

Tiesību pulss

No. 40/2026 Period: 28 September – 4 October 2026 92 items

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

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What Else Can Be Recovered From a Debtor Besides the Unpaid Debt?

court.lv · 4 October 2026 · LV · Debt collection & enforcement · Law of obligations

Riga Arbitration Court's publication lists five categories of costs a creditor can recover from a debtor beyond the principal debt: court or arbitration fees, legal representation costs, statutory default interest, bailiff enforcement costs, and documented damages. It notes that since an April 2025 reform the state fee for monetary claims is a fixed amount capped at 25,000 euros, awarded in proportion to the satisfied share of the claim, while legal costs, interest and damages must each be separately justified and backed by documents in the claim filing. A worked example shows that an incomplete claim let a creditor recover only part of its extra costs, so the piece advises always claiming the full amount - principal plus interest, contractual penalty and recovery-related expenses.

[Read at source](#) → court.lv/lv/par-rst/publikacijas/atvert/ko-vel-var-piedzit-no-paradni...

DISPUTES & DEBT RECOVERY

Debt collection & enforcement

3 items

On the restriction set out in Article 71(4) of the Bailiffs Law

lztī.lv · 2 October 2026 · LV · Judiciary & legal profession

The Council of Sworn Bailiffs reports that in several court districts the annual quota for accepting enforcement documents - for claims above EUR 10,000 where the creditor bears enforcement costs - has run out; the quota was already recalculated on 1 July and 1 September 2026 and will not be adjusted again this year. To preserve the constitutional right to enforcement, the Council asks bailiffs in the affected districts to keep accepting qualifying documents through year-end where the debtor's residence, assets or workplace fall in their district. The issue affects creditors seeking to start enforcement of larger debts before year-end.

[Read at source](#) → lztī.lv/lv/aktualitates-apskate/par-tiesu-izpilditaju-likuma-71-panta...

So a neighbour's debts don't land on you: a lawyer's advice

press.lv · 28 September 2026 · RU · Real estate

Lawyer Jurijs Sokolovskis explains two mechanisms protecting residents from a neighbour's unpaid apartment debts. Under amendments to the Law on Residential Property, when an apartment is sold, the new owner assumes the previous owner's management and utility debts from the last three years, which the seller must disclose. Since March 1, 2021, when an apartment is sold at auction, management and utility debts are paid with priority up to 5% of the sale price — funds that previously went almost entirely to the mortgage creditor.

[Read at source](#) → press.lv/post/chtoby-dolgi-soseda-ne-povesili-na-vas-sovety-yurista

Withholding from a maternity benefit for debt enforcement

lvportals.lv · 1 October 2026 · LV · Employment law

This Q&A explains that Latvia's State Social Insurance Agency (VSAA) can withhold part of a maternity benefit for debt enforcement, since such benefits count as state social benefits subject to enforcement. The calculation protects a minimum amount — half the minimum wage (€390) plus €117 per dependent child — and withholds 30% of the remainder for the debt. In the example given, after withholding, €2,287.10 remained from an original €3,050 benefit.

[Read at source](#) → lvportals.lv/e-konsultacijas/39132-ieturejums-no-maternitates-pabalst...

DISPUTES & DEBT RECOVERY

Civil procedure

3 items

Amendments to the Civil Procedure Law

likumi.lv · 1 October 2026 · LV · Commercial law · Debt collection & enforcement

Amendments to the Civil Procedure Law, adopted 17 September and published 1 October, add a new Article 552.2 setting out how a creditor's or debtor's procedural standing transfers in enforcement proceedings when a commercial company merges or reorganises - a bailiff may transfer rights to the legal successor without new litigation. The amendments also extend references to the central bank in Articles 214, 216 and 250.93, and add a new Article 555.1 on notice by official publication when a document cannot be served. They take effect 1 January 2027.

[Read at source](#) → likumi.lv/ta/id/371275

When is a document considered delivered? Part 2

ifinances.lv · 30 September 2026 · LV · Legislation

The second part of a series on the Notification Law explains how the moment a document is deemed delivered is determined when a private person has an authorised representative, including when notifying the representative counts as notifying the principal too. The exact delivery moment is decisive for calculating deadlines to challenge or appeal an administrative act.

[Read at source](#) → ifinances.lv/tiesibas/raksti/ligumi-un-darījumi/ligumi/bizness-kad-do...

Before Going to Court: 6 Questions Worth Asking Yourself

fortlegal.com · 1 October 2026 · EN · Analysis & opinion

A FORT Legal piece lists practical considerations before filing a lawsuit: whether settlement remains possible, what evidence is available, how long proceedings might take, publicity risks, and the likely response of the opposing party. It stresses confirming in advance whether a judgment would actually be enforceable.

[Read at source](#) → fortlegal.com/en/news/before-going-to-court-6-questions-worth-asking-...

DISPUTES & DEBT RECOVERY

Insolvency & legal protection

9 items

Constitutional Court: rule discharging individuals from debt without assessing their assets is unconstitutional

satversmestiesa.lv · 30 September 2026 · LV · Case law

In case No. 2025-23-01 the Constitutional Court found that provisions of the Natural Person Insolvency Law, which allow a debt discharge based only on income and formal criteria without assessing expenses and assets, violate Article 105 of the Constitution. The Court held that this can result in unwarranted discharge of solvent debtors, infringing creditors' property rights. The provisions lose force from 1 October 2027, giving the legislature time to design a new mechanism based on proven inability to pay.

[Read at source](#) → satversmestiesa.lv/lv/jaunums/par-satversmei-neatbilstosu-atzist-regu...

Insolvency oversight transformed: new structure from 1 October 2026

tm.gov.lv · 28 September 2026 · LV · Judiciary & legal profession

Latvia's Insolvency Control Service ceases operations on 30 September, and from 1 October its functions split between the Justice Ministry (administrator supervision, discipline), the Court Administration (employee guarantee fund, deposits, the EMUS electronic registry) and the Administrators' Association (exams, ethics). Pending filings transfer automatically, and payers must use the Court Administration's new deposit account from 1 October.

Also reported by: lvportals.lv

[Read at source → tm.gov.lv/lv/jaunums/maksatnespejas-transformacija-no-2026gada-1oktob...](https://tm.gov.lv/lv/jaunums/maksatnespejas-transformacija-no-2026gada-1oktob...)

Constitutional Court ruling on the Law on Discharge of Natural Persons from Debt Obligations

likumi.lv · 2 October 2026 · LV · Case law

In a judgment delivered 30 September in case No. 2025-23-01, the Constitutional Court found provisions widening the criteria for discharging individuals from debt obligations incompatible with Article 105 of the Constitution; the challenge was brought by a debt-collection company. The court held the rules lacked adequate mechanisms to verify that discharge reaches only genuinely insolvent debtors, upsetting the balance between creditors' and debtors' rights. The contested provision becomes void on 1 October 2027, giving the legislature time to revise it.

