

Tiesību pulss

No. 42/2026 Period: 12–18 October 2026 105 items

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

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Debt collection & enforcement

3 items

Plan to suspend tax-debt collection from a business acquirer during insolvency

ifinances.lv · 16 October 2026 · LV · Insolvency & legal protection

Draft amendments to the Law on Taxes and Duties, out for consultation until 26 October, would require the tax authority to halt or not start undisputed tax-debt collection from a business's acquirer once the seller is declared insolvent, protecting other creditors.

[Read at source](#) → ifinances.lv/zinas/actual-plano-apturet-nodoklu-parada-piedzinu-no-uz...

Rankas Piens Owes About €62,000 in Tax; Tax Authority Imposes Security Measure

nra.lv · 15 October 2026 · LV · Tax

According to Firmas.lv data, the State Revenue Service issued a 9 October decision imposing a security measure on dairy producer Rankas Piens, barring registration of changes - including reorganisation, liquidation, or changes to officers and shareholders - in the commercial register. The measure is tied to the company's outstanding tax debt of roughly €62,000.

[Read at source](#) → nra.lv/bizness/532281-vid-piemero-nodrosinajumu-rankas-pienam.htm

Interest Is Calculated on the Remaining Unpaid Debt

lvportals.lv · 16 October 2026 · LV · Law of obligations

In an LV portal Q&A, a deputy of the Sworn Bailiffs' Council addresses inconsistent bailiff practice in calculating the 6% statutory interest awarded by courts once a debtor has paid part of the debt. The Council and the Justice Ministry take the position that accruing interest should shrink in step with the shrinking unpaid principal, since interest is owed only on the outstanding balance. The answer is described as informational guidance, not binding on any specific enforcement case.

[Read at source](#) → lvportals.lv/e-konsultacijas/39133-procenti-rekinami-no-vel-nesamaksa...

Civil procedure

3 items

New protection against lawsuits in Russia

sorainen.com · 15 October 2026 · **LV** · Arbitration & mediation · Legislation

The article explains a new EU anti-suit injunction mechanism, introduced by Regulation 2026/506, letting EU member state courts order a claimant to stop or not start proceedings in Russian courts against sanctioned persons. A later Regulation 2026/1848 extended the tool, adding the option to seek non-recognition of Russian court judgments elsewhere. It targets Russian Arbitrazh Procedure Code rules that let sanctioned parties sue in Russian courts even where a foreign court or arbitration clause applies.

Also reported by: ifinances.lv

[Read at source](https://sorainen.com/lv/publik%C4%81cijas/itiesibas-lv-jauna-aizsardz-ba-pret...) → sorainen.com/lv/publik%C4%81cijas/itiesibas-lv-jauna-aizsardz-ba-pret...

Plan to raise court fees in certain administrative cases

ifinances.lv · 16 October 2026 · **LV** · Legislation

Draft amendments to the Administrative Procedure Law would raise court fees in competition, procurement, tax and financial-supervision cases to up to 750 euros depending on the dispute amount, and increase the cassation-appeal security deposit from 70 to 120 euros.

[Read at source](https://ifinances.lv/zinas/actual-plano-palielinat-valsts-nodevas-atseviskas-...) → ifinances.lv/zinas/actual-plano-palielinat-valsts-nodevas-atseviskas-...

Appeal Is Not a Second First Instance: Limits on New Evidence in Civil Appeals

juristavards.lv · 13 October 2026 · **LV** · Analysis & opinion · Case law

In its weekly issue, "Jurista Vārds" publishes an article examining how Civil Procedure Law Article 430(4) is applied and the criteria case law has developed for admitting new evidence at the appellate stage.

[Read at source](https://juristavards.lv/zurnals/287989-apelacija-nav-otra-pirma-instance-pier...) → juristavards.lv/zurnals/287989-apelacija-nav-otra-pirma-instance-pier...

DISPUTES & DEBT RECOVERY

Arbitration & mediation

1 item

Court Administration and CersJurkāns review mediation-in-legal-aid pilot progress

ta.gov.lv · 16 October 2026 · LV · Judiciary & legal profession

The Court Administration and law firm CersJurkāns discussed progress on a pilot integrating mediation into state-funded legal aid under the ESF Plus "Access to Justice" project, running from 23 September 2026 to 22 March 2027. State-funded mediation covers family, inheritance, employment, property and debt disputes where at least one party meets criteria such as low-income household status; no outcome figures have been reported yet.

[Read at source](#) → ta.gov.lv/lv/jaunums/tiesu-administracija-un-zverinatu-advokatu-biroj...

DISPUTES & DEBT RECOVERY

Insolvency & legal protection

7 items

Amendments to the Law on the Prevention of Money Laundering and Terrorism and Proliferation Financing

likumi.lv · 14 October 2026 · LV · Financial services & consumers

Amendments to the AML/CFT Law, published 14 October, remove references to the Insolvency Administrators' Association and several related articles. A transitional provision moves the Insolvency Control Service's procedural rights and duties in pending appeals of AML-breach decisions to the Ministry of Justice. The Saeima adopted the law on 1 October, the President promulgated it on 14 October, and it took effect 15 October - the day after promulgation.

[Read at source](#) → likumi.lv/ta/id/371604-grozijumi-noziedzigi-iegutu-lidzeklu-legalizac...

Plan to ease employees' path to filing for an employer's insolvency

ifinances.lv · 16 October 2026 · LV · Debt collection & enforcement · Civil procedure

Draft amendments to the Civil Procedure Law, open for consultation until 26 October, would exempt employees from court fees when filing for their employer's insolvency over unpaid wages, and would suspend certain claims against a business successor during the process.

[Read at source](#) → ifinances.lv/zinas/actual-darbiniekiem-atvieglos-darba-deveja-maksatn...

The Transformation of the Insolvency Control Service

juristavards.lv · 13 October 2026 · LV · Judiciary & legal profession

The journal article traces the Insolvency Control Service's development from the Maksātnespējas administrācija agency created in 2002 through to its recent institutional reform.

[Read at source](#) → juristavards.lv/zurnals/287993-maksatnespejas-kontroles-dienesta-tran...

Insolvency Law Amendments in the Context of Institutional Change

juristavards.lv · 13 October 2026 · LV · Legislation

The article analyses the Insolvency Law amendments adopted by the Saeima on 11 June 2026, drafted to align the law with the Cabinet's planned institutional reform.

[Read at source](#) → juristavards.lv/zurnals/287996-maksatnespejas-likuma-grozijumi-instit...

After Amber Latvijas Balzams's Legal Protection Case Ended, Tax Authority Re-Froze Its Accounts

lsm.lv · 14 October 2026 · LV · Tax

After drinks maker Amber Latvijas Balzams's legal protection proceedings (opened in February 2026) were terminated in early October, the State Revenue Service reinstated its block on the company's bank accounts over overdue excise tax payments. The company says a global slump in the strong-spirits market and falling export orders caused cash-flow problems, and it is actively discussing ways to keep operating. With the case closed, creditors can revive their earlier claims.

[Read at source](#) → lsm.lv/raksts/zinas/ekonomika/14.10.2026-pec-amber-latvijas-balzams-t...

