

TAX PAYMENTS OF AGRICULTURAL SECTOR IN LATVIA

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Abstract. Enterprises of various legal forms operate in the agricultural sector of Latvia; the imposition of taxes varies for these enterprises, and consequently, their tax burden is different. An essential increase of the tax burden particularly for small agricultural enterprises was observed for the period of 2010-2012 due to the legislative amendments, thus, disregarding the equity principle of taxation system. The research is aimed at the study of taxes paid into the state budget by agricultural enterprises, the dynamics of paid taxes, and tax burden for different groups of taxpayers. Tasks to achieve the set aim: to study the dynamics of agricultural sector enterprises and different legal forms; to analyse the tendencies in tax payments made by agricultural enterprises; and to compare the income tax differences for different taxpayers. The research results allowed concluding that reimbursements of taxes and different tax reliefs in the agricultural sector considerably exceed tax payments into the budget. Tax differences for agricultural enterprises of different forms have declined since 2013; thus, aligning both the tax rates and application of tax reliefs. However, the planned amendments in relation to the imposition of the income tax on subsidies from 2017 will significantly increase the tax burden of agricultural enterprises. A timely decision on compensating tax allowances for all active farmers shall be adopted to reduce the negative impact of tax increase on agricultural enterprises.

Key words: taxes, tax reliefs in agriculture, personal income tax, corporate income tax, value added tax.

JEL code: H21, H26

Introduction

Enterprises of various legal forms operate in the agricultural sector of Latvia, of which the majority is constituted by agricultural farms, self-employed entities, limited liability companies (Ltd), and individual merchants (IM). The imposition of taxes varies for these enterprises, and consequently, their tax burden is different. An essential increase of the tax burden, particularly, for small agricultural enterprises was observed for the period of 2010-2012 due to the legislative amendments, thus, disregarding the equity principle of taxation system. This was concluded in the previous research on tax problems in agricultural sector of Latvia (Leibus, 2009, 2011; Vitola, Leibus, Joma, 2012).

The research **aim** is to study the taxes paid into the state budget by agricultural sector enterprises and the tax burden for different groups of taxpayers.

Tasks to achieve the set aim:

- 1) to study the dynamics of agricultural sector enterprises and different legal forms;
- 2) to analyse the tendencies in tax payments made by agricultural enterprises;
- 3) to compare the income tax differences for different taxpayers.

Research **hypothesis:** agricultural enterprises of different legal forms have different tax burden; however, these differences decrease.

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The research period covers 10 years, i.e. from 2004 to 2013; although, the data used for the comparison of several indicators are available for a shorter period. The research analyses the tax payments made by agricultural enterprises into the state budget and the tax reimbursements from the state budget. The immovable property tax which is paid into the budget of that local government which territory locates the immovable property of an enterprise is not analysed in the present research.

The research methods: monographic, abstract-logical reasoning, analysis, and synthesis.

Research results

1. Legal forms of the agricultural sector participants and their dynamics

In Latvia, the agricultural production may be implemented within the framework of several legal forms: becoming an entrepreneur, registering a commercial company (Ltd or joint stock companies (JSC)), registering as individual merchant, or performing the economic activity without becoming an entrepreneur: in the status of an agricultural farm or self-employed entity.

The Enterprise Register of the Republic of Latvia has registered 38.2 thousand agricultural farms or 12.4% of total registered companies between 1991 and 2013, of which 6.9 thousand farms have been liquidated; thereby, the Register still includes 30.6 thousand agricultural farms. Most farms have been registered in 1992 and 1993, yet, the number of newly registered agricultural farms and their proportion have essentially decreased since 2005 (Table 1).