[Read at source → likumi.lv/ta/id/371316](https://likumi.lv/ta/id/371316)

Constitutional Court changes debt write-off rules in Latvia: what it means

bb.lv · 30 September 2026 · RU · Debt collection & enforcement · Case law

Russian-language outlet bb.lv covers the same Constitutional Court ruling on personal debt-discharge rules, adding comments from judge Jānis Neimanis and court chair Irēna Kucina. The judge notes that after the rules were widened, the number of people using the debt-discharge procedure rose from nine to several hundred. The current rules stay in force until October 2027 while the legislature prepares a replacement.

[Read at source → bb.lv/statja/politika/2026/09/30/konstitucionnyi-sud-izmenil-pravila-...](https://bb.lv/statja/politika/2026/09/30/konstitucionnyi-sud-izmenil-pravila-...)

Insolvency Control Service ceases operations, functions redistributed

ifinances.lv · 29 September 2026 · LV · Judiciary & legal profession

As of 1 October 2026, the functions of the Insolvency Control Service are split between the Justice Ministry, the Court Administration, and the Latvian Insolvency Administrators' Association. The Ministry takes over supervision of administrators and TAP overseers plus disciplinary cases, while the Court Administration manages the employee-claims guarantee fund and the insolvency records system.

[Read at source](#) → ifinances.lv/zinas/actual-maksatnespejas-kontroles-dienests-izbeidz-d...

A company in financial difficulty - what legal protection proceedings mean for the business and its employees

mkd.gov.lv · 28 September 2026 · LV · Employment law

MKD explains that legal protection proceedings (TAP) let a financially struggling company restructure without becoming insolvent; existing management keeps running the business while a court-appointed supervisor oversees the process. Employees get special protection - wages cannot be cut or delayed without the employee's consent, and disputes should first go to the employer, then to the supervisor. From 1 October 2026 the Ministry of Justice takes over this supervisory function from MKD.

[Read at source](#) → mkd.gov.lv/lv/jaunums/uznemums-nonacis-finansu-grutibas-ko-tiesiskas-...

Financial position must be assessed before debt discharge, rules Constitutional Court

ifinances.lv · 30 September 2026 · LV · Case law · Debt collection & enforcement

On 30 September, in case No. 2025-23-01, the Constitutional Court found provisions of the Law on Discharge of Individuals from Debt Obligations unconstitutional under Article 105, because they do not ensure that only debtors genuinely unable to pay are discharged. The case was brought by a licensed debt-recovery service provider, which argued that the current income and debt-amount thresholds excessively restrict creditors' property rights.

[Read at source](#) → ifinances.lv/zinas/actual-pirms-atbrivosanas-no-paradiem-javerte-mant...

Unsecured creditors' committee formed for airBaltic: who is on it

bb.lv · 29 September 2026 · RU · Debt collection & enforcement

A five-member unsecured creditors' committee for airBaltic has been formed in the US Bankruptcy Court for the Southern District of New York as part of the airline's Chapter 11 restructuring. Members include Airbus Canada, leasing firms Jackson Square Aviation Ireland and AVAP Leasing (Europe), plus the Tallinn and Lithuanian airports. The first creditors' meeting is set for October 22. Among airBaltic's largest obligations are about \$66.5 million owed to Pratt & Whitney and €42.4 million in EU emissions-quota liabilities.

[Read at source](#) → bb.lv/statja/ekonomika/2026/09/29/sozdan-komitet-neobespecennyx-kredi...

Legal protection process available for companies in financial difficulty

ifinances.lv · 29 September 2026 · LV · Debt collection & enforcement

The Insolvency Control Service reminds that companies facing financial difficulty can use the legal protection proceeding (TAP), during which the debtor's own management stays in charge while a supervising person oversees the process under the Insolvency Law. TAP aims to restore solvency while safeguarding creditors' and employees' claims, particularly unpaid wages.

[Read at source](#) → ifinances.lv/zinas/actual-ja-uznemums-nonacis-finansu-grutibas/31713

BUSINESS LAW

Commercial law

15 items

Sustainability reporting requirements for companies to be simplified

fm.gov.lv · 29 September 2026 · LV · Legislation

On 29 September the Cabinet backed a bill transposing EU Directive (EU) 2026/470 that narrows which companies must prepare sustainability reports, to those with net turnover above EUR 450 million and over 1,000 employees on average. The third-country parent-company threshold rises from EUR 150 million to EUR 450 million, and a new 'value-chain cap' limits what large reporters can demand from smaller suppliers. The new rules apply from the 2027 reporting year.

Also reported by: [ifinances.lv](#)

[Read at source](#) → fm.gov.lv/lv/jaunums/vienkarsos-ilgtspejas-zinosanas-prasibas-uznemumiem

E-service now available for media service providers to file a continued-operation confirmation

ur.gov.lv · 1 October 2026 · LV · Legislation

The Enterprise Register has launched a free e-service letting media outlets registered by 26 June 2026 with unchanged registration data file a confirmation of continued operation; it is unnecessary if change documents were filed by 27 December 2026. From 1 October, newly registered media service providers must also disclose beneficial-owner information per EU transparency requirements.

[Read at source](#) → ur.gov.lv/lv/jaunums/mediju-pakalpojumu-sniedzejiem-pieejams-e-pakalp...

Enterprise Register clarifies beneficial-owner control reporting

ifinances.lv · 1 October 2026 · LV · Data protection & digital

The Enterprise Register issued guidance on how to state a beneficial owner's type and extent of control, following amendments to the anti-money-laundering law that took effect on 1 April 2026. From 1 July, registered beneficial-owner information must also include the extent of control and all nationalities where a person holds more than one.

[Read at source](#) → ifinances.lv/zinas/actual-ur-skaidrojums-par-patiesa-labuma-guveja-ko...

Enterprise Register to be digitalised

ifinances.lv · 30 September 2026 · LV · Legislation

On 29 September, the Saeima's Public Administration and Local Government Committee conceptually backed amendments to the Enterprise Register law requiring electronic filing via dedicated online forms. In simple cases, such as changing a registered address, decisions could be made automatically, while people retain the right to an explanation and to challenge the decision.

[Read at source](#) → ifinances.lv/zinas/actual-digitalizes-uznemumu-registru/31721

Committee conceptually backs digitalization of Enterprise Register services

lvportals.lv · 29 September 2026 · LV · Legislation

The Saeima's Public Administration and Local Government Committee has conceptually backed amendments to the Enterprise Register Law that would gradually introduce electronic filing and automated decisions for simple cases such as changing a registered address. People retain the right to request a written decision and appeal it, and paper filings (including via notary) remain possible for several more years during the transition. The bill still needs three readings.

[Read at source](#) → lvportals.lv/dienaskartiba/395124-komisija-konceptuali-atbalsta-uznem...

