential Buildings, the apartment owners are responsible for managing the building and finance maintenance, the management fee and the reserve fund in proportion to their shares of the common property. Decisions of the community of apartment owners are adopted by more than 50% of owners' votes and are binding on all. Management may be carried out by the owners themselves or by a manager with the appropriate professional qualification; mandatory actions include roof and foundation repairs, technical inspections and emergency repairs, whereas improvements require a separate decision of the owners.

[Read at source → lvportals.lv/skaidrojumi/393279-daudzdzivoklu-majas-parvaldisana-2026](https://lvportals.lv/skaidrojumi/393279-daudzdzivoklu-majas-parvaldisana-2026)

Ogre to hand residential building management over to the private sector

db.lv · 1 September 2026 · LV · Commercial law

Ogre municipality plans to reorganise its companies and institutions, handing residential building management over to the private sector, since after the merger of four municipalities several structures perform the same functions in different areas. After the reorganisation, water supply, heating and building management will be provided by three specialised companies; the shares of SIA "Ogres namsaimnieks" are to be sold in an open tender, with up to 20% reserved for the company's employees. Water supply and heating remain under municipal control as strategic infrastructure.

[Read at source → db.lv/zinas/ogre-dzivojamo-maju-parvaldisanu-nodos-privatajam-sektoram](https://db.lv/zinas/ogre-dzivojamo-maju-parvaldisanu-nodos-privatajam-sektoram)

In case of doubt, a servitude must be presumed to exist to the smallest extent

lvportals.lv · 31 August 2026 · LV

Sworn attorney Dr. iur. Imants Muižnieks (Latvian Bar Council) answers a question on the use of a road servitude from a neighbouring property that is not the dominant property but on which a public institution has been set up, with visitor access and parking across the servient property. Referring to Sections 1130 and 928 of the Civil Law, he notes that restrictions on ownership are to be interpreted narrowly and, in case of doubt, a servitude exists to the smallest extent; the neighbour has no right to use the servitude if their property is not the dominant one, regardless of the intensity of use or the existence of alternatives.

[Read at source](#) → lvportals.lv/e-konsultacijas/39037

When the new rent takes effect

lvportals.lv · 31 August 2026 · LV

Sworn attorney Gundars Lācis (Latvian Bar Council) explains when an increase in the rent for a municipal flat takes effect: under Section 31(1) and (2) of the Law on Residential Tenancy, the municipality sets the rent in its binding regulations, but the landlord must notify the tenant in writing, and the new rent takes effect one month after the notice. If the specific calculated amount was notified on 20 June, the new rent applies no earlier than from 20 July, regardless of the binding regulations entering into force on 1 July and the general information given in May.

[Read at source](#) → lvportals.lv/e-konsultacijas/39013

REGULATION & FINANCE

Tax

7 items

Changes proposed to CIT rules to prevent risks of double taxation and non-taxation

lvportals.lv · 4 September 2026 · LV · Legislation · Commercial law

The Ministry of Finance has prepared amendments to the Corporate Income Tax Law which, after public consultation, have been submitted for inter-institutional coordination. They would widen the definition of dividends (liquidation quota, consideration for share buy-backs), introduce a mechanism for corresponding transfer pricing adjustments, set the time for paying deferred CIT on deemed dividends in a reorganisation, exclude employee share plans from the calculation of reductions in equity and relax the conditions for deducting interest payments by applying a net interest calculation. The rules are also aligned with the amendments to the Social Enterprise Law that enter into force on 1 January 2027.

[Read at source → lvportals.lv/dienaskartiba/394046](https://lvportals.lv/dienaskartiba/394046)

Changes coming to the CIT Law

ifinances.lv · 4 September 2026 · LV · Legislation · Commercial law

The Ministry of Finance has prepared amendments to the Corporate Income Tax Law to clarify the rules and prevent double taxation. The definition of dividends is widened (to include the liquidation quota and consideration for share buy-backs), a transfer pricing adjustment mechanism is introduced that allows the taxable base to be reduced where a related party's income has been adjusted, the rules on deferred payment for deemed dividends in reorganisations and the conditions for deducting interest are clarified, as are the provisions on employee share programmes and social enterprises. The public consultation has closed and the draft has been submitted for coordination.

[Read at source → ifinances.lv/zinas/actual-bus-izmainas-uin-likuma/31546](https://ifinances.lv/zinas/actual-bus-izmainas-uin-likuma/31546)

Tax News. August 2026

sorainen.com · 2 September 2026 · LV · Legislation

Sorainen's tax news review (I. Zladeja, A. Lasmane, K. Erele, E. Hercenbergs, J. Taukačs). The Saeima has approved changes to the simplified tax regime for small-scale economic activity: the revenue threshold is lowered from EUR 25,000 to EUR 12,000, a 10% "starter" micro-enterprise tax rate is introduced, withheld automatically by the credit institution, with an additional 15% for non-compliance. Amendments to the Personal Income Tax Law have been submitted on eligible expenses for physician-prescribed medical devices (from 31 December 2026), along with clarifications of excise/natural gas trader status. The State Revenue Service's methodology clarifies that a permanent establishment's reporting period may not exceed 12 months and that ordering by QR code in a restaurant is not distance selling. The review also covers commentary on the OECD transfer pricing guidelines, EPPO searches at two Latvian hospitals (procurements worth EUR 657,000) and tax news from Lithuania and Poland.