US Court Allows airBaltic to Continue Critical Operations

nra.lv · 12 October 2026 · LV · Commercial law

The US Bankruptcy Court for the Southern District of New York has approved several uncontested first-day motions by airBaltic, allowing it to continue its aviation contracts, insurance, customer programmes, payments to certain foreign suppliers, tax payments and employee pay during its Chapter 11 process. The ruling means core operations can carry on while the restructuring proceeds.

[Read at source](#) → nra.lv/bizness/532014-asv-tiesa-apstiprina-airbaltic-svarigakos-piete...

What Is airBaltic Asking the US Court For?

nra.lv · 16 October 2026 · LV · Commercial law

airBaltic has asked the US court to approve hiring financial advisory firm Seabury for its restructuring, with a proposed €250,000 monthly fee plus success fees tied to raising financing. The court has not yet approved the request; a hearing is scheduled for 19 October.

[Read at source](#) → nra.lv/bizness/532366-airbaltic-ludz-asv-tiesai-apstiprinat-menesa-ho...

DISPUTES & DEBT RECOVERY

Law of obligations

2 items

Saeima enshrines in law that an animal is not a thing but a living, sentient being

saeima.lv · 15 October 2026 · LV · Legislation

On 15 October the Saeima adopted in final reading amendments to the Civil Law establishing that animals are living, sentient beings rather than things, while keeping their status as objects of civil law. Property-law rules will apply to animals only insofar as compatible with their nature and animal-protection law, and rules on damage caused by animals are also clarified; the article does not give specific article numbers or an effective date.

[Read at source](#) → saeima.lv/lv/aktualitates/saeimas-zinas/36299-saeima-likuma-nostiprin...

Someone Else's Property Is on Your Land: What Does the Law Require?

lvportals.lv · 14 October 2026 · LV · Real estate

LV portāls explains that under Civil Law Article 945, a person who finds someone else's property whose owner is unknown must report the find to the police within a week. The article covers what to do when unclaimed property has been sitting on someone's premises for a long time, how to return property if the owner has died, and the role a sworn bailiff can play in resolving such cases. It also explains how to track inheritance-case notices published in Latvijas Vēstnesis.

[Read at source](#) → lvportals.lv/skaidrojumi/395743-ipasuma-atrodas-svesa-manta-ka-ar-to-...

BUSINESS LAW

Commercial law

13 items

Plans to ease service access for businesses and organisations at the Enterprise Register

saeima.lv · 13 October 2026 · LV · Legislation

On 13 October the Saeima's Public Administration and Local Government Committee backed, as urgent, final-reading amendments to the Enterprise Register Law shifting filings toward online electronic forms and allowing automated decisions in simple cases such as changing a registered address. Where a request is fully granted, the register entry itself will serve as the decision, while applicants retain the right to request a written decision and to appeal.

[Read at source → saeima.lv/lv/aktualitates/saeimas-zinas/36280-uznemejiem-un-organizac...](#)

Amendments to Cabinet Regulation No. 877 on Accounting Procedures

likumi.lv · 12 October 2026 · LV · Legislation

Amendments to the Accounting Procedures Regulation, published 12 October, relax year-end inventory requirements: companies may verify assets by video or photos, reconcile receivables/payables via self-service portals or electronic exchange, and, with strong internal controls, inspect fixed assets every three years (land every five), with many detailed rules removed and left to each company's management. The regulation was adopted 6 October and took effect 13 October.

[Read at source → likumi.lv/ta/id/371532-grozijumi-ministru-kabineta-2021-gada-21-decem...](#)

VID updates guide on company liquidation documents and tax obligations

vid.gov.lv · 13 October 2026 · LV · Insolvency & legal protection · Tax

VID updated its guidance on the documents a company must submit to the tax authority when liquidating, and on settling tax obligations during that process. The material sits in the business/annual-reports section and is available as a download. It is a practical guide for companies winding down voluntarily, not through insolvency proceedings.

[Read at source → vid.gov.lv/lv/jaunakie-skaidrojumi-katalogs/aktualizets-materials-uzn...](#)

Media service providers must disclose their true beneficial owner

ifinances.lv · 12 October 2026 · LV · Data protection & digital

Since 1 October 2026, anyone registering a new mass-media outlet must disclose its ultimate beneficial owner, the Enterprise Register says; entities already on the register do not need to resubmit the data, but others must register it first.

[Read at source → ifinances.lv/zinas/actual-mediju-pakalpojumu-sniedzejam-jaatklaaj-pati...](#)

Enterprise Register changes beneficial-owner data registration

ifinances.lv · 12 October 2026 · LV · Data protection & digital

From 5 October 2026 the Enterprise Register is simplifying how it records ultimate-beneficial-owner control details for entities with multiple share classes, and will stop showing the detailed per-entity control share until 9 July 2027.

[Read at source](#) → ifinances.lv/zinas/actual-maina-patieso-labuma-guveju-zinu-registraci...

Business partner added to a sanctions list — what are the consequences?

ifinances.lv · 16 October 2026 · LV · Law of obligations

The paywalled piece explains that a counterparty's addition to a sanctions list does not automatically end an existing contract, but a company must assess how far it may still perform it under national and EU sanctions restrictions.

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

Can Shareholders Agree to Any Disproportionate Dividend Split?

juristavards.lv · 13 October 2026 · LV · Law of obligations

The article examines Commercial Law Article 161(2), which allows a capital company's shareholders to agree on a dividend split that departs from strict proportionality.

[Read at source](#) → juristavards.lv/zurnals/287997-vai-dalibnieki-var-vienoties-par-jebka...

Competition Council receives merger notification for ARS Holding's acquisition of medical company ARS

kp.gov.lv · 15 October 2026 · LV · Contracts & trade

Latvia's Competition Council received a merger notification for 'ARS Holding' to acquire decisive influence over medical services company 'ARS'. This is a routine concentration-control filing under which the regulator will assess the deal's effect on competition in the relevant market. No clearance decision has yet been issued.

[Read at source](#) → kp.gov.lv/lv/jaunums/kp-sanem-sia-ars-holding-apvienosanas-zinojumu-p...

Competition Council receives merger notification for Bono Coffee's acquisition of Kafijas pasaule

kp.gov.lv · 13 October 2026 · LV · Contracts & trade

The Competition Council received a merger notification for coffee company 'Bono Coffee' to acquire decisive influence over 'Kafijas pasaule'. This is a routine concentration-control notice opening the regulator's review of the deal's effect on Latvia's coffee market. No final decision has been issued yet.

[Read at source](#) → kp.gov.lv/lv/jaunums/kp-sanem-sia-bono-coffee-apvienosanas-zinojumu-p...

Competition Council receives merger notification for VIRŠI-A's acquisition of four filling stations

kp.gov.lv · 13 October 2026 · LV · Contracts & trade

The Competition Council received a merger notification for fuel retailer 'VIRŠI-A' to acquire long-term usage rights over four filling stations previously operated by 'ASTARTE-NAFTA'. The notice opens the regulator's assessment of the deal's effect on the fuel retail market. No clearance decision has been issued yet.