Cabinet backs Economy Ministry's Capital Fund to finance Latvian companies and strategic projects

em.gov.lv · 29 September 2026 · LV · Financial services & consumers

On 29 September the Cabinet backed the Economy Ministry's plan for a capital fund structured as an Altum subsidiary, operating as an alternative investment fund manager registered with the central bank. Initial funding is up to EUR 20 million from Altum, with a target size of about EUR 150 million, and at least 50% of running costs expected from market income. The fund will target defence, critical infrastructure and energy, operating on commercial terms without subsidy elements.

Also reported by: ifinances.lv

[Read at source](#) → em.gov.lv/lv/jaunums/atbalsta-em-virzito-kapitala-fonda-izveidi-latvi...

Competition Council receives merger notification on Infortar Agro's acquisition of decisive influence over UAB LITAGRA

kp.gov.lv · 2 October 2026 · LV

On 25 September the Competition Council received a notification from OÜ Infortar Agro of its intention to acquire decisive influence over Lithuanian feed producer UAB LITAGRA, whose Latvian subsidiary manufactures animal feed; the filing flags a possible vertical link between feed sales and dairy farming. Interested parties may submit views on the deal's competitive impact until 9 October, and the Council must decide within one month, extendable to three.

[Read at source](#) → kp.gov.lv/lv/jaunums/kp-sanem-ou-infortar-agro-apvienosanas-zinojumu-...

Estonian dairy-farmer group company plans to acquire dairy producer SIA Food Union Management

kp.gov.lv · 1 October 2026 · LV

The Competition Council has received notice that Estonian dairy-farmer group company SIA Hummuli plans to acquire controlling influence over SIA Food Union Management, owner of dairy processors Rīgas Piena Kombināts and Valmieras piens. The Council must decide to clear, block or condition the deal within one month, extendable to four months for an in-depth review; interested parties may comment until 9 October.

[Read at source](#) → kp.gov.lv/lv/jaunums/igaunijas-piensaimnieku-grupas-uznemums-plano-ie...

What reports must be filed with the tax authority when liquidating a company

ifinances.lv · 1 October 2026 · LV · Tax

The article explains which periodic filings and final documents — including the closing liquidation financial statement and the corporate income tax return — must be submitted to the State Revenue Service during a company's liquidation, under Article 312 of the Commercial Law. Liquidation by shareholder decision typically takes at least two months but can run longer.

[Read at source](#) → ifinances.lv/finanses/raksti/gramatvediba/dokumenti/lv-kadas-atskaite...

Disproportionate dividends — what must the articles of association provide?

cobalt.legal · 30 September 2026 · LV

The article examines Commercial Law rules on dividend distribution when it is not proportional to shareholdings. Based on the Enterprise Register's August 2026 guidance, the articles of association must set out specific principles, criteria or methodology for distributing dividends — this cannot be left solely to the shareholders' meeting or fixed only in a separate agreement.

[Read at source](#) → cobalt.legal/lv/news-cases/neproporcionalas-dividendes-kas-japaredz-s...

Patent Office to become Latvia's Intellectual Property Bureau from 2027

lrpv.gov.lv · 29 September 2026 · LV · Judiciary & legal profession

The Cabinet has backed renaming the Patent Office to Latvia's Intellectual Property Bureau from 1 January 2027, saying the current name no longer reflects its expanded remit covering patents, trademarks, designs, semiconductor topographies and geographical indications. The rename signals a push toward closer engagement with businesses and research institutions, and all three Baltic states are making similar changes in 2026. The office is drafting a 2027-2030 strategy.

[Read at source](#) → lrpv.gov.lv/lv/jaunums/patentu-valde-no-2027-gada-klus-par-latvijas-i...

No freebie: Finance Ministry bars simply giving away storm-felled trees

press.lv · 2 October 2026 · RU · Legislation

The Finance Ministry rejected a Riga deputy mayor's proposal to give storm-felled trees to residents for free. The ministry found that trees fallen on municipal land are municipal property with economic value and so cannot simply be given away; under public-property management rules, a municipality must first assess whether the wood can be used internally or sold, and any transfer must aim to maximize potential revenue.

[Read at source](#) → press.lv/post/hoteli-besplatno-ne-poluchilos-minfin-zapretil-prosto-r...

The role of the supervisory council in company governance

ifinances.lv · 2 October 2026 · LV

The article explains the functions, tasks and powers of the supervisory council under Article 291 of the Commercial Law — it represents the company's interests and oversees the management board. A council is mandatory for joint-stock companies, while for limited-liability companies it is usually set up when there are many shareholders or they prefer not to supervise the board directly.

[Read at source](#) → ifinances.lv/bizness/raksti/uznemuma-vadiba/uznemuma-vadiba/biz-new-p...

Why does the state own business?

ir.lv · 1 October 2026 · LV · Analysis & opinion

Author Andris Grafs argues the state should clarify its rationale for owning stakes in companies, since Latvia's state capital portfolio is unusually large compared with OECD peers yet lacks a clear justification.

[Read at source](#) → ir.lv/rubrika/viedoklis/kapec-valstij-pieder-business.222261

Recognising revenue under construction contracts

ifinances.lv · 28 September 2026 · LV · Contracts & trade

An accounting-series article explains how to determine the stage of completion in long-term construction contracts so that revenue and profit are recognised correctly and on time in financial statements. It covers the principles applicable when project handover spans several years.

[Read at source](#) → ifinances.lv/finances/raksti/gramatvediba/gramatvediba/lv-ienemumu-at...

BUSINESS LAW

Contracts & trade

5 items

Annual limit cut for software-development purchases via e-procurement catalogue

iub.gov.lv · 28 September 2026 · LV · Legislation

On 22 September the Cabinet adopted amendments that, from 2027, cap software-development purchases made through the Electronic Procurement System's (EIS) e-catalogue at EUR 140,000 (excl. VAT) per year per contracting authority. The cap applies only to contracts concluded from 1 January 2027 and is meant to push complex, custom IT development toward open tenders rather than e-catalogue purchases. Standard IT services, licences and non-development configuration work are exempt.

Also reported by: ifinances.lv

[Read at source → iub.gov.lv/lv/jaunums/programmaturas-izstrades-iepirkumiem-eis-samazi...](https://iub.gov.lv/lv/jaunums/programmaturas-izstrades-iepirkumiem-eis-samazi...)

Public procurement reform – what took effect this year

ifinances.lv · 29 September 2026 · LV · Legislation

The article, first in a series, summarises the Public Procurement Law reform adopted on 14 May 2026, which takes effect in three stages — 9 June 2026, 1 January 2027 and 1 January 2028. The first stage covers transitional rules on exclusion grounds, wider scope to clarify bidders' qualification documents, revised rules on contract amendments, and a new sustainable-procurement objective.