Table 1

The number and proportion of agricultural farms registered by the Enterprise Register in Latvia for the period of 2004-2013

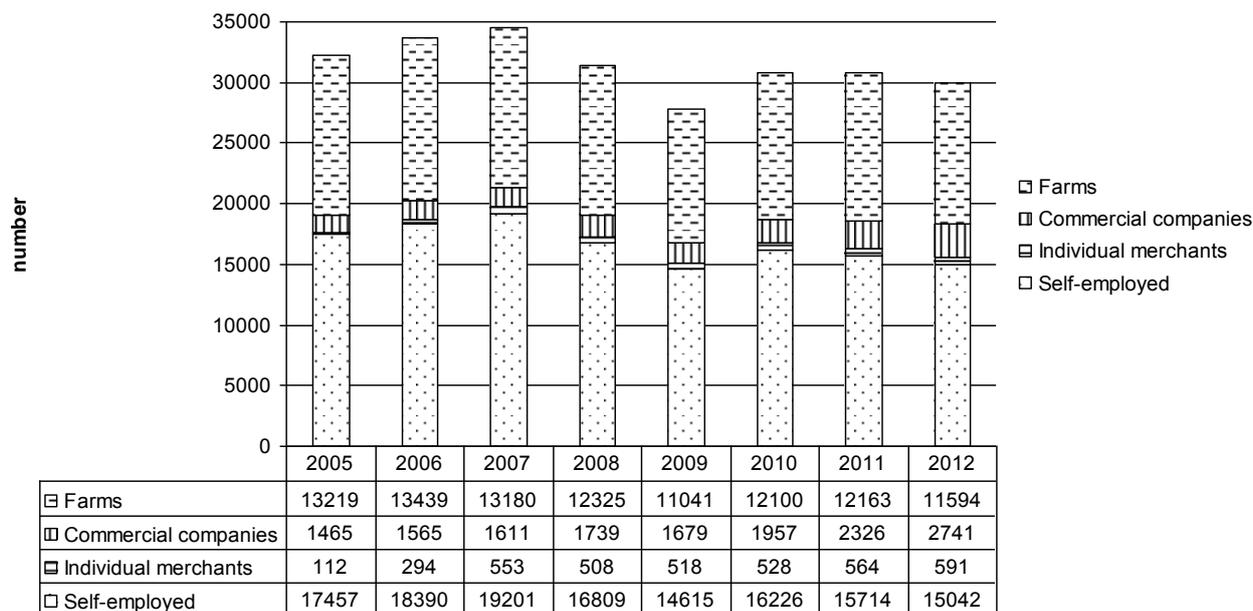
Indicator	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Registered agricultural farms	512	242	161	101	54	109	48	80	158	67
Agricultural farms of total companies, %	5.1	2.2	1.2	0.7	0.5	1.2	0.4	0.4	0.9	0.4

Source: Lursoft data

More profitable tax rates for the agricultural farms compared with farmers who have registered household plots or a Ltd company (for example, personal income tax on dividends) may partially explain the increase in the number of agricultural farms in 2009; while the afore-mentioned aspects and also deleting of the planned re-registration of agricultural farms explain the increase in 2012.

However, the number of economically active units in agriculture, i.e. subjects who produce for market or employ at least one employee best characterise the types of legal forms and their dynamics. Such data of the Central Statistical Bureau (CSB) are available from 2005. The number of economically active units in agriculture decreases with every year (Figure 1); at the end of 2012, they accounted for approximately 30 thousand units, of which only 11.6 thousand or 38.7% are agricultural farms. Household plots or self-employed entities still demonstrate the largest proportion – in 2012, they accounted for 50.2% of economically active units in agriculture; though, their proportion is slightly decreasing within the recent years. The proportion of commercial companies (JSC, Ltd) in agriculture is still relatively small – 9.1%, individual merchants - 2.0%; nevertheless this proportion slightly increases with every year. The increase is achieved mainly due to two factors: 1) generational renewal in agriculture, as the young farmers better choose the type of an entrepreneur; and 2) adjustments of tax legislation envisaging tax allowances

consistent with the type of occupation not with the type of business form; thus, tax allowances are provided for all farmers regardless the form of business.