[Read at source →](#) kp.gov.lv/lv/jaunums/kp-sanem-virsi-apvienosanas-zinojumu-par-ilgstos...

Experts: Selection Criteria for State Company Boards Favor a Narrow Pool of Candidates

lsm.lv · 17 October 2026 · LV · Judiciary & legal profession

An LTV journalist analysis of 301 state and municipal capital companies found 525 board and supervisory-board seats held by 492 people, with 29 individuals simultaneously serving on multiple companies' governing bodies. The data shows some officials "rotate" between boards across unrelated sectors, raising questions about how wide the actual candidate pool for these governance roles really is.

[Read at source →](#) lsm.lv/raksts/zinas/latvija/17.10.2026-eksperti-atlases-kriteriji-uz-...

ESMA sets out 2026 European Common Enforcement Priorities

esma.europa.eu · 13 October 2026 · EN · Legislation

On 13 October ESMA published the 2026 European Common Enforcement Priorities for listed companies' annual reports, flagging geopolitical-risk disclosure and restructuring/debt-restructuring provisions in IFRS statements, materiality assessments and climate/workforce metrics in sustainability (ESRS) reporting, and common ESEF digital-filing errors. It also published its 31st extract from enforcers' decision database, covering seven decisions.

[Read at source →](#) esma.europa.eu/node/235918

Government Asks LMT and Tet to Weigh Buying Back Their Shares From Telia

lvportals.lv · 13 October 2026 · LV

On 13 October the Cabinet decided to ask LMT and Tet to assess themselves whether they can buy out Swedish company Telia's shareholdings, scrapping the earlier plan that involved external consultants and state companies Latvenergo and LVRTC as buyers. If the companies cannot manage a buyout, the government intends to merge LMT and Tet instead. The companies' boards must submit their proposals by 17 November.

[Read at source →](#) lvportals.lv/dienaskartiba/395748-valdiba-aicina-lmt-un-tet-izvertet-...

Public Procurement Moves to Exclude Russian and Belarusian Goods and Services

ir.lv · 12 October 2026 · LV · Legislation

Article 2.2 of the Public Procurement Law, in force since 9 June 2026, requires contracting authorities in any procurement to demand a supplier guarantee that no goods or services of Russian or Belarusian origin are used in performance, regardless of whether EU sanctions apply to them. The article explains the duty does not extend to regulated public-service providers such as energy utilities, and that the main way authorities verify compliance is through supply-chain checks, which require extra effort from businesses.

Also reported by: sorainen.com

[Read at source](#) → ir.lv/rubrika/viedoklis/publiskos-iepirkumos-izskauz-krievijas-un-bal...

Webinar presentation published: 'Administrative liability in procurement: changes and practice'

iub.gov.lv · 15 October 2026 · LV · Legislation

On 15 October the Procurement Monitoring Office published a webinar presentation on administrative liability in public procurement, covering how rules are applied following recent amendments to the procurement regulation and the violations most often found in practice. Details on specific violations and changes are available only in the downloadable presentation.

[Read at source](#) → iub.gov.lv/lv/jaunums/publiceta-vebinara-administrativa-atbildiba-iep...

Unplanned situations during construction contract execution

ifinances.lv · 12 October 2026 · LV

The paywalled piece looks at how unplanned extra works or changes during construction-contract execution affect a company's accounting treatment and contract-risk assessment.

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

Plan to simplify use of leased vehicles in commercial transport

ifinances.lv · 16 October 2026 · LV

Draft changes to Cabinet regulation No. 339, out for consultation until 22 October, would ease shared use of a leased bus among several carriers and extend to three months the period a freight vehicle leased in another EU state can be used in Latvia without re-registration.

[Read at source](#) → ifinances.lv/zinas/actual-velas-vienkarsot-nomatu-transportlidzeklu-i...

Strengthening Oversight of Unfair Trading Practices in and Beyond the EU

juristavards.lv · 13 October 2026 · LV · Financial services & consumers

The article analyses the EU regulation adopted on 11 March 2026 on cooperation between enforcement authorities supervising the ban on unfair trading practices in the agri-food supply chain.

[Read at source](#) → juristavards.lv/zurnals/287998-negodigas-tirdzniecibas-prakses-uzraud...

BUSINESS LAW

Employment law

10 items

National Guard Members Can Be Called to Drills With Three Days' Notice - What Changes for Employers and Employees

bb.lv · 17 October 2026 · RU

The Defence Ministry has drafted amendments involving National Guard (Zemessardze) members in mobilisation checks and drills, with at least 72 hours' advance notice. Employers will be required to release a Guard member from work no later than 24 hours before the reporting time stated in the summons, keep the position open, and issue a wage certificate if the employee is paid hourly or by time.

[Read at source](#) → bb.lv/statja/nasha-latvija/2026/10/17/zemessargov-smogut-vyzyvat-na-u...

State Employment Agency Will Not Extend airBaltic's Collective Redundancy Notice Period

lsm.lv · 16 October 2026 · RU · Commercial law

The State Employment Agency (NVA) has rejected a request from the Latvian Aviation Trade Union to extend airBaltic's announced collective redundancy notice period from 30 to 60 days. The agency concluded that, under the Labour Law and an EU directive, extending the period is an exception, and after reviewing information from both airBaltic and the union it found no grounds to apply that exception.

[Read at source](#) → rus.lsm.lv/statja/novosti/ekonomika/16.10.2026-gosagentstvo-zanyatost...

Social insurance record can be supplemented

ifinances.lv · 15 October 2026 · LV

Urgent amendments to the state social insurance law passed on 15 October will let people make voluntary contributions from 1 October 2027 for certain 1991-1995 periods, topping up the insurance record that affects pensions and unemployment benefits.

[Read at source](#) → ifinances.lv/zinas/actual-socialas-apdrosinasanas-stazu-vares-papildi...

Employer mistakenly overpaid salary – can it be withheld from next pay?

ifinances.lv · 15 October 2026 · LV

The paywalled piece examines whether an employer that mistakenly overpaid an employee's wages may withhold the excess from the next pay cheque.

[Read at source](#) → ifinances.lv/finanses/raksti/darbinieki/darba-laiks/lv-darba-devejs-k...

What to do if an employee is late starting work

ifinances.lv · 14 October 2026 · LV

The paywalled article advises employers on handling employees who regularly arrive late for their shift start, and whether that can justify dismissal under the Labour Law.

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

On Two Independent Notices of Termination of an Employment Contract and Their Withdrawal

juristavards.lv · 13 October 2026 · LV

The article addresses legal uncertainty over whether an employer can issue two independent termination notices for the same employment relationship, and how this affects withdrawal of an earlier notice.

[Read at source](#) → juristavards.lv/zurnals/288002-par-diviem-patstavigiem-darba-liguma-u...

How company reorganisation affects employees

ifinances.lv · 12 October 2026 · LV · Commercial law

The paywalled article explains that company reorganisation does not by itself end employment relationships, though its form can affect contract continuity and employer obligations toward staff.