[Read at source → ifinances.lv/tiesibas/raksti/ligumi-un-darījumi/publiskie-iepirkumi/b...](https://ifinances.lv/tiesibas/raksti/ligumi-un-darījumi/publiskie-iepirkumi/b...)

Heat-energy tariff changes approved for 44 companies in October

sprk.gov.lv · 30 September 2026 · LV · Financial services & consumers

The Public Utilities Commission has approved October heat-energy tariff changes for 44 providers, effective 1 October - 39 increases and 5 decreases. The average tariff rises 7.78%, from EUR 86.23/MWh in September to EUR 92.94/MWh in October, driven mainly by higher fuel (wood-pellet, gas) costs, with 20 locations exceeding EUR 100/MWh. The five decreases, including in Ikšķile and Koknese, stem from more favourable fuel-procurement contracts.

[Read at source → sprk.gov.lv/lv/jaunums/oktobri-siltumenerģijas-tarifu-izmainas-apstip...](https://sprk.gov.lv/lv/jaunums/oktobri-siltumenerģijas-tarifu-izmainas-apstip...)

Cybersecurity requirements in public procurement

ifinances.lv · 1 October 2026 · LV · Data protection & digital

The Procurement Monitoring Bureau published guidance on applying Cabinet Regulation No. 397 on minimum cybersecurity requirements in public procurement, clarifying when a contracting authority must request a security-vetting opinion from the Constitution Protection Bureau on a bidder. The opinion must be requested once the prospective contracting party is clearly identified, including in multi-stage procedures.

[Read at source](#) → ifinances.lv/zinas/actual-kiberdrosibas-prasibas-publiskajos-iepirkum...

SPRK revises the scope of information electronic-communications companies must submit

sprk.gov.lv · 29 September 2026 · LV · Commercial law

Following a summer-2026 public consultation, the Public Utilities Commission approved amendments to the rules on information required for electronic-communications market analysis, dropping or simplifying several indicators and reorganising the reporting forms. The aim is to reduce companies' reporting burden while keeping the data needed for market oversight. The change affects all electronic-communications operators that file regular reports with SPRK.

[Read at source](#) → sprk.gov.lv/lv/jaunums/sprk-ir-parskatijusi-elektronisko-sakaru-komer...

BUSINESS LAW

Employment law

8 items

How long can an employee take to consider contract changes?

ifinances.lv · 28 September 2026 · LV · Law of obligations

The article examines a case where an employer proposes amendments to an employment contract and the employee asks for time to consider them, addressing what counts as a reasonable period and whether a week is sufficient. It outlines the criteria for assessing whether an employee signed under undue pressure.

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

Plan to abolish minimum mandatory social insurance contribution base

lm.gov.lv · 1 October 2026 · LV · Tax

The Welfare Ministry has drafted amendments to the State Social Insurance Law abolishing the minimum mandatory contribution base, under which contributions for every employee are currently calculated from at least a set minimum regardless of actual pay. Contributions would instead be based solely on actual wages, cutting employer administrative burden for part-time and seasonal staff. The change is planned to take effect 1 January 2027, pending parliamentary approval.

[Read at source](#) → lm.gov.lv/lv/jaunums/plano-atcelt-minimalo-obligato-iemaksu-objektu-0

Review of periods counted toward insurance tenure

ifinances.lv · 1 October 2026 · LV · Financial services & consumers

On 1 October, the Saeima gave conceptual backing to amendments to the State Social Insurance Law allowing people with a gap in social-insurance tenure between 1991 and 1995 to make voluntary contributions to top up their pension and unemployment-insurance tenure. Contributions could cover time spent studying, in postgraduate education, or in certain caregiving periods.

[Read at source](#) → ifinances.lv/zinas/actual-parskatis-laiku-ko-ieskaita-apdrosinasanas-...

Overtime limit for utility workers may be exceeded during energy-sector emergencies

ifinances.lv · 28 September 2026 · LV · Legislation

Amendments to the Energy Law, in force from 1 October 2026, allow utility companies to employ staff beyond the Labour Law's overtime cap while restoring infrastructure after incidents such as storm damage. Total weekly working time is capped at 60 hours, with extra pay and rest guarantees required.

[Read at source](#) → ifinances.lv/zinas/actual-krizes-laika-maksimalo-virsstundu-skaitu-va...

Can an employee secretly record a conversation with their boss?

press.lv · 30 September 2026 · RU · Data protection & digital

There is no absolute ban in Latvia on an employee secretly recording a conversation with their boss — legality depends on the recording's purpose, necessity and proportionality. An audio recording counts as personal-data processing, and the Data State Inspectorate accepts it may be justified when needed to protect an employee's rights in a labour dispute. However, employees cannot keep recordings indefinitely, share them with colleagues, or post them on social media — only passing them to lawyers, a court, or a competent authority for dispute resolution is allowed.

[Read at source](#) → press.lv/post/mozhno-li-rabotniku-tajno-zapisyvat-razgovor-s-nachalnikom

Employment law in the Baltics: one region, three distinct legal frameworks

grantthornton.lv · 30 September 2026 · EN

A Grant Thornton article compares employment law in Latvia, Lithuania and Estonia, noting that despite regional proximity the rules differ substantially. In Latvia, fixed-term contracts are capped at five years total, probation periods at three months, annual leave is at least four calendar weeks, paternity leave is ten calendar days within six months of birth, and the 2026 minimum wage is €780/month.

[Read at source](#) → grantthornton.lv/en/insights/2026-employment-law/

Can an employee bring a dog to work?

ifinances.lv · 1 October 2026 · LV

The article explains there is no general ban on bringing a dog into the workplace, but an employer may allow or restrict it to ensure safe and healthy working conditions for all staff under the Labour Law and internal work rules. An employee must comply with the employer's rules, even if that means leaving the pet at home.

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

Conference attendance: business trip or ordinary working day?

ifinances.lv · 29 September 2026 · LV

The article clarifies when a day spent at an out-of-town conference counts as a business trip rather than an ordinary working day, and whether a daily allowance is then due. It examines the distinction between business travel, working time and rest time under the Labour Law.

[Read at source](#) → ifinances.lv/finances/raksti/darbinieki/darba-samaksa/lv-daliba-konfe...

BUSINESS LAW

Real estate

2 items

State sells six-storey Old Riga building at auction, well above asking price

bb.lv · 2 October 2026 · RU · Debt collection & enforcement

State company Valsts nekustamie īpašumi (VNI) sold at auction a six-storey office building in Old Riga formerly used by the Ministry of Agriculture. The starting price was €1.152 million, but it sold for €1.877 million — a 63% premium. Built in 1974, the building spans 1,529.9 sq m on a 376 sq m plot.

[Read at source](#) → bb.lv/statja/nasha-latvija/2026/10/02/gosudarstvo-prodalo-sestietazno...

