

Support in the form of relief

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Benefits/relief of the individual income tax (IIN)

A person with a determined disability/invalidity is entitled to an additional tax relief in the amount described below:

EUR 1848 annually – for persons determined with Category I or II disability/invalidity;

EUR 1440 annually – for persons determined with Category III disability/invalidity.

For a dependant/livelihood supported person EUR 3 000 annually or EUR 250 per month. This relief shall also be provided:

for the spouse, parents, grandparents and children who have reached 18 years of age, if the mentioned persons are not working and are recognised as persons with disabilities in accordance with the valid laws and regulations;

for a non-working spouse who is providing care for a minor child who is recognized as a person with a disability in accordance with valid the laws and regulations.

From 2021, a person has the right to indicate educational or medical expenses for a brother or sister with a determined Category I or Category II as justified expenses in their annual income declaration.

In order to receive IIN relief, a working person must mark the disability status in the electronic wage tax book, and the State Revenue Service (VID/SRS) must also be informed about it by submitting a written application or specifying the necessary information about the disability status in the electronic declaration system (EDS). More detailed information can be found on the VID/SRS website www.vid.gov.lv or by calling the information phone number 67120000.

Ticket price relief/discount in the public transport

Persons with disability Category I or II and persons under the age of 18 with a disability, as well as a person who accompanies a person with a disability Category I or a person under the age of 18 with a disability, is entitled to use a public transport vehicle that transports passengers on an urban and regional routes free of charge. The relief can be received by presenting the disability certificate together with a personal identity document.

Support for electricity bills for persons with disabilities

Persons with disability Category I and families in which a child with a disability is growing up, can receive a monthly bill reduction for the electricity used. Service/status of a protected user can be obtained from any electricity trader who has signed a contract, and it is applied automatically, *i.e.*, the person does not need to apply to receive support for electricity payments. The Protected User Data Information System (ALDIS system) will automatically both check the status of protected users and calculate the support due.

For persons with disability Category I the amount is EUR 5 monthly (until April 30, 2023, the amount is EUR 15 monthly);

For families raising a child with a disability the amount is EUR 5 monthly (until April 30, 2023, the amount is EUR 15 monthly).

Relief for compulsory civil liability (third party) insurance for passenger vehicles (OCTA insurance)

When purchasing an OCTA insurance policy, the payment of the insurance premium determined by the insurer is reduced by 40% for owners of vehicles that are:

persons with disability Category I or Category II;

persons with disability Category III who have difficulty in their movement (as confirmed by a VDEĀVK (State Commission of Doctors for Health and Working Capacity Expertise) opinion certificate on medical indications for special adaptation of a passenger car and receiving an allowance to compensate for transport expenses);

parents (guardians, foster families) who have a disabled child under their care.

Exemption from the payment of vehicle operation tax (road tax)

Persons with disability Category I, II or III, as well as parents or legal representatives of a child with disabilities, shall be fully exempted from payments of vehicle operation tax (road tax) for one passenger car, motorcycle, tricycle or quadricycle in their ownership, possession, or management.

Support for the provision of health care

Persons with disabilities have access to concessions in receiving state-paid health care services, *e.g.*:

persons with determined Category I and II disability, receiving health care services paid for by the state, shall be exempted from patient co-payment and thus receive the relevant services free of charge;

persons with disability Category I do not have to pay the patient co-payment for a family doctor's home visit;

the total amount of the patient's co-payment for outpatient and inpatient healthcare services received in a calendar year may not exceed the total amount of EUR 570. If such a total amount is reached, patients can receive a statement that, when presented at the time of receiving health care services, states the patient's co-payment does not have to be made until the end of the calendar year, and the service is fully paid for from the state budget. If the amount of the patient's co-payments reaches the mentioned amount, it shall be required to visit the nearest territorial department of the National Health Services (NHS) and submit documents confirming the patient's payments (cheques, accounting receipts). The NHS will then check the information appropriately and issue a statement on exemption from the patient's co-payment by the end of the calendar year. In the future, the described certificate must be presented to the medical institution during each visit;

the country has established a procedure for compensating expenses for the purchase of medicines and medical devices intended for outpatient medical treatment according to the diagnosis, nature and severity of the patient's illness, which provides patients with the opportunity to receive the medicines necessary for the treatment of certain diseases, which are fully or partially paid for by the state and which are included in the list of reimbursable medicines. Information about the availability of reimbursable medicines and their range, as well as about state support in the field of health for persons with disabilities, can be obtained from the NHS;

Dental services paid for by the state, namely – tooth extraction in acute cases under general anesthesia in patients with disability Category I, determined due to psychiatric and behavioural disorders.

<https://www.lm.gov.lv/en/support-form-relief>