Source: the CSB data, 2013

Fig. 1. Economically active units in the agricultural sector by their legal form in Latvia for the period of 2005-2012

The data of the State Revenue Service (SRS), in turn, show that 43.1 thousand taxpayers working in the sector of agriculture have been registered as of 15 August 2013, of which 61.8% were legal entities (agricultural farms, Ltd, JSC), 36.9% - performers of the economic activity or self-employed, and 1.3% - individual merchants. The number of taxpayers is approximately by 10 thousand larger than the economically active units provided by the CSB data. This demonstrates that large part of agricultural sector enterprises is registered but actually they do not perform an active economic activity. These are basically agricultural farms the owners of which have not liquidated the farms, since they hoped it to happen automatically with the registration of an agricultural farm in the Commercial Register which was planned in 2012. The only possibility for farmers who do not perform any more an active economic activity is to apply themselves for the liquidation of agricultural farm in the Enterprise Register due to the cancellation of the registration of agricultural farms. The minimum annual payment of the income taxes (for personal income tax (PIT), corporate income tax (CIT)) amounting to EUR 50 is effective from 2014 to promote the liquidation of such passive enterprises. This will stimulate the liquidation of actually non-operating enterprises in 2014; thus, increasing the fairness of statistical data.

2. Tax payments done by the agricultural sector participants and their dynamics in Latvia

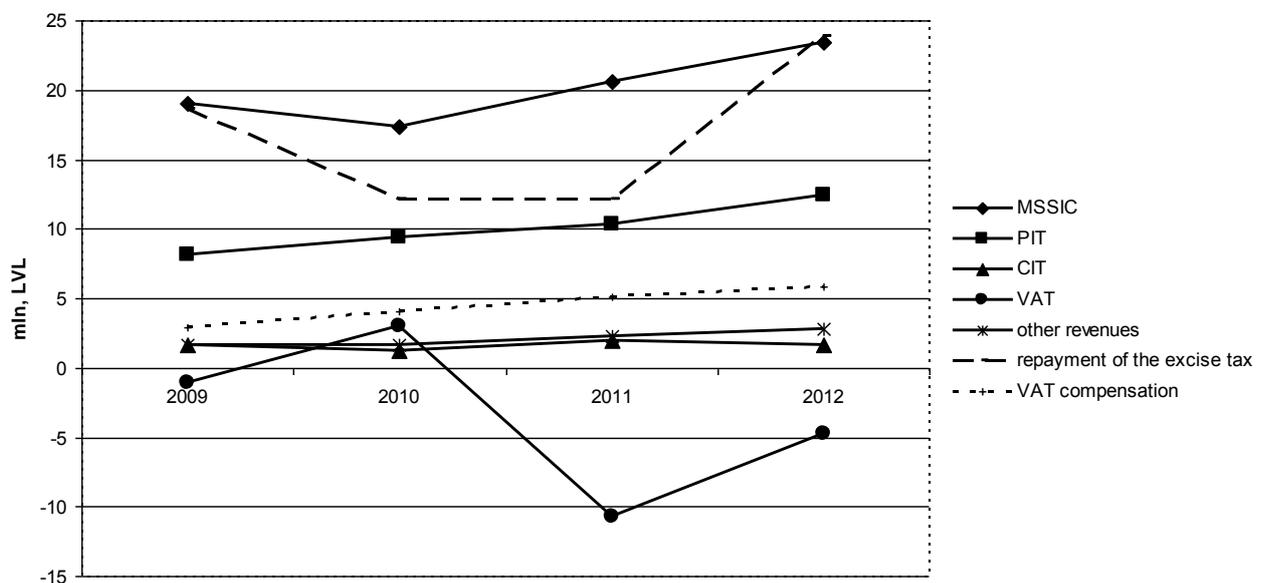
Agricultural enterprises mainly pay taxes into the state budget; the only exception is the immovable property tax which is paid into the budget of that local government which territory locates the immovable property of an enterprise. From 2009 the annual tax payments of agricultural sector enterprises into the state budget comprise approximately LVL 30-35 million or 0.8% of total taxes administered by the SRS (Table 2). The Table excludes the data on immovable property tax.