Manor cheaper than a flat: state auctions off "Mežtekas" for €77,400

press.lv · 2 October 2026 · RU · Debt collection & enforcement

State company Valsts nekustamie īpašumi is auctioning off the former "Mežtekas" manor in Jaunanna parish, Alūksne municipality — previously managed by the Ministry of Agriculture and a locally protected cultural heritage site. The property includes a 1.35-hectare plot, a 448.6 sq m manor house and a 163.7 sq m outbuilding; the opening auction price is €77,400, with bids accepted through November 2.

[Read at source →](#) press.lv/post/usadba-desheвле-kvartiry-gosudarstvo-prodaet-meztekas-z...

REGULATION & FINANCE

Tax

13 items

Farmers can receive support for debt repayment

vid.gov.lv · 1 October 2026 · LV · Debt collection & enforcement

VID reports that, in connection with the emergency situation declared over summer and early autumn 2026 due to prolonged, intense rainfall (in force until 10 January 2027), affected farmers can access support to meet payment obligations. The full detail of the specific mechanism (a tax deadline extension or other measure) is only available on VID's site as a short, truncated preview, but the article is directly tied to the emergency situation in force from 1 October.

[Read at source →](#) vid.gov.lv/lv/jaunums/lauksaimnieki-var-sanemt-atbalstu-parada-samaksai

Review of tax legislative acts published in September 2026

vid.gov.lv · 2 October 2026 · LV · Legislation

VID has published its monthly review of tax-related legal acts published in the official gazette Latvijas Vēstnesis during September 2026, structured as a table with each act's name, a comment, its adoption and entry-into-force dates, and the amendments made. The visible portion names amendments to the Law on Limiting the Rise in Oil Product Prices affecting excise duty application.

[Read at source →](#) vid.gov.lv/lv/jaunums/parskats-par-nodoklu-normativajiem-aktiem-2026-...

The 3-euro 'Temu tax': how parcel volumes from third countries have changed

lsm.lv · 2 October 2026 · LV

Since July 1, 2026 the EU has scrapped the tax exemption for low-value parcels, introducing a flat €3 customs fee per item for shipments under €150 from third countries. June saw over 710,000 customs declarations filed, dropping to nearly 525,000 in July — a roughly 25% decline; parcel volumes from Asia and the US initially fell by up to 70%, with a modest ~20% recovery from the low point seen in September.

[Read at source](#) → lsm.lv/raksts/zinas/ekonomika/02.10.2026-tris-eiro-temu-nodoklis-ka-m...

Tax News. September 2026

sorainen.com · 2 October 2026 · LV · Legislation

Sorainen's September tax newsletter covers a new 10% 'starter microenterprise' tax regime effective 1 April 2027, amendments introducing an 'exit tax' for investment accounts and a voluntary crypto-asset disclosure regime at a 10% rate, plus EU customs reforms and shipping tonnage-tax changes from 2027.

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

Tax introduced for 'grandma's flowers and mushrooms': new regime for informal economic activity

bb.lv · 28 September 2026 · RU

From April 1, 2027, residents informally selling flowers, mushrooms or homemade goods will be able to opt into a special tax regime — an automatic 10% withholding instead of the standard 25% micro-enterprise tax — if annual turnover doesn't exceed €12,000. The government projects about €2.5 million in budget revenue, against implementation costs of €341,510; small sellers surveyed showed little enthusiasm for the new scheme.

[Read at source](#) → bb.lv/statja/ekonomika/2026/09/28/vvodi-at-nalog-na-babuskiny-cvety-i-...

National Defence Service volunteer owes the state: VID collects about €3,000 tax on a US scholarship

lsm.lv · 28 September 2026 · LV · Debt collection & enforcement

A 22-year-old named Pauls, who studied in the US on a scholarship, became a Latvian tax resident after joining mandatory National Defence Service. The State Revenue Service (VID) ruled he owes about €3,000 in personal income tax on the US scholarship because it isn't on the list of tax-exempt stipends. VID says Latvian residents must pay tax on foreign income regardless of US tax treatment; Pauls plans to appeal, and the Defence Ministry says it is willing to review the relevant rules.

[Read at source](#) → lsm.lv/raksts/zinas/latvija/28.09.2026-aizsardzibas-dienesta-brivprat...

European Commission targets Latvia: tax-rule violators punished too lightly

bb.lv · 1 October 2026 · RU · Legislation

The European Commission has launched infringement proceedings against Latvia and several other states (Germany, Estonia, Lithuania, Hungary) over penalties for breaching administrative tax-cooperation rules that the Commission considers too weak to deter aggressive cross-border tax planning by multinational groups. The countries have two months to respond and strengthen their penalty frameworks, or face further escalation, potentially up to the EU Court of Justice with financial penalties.

[Read at source](#) → bb.lv/statja/v-mire/2026/10/01/evrokomissiia-vzialas-za-latviiu-narus...

VID issues important announcement on tax refunds

nra.lv · 28 September 2026 · LV

VID reminds taxpayers that until September 30 they can apply for an automatic refund of overpaid personal income tax without filing a full annual declaration. This option suits people with no documented expenses to attach to a return; those who miss the deadline and want a refund for eligible expenses (e.g. medical or education costs) must file a complete annual declaration.

[Read at source](#) → nra.lv/latvija/530073-automatiskajai-nodoklu-atmaksai-japiesakas-lidz...

"99% of people aren't tax experts!" Horens Stalbe on dealing with VID and tax questions

la.lv · 4 October 2026 · LV · Analysis & opinion

An opinion piece in which multi-artist Horens Stalbe argues that the tax system remains too complex for many residents, and that responsibility for understanding it lies not only with individuals but also with state agencies' ability to explain the rules in plain language.

[Read at source](#) → la.lv/99-cilveku-nav-nodoklu-specialisti-horens-stalbe-stasta-ka-tiek...

When a transaction must be reported in the VAT return

ifinances.lv · 2 October 2026 · LV

The closing part of a series, based on the State Revenue Service's position, summarises how to correctly report transactions in the VAT return — VAT on goods supplied or services provided in Latvia must be declared for the period in which the tax invoice was issued, and a late invoice can trigger late-payment interest.

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

Latvian businesses doubt labour tax cuts will happen

bb.lv · 30 September 2026 · RU · Employment law

In a "Jumis Pro" survey of 176 Latvian businesses, 64.8% want the newly elected Saeima to further cut labour taxes, seeing this as key to competitiveness. While raising the tax-exempt minimum is seen as a step forward, business leaders remain skeptical about further concrete implementation; lower labour costs are viewed as critical for attracting foreign investment.

[Read at source](#) → bb.lv/statja/ekonomika/2026/09/30/latviiskii-biznes-ne-verit-v-snizen...

SRS clarification on determining the origin of goods

ifinances.lv · 30 September 2026 · LV · Contracts & trade

The State Revenue Service issued a clarification on the legal aspects of determining goods' origin and applying customs legislation, using an example where a Latvian plant combines Chinese raw material with an EU-origin component to make a finished product. It explains how the customs origin status is determined in such cases.