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

Fair Pay Does Not Mean Equal Pay

ir.lv · 15 October 2026 · LV · Analysis & opinion

An opinion piece argues that fair pay should not be equated with paying the same wage for similarly titled jobs, since compensation is legitimately shaped by a role's value within the organisation, its level of responsibility and labour-market conditions. The author notes that the national "average wage" figure tells an employer little on its own, since it lumps together very different professions and responsibility levels.

[Read at source](#) → ir.lv/rubrika/viedoklis/taisniga-alga-nenozime-vienadu-algu.222359

Working days will not be shifted in 2027

ifinances.lv · 14 October 2026 · LV

The Welfare Ministry says working days will not be shifted in 2027 because the Cabinet of Ministers has not yet issued the required order, even though the law sets a 1 July deadline each year for doing so.

[Read at source](#) → ifinances.lv/zinas/actual-2027-gada-darba-dienas-netiek-parceltas/31835

State Labour Inspectorate launches broad teacher workplace inspection in 150 Latvian schools

vdi.gov.lv · 13 October 2026 · LV

On 13 October the State Labour Inspectorate launched a broad inspection of working conditions for teachers at 150 of Latvia's largest general-education schools, using an anonymous survey on psychosocial risks such as stress, workload, emotional violence and communication problems. The survey runs through October and must be completed by 27 October; the inspection rests on employers' duty to assess all workplace risks, including psychosocial ones.

[Read at source](#) → vdi.gov.lv/lv/jaunums/valsts-darba-inspekcija-uzsak-plasu-pedagogu-da...

BUSINESS LAW

Real estate

3 items

Latvian Landowners Seek Compensation From the State as New Rules Fail to Fix an Old Problem

bb.lv · 12 October 2026 · RU · Case law · Debt collection & enforcement

Owners of land burdened by "forced split ownership" - where someone else's building stands on their land - are preparing a collective claim against the state for compensation over the earlier land-use fee rules, which the Constitutional Court repeatedly found unconstitutional, most notably in its 10 December 2025 ruling. The government has already approved new rules setting a minimum fee of 4% of cadastral value per year, but landowners, through the Land Reform Committee, agreed at an 10 October congress to join forces and seek damages for the long-standing restriction on their property rights.

[Read at source](#) → bb.lv/statja/politika/2026/10/12/v-latvii-vladelcy-zemli-xotiat-vzysk...

A Change of Owner Alone Does Not End an Existing Lease

lvportals.lv · 14 October 2026 · LV · Law of obligations

In an LV portal Q&A, a sworn advocate explains that when a leased property is sold, under Civil Law Articles 2174 and 2175 only the new owner has the unilateral right to continue or terminate the existing lease, while the tenant has no equivalent choice. If the lease was never registered in the Land Register, Article 2126 does not apply, so the agreement does not automatically bind the new owner until the owner decides to keep it in force. Retroactively dated invoices sent by the new owner do not change this principle.

[Read at source](#) → lvportals.lv/e-konsultacijas/39100-ipasnieku-maina-pati-par-sevi-neiz...

European Commission Unveils Proposals to Make Housing More Affordable

lsm.lv · 13 October 2026 · LV · Legislation

Latvijas Radio summarises European Commission proposals aimed at tackling the housing-affordability crisis, drawn up after widespread protests in several EU countries, including Spain, over sharply rising home and rental prices. The article notes the price surge hits young residents hardest, as they increasingly cannot afford a home of their own.

[Read at source](#) → lsm.lv/raksts/zinas/ekonomika/13.10.2026-ek-nak-klaja-ar-priekslikumi...

REGULATION & FINANCE

Tax

19 items

Saeima refines crypto-asset tax rules and introduces a one-time declaration mechanism

saeima.lv · 15 October 2026 · LV · Data protection & digital · Legislation

On 15 October the Saeima adopted, as urgent, final-reading amendments to the Personal Income Tax Law introducing an investment-account regime for crypto-asset holdings (tax due only when withdrawals exceed deposits) and a one-off declaration mechanism for crypto-assets held on 31 December 2026 at EU-licensed providers or in self-custodied wallets. Declared assets are taxed at 10% of their market value on that date; declarations can be filed with the State Revenue Service from 1 April to 31 May 2027, with one correction allowed by 30 June 2027, and tax due by 23 July 2027.

[Read at source](#) → saeima.lv/lv/aktualitates/saeimas-zinas/36300-saeima-pilnveido-kripto...

VID publishes material on Corporate Income Tax Law amendments effective 1 January 2027

vid.gov.lv · 12 October 2026 · LV · Legislation

VID published an informational note on amendments to the Corporate Income Tax Law that take effect on 1 January 2027, available as a downloadable document in its 'changes to legislation' section, meant to let taxpayers prepare ahead of time. The specific content of the amendments is contained only in the downloadable file, not summarised on the page itself.

[Read at source](#) → vid.gov.lv/lv/jaunakie-skaidrojumi-katalogs/publicets-materials-par-g...

VID publishes material on amendments to accounting rules

vid.gov.lv · 13 October 2026 · LV · Commercial law

VID published an informational note on amendments to the accounting rules, available in its 'Organising accounting' section for businesses, as a downloadable document under changes to legislation. The publication targets companies that need to adapt their bookkeeping to the new requirements.

[Read at source](#) → vid.gov.lv/lv/jaunakie-skaidrojumi-katalogs/publicets-materials-par-g...

VID renews tax-cooperation agreement with Healthcare Employers' Association

vid.gov.lv · 15 October 2026 · LV · Employment law

Latvia's tax authority VID has renewed a cooperation agreement with the Healthcare Employers' Association aimed at reducing tax evasion and 'envelope wages' in the healthcare sector, which the agreement frames as a fairness-in-competition issue. VID will share tax-law changes and its enforcement practice with the association, which will pass this on to its members and remind them of payment deadlines. The agreement runs for an indefinite term from signature.

[Read at source](#) → vid.gov.lv/lv/jaunums/vid-un-veselibas-aprupes-darba-deveju-asociacij...

Income Tax Law Amendments Backed; What Should Residents Know?

nra.lv · 16 October 2026 · LV · Legislation

The Saeima has conceptually backed amendments to the Law on Personal Income Tax aimed at simplifying tax administration and refining the rules, affecting both residents and businesses. One of the changes concerns how tax applies to customer loyalty programmes.

[Read at source](#) → nra.lv/ekonomika/latvija/531782-likuma-par-ienakuma-nodokli-gaidamas-...

New Starter Micro-Enterprise Tax for Small Incomes from Next April

lvportals.lv · 15 October 2026 · LV · Legislation

Amendments to the Micro-Enterprise Tax Law took effect on 15 October, introducing from 1 April 2027 a "starter micro-enterprise tax" at a 10% rate for individuals who provide services to other individuals, such as trainers or hairdressers. To use the regime, a person only needs to open a dedicated business-income account at a bank, without registering as a self-employed person with the tax authority (VID). The paying institution handles the remaining information exchange and tax remittance together with VID.

[Read at source](#) → lvportals.lv/skaidrojumi/395784-no-nakama-gada-aprila-bus-jauns-mikro...