[Read at source → sorainen.com/lv/publik%C4%81cijas/nodok-u-v-stis-augusts-2026/](https://sorainen.com/lv/publik%C4%81cijas/nodok-u-v-stis-augusts-2026/)

Simplified micro-enterprise tax payment procedure for natural persons to be considered

db.lv · 2 September 2026 · LV · Legislation

The Saeima's Budget and Finance (Taxation) Committee is considering for the third reading amendments to the Micro-enterprise Tax Law introducing a simplified tax payment procedure for natural persons who provide services or sell goods only to other natural persons with annual turnover of up to EUR 12,000 (coaches, gardeners, private tutors, hairdressers, etc.). A "starter" micro-enterprise tax rate of 10% of turnover is envisaged, with registration at a bank by opening an economic activity income account and no bookkeeping obligation; the conditions are no registered economic activity in the last two tax periods, no employees, and all revenue passing through the account. Breaches carry an additional 15% surcharge and a ban on using the regime for two periods. Entry into force is planned for 1 April 2027; around 1,000 users and EUR 2.5 million a year for the budgets are forecast.

[Read at source → db.lv/zinas/skatis-vienkarsotu-mikrouzņēmumu-nodokla-samaksas-kartibu...](https://db.lv/zinas/skatis-vienkarsotu-mikrouzņēmumu-nodokla-samaksas-kartibu...)

VAT payment when goods are handed over for sale on consignment

ifinances.lv · 3 September 2026 · LV · Contracts & trade

Tax consultant Karlīna Stāmere explains the application of VAT when a distributor hands goods over to a retailer for sale while retaining ownership (consignment). Referring to the State Revenue Service's binding ruling No. P005-17/8.6.4/17726 of 1 April 2026, it is noted that handing over goods with an accompanying document stating the possible selling price is not a VAT-taxable transaction – no tax is to be calculated at the time of handover and the retailer does not deduct input tax. The article is paywalled.

[Read at source](#) → ifinances.lv/finanses/raksti/nodokli/pievienotas-vertibas-nodoklis/lv...

When the obligation to register economic activity arises; what the tax regime options are, and what a self-employed person needs to know

lvportals.lv · 2 September 2026 · LV

An explanation of the obligation to register economic activity under Section 11 of the Law on Personal Income Tax: the indicators are regularity of transactions (three or more transactions a year, or five in three years), income from a transaction above EUR 14,229, or the economic substance of the activity. Two regimes are described – the general regime (PIT of 25.5% up to EUR 105,300 and 33% above; social insurance contributions of 31.07%, or 10% if monthly profit is below EUR 780) and the micro-enterprise tax (25% of turnover with no deduction of expenses). The 2026 thresholds are given: non-taxable minimum of EUR 6,600 a year, VAT registration threshold of EUR 50,000, minimum PIT of EUR 50; registration must be done before starting the activity, including for platform income (DAC7).

[Read at source](#) → lvportals.lv/skaidrojumi/393457-kada-gadijuma-iestajas-pienakums-regi...

Amendments to Cabinet of Ministers Regulation No. 64 of 28 January 2021, "Procedure for exemption from payment of natural resources tax on environmentally harmful goods" (Cabinet Regulation No. 499)

likumi.lv · 31 August 2026 · LV · Legislation

Cabinet of Ministers Regulation No. 499 of 25 August, published on 31 August and in force from 1 September, amends the procedure for obtaining exemption from natural resources tax on environmentally harmful goods. Waste management operators and their cooperation partners must be registered in the relevant producer registers (electrical equipment, batteries), the reporting deadline is moved from 31 March to 31 August (for the period from 1 January to 30 June), and authority action is provided for where the 40% collection target is not met; a more detailed reporting section on battery recycling applies from 2027–2028.

[Read at source](#) → likumi.lv/ta/id/370551

Financial services & consumers

4 items

LTA protests against amendments to the Consumer Rights Protection Law promoted by the Ministry of Economics

lvportals.lv · 3 September 2026 · LV · Contracts & trade · Legislation

The Latvian Traders Association has submitted to the Saeima's Economic Affairs Committee and the government a protest against the amendments to the Consumer Rights Protection Law promoted by the Ministry of Economics. The Association considers the penalty system – up to 4% of turnover or EUR 300,000 – disproportionate and criticises vague concepts ("reasonable price", "reasonable period" for repairs and spare parts) that create a risk of arbitrary application by the Consumer Rights Protection Centre (PTAC), as well as the liability of small distributors for goods from third-country manufacturers. The LTA proposes a fixed penalty cap of EUR 1,000 for small businesses and an "advise first" approach.

[Read at source → lvportals.lv/dienaskartiba/393986](https://lvportals.lv/dienaskartiba/393986)

Amendments to the Consumer Rights Protection Law

likumi.lv · 1 September 2026 · LV · Legislation · Law of obligations

On 1 September the Official Gazette (Latvijas Vēstnesis, No. 167) published the amendments to the Consumer Rights Protection Law adopted by the Saeima on 20 August, which enter into force on 15 September (some provisions on 20 November; language requirements must be met by 30 June 2027). New definitions are introduced (creditor, credit intermediary, deferred payment service, tying practice), offering credit without the consumer's express request is prohibited, creditworthiness assessment is strengthened using verified income data and credit information bureaus, and reasonable forbearance measures are set out in the event of payment arrears. Large companies providing deferred payment services must register in the PTAC register; restrictions on remuneration policies for creditors' employees and intermediaries are set, and the withdrawal period for distance contracts is extended where information has not been provided.

[Read at source → likumi.lv/ta/id/370619](https://likumi.lv/ta/id/370619)

Amendments to the Credit Information Bureaus Law

likumi.lv · 1 September 2026 · LV · Legislation · Data protection & digital

On 1 September the Official Gazette (Latvijas Vēstnesis) published the amendments to the Credit Information Bureaus Law adopted by the Saeima on 20 August, which enter into force on 15 September; the new paragraphs of Section 12 enter into force on 20 November 2026. Natural persons' rights are strengthened to obtain credit information about themselves and to monitor assessments of their creditworthiness, as well as to register in the bureau's system a note declining credit offers, visible to all bureau users (creditors); the bureau must delete a withdrawn note within three days.