[Read at source](#) → ifinances.lv/bizness/raksti/uznemuma-vadiba/uznemuma-vadiba/biz-new-v...

SRS updates guidance on VAT for company passenger cars

ifinances.lv · 28 September 2026 · LV

The State Revenue Service updated its methodological guidance for payers of the company passenger-vehicle tax, clarifying input-VAT deduction restrictions on buying, leasing and maintaining passenger cars. It specifies when input VAT on such costs cannot be fully deducted.

[Read at source](#) → ifinances.lv/zinas/actual-ka-piemerot-pvn-uznemumu-vieglajiem-transpo...

REGULATION & FINANCE

Financial services & consumers

15 items

Amendments to the Consumer Rights Protection Law

likumi.lv · 1 October 2026 · LV · Civil procedure

Amendments to the Consumer Rights Protection Law, adopted 17 September and published 1 October, transfer supervision of consumer credit and financial services from the Consumer Rights Protection Centre (PTAC) to the central bank (Latvijas Banka) from 1 January 2027. A new licensing regime for deferred-payment ('buy now pay later') providers takes effect 20 November (EUR 1,500 application fee, EUR 5,000 annual fee), alongside updated consumer-credit special licences (EUR 2,500 plus EUR 5,000/year, capped at EUR 100,000/year). Violations carry fines of up to EUR 75,000; PTAC will close pending cases by 31 December 2026.

[Read at source](#) → likumi.lv/ta/id/371281

PTAC invites businesses to a webinar on new repairability regulation requirements for electrical goods

ptac.gov.lv · 1 October 2026 · LV · Legislation

PTAC reports that the EU's right-to-repair directive (in force since 31 July 2026) broadens consumers' right to request product repair, and Latvia is implementing it through amendments to the Consumer Rights Protection Law still pending in the Saeima. The requirements will apply to retailers, importers, manufacturers and repair providers of household electrical goods, and PTAC is holding an online webinar on 9 October on ecodesign, energy labelling and repairability implementation.

[Read at source](#) → ptac.gov.lv/lv/jaunums/ptac-aicina-komersantus-uz-vebinaru-par-jaunam...

Bank of Latvia starts mediation on MiTek Industries SIA's ability to open an account at Latvian commercial banks

bank.lv · 1 October 2026 · LV · Arbitration & mediation

The Bank of Latvia has opened a mediation process between MiTek Industries SIA and two commercial banks that refused to open an account for the company, requesting further clarifications possibly tied to US FATCA requirements. The central bank will objectively assess both sides' positions and propose a solution consistent with regulation and best practice, while reminding banks they can check beneficial-owner data free of charge in the Enterprise Register and urging banks to scale back disproportionate requirements.

[Read at source](#) → bank.lv/aktualitates-banklv/zinas-un-raksti/jaunumi/17813-latvijas-ba...

Bank of Latvia grants Atrya Technologies SIA a crypto-asset service provider licence

bank.lv · 1 October 2026 · LV · Data protection & digital

On 30 September 2026 the Bank of Latvia granted Atrya Technologies SIA a crypto-asset service provider licence covering custody/management of clients' crypto-assets and exchange between crypto-assets. Using MiCA's cross-border notification mechanism the firm can operate EU-wide; it is the 12th crypto-asset service provider licensed in Latvia since MiCA took effect.

[Read at source →](#) bank.lv/aktualitates-banklv/zinas-un-raksti/jaunumi/17816-latvijas-ba...

AML/CFT sector risk assessment published, website information access improved

vid.gov.lv · 29 September 2026 · LV · Data protection & digital

VID has published a sector risk assessment for the entities under its supervision subject to the Anti-Money Laundering and Counter-Terrorism/Proliferation Financing Law, and improved access to the related information on its website. The assessment targets entities VID supervises (such as non-bank financial and other service providers) so they can adjust their risk-mitigation measures accordingly.

[Read at source →](#) vid.gov.lv/lv/jaunums/publicets-nilltpf-sektoru-risku-novertejums-un-...

After a crash, to your own insurer: PM proposes changing OCTA payout procedure

press.lv · 4 October 2026 · RU · Contracts & trade

Prime Minister Andris Kulbergs is proposing amendments to Latvia's mandatory motor third-party liability insurance (OCTA) law that would let accident victims claim compensation from their own insurer rather than the at-fault driver's insurer, when the damage is caused by a Latvian-registered vehicle. Insurers would be able to refuse a claim only in specific cases — where liability cannot be established, where personal injury occurred, or where compensation exceeds €50,000.

[Read at source →](#) press.lv/post/posle-dtp-k-svoemu-strahovshhiku-kulbergs-predlagaet-iz...

Buffett-linked company can't open a Latvian bank account due to impossible requirements

lsm.lv · 30 September 2026 · LV · Arbitration & mediation

MiTek Baltic, a company linked to billionaire Warren Buffett that has operated in Latvia for 18 years, has been unable to open a bank account for four months because the bank demands the beneficial owner's passport and social security number — information that cannot realistically be obtained for a foreign individual. The requirements stem from anti-money-laundering rules and the US FATCA law. Latvia's central bank (Latvijas Banka) confirmed it has set up a mediation process for such disputes and invited the company to file a complaint.

[Read at source](#) → lsm.lv/raksts/zinas/ekonomika/30.09.2026-ar-miljardieri-bafetu-saisti...

Bank of Latvia grants Nevertheless SIA a payment institution licence

bank.lv · 1 October 2026 · LV

The Bank of Latvia has granted Nevertheless SIA a payment institution licence covering credit transfers and recurring payments. It is the company's second licence - it already received a crypto-asset service provider licence in May 2026.

[Read at source](#) → bank.lv/aktualitates-banklv/zinas-un-raksti/jaunumi/17818-latvijas-ba...

Bank of Latvia grants Noah LV SIA two licences

bank.lv · 1 October 2026 · LV · Data protection & digital

The Bank of Latvia granted Noah LV SIA both a crypto-asset service provider licence (custody, management, exchange for currency, execution of client orders and transfers) and a payment institution licence. The crypto licence allows EU-wide operation under MiCA; the company becomes the 12th licensed crypto-asset provider and 13th licensed payment institution in Latvia.

[Read at source](#) → bank.lv/aktualitates-banklv/zinas-un-raksti/jaunumi/17814-latvijas-ba...

How a bank mortgage differs from one taken out with a consumer lender

lvportals.lv · 1 October 2026 · LV

The explainer notes that both banks and non-bank (consumer) lenders can issue mortgage loans secured by real estate, but terms differ sharply: banks offer around 4.3% annual interest versus 13-18% from non-bank lenders. Both must comply with the Consumer Rights Protection Law and related rules, though non-bank lenders may be more flexible toward borrowers with credit complications.

