[LV] Introduction of new VAT on Cinema Exhibition in Latvia

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On 1 May 2004, changes in VAT rates in Latvia came into force, harmonizing them with regulations of the European Union.

The price of cinema tickets will be affected. An 18% VAT on film distribution and a 5% VAT on cinema tickets have been introduced. Exceptionally, for screenings of films of an erotic or pornographic character the standard rate 18% of VAT is applicable on the sale of tickets. Small distributors, dealing mainly with European films, have criticised the move, as it is expected that the VAT on cinema tickets will actually have the effect of increasing the price of tickets.

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