[Read at source](#) → likumi.lv/ta/id/370620

Minister of Agriculture: Bank of Latvia's eco-guidelines for commercial banks on lending to farmers may harm economic development

lvportals.lv · 31 August 2026 · LV

Minister of Agriculture Uldis Augulis criticises the guidelines drawn up by the Bank of Latvia for commercial banks on assessing biodiversity impact in lending to agriculture and forestry, which were prepared without the involvement of the Ministry of Agriculture and sectoral organisations. The guidelines classify economic activities as favourable or unfavourable to biodiversity, which may restrict access to credit for farmers and foresters and create additional documentation requirements. The Minister calls for the guidelines to be substantially reworked in cooperation with the sector.

[Read at source](#) → lvportals.lv/dienaskartiba/393872

REGULATION & FINANCE

Data protection & digital

9 items

#DVIskaidro: Do you have to wait for a DVI decision to receive compensation?

dvi.gov.lv · 4 September 2026 · LV · Case law

The Data State Inspectorate (DVI) explains that a person wishing to claim compensation in court for damage caused by a personal data protection breach under Article 82 of the GDPR does not first need to obtain a decision from the supervisory authority – the authority's investigation and the question of compensation are two separate matters. Referring to CJEU case law, the DVI notes that the purpose of compensation is to make good the damage actually suffered, not to punish the controller: a breach alone does not give rise to a right to compensation, damage and a causal link must be proven, and the amount also depends on the sensitivity of the data.

[Read at source](#) → dvi.gov.lv/lv/jaunums/dviskaidro-vai-lai-sanemtu-kompensaciju-ir-jaga...

How private is the content of a work e-mail?

ifinances.lv · 31 August 2026 · LV · Employment law · Case law

Sworn attorney Annija Švemberga-Streikiša (AmberLaw) analyses the CJEU judgment of 16 July 2026 in joined cases C-258/23–C-260/23 on competition authorities' access to employees' e-mails. The Court held that work e-mail is correspondence protected by the EU Charter of Fundamental Rights, and an internal ban on private use of e-mail does not remove that protection; any access is an interference with fundamental rights that must have a legal basis. The article is paywalled.

[Read at source](#) → ifinances.lv/tiesibas/raksti/tiesvedibas/tiesvedibas/bizness-cik-priv...

Ombudsman: don't wait for the next data security incident – act preventively now

lvportals.lv · 4 September 2026 · LV

Following data security incidents at AS "Latvijas valsts meži" and VAS "Road Traffic Safety Directorate" (CSDD), Ombudsman Karina Palkova urges state and municipal institutions to assess the security of their information systems preventively. Under the General Data Protection Regulation, institutions must check whether excessive data are being collected, whether unnecessary data are deleted in good time and whether stored data are adequately protected, with particular attention to systems holding health and children's data. Regular security audits, review of access management and incident detection mechanisms are recommended, in cooperation with the Data State Inspectorate, the National Cybersecurity Centre and CERT.LV.

[Read at source](#) → lvportals.lv/dienaskartiba/394060

PTAC reports a possible security incident in a PTAC information system

lvportals.lv · 3 September 2026 · LV · Financial services & consumers

The Consumer Rights Protection Centre (PTAC) reports a possible security incident in the Remote Statistical Data Collection System (ASDIS, a class C system). The contact details (name, e-mail, telephone) of 697 company representatives and 34 PTAC officials were affected – mainly contacts of licensed consumer lenders, debt collection service providers and package travel service providers, most of which are already available in public registers. Supervisory data submitted by companies were not affected; the system has been shut down and users have been informed.

[Read at source](#) → lvportals.lv/dienaskartiba/393981

Resilience is not built during a crisis – a crisis shows how far-sightedly resilience was built

tegoss.legal · 1 September 2026 · LV · Analysis & opinion · Contracts & trade

Kristīne Puķēna, senior lawyer at TEGOS, analyses companies' digital and organisational resilience in the context of the requirements of the National Cybersecurity Law, NIS2, DORA and the GDPR. The article stresses that the most common problems are unclear processes and undefined responsibility, so risk management, information protection and incident reporting procedures should be reviewed in calm times. In practical terms, it recommends putting contracts with service providers and subcontractors in order – roles, responsibility, service level (SLA) terms and incident response deadlines.

[Read at source](#) → tegoss.legal/lv/publikacija/noturiba-neveidojas-krizes-laika-krize-par...

Publication of athletes' data where anti-doping rules have been breached

ifinances.lv · 1 September 2026 · LV · Case law

Lawyer Aleksandra Baranova (law firm Kronbergs Čukste Levin) analyses the CJEU judgment of 14 July 2026 in case C-474/24 on the Austrian anti-doping organisation's practice of publishing athletes' names, violations and the length of their bans. Four athletes challenged the publication as disproportionate processing of special categories of personal data; the article assesses the circumstances in which such publication is permissible under data protection law. The article is paywalled.

[Read at source](#) → ifinances.lv/tiesibas/raksti/tiesvedibas/tiesvedibas/bizness-sportist...

Stricter oversight of ChatGPT, Reddit and Roblox

ifinances.lv · 31 August 2026 · LV

Under the Digital Services Act, the European Commission has designated ChatGPT as a very large online search engine and Reddit and Roblox as very large online platforms (each with over 45 million monthly users in the EU). By December 2026 they must meet additional requirements – assess and mitigate systemic risks (illegal content, child safety, fundamental rights, elections); the Commission gains supervisory powers in cooperation with the Irish and Dutch regulators.