Tax payments of agricultural enterprises into the state budget and their proportion of total taxes collected by the SRS in Latvia for the period of 2009-2012

Indicator	2009	2010	2011	2012	2012/ 2009, %
Total taxes collected, mln LVL	3935.76	3642.94	4060.16	4550.27	+ 15.61
incl., in agriculture, mln LVL	29.42	32.6	24.62	35.78	+ 21.62
<i>proportion of agriculture, %</i>	<i>0.75</i>	<i>0.89</i>	<i>0.61</i>	<i>0.79</i>	<i>+ 5.33</i>

Source: the SRS data, 2013

Tax decrease in 2011 may be explained by a significant increase in the repayments of the value added tax (VAT) (Figure 2), as the procedure for the VAT repayment was changed in 2011, and all the VAT overpayments accrued for the period of three years were repaid. The other tax payments of the agricultural enterprises increase with every year. The mandatory state social insurance contributions (MSSIC) outline the largest payments and the most rapid increase – LVL 23.40 million or 65.4% of the taxes paid into the state budget by farmers and the PIT – LVL 12.47 million in 2012. A slight increase in the number of employees from 2011 and the growth of the average salary in the sector may explain the increase in tax payments. Although, in general, the average salary in the sector is considerably lower than the average salary in the country, for example, LVL 245 and LVL 406 respectively in 2009, and LVL 272 and LVL 420 respectively in 2012 (VID dati, 2013).



Source: the SRS data and the data of the Ministry of Agriculture, 2013

Fig. 2. Tax payments of agricultural enterprises into the state budget and the received tax compensations in Latvia for the period of 2009-2012, mln LVL

Farmers pay relatively small amounts as the CIT (LVL 1.64 million in 2012), since farmers – the corporate income taxpayers have significant tax allowances: 1) the CIT is not imposed on subsidies; hence, in 2012, the income taxable by the CIT has decreased by LVL 80.66 million; and 2) producers of agricultural products are eligible for the CIT allowance in the amount of LVL 10 for each hectare of the

utilised agricultural area (UAA); hence, in 2012, the allowance for the UAA was LVL 0.24 million (Table 3). The applied allowance for the UAA is relatively small, as it is applied after the reduction of the profit taxable by the CIT for subsidies, and the majority of agricultural enterprises have no taxable income afterwards.

Other tax allowances are also very essential for farmers, as they significantly reduce the prime cost of agricultural production, thereby, increasing its competitiveness. The repayment of excise tax or the possibility to purchase diesel fuel without the excise tax generated the tax reduction by LVL 23.81 million in 2012 (Figure 2). The VAT compensations, paid to farmers who are not registered as the VAT payers and who deliver their production for processing or co-operatives, also increase with every year; hence, in 2012 amounting to LVL 5.80 million.

Those agricultural enterprises that are the PIT payers also receive tax allowances, as the annual income of LVL 2000 gained from agriculture is tax exempted income. Nevertheless, the number of taxpayers using the PIT relief declines (Table 3). In 2011, the PIT relief was used by 11082 taxpayers, while in 2012, this number was 11529 entities or by 447 taxpayers less compared with the previous period; the relief amount decreased by 2%. This relates with more favourable tax allowances for farmers being the CIT payers compared with the PIT payers and, thereby, re-registration of many agricultural farms from the PIT payers to the CIT payers. This is also indirectly evidenced by the increase in the number of CIT payers who use the CIT exemption on subsidies; their number has grown by 197 taxpayers.