[Read at source](#) → lvportals.lv/skaidrojumi/395082-ar-ko-atskiras-hipotekarais-aizdevums...

EIOPA reports progress on its simplification initiatives

eiopa.europa.eu · 28 September 2026 · EN · Legislation

On 28 September EIOPA published a progress report on simplifying insurance and pensions reporting: quarterly reporting templates for solo undertakings cut by 26%, annual templates by 30%, and 25 sets of guidelines reviewed and shortened by about a third. Next steps include promoting digital-friendly data reporting, earlier involvement in legislative work, and better supervisory coordination to reduce single-market fragmentation. The changes also affect insurers and pension funds operating in Latvia.

[Read at source](#) → eiopa.europa.eu/eiopa-reports-progress-its-simplification-initiatives...

How loan consolidation affects your credit history

lafpa.lv · 1 October 2026 · LV · Debt collection & enforcement

The article offers guidance on loan consolidation in Latvia, explaining the preconditions, risks, and how such a step can affect a person's credit history — positively by reducing the number of payments, or negatively if the new loan's terms are not met. It targets consumers considering refinancing multiple debts.

[Read at source](#) → lafpa.lv/kreditu-apvienosana-ietekme-kreditvesturi/

The EBA publishes its 2027 Work Programme

eba.europa.eu · 30 September 2026 · EN · Legislation

The European Banking Authority adopted on 29 September and published on 30 September its 2027 Work Programme, centred on efficiency, resilience and transformation. Priorities include completing the 2024 banking package, preparing for new payment-services rules, and continuing work under DORA, MiCA and EMIR. The programme aligns with the Commission's banking-competitiveness agenda and also covers Latvian credit institutions within EBA's supervisory scope.

[Read at source](#) → eba.europa.eu/publications-and-media/press-releases/eba-publishes-its...

Latvia joins new Nordic-Baltic cooperation format in financial intelligence

fid.gov.lv · 30 September 2026 · LV · Data protection & digital

Latvia has joined a new NB8 cooperation format uniting the heads of financial intelligence units from eight Nordic and Baltic states; the inaugural meeting took place 29-30 September in Tallinn. The format aims at a more coordinated regional approach to combating money laundering, terrorist financing and sanctions evasion, including closer cooperation with the EU's Anti-Money Laundering Authority (AMLA).

[Read at source](#) → fid.gov.lv/lv/aktualitates/latvija-iesaistas-jauna-ziemelvalstu-un-ba...

ESMA sets 2027 priorities for stronger, simpler and more integrated EU capital markets

esma.europa.eu · 28 September 2026 · EN · Legislation

On 28 September ESMA published its 2027 Work Programme, shifting from preparation to delivery of the Savings and Investments Union, with expanded oversight of consolidated-tape providers, ESG rating agencies and European Green Bond reviewers. The programme sets out four simplification initiatives covering transaction and fund reporting, retail investor engagement and risk-based supervision, plus new data and AI tools. This also affects Latvia-based financial-market participants subject to EU supervision.

[Read at source → esma.europa.eu/press-news/esma-news/esma-sets-2027-priorities-stronge...](#)

REGULATION & FINANCE

Data protection & digital

3 items

When a car's licence plate becomes personal data: Data State Inspectorate explains

bb.lv · 3 October 2026 · RU · Debt collection & enforcement

Latvia's Data State Inspectorate clarified that a car's registration number alone is not personal data unless it can be linked to a specific person — for instance, when tied to the vehicle owner's details for collecting unpaid parking debt. Operators using licence-plate recognition systems must inform drivers in advance via proper signage and disclosure, and may retain the data only as long as necessary for the stated purpose.

[Read at source → bb.lv/statja/nasha-latvija/2026/10/03/kogda-nomer-avtomobilia-stanovi...](#)

CSDD data breach: is everyone entitled to €10,000?

sorainen.com · 1 October 2026 · LV · Law of obligations · Case law

Following a cyberattack on Latvia's road traffic authority CSDD that exposed data of roughly 1.2 million people, many affected individuals filed claims for €10,000 compensation each. Sorainen explains that a mere data-protection breach does not automatically entitle a claimant to compensation — concrete harm (material or non-material) must be proven. The article analyses GDPR Article 82 and the burden of proof in such claims.

[Read at source → sorainen.com/lv/publik%C4%81cijas/delfi-lv-csdd-datu-nopl-de-vai-katr...](#)

Client requests deletion of personal data — how to respond

ifinances.lv · 2 October 2026 · LV

The article explains how a company should properly handle a data subject's request to delete personal data under the GDPR, to avoid mistakes such as unjustified disclosure to third parties, hasty deletion, or missing the response deadline. It stresses that this is a business process a company can prepare for in advance by setting internal procedures.

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

LEGISLATION & JUDICIARY

Legislation

4 items

Import ban on Russian and Belarusian goods extended to food

ifinances.lv · 1 October 2026 · LV · Contracts & trade

On 1 October, the Saeima adopted in final reading urgent amendments to the Agriculture and Rural Development Law extending the import ban on Russian- and Belarusian-origin goods to food products, including confectionery, sauces and preserved vegetables. The ban also covers imports routed through third countries and takes effect the day after publication.

[Read at source](#) → ifinances.lv/zinas/actual-aizliedz-ievest-krievijas-un-baltkrievijas-...

Viewpoint: 8-22 September 2026 legislative digest

sorainen.com · 28 September 2026 · LV · Analysis & opinion · Tax

A Sorainen biweekly digest (8-22 September) summarizing proposed and adopted legislative changes across tax, healthcare, finance, labour, transport and other sectors. It also references Constitutional Court and Supreme Court decisions and changes to digital-services and cybersecurity regulation. The piece is a general roundup rather than a single-topic analysis.

[Read at source](#) → sorainen.com/lv/publik%C4%81cijas/skatupunkts-08-09-22-09-2026/

Latvia given two months: six EU infringement cases could reach court and fines

bb.lv · 28 September 2026 · RU · Case law

The European Commission has opened six infringement procedures against Latvia for incompletely transposing EU directives in several areas — electricity market competition, hydrogen and gas infrastructure, prevention of human trafficking, consumers' right to repair, and industrial emissions standards. Latvia has two months to respond and complete transposition; an unsatisfactory response could see the case referred to the EU Court of Justice with possible financial penalties.

[Read at source](#) → [bb.lv/statja/v-mire/2026/09/28/latvii-dali-dva-mesiaca-sest-pretenzii...](#)

Latvia's psychotherapy regulation should be interdisciplinary

ir.lv · 29 September 2026 · LV · Judiciary & legal profession

Egita Pļaviņa, head of the Latvian Psychotherapy Association, objects to a reform that would narrow psychotherapist licensing to a medical-only framework, exclude the association from the discussion, and shrink the range of recognized therapy methods.