Investment-account regime to be introduced for crypto-assets

ifinances.lv · 15 October 2026 · LV

Parliament urgently adopted amendments on 15 October introducing an investment-account regime for crypto-assets, under which tax is due only once withdrawals exceed the amount invested, with a one-off 10% rate for declaring existing holdings.

[Read at source](#) → ifinances.lv/zinas/actual-ieviesis-ieguldijuma-konta-rezimu-kriptoakt...

Real Estate Tax Discounts: What You Are Entitled To

press.lv · 13 October 2026 · RU

The article summarises discounts set by the Law on Real Estate Tax that apply across Latvia - including a 90% reduction for people with low-income status and 50% for large families and politically repressed persons - and notes that municipalities may grant further, larger discounts and add other eligible categories. It gives examples of discounts set by Riga, Daugavpils, Rēzekne and other city councils and how to apply for them.

[Read at source](#) → press.lv/post/skidki-na-nalog-na-nedvizhimost-chto-polozhenovam

Tax Changes Will Affect Nearly Every Latvian Resident and Business Owner

bb.lv · 12 October 2026 · RU · Real estate

The office of sworn advocate Lauris Klagišs has summarised upcoming personal income tax changes: gifts received from a spouse's first-degree relatives (such as a husband's parents) will now be exempt from income tax, removing a previous disparity between blood relatives and in-laws. Landlords renting out property under the 10% tax regime will no longer have to pay tax on utility-cost reimbursements passed on from tenants, as long as those payments create no additional income.

[Read at source](#) → bb.lv/statja/nasha-latvija/2026/10/12/sushhestvennye-izmeneniia-v-nal...

Right to deduct input VAT when invoices are received late

ifinances.lv · 14 October 2026 · LV · Case law

The paywalled piece covers the CJEU's March 2026 ruling in case C-521/24, confirming that member states cannot use procedural requirements to deny a good-faith taxpayer's right to deduct input VAT just because invoices arrived late.

[Read at source](#) → ifinances.lv/finanses/raksti/nodokli/citi/lv-tiesibas-atskaitit-priek...

When 'Turnover' Isn't Turnover: Misleading Use of VAT Return Data in Legal Practice

juristavards.lv · 13 October 2026 · LV · Case law

The article looks at Senate Administrative Cases Department case law where the "turnover" figure reported on VAT returns gets used in ways that misrepresent its true legal meaning.

[Read at source](#) → juristavards.lv/zurnals/288001-kad-apgrozijums-nav-apgrozijums-pvn-de...

VID updates guide on self-employed social-insurance contributions for 2026

vid.gov.lv · 16 October 2026 · LV

VID updated its guidance material on mandatory state social-insurance contributions for self-employed persons in 2026. It is a downloadable document forming part of VID's broader catalogue of guidance on contribution rules for different taxpayer categories. The update is a technical refresh rather than a new requirement.

[Read at source](#) → vid.gov.lv/lv/jaunakie-skaidrojumi-katalogs/aktualizets-materials-pas...

Submission of the salary tax booklet to be automated

ifinances.lv · 16 October 2026 · LV

Draft changes to Cabinet regulation No. 304, out for consultation until 28 October, would have the tax authority automatically submit an employee's salary-tax booklet to the income payer so the tax-free minimum applies on time.

[Read at source](#) → ifinances.lv/zinas/actual-automatizes-algas-nodokla-gramatinas-iesnie...

Taxpayer registration with the tax authority to be simplified

ifinances.lv · 16 October 2026 · LV

Draft changes to Cabinet regulation No. 537, open for consultation until 27 October, would simplify taxpayer registration with the tax authority by dropping the need to submit contract copies and relying on data it already holds.

[Read at source](#) → ifinances.lv/zinas/actual-vienkarsos-nodoklu-maksataju-registraciju-v...

Tax authority explains changes to inventory procedure

ifinances.lv · 16 October 2026 · LV

Cabinet regulation No. 608, in force since 13 October 2026, amends the accounting rules to modernise inventory procedures and expand remote-inventory options such as video walkthroughs or photographs.

[Read at source](#) → ifinances.lv/zinas/actual-skaidro-izmainas-inventarizacijas-kartiba/3...

Tax authority explains changes to tonnage-tax calculation

ifinances.lv · 13 October 2026 · LV

The tax authority explained amendments to the corporate income tax law that from 1 January 2027 align Latvia's tonnage-tax scheme with EU requirements so the regime can continue, with existing taxpayers moving to the new conditions from 2028.

[Read at source](#) → ifinances.lv/zinas/actual-skaidro-izmainas-tonnazas-nodokla-aprekinas...

Changes to conditions for paying the reduced patent fee

ifinances.lv · 12 October 2026 · RU

From 1 April 2027 the reduced patent fee will no longer be paid together with the micro-enterprise tax, under amendments to the personal income tax law adopted on 17 September 2026, and the tax authority has updated its guidance accordingly.

[Read at source](#) → ifinances.lv/finanses_ru/statji/aktualjno/aktualjno/ru-izmeneniya-v-u...

When must a transaction be reported in a VAT return?

cobalt.legal · 12 October 2026 · LV

The article explains VAT Law rules on which tax period a transaction must be reported in - for domestic supplies, EU supplies, and acquisitions of goods or services from the EU or third countries. A late or missing invoice can trigger late-payment interest, so the author stresses getting the reporting moment right.

[Read at source](#) → cobalt.legal/lv/news-cases/kad-darijums-uzradams-pvn-deklaracija/

What documentation is needed for related-party transactions?

ifinances.lv · 13 October 2026 · LV

The paywalled piece explains what documentation a company must prepare for related-party transactions to meet tax-law requirements.

[Read at source](#) → ifinances.lv/finanses/raksti/vadiba/saistitas-personas/lv-kada-dokume...

Saeima expands options for receiving OCTA (motor insurance) compensation

saeima.lv · 15 October 2026 · LV · Legislation

On 15 October the Saeima adopted in final reading amendments to the Motor Vehicle Third-Party Liability (OCTA) Insurance Law letting injured parties, in certain cases, claim compensation from their own insurer rather than the at-fault vehicle's insurer, and broadening compensation to cases where the at-fault vehicle is unidentified or has lost its road-use permit. The direct-claim procedure applies to policies concluded from 1 July 2027, while the expanded compensation covers insured events from 1 January 2027.

Also reported by: ifinances.lv

[Read at source](#) → saeima.lv/lv/aktualitates/saeimas-zinas/36295-saeima-paplasina-iespej...

Credit Bureaus Launch a Joint Tool to Shield People From Unwanted Loans

lvportals.lv · 13 October 2026 · LV · Debt collection & enforcement

Credit bureaus CREFO Birojs and Kredītinformācijas birojs have introduced a feature letting people flag that they do not want to take on new credit obligations, partly as protection against someone else fraudulently taking out a loan in their name. From 20 November the two bureaus' flags will be linked so a mark in one is visible to lenders checking the other, and new rules will require creditors to check for such a flag and refuse new credit if it is present.

[Read at source](#) → lvportals.lv/dienaskartiba/395690-kreditinformacijas-biroji-ievies-vi...