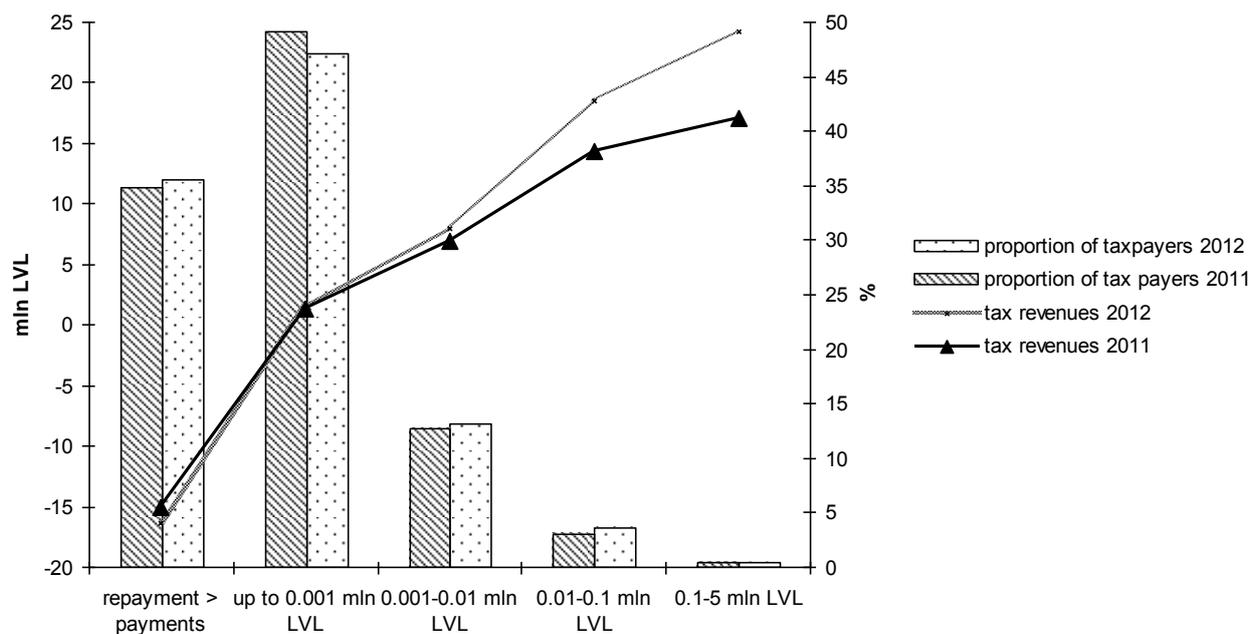
Table 3

The CIT and PIT allowances used by agricultural enterprises in Latvia in 2011 and 2012

Indicator	Unit of measurement	2011	2012	2012/2011	
				+ / -	%
CIT relief on subsidies	number of taxpayers	2372	2569	197	8
	mIn LVL	75.15	80.66	5.51	7
CIT allowance on the utilised agricultural area, 10 LVL/ha	number of taxpayers	664	963	299	45
	mIn LVL	0.11	0.24	0.13	114
PIT exempted income from agriculture, LVL 2000 per year	number of taxpayers	11529	11082	-447	-4
	mIn LVL	14.69	14.40	-0.29	-2

Source: Latvijas lauksaimniecība, 2013

The data of Table 3 allow drawing conclusions on the number of agricultural enterprises having operated with at least small profit; in 2012, they amounted to approximately 13.65 thousand (2.57 thousand – the CIT payers and 11.08 thousand – the PIT payers) and, thereby, they have used the income tax allowances.



