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| Riga | 03.04.2025 | Reference | 4.1-42/28/1052 |

**Ministry of Finance**

**of the Republic of Estonia**

Suur-Ameerika 1, Tallinn 10122

E-mail: [info@fin.ee](mailto:info@fin.ee)

*Request for Information on the Legal Framework for Goods and Services Lotteries*

Dear Sir/Madam,

The Ministry of Finance of the Republic of Latvia kindly requests information regarding the legal framework applicable to lotteries where consumers purchase a product and register for a prize draw (goods and service lotteries) in Estonia.

Latvia is currently working on improving the regulatory framework for goods and services lotteries to accelerate the registration process and enhance socially responsible lottery organization. In Latvia, such lotteries are regulated by a specific legal act Law on Lotteries of Goods and Services[[1]](#footnote-2). During the regulatory development process, non-governmental organizations pointed out that, among the Baltic states, Latvia is the only country with a dedicated regulation in this field, which impacts companies' ability to organize large-scale lotteries across the Baltic region.

To ensure a comprehensive assessment of the necessary regulatory changes, we kindly ask for information on the organization of such lotteries in Estonia. We would appreciate receiving details on the following aspects:

1. Whether organizers of such lotteries are required to register with any state authority.

2. Whether any taxes or state fees apply to such lotteries.

3. Whether the winning individual is required to declare their prize to the tax authorities.

4. Whether there are any restrictions on organizing such lotteries, e.g., prohibitions on lotteries involving alcoholic beverages, gambling etc.

5. Whether there are specific procedures for overseeing such lotteries, including checks on whether applicable taxes or fees have been paid. Please indicate which institution is responsible for overseeing these lotteries.

Please provide references to the relevant legal acts and specific legal provisions applicable to the regulation of goods and services lotteries. Additionally, if these matters fall under the competence of another institution, we kindly request that you forward our inquiry accordingly.

Thank you in advance for your assistance. We look forward to your response.

Sincerely,

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| Deputy State Secretary on Tax, Customs, and Accounting Affairs |  | Ilmārs Šņucins |

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Alvis Bless, +371 25725910

Alvis.Bless@fm.gov.lv

1. Law on Lotteries of Goods and Services available here: <https://likumi.lv/ta/en/en/id/76989-law-on-lotteries-of-goods-and-services> [↑](#footnote-ref-2)