Almost every second home in Latvia still lacks insurance protection

bank.lv · 14 October 2026 · LV · Real estate

The Bank of Latvia published a home-insurance market review showing the insured share of homes rose from 30.8% in 2017 to 52.8% in 2025, while nearly half of homes remain uninsured. A supervisory official notes that natural hazards cannot be prevented, only their financial impact mitigated through insurance. The piece announces no new rules or enforcement action.

[Read at source](#) → bank.lv/aktualitates-banklv/zinas-un-raksti/jaunumi/17832-gandriz-kat...

Plan to allow home purchases without a down payment

ifinances.lv · 16 October 2026 · LV

Draft amendments to the consumer rights protection law, open for public consultation until 26 October, would scrap the current 5% own-contribution requirement for state-guaranteed mortgages, allowing some buyers to purchase a home with no down payment.

[Read at source](#) → ifinances.lv/zinas/actual-plano-atlaut-majokla-iegadi-bez-pirmas-iema...

From coupon rate to financial covenants: what to watch when investing in bonds

cobalt.legal · 15 October 2026 · LV · Law of obligations

The article advises bond investors to study the issue terms before buying, not just the coupon rate - especially refinancing, liquidity and group-structure risks, plus covenant compliance. Higher yield usually signals higher risk, and for secured bonds investors should check what the collateral is, its value, and who holds it, a collateral agent or a trustee.

[Read at source](#) → cobalt.legal/lv/news-cases/no-kupona-likmes-lidz-finansu-nosacijumiem...

EU expands its sanctions lists

fid.gov.lv · 13 October 2026 · LV · Legislation

On 12 October the EU Council substantially expanded its Russia sanctions lists, adding 826 military-industrial-complex companies, 743 individuals, and 77 people involved in organising unlawful 'elections' in occupied territory. Listed persons face asset freezes, and EU businesses and citizens are barred from directly or indirectly making funds available to them. Latvia's Financial Intelligence Unit calls it the largest single addition of individual sanctions since the war began.

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

[Read at source](#) → fid.gov.lv/lv/aktualitates/es-papildina-sankciju-sarakstus-2

SPRK publishes first electronic-communications service quality measurements under new methodology

sprk.gov.lv · 14 October 2026 · LV · Contracts & trade

On 14 October the Public Utilities Commission (SPRK) published the first results of electronic-communications service-quality measurements under its new methodology, in force since 2 July, covering voice calls, internet performance, video streaming and browsing on the Bite Latvija, LMT and Tele2 networks. The results cover only the tested locations and routes, but the standardised method allows comparison across operators and tracking of quality over time.

[Read at source](#) → sprk.gov.lv/lv/jaunums/sprk-publisko-pirmos-elektronisko-sakaru-pakal...

Latvijas Banka: Almost Every Second Home in Latvia Is Uninsured

lsm.lv · 14 October 2026 · LV · Real estate

A Latvijas Banka assessment of the home-insurance market shows that 52.8% of homes were insured in 2025, up from 30.8% in 2017. The central bank notes that while the share has improved considerably over eight years, nearly half of homes remain unprotected against losses from natural disasters.

[Read at source → lsm.lv/raksts/zinas/ekonomika/14.10.2026-latvijas-banka-gandriz-katrs...](#)

Over 20 Fintech Licences Issued in Latvia in 2026

nra.lv · 12 October 2026 · LV · Commercial law

The FinTech Latvia association and the Investment and Development Agency (LIAA) held a workshop for LIAA's foreign representatives on positioning Latvia as a base for fintech companies in the EU, noting that more than 20 fintech licences were issued in Latvia in 2026. The article highlights LIAA's foreign representatives as the first contact point for fintech firms choosing where to register in the EU.

[Read at source → nra.lv/ekonomika/latvija/532034-2026-gada-izsniegtas-vairak-neka-20-f...](#)

REGULATION & FINANCE

Data protection & digital

6 items

Data State Inspectorate centralises AI Act supervision information

dvi.gov.lv · 15 October 2026 · LV · Legislation

Latvia's Data State Inspectorate has opened a new website section on supervision of the EU AI Act, where it will progressively publish guidance for developers and users of AI systems. The first piece explains in plain language what counts as an AI system versus an ordinary automated program. The section targets individuals, businesses and public authorities that use or build AI solutions.

[Read at source → dvi.gov.lv/lv/jaunums/informacija-par-mi-aktu-un-ta-uzraudzibu-vienuviet](#)

10,000 euros for leaked data?

sorainen.com · 13 October 2026 · **LV** · Case law

After the CSDD data leak, more than 10,000 compensation claims have been filed, mostly around 10,000 euros each. A lawyer notes claimants must prove not just the breach itself but concrete harm, and that emotional distress can be backed by, for instance, a medical certificate. CSDD currently plans no payouts, and a lawsuit without solid grounds may prove fruitless.

[Read at source](#) → sorainen.com/lv/publik%C4%81cijas/tv3-zi-as-10-000-eiro-par-nopludin-...

The EBA classifies USDC as the first significant e-money token in the European Union

eba.europa.eu · 14 October 2026 · **EN** · Financial services & consumers

On 14 October the EBA classified Circle's USDC as the first "significant" e-money token in the EU among the 45 e-money tokens notified under MiCA. From 12 November the EBA takes over direct prudential supervision from France's ACPR for own funds, reserve-of-assets, liquidity requirements and redemption plans, while the ACPR keeps oversight of governance and outsourcing.

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

When a Bank Loan Is Refused by an Algorithm, Not a Person: What to Know About the EU's Privacy-Versus-Innovation Debate

lsm.lv · 13 October 2026 · **LV** · Financial services & consumers

An analytical article by an RSU law master's graduate examines banks' growing use of AI in credit-scoring decisions and the problems raised by Article 9 of the GDPR on sensitive data when an automated decision leaves the person refused with no understanding of the reasoning behind it.

[Read at source](#) → lsm.lv/raksts/dzive-stils/tehnologijas-un-zinatne/13.10.2026-kad-kred...

Digital Citizenship in the Age of AI

rgsl.edu.lv · 13 October 2026 · **EN** · Analysis & opinion

RGSL scholar Dr Viktorija Soņeca and student Elizabete Fiļipoviča published an article in the journal Jurista Vārds on digital citizenship in the AI era, examining how deepfakes and AI-generated content affect privacy and dignity under the EU AI Act, GDPR and Digital Services Act.

[Read at source](#) → rgsl.edu.lv/news-and-events/news/rgsl-student-and-legal-scholar-explo...

Latvia's Unified Login Module for State E-Services Gets Its Own Branding

bb.lv · 14 October 2026 · RU

The State Digital Development Agency has announced that the unified authorisation module (VPM), which verifies identity for accessing various state and municipal e-services, is getting its own visual identity and logo so users can clearly distinguish it from the Latvija.gov.lv portal. The authorisation process itself and the ways users log in remain unchanged.

[Read at source](#) → bb.lv/statja/nasha-latvija/2026/10/14/privycnyi-vxod-na-gosudarstvenn...