Source: the SRS data, 2013

Fig. 3. The structure of number of agricultural enterprises by the amount of tax payments in Latvia in 2011 and 2012

The analysis of agricultural sector taxes outlines the following tendency: in general, the tax allowance amounts increase more rapid compared with the tax payments. Though, the tax payments of agricultural sector are characterised with a very high concentration, i.e. a small part of taxpayers pay in taxes more than the entire sector, as tax repayment amounts from the state budget for a significant part of taxpayers exceed the amounts of tax payments into the budget (Figure 3). For example, 3.42% of taxpayers paid taxes amounting to LVL 31.42 million or 127.6% of tax payments of the sector into the state budget in 2011, the respective payments in 2012 made by 4.13% of taxpayers constituted LVL 42.77 million or 119.5% of tax payments of the sector. The proportion of paid taxes exceeds 100%, as tax repayment amounts from the budget for a large part or approximately 35% of taxpayers exceed their tax payments into the budget. Certainly, the concentration of tax payments is caused by a rapid concentration of agricultural production in a small number of agricultural farms, for example, 2.6% of total number of agricultural farms produced 60.8% of total standard output in 2010; these figures being the main characteristic indicators of the economic activity of agricultural farms (Latvijas lauku attīstības ..., 2013).

According to the SRS data, in 2012, the amounts of basic taxes (CIT, PIT, MSSIC, VAT) calculated for agricultural sector constitute 5.1% of turnover on average; however, there exist significant differences between the groups of taxpayers (Table 4).

In general, tax burden for natural entities (5.65%) is slightly higher than for legal entities (5.05%). Out of natural entities, the highest tax burden is experienced by those taxpayers whose annual turnover is below LVL 10 thousand (6.42%), while out of legal entities for those taxpayers whose annual turnover ranges between LVL 100 thousand and one million (5.72%). The PIT payments (5.31%), the proportion of which is the largest particularly for small farms, leave the most essential impact on the tax burden of natural entities.

Table 4

Proportion of basic taxes to be paid into the state budget against the revenues in agricultural enterprises of different status and size in Latvia in 2012, %

Revenues, LVL	Natural entity		Legal entity, of which		
	total	incl. PIT	total	VAT payments	VAT repayment
1000-10000	6.42	6.06	-14.74	4.56	-27.71
10000-100000	2.27	1.98	2.3	6.87	-9.18
100000-1000000	2.54	2.44	5.72	8.03	-6.84
1000000-5000000	-	-	5.26	5.80	-5.61
> 5000000	-	-	5.08	3.05	-1.73
Total	5.65	5.31	5.05	6.16	-5.64

Source: the SRS data, 2013

The VAT payments into the state budget (6.16%) and the VAT repayments from the budget (-5.64%) which considerably decrease the tax burden leave the most essential impact on the tax burden of legal entities.

Table 5

State budget revenues from the producers of agricultural products by subsectors in Latvia in 2011 and 2012, thou. LVL

Subsector	Total taxes, thou. LVL	of which:							
		PIT		CIT		MSSIC		VAT	
		thou. LVL	%	thou. LVL	%	thou. LVL	%	thou. LVL	%
2011									
Annual crops	7392	3334	45	523	7	5978	81	-2926	-40
Permanent crops	481	146	30	36	8	305	63	-11	-2
Plant propagation	127	35	27	4	3	70	55	18	15
Livestock husbandry	3131	2670	85	563	18	5871	188	-6074	-194
Mixed farming	8003	3328	42	364	5	6731	84	-2529	-32
Additional activities and auxiliary works in agriculture	1354	363	27	89	7	748	55	116	9
Total	20488	9875	48	1579	8	19702	96	-11405	-56
2012									
Annual crops	14077	3794	27	593	4	6545	46	2620	19
Permanent crops	672	157	23	8	1	357	53	144	21
Plant propagation	169	31	18	-30	-18	76	45	91	54
Livestock husbandry	7856	3352	43	395	5	6928	88	-2982	-38
Mixed farming	7692	3811	50	222	3	7251	94	-3720	-48
Additional activities and auxiliary works in agriculture	1942	410	21	67	3	746	38	698	36
Total	32409	11555	36	1255	4	21903	68	-3149	-10