[Read at source](#) → ifinances.lv/zinas/actual-stingrak-kontroles-chatgpt-reddit-un-roblox...

#DVIskaidro: The right of access. Why must you first contact the controller?

dvi.gov.lv · 31 August 2026 · LV

The Data State Inspectorate (DVI) explains the data subject's right of access (Article 15 of the GDPR): the person must first contact the controller, which within one month (Article 12(3) of the GDPR, extendable by two months in complex cases) must provide specific, understandable information on the purposes of processing, the categories of data, the recipients, the retention periods and the source of the data. The DVI intervenes only if the controller fails to reply within a month, refuses or gives an incomplete reply, or the processing is manifestly unlawful.

[Read at source → dvi.gov.lv/lv/jaunums/dviskaidro-piekluves-tiesibas-kapec-vispirms-ja...](#)

DVI is already assessing the CSDD data leak; individual complaints are not necessary

dvi.gov.lv · 31 August 2026 · LV

The Data State Inspectorate (DVI) informs that, in connection with the CSDD personal data leak, an investigation has already been launched and information has been requested from CSDD, so affected persons do not need to file individual complaints. The investigation will assess the circumstances of the leak and the conduct of CSDD as controller; any decision will be addressed to CSDD. The DVI reminds that it does not decide on compensation – such disputes are to be resolved in court.

[Read at source → dvi.gov.lv/lv/jaunums/dvi-jau-izverte-csdd-datu-nopludi-individualas-...](#)

LEGISLATION & JUDICIARY

Legislation

11 items

Funds in closed accounts of foreign residents and legal entities could escheat to the state

lvportals.lv · 2 September 2026 · LV · Financial services & consumers

The Ministry of Justice is promoting amendments to the Law on the Prevention of Money Laundering and Terrorism and Proliferation Financing: if a credit or financial institution terminates its relationship with a foreign resident or legal entity and closes the account, but the client does not exercise the right to withdraw the funds within five years, the funds escheat to the state. The rules do not apply to natural persons who are Latvian residents, nor to frozen, attached or pledged funds. At the start of 2025 there were 39,136 closed accounts at credit institutions holding approximately EUR 26.8 million; the funds are intended to be channelled into support for at-risk children and young people.

[Read at source → lvportals.lv/skaidrojumi/393882-slegtajos-arvalstu-rezidentu-un-jurid...](#)

Plans to reduce the administrative burden on companies in sustainability reporting

lvportals.lv · 2 September 2026 · LV · Commercial law

The Ministry of Finance has submitted for public consultation the draft law "Amendments to the Law on Annual Reports and Consolidated Annual Reports", transposing EU Directive 2026/470 on sustainability disclosures. A sustainability report will have to be included in the management report only by companies with net turnover above EUR 450 million and an average of more than 1,000 employees; the same criteria will apply to reporting on material intangible resources. Companies that report voluntarily under EU standards will have to state this in the management report. The deadline for submitting proposals is 14 September 2026.

[Read at source](#) → lvportals.lv/dienaskartiba/393972

Saeima convenes for the first sitting of its autumn session

lvportals.lv · 2 September 2026 · LV · Judiciary & legal profession

On 3 September 2026 the Saeima convenes for the first sitting of its autumn session with 20 items on the agenda. Amendments to the Notariate Law simplifying notaries' work processes and reducing the administrative burden are scheduled for the third reading, and amendments to the Law on Judicial Power to strengthen judicial self-governance and improve the work of the courts for the second reading. In the final reading: amendments restricting the use of identity documents by persons declared wanted, and amendments to the National Security Law. Draft laws on preventing conflicts of interest in collegial institutions and on electoral rules are also being referred to committees.

[Read at source](#) → lvportals.lv/dienaskartiba/393963

Ministry of Justice: administrative proceedings will become faster, simpler and more accessible

lvportals.lv · 1 September 2026 · LV · Civil procedure

On 1 September 2026 the Cabinet of Ministers approved amendments to the Administrative Procedure Law prepared by the Ministry of Justice (25-TA-2124), which will now go to the Saeima. They would drop the mandatory registered letter for notifying unfavourable administrative acts, expand the use of video conferencing in administrative courts, limit the amount of personal data in documents and rulings, provide a state-paid interpreter only where the court so assesses, and extend the exemption from the state fee and security deposit on grounds of financial hardship to organisations and companies as well. Sanctions are to be introduced for "procedural hooliganism" – the abuse of procedural rights to delay proceedings.

[Read at source](#) → lvportals.lv/dienaskartiba/393915

Viewpoint: 11.08. – 25.08.2026

sorainen.com · 31 August 2026 · LV · Financial services & consumers · Case law

Sorainen's review of legislation and case law for 11–25 August. Key points for businesses: on 19 August amendments to the Unfair Trading Practices Prohibition Law entered into force; on 20 August the Saeima adopted in the 3rd reading amendments to the Consumer Rights Protection Law and the Credit Information Bureaus Law, and in the 2nd reading amendments to the Advertising Law, the Payment Services Law and others, under which consumer supervision in financial services passes from PTAC to the Bank of Latvia from 1 January 2027; Cabinet regulations on registration of deferred payment service providers (registration fee EUR 50,000) and consumer credit amendments (Directive 2023/2225) have been drafted. In the Account Register regulations the Insolvency Control Service (to be liquidated on 1 October 2026) is replaced by the Ministry of Justice; amendments to the Advocacy Law shorten the practice requirement from 7 to 5 years. The review also covers Constitutional Court case 2026-13-01 on compensation for losses in the event of an unjustified attachment of property and Senate judgments SKC-526/2026 and SKA-393/2026.