[Read at source](#) → [ir.lv/rubrika/viedoklis/psihoterapijas-regulejumam-latvija-jabut-star...](#)

LEGISLATION & JUDICIARY

Case law

6 items

Can a debtor be forced to accept an inheritance?

press.lv · 30 September 2026 · RU · **Court ruling** · Insolvency & legal protection

Under a September 2026 Senate ruling in case SKC-646/2026, Latvian law does not allow a debtor to be forced to accept an inheritance for creditors' benefit. Article 689 of the Civil Law states no one is obliged to accept an inheritance, protecting a person's right to accept or renounce it. An insolvency administrator can manage a debtor's existing assets but cannot compel acceptance of new inheritance rights; however, the Insolvency Control Service warned in 2024 that an unjustified renunciation of inheritance may be treated as bad-faith conduct with consequences in insolvency proceedings.

[Read at source](#) → [press.lv/post/mozhno-li-prinudit-dolzhnika-prinyat-nasledstvo](#)

Senate reviews municipality's right to contract directly with its own company

ifinances.lv · 1 October 2026 · LV [Court ruling](#) · Contracts & trade · Commercial law

The Senate (Supreme Court) quashed an Administrative Regional Court ruling and remanded for fresh review a case in which the Competition Council fined the Jelgava municipality for abuse of dominance after it awarded a waste-management contract to a partly-owned company without a tender. Following a preliminary question to the CJEU on the concept of "market participant," the Senate found the regional court had misapplied it.

[Read at source](#) → ifinances.lv/zinas/actual-pasvaldibas-tiesibas-slegt-ligumu-ar-tai-pi...

Senate rules minimum-age rule for work tenure inapplicable

ifinances.lv · 1 October 2026 · LV [Court ruling](#) · Employment law

The Senate (Supreme Court) ruled that a Cabinet regulation basing the minimum age for calculating work tenure on the Soviet-era Labour Code is inapplicable, and remanded a disability-pension recalculation case to the Administrative Regional Court. The claimant had sought to have her full period of work on a Soviet collective farm counted, but the agency had only partially credited it.

Also reported by: [lvportals.lv](#)

[Read at source](#) → ifinances.lv/zinas/actual-nav-piemerojama-norma-par-minimalo-vecumu-d...

Roundup of September 2026 Senate rulings in tax cases

ifinances.lv · 2 October 2026 · LV [Court ruling](#) · Tax

The roundup covers Senate rulings in tax cases published in September, including the criteria for treating a board member's remuneration of five minimum monthly wages as labour-tax-liable income regardless of how many group companies paid it, and the conditions for recognising a recipient of intellectual-property income as self-employed.

[Read at source](#) → ifinances.lv/zinas/actual-2026-gada-septembra-spriedumu-apkopojuums-no...

Roundup of September 2026 Senate rulings in commercial-law cases

ifinances.lv · 2 October 2026 · LV [Court ruling](#) · Commercial law

The roundup covers Senate rulings in commercial-law cases published in September, including the criteria for treating a board member's pay as labour-tax-liable income, and a case on whether a merchant's core business in an energy-intensive manufacturing sector is a precondition for a tax relief.

[Read at source](#) → ifinances.lv/zinas/actual-2026-gada-septembra-spriedumu-apkopojuums-ko...

Senate remands case on awarding waste-management rights without a tender

lvportals.lv · 30 September 2026 · LV Court ruling · Contracts & trade

The Senate's Administrative Cases Department overturned an Administrative Regional Court ruling that had rejected Jelgava municipality's appeal against a Competition Council fine for abuse of dominant position. The municipality had awarded waste-management rights to a partly municipally-owned company without a tender. The Senate found the lower court misapplied the "market participant" concept and, after consulting the CJEU, concluded the municipality's waste-management activity is a public-authority function rather than a commercial one; the case goes back for reconsideration.

[Read at source](#) → lvportals.lv/dienaskartiba/395206-senats-nodod-atkartotai-izskatisana...

LEGISLATION & JUDICIARY

Judiciary & legal profession

2 items

Justice Ministry reform to strengthen judicial independence and support for judges

tm.gov.lv · 1 October 2026 · LV Legislation

On 1 October parliament adopted amendments to the Law on Judicial Power that expand the Judicial Council's powers over court budgets and judges' careers, reducing the justice minister's role. The Judicial Council will now nominate regional- and appellate-court judge candidates to parliament, and judge's-assistant posts will gradually be replaced by a new 'court jurist' role. The amendments take effect 1 January 2027, with full transition planned by 2032.

[Read at source](#) → tm.gov.lv/lv/jaunums/tieslietu-ministrijas-virzita-reforma-stiprinas...

Supreme Court builds internal legal-information search tool

lvportals.lv · 1 October 2026 · LV Data protection & digital

Latvia's Supreme Court has built an internal AI-powered semantic search tool called "Judicata" that helps judges and staff quickly find information across roughly 440,000 court rulings and other documents. The court stresses it is a search engine, not a chatbot, meant to support research rather than replace legal analysis.

[Read at source](#) → lvportals.lv/dienaskartiba/395246-augstaka-tiesa-izveidojusi-iekseju...

ANALYSIS

Analysis & opinion

3 items

Why an AI-drafted contract alone is not enough

ifinances.lv · 1 October 2026 · LV · Law of obligations · Data protection & digital

The analytical piece warns that trusting an AI-drafted contract to be automatically legally sound is misleading — a neatly formatted text does not mean it protects a party's interests. An additional risk arises from uploading contracts containing commercially sensitive information into AI systems, which can jeopardise confidentiality.

[Read at source](#) → ifinances.lv/bizness/raksti/e-dokumenti/maksligais-intelektivs/biz-new-...

When does criticism of a company become damage to its reputation?

cobalt.legal · 28 September 2026 · LV · Law of obligations · Case law

A Cobalt article explains the line between permissible criticism and unlawful harm to a company's commercial reputation under Latvian law. For criticism to be unlawful it must contain false factual claims or disproportionately offensive statements; companies can seek retraction and compensation, and in serious cases criminal liability for defamation may apply.

[Read at source](#) → cobalt.legal/lv/news-cases/kad-uznemuma-kritika-klust-par-reputacijas...

Artificial intelligence in accounting: how to avoid mistakes

ifinances.lv · 30 September 2026 · LV · Law of obligations · Data protection & digital

The article examines the risks of using AI tools in accounting and who should bear responsibility for errors caused by careless reliance on them. It stresses that accountants cannot fully trust automated output and must retain professional oversight and responsibility for the figures produced.

[Read at source](#) → ifinances.lv/finanses/raksti/gramatvediba/gramatvediba/lv-maksligais-...

SOURCES IN THIS ISSUE

ifinances.lv 27 bb.lv 8 press.lv 6 lvportals.lv 5 bank.lv 4 likumi.lv 3 vid.gov.lv 3 lsm.lv 3
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