Source: Latvijas lauksaimniecība, 2013

The VAT repayments from the state budget play a significant role for all size groups of legal entities. The VAT repayments for small enterprises having the annual turnover below LVL 100 thousand even exceed the VAT payments into the state budget, besides it creates a negative tax burden for the smallest enterprises, i.e. taxes are more received back from the budget in the form of VAT repayments than they are paid into the budget. This demonstrates that legal entities more use the advantage of VAT status

compared with natural entities, i.e. registering as VAT payers; they receive back the input VAT on expenditure of economic activity, thus, considerably decreasing the enterprise expenses.

Tax payments noticeably vary also by different subsectors of producers of agricultural products (Table 5). The largest PIT and MSSIC payments are observed in labour intensive sectors – livestock husbandry and mixed farming. The VAT repayments are also the highest ones in these subsectors. This might be related with the investment made in modernisation of enterprises, as the input VAT on expenses in such cases is larger than the VAT calculated for the sales of production and the VAT rate of 0% applied to the export of production.

In Latvia, the agricultural enterprises engaged in mixed farming (LVL 8.0 mln) and growing of annual crops (LVL 7.4 mln) have made the largest tax payments in agriculture in 2011. In 2012, the tax payments of agricultural enterprises growing annual crops have almost doubled, mainly at the expense of VAT which was repaid from the state budget in 2011 (- LVL 2.9 mln) compared with the amounts paid into the budget in 2012 (LVL 2.6 mln). This tendency could continue also in the future, as mentioned above, the large VAT repayments in 2011 relate with the repayment of the accrued VAT for the previous periods. The VAT repayment declines also in livestock husbandry (from LVL 6.1 mln to LVL 3.0 mln), thereby, increasing tax payments into the budget (from LVL 3.1 mln to LVL 7.9 mln). In 2012, tax payments for agricultural enterprises engaged in mixed farming have slightly decreased with the increase of the VAT repayments from the budget.

3. Tax burden differences in agriculture depending on the status of a taxpayer

Farmers pay one of two taxes on the gained income: corporate income tax or personal income tax. The type of tax depends on the status of agricultural farm. Commercial companies pay the CIT, while individual merchants and household plots pay the PIT. Agricultural farms, in turn, may be the CIT or PIT payers. Even though, there are no statistical data on agricultural farms in this aspect, Table 3 indirectly reflects that the majority of agricultural farms are still registered as the PIT payers.

Table 6

Income tax differences depending on the legal status of agricultural enterprise in Latvia

Indicator	JSC, Ltd	Agricultural farm (CIT)	Agricultural farm (PIT), IM, household plot
Income tax and rate	CIT 15%, + on dividends PIT 10% (from 2010)	CIT 15% + on income comparable to dividends PIT 10% (from 2012)	PIT until 31.12.2007 - 25%; in 2008-2009 - 15%; in 2010 - 26%; in 2011-2012 - 25%; in 2013-2014- 24%; in 2015 - 23%; in 2016 - 22%
Tax reliefs	Tax is reduced according to the UAA size - LVL 10 per hectare, in 2014 – EUR 71.14		Income from agriculture and rural tourism was tax-exempt until 31.12.2008 in the amount of LVL 3000; in 2009 – LVL 4000; in 2010-2013 – LVL 2000; in 2014 – EUR 2846.74
Tax on subsidies	Tax-exempt income until 31.12.2016		In 2010-2012 income taxable by the PIT Tax-exempt income until 2010 and in 2013-2016
Term to cover losses	5 years; in especially supported territories – 10 years; no limit on terms – from 2008		3 years; in especially supported territories – 6 years
Advance payment of income tax	Not payable if at least 90% of income is gained from agriculture		½ of the income taxed within the previous year

Source: authors' construction based on the laws of the Republic of Latvia

The amounts of income taxes payable into the budget substantially differ depending on the status of a taxpayer due to different tax rates and tax exemptions for agricultural enterprises (Table 6). This was especially expressive in the period of 2010-2012, thereby, many agricultural enterprises changed their status of a taxpayer to reduce the tax burden.