LEGISLATION & JUDICIARY

Legislation

6 items

From 2027, Enterprise Register filings must be submitted electronically

ur.gov.lv · 15 October 2026 · LV · Commercial law

On 15 October the Saeima approved amendments to the Enterprise Register Law requiring all applications to the Register to be filed electronically via the registrs.ur.gov.lv portal from 7 January 2027, and giving the Register legal grounds to use automated decision-making. Transition periods apply to certain client groups. Only 5% of 2025 filings were still on paper, so the change formalises an already near-complete digital shift.

Also reported by: ifinances.lv

[Read at source](#) → ur.gov.lv/lv/jaunums/no-2027-gada-pieteikumi-uznemumu-registra-bus-ja...

Law to establish that an animal is not a "thing"

ifinances.lv · 15 October 2026 · LV · Law of obligations

On 15 October parliament finally passed amendments to the Civil Law establishing that animals are not "things" but living, sentient beings, while keeping their status as objects of civil rights and clarifying rules on harm done to them.

[Read at source](#) → ifinances.lv/zinas/actual-likuma-nosaka-ka-dzivnieks-nav-lieta/31842

New EU Rules Will Gradually Change Daily Life in Latvia - Some Familiar Items Will Disappear

la.lv · 18 October 2026 · LV · Contracts & trade

New EU rules on packaging and packaging waste have applied since 12 August 2026, setting requirements for how packaging is produced and composed and requiring it to be reusable or recyclable. From 2030 certain types of single-use packaging will be banned where more environmentally friendly alternatives exist, creating both new compliance duties and new business opportunities.

[Read at source](#) → [la.lv/jauni-es-noteikumi-pakapeniski-mainis-latvijas-iedzivotaju-ikdi...](#)

Amendments on Pension Insurance Periods Adopted; What Do They Provide?

nra.lv · 15 October 2026 · LV · Employment law

The Saeima adopted in its final reading amendments to the Law on State Social Insurance allowing voluntary contributions to count certain 1991-1995 study and childcare periods spent in Latvia toward pension and unemployment insurance records. The amendments allow contributions for time spent studying at a Latvian university and similar periods that previously were not credited.

[Read at source](#) → [nra.lv/latvija/532273-pensiju-jautajuma-pienemti-grozijumi.htm](#)

Geese, Otters and Bears 'Bill' the State Nearly Half a Million Euros

press.lv · 14 October 2026 · RU · Law of obligations

A draft Cabinet order on the TAP legal-acts portal proposes covering unpaid state compensation for crop, fish-farming and beekeeping damage caused by wild animals - geese, swans, otters and bears - out of the budget's contingency funds. The largest unpaid amount, €251,244, relates to crop-damage compensation, while the aquaculture sector is short €209,944.

[Read at source](#) → [press.lv/post/gusi-vydry-i-medvedi-vystavili-gosudarstvu-schyot-pocht...](#)

European Supervisory Authorities set priorities for 2027

eiopa.europa.eu · 13 October 2026 · EN · Financial services & consumers

The Joint Committee of the EBA, EIOPA and ESMA published its 2027 Annual Work Programme on 13 October, naming digital operational resilience, technological innovation, sustainable finance, securitisation and cross-sectoral risk monitoring - including DORA oversight of critical ICT providers and consumer protection - as priorities. The programme backs the Commission's Savings and Investments Union goals and its regulatory-simplification agenda.

[Read at source](#) → [eiopa.europa.eu/european-supervisory-authorities-set-priorities-2027-...](#)

Senate explains to courts how to prepare grounds for Constitutional Court referrals, in Land Register lease-rights case

at.gov.lv · 15 October 2026 · LV [Court ruling](#) · Civil procedure · Real estate

The Senate's Civil Cases Department upheld a Zemgale regional court ruling that refused the Finance Ministry's request to delete Land Register lease rights over a former garage cooperative's property, which passed to the state after the cooperative was struck off the register without liquidation. Reviewing the ancillary complaint, the Senate examined whether Civil Law Article 416(7) was constitutional and referred the question to the Constitutional Court, which found the provision unconstitutional where ownership is registered to the state. The Senate's ruling also sets out for lower courts how to prepare the legal grounds for such constitutional referrals going forward.

[Read at source](#) → at.gov.lv/lv/jaunumi/par-tiesu-lietam/civillietu-departamenta/senats-...

Senate suspends proceedings, challenges rule on reviewing final court rulings before Constitutional Court

juristavards.lv · 12 October 2026 · LV [Court ruling](#) · Civil procedure

The Senate has paused one case and asked the Constitutional Court to review a rule that allows reopening court rulings that have already taken legal effect.

[Read at source](#) → juristavards.lv/zinas/288016-senats-aptur-tiesvedibu-un-apstrid-satve...

CJEU in Tukowiecka: customer's gross negligence does not excuse delaying refund of unauthorised payment

curia.europa.eu · 15 October 2026 · EN [Court ruling](#) · Financial services & consumers

On 15 October the Court of Justice of the EU ruled in Case C-70/25 Tukowiecka that a payment service provider cannot refuse to immediately refund an unauthorised transaction on the ground that the customer was grossly negligent; such negligence may let the provider later seek reimbursement from the customer, but not delay the refund itself. The case arose from roughly EUR 700 of phishing fraud against a customer of Poland's PKO BP bank.

[Read at source](#) → curia.europa.eu/site/upload/docs/application/pdf/2026-10/cp260147en.pdf

A court cannot refuse to apply a valid legal provision

ifinances.lv · 16 October 2026 · LV [Court ruling](#) · Real estate

The Senate's civil cases department upheld an appellate ruling rejecting the Finance Ministry's request to cancel a registered lease right under Civil Law Article 416(7), confirming that a court cannot simply decline to apply a valid legal provision.

[Read at source](#) → ifinances.lv/zinas/actual-tiesa-nevar-atteikties-piemerot-speka-esosu...

When may the tax authority terminate a company's operations?

ifinances.lv · 15 October 2026 · LV [Court ruling](#) · Commercial law · Tax

The paywalled piece covers the Senate's 17 September 2026 ruling in case SKA-761/2026, upholding a lower-court finding that the tax authority's decision to terminate a company's operations was disproportionate despite meeting the formal conditions.

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

Constitutional Court sets procedure for deciding judge-recusal requests

satversmestiesa.lv · 13 October 2026 · LV [Court ruling](#) · Civil procedure

After a 18 February 2026 amendment lifted the ban on challenging a Constitutional Court judge's participation, the court's own rules of procedure had not yet set out how such a recusal request is decided. In a procedural sitting the court ruled that the panel or sitting handling the case decides the recusal, after hearing the judge concerned, by majority vote of the remaining members; a tie means the judge is recused.

[Read at source](#) → satversmestiesa.lv/lv/jaunums/satversmes-tiesa-nosaka-noraidijuma-izl...

EU Court: Banks Must Immediately Refund Money Stolen by Fraudsters

bb.lv · 15 October 2026 · RU [Court ruling](#) · Financial services & consumers

On 15 October the Court of Justice of the EU ruled that banks cannot refuse to immediately reimburse an unauthorised payment solely on the grounds that the customer allegedly showed gross negligence. The case arose from a Polish woman's complaint over roughly €700 stolen after she clicked a phishing link; the court held that the amount must generally be refunded by the end of the next business day, except where the bank has well-founded suspicion of fraud by the customer that has been reported to the competent authorities.