[Read at source → sorainen.com/lv/publik%C4%81cijas/skatupunkts-11-08-25-08-2026/](https://sorainen.com/lv/publik%C4%81cijas/skatupunkts-11-08-25-08-2026/)

Business tourism and new requirements for short-term accommodation

ifinances.lv · 4 September 2026 · LV · Real estate · Data protection & digital

An iBizness article (Artūrs Freibergs) on the amendments to the Tourism Law that entered into force on 10 July 2026 and implement EU Regulation 2024/1028 on data collection in short-term accommodation rental services. The law introduces the term "business tourism" and new requirements for short-term accommodation landlords (on Airbnb, Booking and other platforms) to provide data, and simplifies the granting of resort status to municipalities. The article is paywalled.

[Read at source → ifinances.lv/bizness/raksti/uznemuma-vadiba/uznemuma-vadiba/biz-new-d...](https://ifinances.lv/bizness/raksti/uznemuma-vadiba/uznemuma-vadiba/biz-new-d...)

Sustainability report – only for large companies

ifinances.lv · 3 September 2026 · LV · Commercial law

The Ministry of Finance has drafted amendments to the Law on Annual Reports and Consolidated Annual Reports setting new thresholds for preparing a sustainability report: the obligation will apply to companies and group parent companies with net turnover above EUR 450 million and an average number of employees above 1,000. The same criteria will apply to the disclosure of non-financial information in the management report; voluntary application of European Commission standards must be stated in the management report. The public consultation runs until 14 September 2026.

[Read at source → ifinances.lv/zinas/actual-ilgtspejas-zinojums-tikai-lielajiem-uznemum...](https://ifinances.lv/zinas/actual-ilgtspejas-zinojums-tikai-lielajiem-uznemum...)

Municipal spatial plans could be suspended by Cabinet of Ministers decision

saeima.lv · 3 September 2026 · LV · Real estate

On 3 September the Saeima supported, in the first reading, amendments to the Spatial Development Planning Law transferring the power to suspend municipal spatial plans from the Minister for Environmental Protection and Regional Development to the Cabinet of Ministers as a collegial body. Sectoral ministries will be obliged to inform the responsible minister if a plan's solutions threaten state interests in the fields of security, defence, energy, climate or the environment. The draft law still has to be examined in the final reading; no entry-into-force date has been set.

[Read at source → saeima.lv/lv/aktualitates/saeimas-zinas/36128-pasvaldibu-izstradatos-...](#)

Administrative proceedings to be simplified

ifinances.lv · 2 September 2026 · LV · Civil procedure

On 1 September 2026 the Cabinet of Ministers approved amendments to the Administrative Procedure Law. Authorities will be able to choose how to notify an unfavourable administrative act (not only by registered letter), the courts will expand the use of video conferencing and reduce the amount of personal data included in documents; legal entities will be able to request full or partial exemption from the state fee (until now only natural persons could), and procedural sanctions may be imposed for abuse of procedural rights. The amendments still have to be adopted by the Saeima.

[Read at source → ifinances.lv/zinas/actual-vienkarsos-administrativo-procesu/31521](#)

Register of customs representation service providers to be created

ifinances.lv · 2 September 2026 · LV · Tax

The State Revenue Service (VID) reports that from 1 July 2027 customs representation services in Latvia may be provided only by persons registered in the Register of Customs Representation Service Providers, which will be maintained by the VID and whose data will be publicly available on its website. Currently the law does not require such registration – only a vehicle driver who communicates customs control decisions to the carrier is regarded as a customs representative.

[Read at source → ifinances.lv/zinas/actual-veidos-parstavju-muita-pakalpojumu-sniedzej...](#)

Administrative proceedings will become faster, simpler and more accessible

tm.gov.lv · 1 September 2026 · LV · Civil procedure

On 1 September the Cabinet of Ministers approved amendments to the Administrative Procedure Law prepared by the Ministry of Justice, which will next be examined by the Saeima. They would drop the mandatory registered mail requirement for notifying administrative acts, expand the use of video conferencing in administrative courts, reduce the amount of personal data in documents and rulings, and provide a state-paid interpreter more selectively. The possibility of exemption from the state fee and security deposit on grounds of financial status is to be extended to legal entities as well, and procedural sanctions are to be introduced for deliberate delay of proceedings and contempt of court.

[Read at source](#) → tm.gov.lv/lv/jaunums/administrativais-process-klus-atraks-vienkarsaks...

LEGISLATION & JUDICIARY

Case law

14 items

Constitutional Court begins hearing case on releasing natural persons from debt obligations

lvportals.lv · 2 September 2026 · LV · [Court ruling](#) · Debt collection & enforcement ·

Financial services & consumers

On 2 September 2026 the Constitutional Court began examining case No. 2025-23-01 on the compliance of Section 4(1)(2) and (5) and Section 5(1)(2) and (2) of the Law on the Release of Natural Persons from Debt Obligations with Articles 1 and 105 of the Constitution (Satversme). The application was filed by a licensed debt collection service provider that purchases and recovers debts out of court; it considers that the provisions excessively widen the circle of persons eligible for release and substantially reduce the value of its debt portfolio, infringing property rights and the principle of legitimate expectations. The case is being examined in written proceedings; a ruling must be adopted within 30 days after the court hearing.