The situation has changed from 2013, and the tax rates are equal for all taxpayers in agriculture. It is possible to choose the most favourable status for every farm basically considering the size of farmed land. The calculations allow concluding that the status of the PIT payer from the point of tax costs is more favourable for agricultural farms having small UAA. The respective UAA by years ranges between 30 and 50 hectares depending on the year, as the PIT rates have been fundamentally changed for several times during the analysed period: rate, taxable income from agriculture etc.

Different tax exemption on subsidies existed also in Latvia for two years (2010-2012), the CIT payers did not pay CIT on them, while the PIT payers had to pay PIT on subsidies. This rate is aligned from 2013 and currently it is planned that starting from 2017 subsidies will not be exempted from the payment of income tax for all farmers; thus, in 2018, substantially increasing tax payments of the sector and tax burden of agricultural enterprises. A timely decision on compensating tax allowances for farmers shall be adopted to avoid a dramatic tax increase. There is no need to introduce new allowances; it is necessary to increase the existing tax allowances which constitute EUR 71.14 per farmed hectare of the UAA for the CIT payers in 2014, while the annual tax-exempt income from agriculture for the PIT payers is EUR 2846.74. In addition, the tax allowance for the PIT payers was halved in 2010 due to the impact of the economic crisis; thus, it should be increased at least up to the pre-crisis level, i.e. EUR 5693 per year. The Ministry of Agriculture of the Republic of Latvia has specified that farmers have a very large dependency on subsidies and Latvia is among those countries which cover their costs only with the help of support (Latvijas lauku attīstības ..., 2013). Though, the taxation of subsidies will sharply increase tax burden for individual producers, especially, intensively operating agricultural enterprises; this increase should be avoided. Agricultural production is related with large investments which pay back slowly; hence, a stable taxation policy is very important. This is significant for the producers of agricultural products in Latvia, so they can strengthen their competitiveness on the Single European Market and increase their abilities to export also requiring stability and projectability of the taxation policy.

Conclusions, proposals, recommendations

1. Agricultural farms account for more than half of taxpayers registered by the SRS in the agricultural sector. Although, the number and proportion of merchants increase with every year with a simultaneous decrease in the number of agricultural farms. The decision of new farmers to choose the status of an entrepreneur is based on the imperfections of the legal status of an agricultural farm and lately improved norms regarding tax allowances for agricultural enterprises having different legal forms. It may be forecasted that a large part of farm owners who are at the pre-retirement age and have ceased an active economic activity could apply for the liquidation of their farms in 2014; thus, enabling to obtain more objective statistics on the number of actually operating agricultural farms.
2. The annual tax payments of agricultural sector enterprises into the state budget comprise approximately LVL 30-35 million or 0.8% of total taxes administered by the State Revenue Service; however, tax repayments (overpayment of VAT, VAT compensation, excise tax exemption on diesel fuel) and different tax allowances (on subsidies, utilised agricultural area, tax-exempt income from

agriculture) significantly exceed tax payments into the budget consequently decreasing the costs of agricultural enterprises and increasing their competitiveness.

3. The introduction of equal tax rates and tax allowances for different agricultural enterprises depending on their legal form (Ltd, individual merchant, agricultural farm, self-employed) and the taxpayer status (payer of PIT or CIT) done by the Ministries of Finance and Agriculture is very positive.
4. The planned amendments in relation to the imposition of the income tax on subsidies from 2017 will significantly increase the tax payments of agricultural enterprises, thus, increasing their tax burden. A timely decision on compensating tax allowances for all active farmers both the PIT payers and the CIT payers shall be adopted to reduce the negative impact of tax increase on agricultural enterprises.

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