[Read at source](#) → bb.lv/statja/chp-i-kriminal/2026/10/15/sud-es-vstal-na-storonu-zertv-...

Constitutional Court: Prosecutor General cannot challenge Cabinet's individual decisions on timber-supply pricing

satversmestiesa.lv · 14 October 2026 · LV [Court ruling](#) · Commercial law · Contracts & trade

The Constitutional Court declined to open a case on the Prosecutor General's application challenging two Cabinet of Ministers protocol decisions that set the pricing mechanism for long-term sawlog supply contracts of state company 'Latvijas valsts meži'. The court held these decisions are individual, not normative, acts, so reviewing them falls outside its jurisdiction. The ruling clarifies the line between normative and individual state-administration acts in a commercial-contract context.

[Read at source](#) → satversmestiesa.lv/lv/jaunums/satversmes-tiesas-likums-neietver-gener...

Doubts about financial reputation - grounds for procurement exclusion?

cobalt.legal · 12 October 2026 · LV [Court ruling](#) · Contracts & trade · Commercial law

The article examines whether vague doubts about "financial reputation" can justify excluding a bidder from public procurement. In regulated procurements the list of exclusion grounds is exhaustive and authorities cannot add their own criteria, as confirmed by Senate case No. SKA-87/2026 involving state postal company Latvijas Pasts. In non-regulated procurements authorities have more discretion, but a decision must still be objectively justified and applied equally to all bidders.

[Read at source](#) → cobalt.legal/lv/news-cases/saubas-par-finansu-reputaciju-vai-pamats-i...

Daugavpils gambling-location restrictions held constitutional

satversmestiesa.lv · 16 October 2026 · LV [Court ruling](#) · Commercial law

The Constitutional Court, in case No. 2025-22-03, upheld a Daugavpils municipal ban on gambling halls within 150 metres of homes, schools and social-service buildings. Gambling operators had argued the restriction disproportionately infringed their property rights, but the court found the municipality justified it by the risk of gambling addiction. The ruling leaves operators free to run halls elsewhere in the city.

[Read at source](#) → satversmestiesa.lv/lv/jaunums/daugavpili-noteiktie-azartspelu-organiz...

On the procedure for deciding recusal requests at the application-review stage

likumi.lv · 15 October 2026 · LV [Court ruling](#) · Judiciary & legal profession

On 13 October the Constitutional Court issued a decision in case No. 159/2026 setting out how to decide a request to recuse one of its judges, since the amended Constitutional Court Law no longer bars judge recusal but left no set procedure. The court ruled that the relevant chamber or duty session decides the request after hearing the challenged judge, by majority vote, with a tied vote meaning recusal.

[Read at source](#) → likumi.lv/ta/id/371624-par-noraidijuma-izlemsanas-kartibu-pieteikuma-...

Gambling Ban Near Certain Buildings in Daugavpils Ruled Constitutional

ism.lv · 16 October 2026 · LV [Court ruling](#) · Commercial law

The Constitutional Court has ruled that a Daugavpils municipal bylaw banning gambling halls whose entrance is within 150 metres of apartment buildings, schools or municipal institutions is compatible with the Constitution. The court found the restriction reduces the risk of unplanned exposure to gambling addiction while still allowing gambling halls to operate elsewhere in the city.

[Read at source](#) → ism.lv/raksts/zinas/latvija/16.10.2026-azartspelu-aizliegumu-noteiktu...

Prosecutor General cannot challenge Cabinet of Ministers acts

ifinances.lv · 14 October 2026 · LV [Court ruling](#)

The Constitutional Court declined to open a case on the Prosecutor General's challenge to two Cabinet of Ministers decisions on state-forestry timber pricing, ruling they are not normative acts and so cannot be contested by him.

[Read at source](#) → ifinances.lv/zinas/actual-generalprokurors-nevar-apstridet-ministru-k...

Constitutional Court to assess disclosure of shareholders' personal data

ifinances.lv · 13 October 2026 · LV [Court ruling](#) · Data protection & digital · Commercial law

On 13 October 2026 the Constitutional Court resumed a case on whether the rule requiring disclosure of shareholders' personal data under the Enterprise Register law complies with the constitutional right to data protection, brought by minority shareholders following a related CJEU ruling.

[Read at source](#) → ifinances.lv/zinas/actual-izvertes-akcionaru-personas-datu-publiskosa...

Constitutional Court: Prosecutor General Cannot Challenge Cabinet Decision on Timber Pricing

lvportals.lv · 14 October 2026 · LV [Court ruling](#) · Commercial law

The Constitutional Court declined to open a case on the Prosecutor General's petition against two 2023 and 2024 Cabinet protocol decisions that directed state forestry company "Latvijas valsts meži" to apply a specific pricing mechanism for sawlog sales. The court found the protocol decisions to be internal individual administrative acts rather than binding normative acts subject to constitutional review. The complaint was therefore not examined on the merits.

[Read at source](#) → lvportals.lv/dienaskartiba/395763-satversmes-tiesa-generalprokurors-n...

LEGISLATION & JUDICIARY

Judiciary & legal profession

2 items

Amendments to the Law on Judicial Power

likumi.lv · 14 October 2026 · LV · Insolvency & legal protection · Case law

Amendments to the Law on Judicial Power, published 14 October, shift several court-administration powers from the Justice Minister to the Judicial Council, including court reorganisation and judge transfers, add rules on judges' business ties to parties, allow publication of significant rulings from closed hearings and a public Supreme Court judgment archive, and impose a five-year ban on insolvency administrators whose powers a court revoked for abuse. The Saeima adopted the law on 1 October; it takes effect 1 January 2027, with some provisions on later dates.

[Read at source](#) → likumi.lv/ta/id/371594-grozijumi-likuma-par-tiesu-varu

Court Administration and law firm CersJurkāns review initial legal aid pilot progress

ta.gov.lv · 15 October 2026 · LV · Financial services & consumers · Employment law

The Court Administration and law firm CersJurkāns discussed progress on the ESF Plus "Access to Justice" pilot, which from 23 September 2026 to 22 March 2027 provides free initial legal consultations on family, employment, debt and consumer, inheritance and property, and administrative/social matters. No concrete consultation numbers have been published yet.

[Read at source](#) → ta.gov.lv/lv/jaunums/tiesu-administracija-un-zverinatu-advokatu-biroj...

ANALYSIS

Analysis & opinion

1 item

What to know when donating to political parties

sorainen.com · 16 October 2026 · LV · Legislation

The piece outlines the Party Financing Law's rules on donations to political parties. It explains that companies cannot donate, any free-of-charge benefit counts as a donation (including below-market-price services), and people with certain criminal convictions are barred from contributing.

Also reported by: ifinances.lv

[Read at source](#) → sorainen.com/lv/publik%C4%81cijas/ifinances-lv-kas-j-em-v-r-ja-ziedo-...

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