[Read at source](#) → lvportals.lv/dienaskartiba/393945

Debtors get wider options to shed obligations; debt collectors challenge it in the Constitutional Court

tvnet.lv · 2 September 2026 · LV [Court ruling](#) · Debt collection & enforcement · Financial services & consumers

The Constitutional Court has begun assessing whether the provisions of the Law on the Release of Natural Persons from Debt Obligations, which allow a person to be released from part of their obligations if their income and debts do not exceed the statutory thresholds and the person meets the social criteria, comply with the Constitution. The application was filed by debt collection service providers that purchase and recover debts out of court; they argue that the amendments in force since 21 January 2025 substantially widened the circle of persons eligible for release and reduced the value of debt portfolios purchased at market price, infringing property rights and legitimate expectations. The case is being examined in written proceedings, with a ruling due within 30 days after the hearing.

[Read at source](#) → tvnet.lv/8538502/paradniekiem-plasakas-iespejas-tikt-vala-no-saistiba...

Debtors have more ways to get rid of debts; collectors challenge this in court

tvnet.lv · 2 September 2026 · RU [Court ruling](#) · Debt collection & enforcement · Financial services & consumers

A Russian-language article on the case opened at the Constitutional Court concerning provisions of the Law on the Release of Natural Persons from Debt Obligations which, after the amendments of 21 January 2025, allow a wider circle of persons to be released from obligations if their income and debts do not exceed the statutory thresholds and the person meets the social criteria. The application was filed by debt collection companies that purchased the debts at market price, arguing that the provisions substantially reduce the value of their portfolios and violate property rights and the principle of legitimate expectations. A ruling is due within 30 days after the court hearing.

[Read at source](#) → rus.tvnet.lv/8538742/u-dolznikov-stalo-bolshe-vozmozhnostey-izbavits...

Constitutional Court assesses when a natural person may be released from debt obligations

ifinances.lv · 2 September 2026 · LV [Court ruling](#) · Insolvency & legal protection · Debt collection & enforcement

The Constitutional Court has initiated a case on the compliance with the Constitution of provisions of the Law on the Release of Natural Persons from Debt Obligations – provisions allowing a person to be released from debts if their income and the amount of their obligations are below the statutory thresholds and the social criteria are met. The application was filed by a licensed debt collection company, which argues that widening the circle of eligible persons has substantially reduced the value of its portfolio of claims purchased at market price, violating property rights and the principle of legitimate expectations.

[Read at source](#) → ifinances.lv/zinas/actual-satversmes-tiesa-verte-kad-fizisku-personu-...

Supreme Court Senate finds dispute between merchants to be a civil-law matter

ifinances.lv · 31 August 2026 · LV [Court ruling](#) · Contracts & trade · Law of obligations

The Supreme Court Senate overturned a conviction and terminated criminal proceedings for misappropriation against a company's authorised representative who received goods from a German supplier but did not pay the invoice in full. As the parties had not agreed on the moment of transfer of ownership, German law applied, under which the goods became the buyer's property upon delivery – so the person was dealing with their own company's assets. A dispute over an unpaid invoice is to be resolved in civil proceedings, not criminal proceedings.

[Read at source](#) → ifinances.lv/zinas/actual-senats-komersantu-stridu-atzist-par-civilti...

Dismissal of Pupiņa, head of the Daugavpils Urban Planning and Construction Department, ruled unlawful

tvnet.lv · 5 September 2026 · LV [Court ruling](#) · Employment law

On 4 September the Riga City Court declared void the Daugavpils municipality's order dismissing Santa Pupiņa, head of the liquidated Urban Planning and Construction Department, reinstated the employment relationship and, at the claimant's request, terminated it by court judgment. The municipality was ordered to pay EUR 13,012.65 for forced absence from work and EUR 2,051.68 in litigation costs; the claim for EUR 3,000 in moral damages was rejected. The court found a breach of the requirements of Section 108 of the Labour Law on assessing employees and a failure to prove the need for the reorganisation. The judgment may be appealed.

[Read at source](#) → tvnet.lv/8540473/par-nelikumigu-atzita-daugavpils-pilsetplanosanas-un...

CJEU: publishing the personal data of all shareholders is contrary to the GDPR

cobalt.legal · 4 September 2026 · LV [Court ruling](#) · Data protection & digital · Commercial law

On 3 September 2026 the Court of Justice of the European Union, in case C-798/24 (Jautiva), initiated following an application by 17 minority shareholders of a joint-stock company to the Constitutional Court, ruled that EU law does not require public access to shareholder register information and that the GDPR precludes rules providing for the disclosure to anyone of the personal data of all shareholders (identity, contact details, number of shares, voting rights). The Court noted that the objectives of business transparency, AML/CTF and sanctions do not justify general public access, since the data can be stored and disseminated. The Constitutional Court will now assess whether Latvia's rules on disclosure of shareholder data comply with the Constitution; amendments to the Commercial Law and the Enterprise Register rules are expected. The clients were represented by COBALT (L. Liepa, G. Šantare, M. Aktumane).

[Read at source](#) → cobalt.legal/lv/news-cases/es-tiesa-visu-akcionaru-personas-datu-publ...

EU law does not require disclosure of information on all shareholders of a joint-stock company, including minority shareholders

lvportals.lv · 3 September 2026 · LV [Court ruling](#) · Commercial law · Data protection & digital

The Court of Justice of the European Union, answering questions from the Constitutional Court in a case initiated by 17 minority shareholders of various joint-stock companies, held that Directive 2017/1132 does not require the disclosure of information on all shareholders of a joint-stock company. Latvia's rules, which provide for unrestricted online publication of shareholders' names, personal identity numbers, addresses, e-mails, number of shares and voting rights, constitute a serious interference with fundamental rights and are incompatible with the General Data Protection Regulation if access is not subject to conditions (such as demonstrating a legitimate interest). The Court pointed to less restrictive alternatives – access based on a legitimate interest, or publication only in respect of sanctioned persons.

[Read at source](#) → lvportals.lv/dienaskartiba/393995-es-tiesibas-nenoteic-prasibu-publis...

Latvia's rules insufficiently protect shareholder data, the Court of Justice of the EU finds

tvnet.lv · 3 September 2026 · LV [Court ruling](#) · Commercial law · Data protection & digital

In a preliminary ruling on questions referred by the Constitutional Court, the Court of Justice of the European Union held that EU law does not require the disclosure of information on all shareholders of a joint-stock company, including minority shareholders, and that Latvia's rules – Section 4.15(2)(b) of the Law on the Enterprise Register of the Republic of Latvia, which provides for publication of shareholder data in the public part of the register – do not provide sufficient safeguards against misuse, since the data are available for bulk download by unidentified users. The Court pointed to less restrictive solutions, such as access after verification of a legitimate interest. The Constitutional Court must now rule on the provision's compliance with the Constitution.

[Read at source](#) → tvnet.lv/8539491/latvijas-regulejums-nepietiekami-sarga-akcionaru-dat...

Shareholder data need not be published online

ifinances.lv · 3 September 2026 · LV [Court ruling](#) · Commercial law · Data protection & digital

The Court of Justice of the European Union held that EU law does not require shareholders' personal data to be published online, and that Latvia's requirement to publish shareholders' names, personal identity numbers, addresses and shareholding data in a freely accessible and downloadable form violates the rights to privacy and data protection guaranteed by the Charter of Fundamental Rights. The measure is neither appropriate nor necessary for the objective of an open business environment, and Latvia lacks sufficient safeguards against misuse of the data.

[Read at source](#) → ifinances.lv/zinas/actual-akcionaru-dati-tiessaiste-nav-japubliksko/31533

Digest of August 2026 judgments in tax cases

ifinances.lv · 3 September 2026 · LV [Court ruling](#) · Tax

A digest of the Supreme Court Senate's August 2026 rulings in tax cases. In case SKA-83/2026 it was held that renting out a flat or house for residential purposes is not economic activity within the meaning of real estate tax; a court reaching a different conclusion than in similar cases must justify it, and the court may order the tax administration to issue a corrected real estate tax calculation. Case SKA-733/2026 assessed the consequences of a late application for a tax relief under a municipality's binding regulations.

[Read at source](#) → ifinances.lv/zinas/actual-2026-gada-augusta-spriedumu-apkopojums-nodo...

Case law of the Department of Administrative Cases: rulings added to the classifiers in August

at.gov.lv · 1 September 2026 · LV [Court ruling](#) · Tax · Commercial law

In August the Supreme Court added 24 rulings of the Senate's Department of Administrative Cases to its case-law classifiers. The most important theses for businesses: renting out a flat or house for residential purposes is not economic activity for the purpose of applying the real estate tax rate (SKA-83/2026); the Competition Council must justify a legal obligation with considerations of expediency and proportionality, and the need to rebuild a platform's processes may justify interim protection (SKA-734/2026); a licensed payment institution in an unregulated procurement has discretion to assess bidders' reputation, subject to the prohibition of arbitrariness and the principle of equality (SKA-87/2026); a creditor's subjective public rights in proceedings to strike a company off the commercial register are limited to the procedural rights provided for in the Commercial Law (an application to appoint a liquidator) (SKA-744/2026); an authority may not formally reject a request to use another communication channel instead of the official e-address (SKA-685/2026).

[Read at source](#) → at.gov.lv/lv/jaunumi/par-tiesu-lietam/administrativo-lietu-departamen...

Latvian laws protect against forced labour

ifinances.lv · 4 September 2026 · LV [Court ruling](#) · Employment law

On 3 September 2026 the European Court of Human Rights rejected a complaint against Latvia alleging that the state had failed to provide sufficient rules against forced labour and servitude (Article 4 of the Convention). The Court found that Latvia has an adequate legal framework (the Constitution, the Criminal Law) and that the authorities had carefully investigated the applicant's allegations of exploitation, including unpaid wages and living conditions controlled by the employer.

[Read at source](#) → ifinances.lv/zinas/actual-latvijas-likumi-aizsarga-pret-piespiedu-dar...

Digest of August 2026 judgments in administrative cases

ifinances.lv · 3 September 2026 · LV Court ruling · Contracts & trade

A digest of the Supreme Court Senate's August 2026 rulings in administrative cases: renting out residential property is not economic activity for real estate tax purposes (SKA-83/2026); a gambling licence cannot be restricted on the basis of general public disapproval without a justification tied to the specific location (SKA-57/2026); a court may order an authority to issue a corrected administrative act on real estate tax (SKA-83/2026); interim protection against a Competition Council order is permissible where compliance requires substantial system changes (SKA-734/2026); in an unregulated procurement the assessment of a bidder's reputation must be objectively justified (SKA-87/2026).

[Read at source](#) → ifinances.lv/zinas/actual-2026-gada-augusta-spriedumu-apkopojums-admi...

LEGISLATION & JUDICIARY

Judiciary & legal profession

7 items

Ministry of Justice to reduce court workload through process automation and AI solutions

lvportals.lv · 4 September 2026 · LV · Civil procedure · Debt collection & enforcement

Minister of Justice Edvards Smiltēns, at a meeting with the management of the Riga City Court, discussed reducing the courts' workload: standardised, technical and uncontested cases are planned to be examined in written or automated proceedings while retaining human oversight, letting judges focus on contested cases. The Riga City Court employs 100 judges and receives around 10,000 civil cases a year, more than 2,000 criminal cases, around 1,300 administrative offence cases and more than 125,000 uncontested civil and Land Register cases. The misuse of AI to draft needlessly complex procedural documents was also discussed.

[Read at source](#) → lvportals.lv/dienaskartiba/394036-tieslietu-ministrija-tiesu-noslodzi...

Bar Council representatives at the investment protection discussion: more effective litigation strengthens investor confidence

advokatura.lv · 2 September 2026 · LV · Civil procedure · Analysis & opinion

On 2 September 2026 sworn attorneys Ramona Miglāne and Agris Bitāns and assistant attorney Zelma Rence took part in the Ministry of Justice's discussion "Investment Protection and Litigation: Challenges and Solutions in Civil Cases", presenting proposals to improve the regulatory framework. The Latvian Bar Council stresses that investment protection is determined not only by the quality of substantive law but also by the effectiveness of procedural tools, the length of proceedings, the proportionality of costs and the speed of enforcement of rulings; timely interim protection, effective case management and greater availability of case law would strengthen investor confidence.

[Read at source →](#) advokatura.lv/lv/aktualitate/lzak-parstavji-diskusija-par-investiciju...

Ways to help Land Register judges to be assessed

ifinances.lv · 1 September 2026 · LV · Real estate

The Ministry of Justice is assessing the workload problem of Land Register judges: at the start of 2026, 13 of the 68 positions for judges specialising in Land Register cases were vacant, cases were handled by 55 judges, and Land Register cases make up around 74% of their workload. Transferring some Land Register functions to the forthcoming position of court lawyer is being considered; no decisions have been taken yet, but without changes it will be difficult to maintain the level of service going forward.

[Read at source →](#) ifinances.lv/zinas/actual-vertes-ka-palidzet-zemesgramatu-tiesnesiem/...

Riga Regional Court now has two Civil Case Panels and one Criminal Case Panel

tiesas.lv · 1 September 2026 · LV · Civil procedure

From 1 September 2026 the Riga Regional Court operates three panels instead of the previous two: the 1st Civil Case Panel (17 judges, headed by Deputy Chair Ilze Celmiņa), the 2nd Civil Case Panel (16 judges, headed by Deputy Chair Agnese Veita, which also includes Court Chair Māris Vīgants) and the Criminal Case Panel. The changes are provided for in the court's development strategy for 2024–2029 to organise the appellate examination of civil cases more effectively and promote uniform case law.

[Read at source →](#) tiesas.lv/lv/jaunums/rigas-apgabaltiesa-turpmak-divas-civillietu-ties...

Information for visitors to the Jelgava courthouse of the Administrative District Court!

ta.gov.lv · 1 September 2026 · LV

The Court Administration informs that from 9 September 2026 the Jelgava courthouse of the Administrative District Court is moving from Atmodas iela 19 to new premises at Dambja iela 12, Jelgava. The court's contact details are available on the tiesas.lv portal.

[Read at source](#) → ta.gov.lv/lv/jaunums/informacija-administrativas-rajona-tiesas-jelgav...

On the invalidation of official certificates

lzt.lv · 1 September 2026 · LV · Debt collection & enforcement

The Council of Sworn Bailiffs of Latvia (LZTI) announces that official certificate No. 57 of sworn bailiff Gunita Špēle of Riga Regional Court district No. 73 and assistant's certificate No. 30 of her assistant Maija Celma have been declared invalid. The certificates were annulled in accordance with the Cabinet of Ministers regulations on the types of certificates and the procedure for their use.

[Read at source](#) → lzt.lv/lv/aktualitates-apskate/par-amata-apliecibu-atzisanu-par-nede...

Lvportals.lv: after the Moneyval report, the overall level of AML/CTF risk has decreased

sorainen.com · 31 August 2026 · LV · Financial services & consumers · Analysis & opinion

Rūdolfs Eņģelis, sworn attorney at Sorainen and Chairman of the Supervision and Control Committee of the Latvian Bar Council, explains in an interview with LV portāls that following the Moneyval assessment the overall level of ML/TF risk in the legal profession has decreased. The AML/CTF Law's requirements apply to fewer than half of practising attorneys; the highest risks are concentrated in large commercial transactions and transactions involving funds from sanctioned jurisdictions. The Bar Council carries out on-site and remote inspections, a sectoral risk assessment has been completed and the internal control guidelines have been updated; the new single EU AML/CTF regulation and supervisory structure will pose a challenge.

[Read at source](#) → [sorainen.com/lv/publik%C4%81cijas/lvportals-lv-p-c-moneyval-zi-ojuma...](https://sorainen.com/lv/publik%C4%81cijas/lvportals-lv-p-c-moneyval-zi-ojuma-...)

ANALYSIS

Analysis & opinion

1 item

Sworn attorney Eņģelis: after the Moneyval report we look at the sector's risks with fresh eyes

lvportals.lv · 31 August 2026 · LV · Financial services & consumers · Judiciary & legal profession

An interview with sworn attorney Eņģelis on the legal profession's risks in the field of anti-money laundering following the Moneyval assessment. The AML/CTF Law's requirements apply to around 500 of 1,400 attorneys; the greatest risks lie in large commercial transactions, especially real estate and cash transactions. The Council of Sworn Attorneys carries out on-site and remote inspections, and since 2020 annual professional development on AML/CTF and sanctions has been mandatory for attorneys; a new sectoral risk assessment was completed in spring 2026. The new EU AML/CTF regulation and the centralised supervisory authority will require additional capacity.

[Read at source →](#) lvportals.lv/viedokli/393742-zverinats-advokats-engelis-pec-moneyval-...

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