



For Growth on the Earth

NEWSLETTER

MARCH / 2024

investments & development

accounting & finance

law & tax

agri estate



Investment experts
in agriculture of Latvia



Greetings

March heralds the arrival of spring. It's a time of new beginnings, budding life, and fresh opportunities. As the nature awakens from its winter sleep, farmers across Europe are gearing up for a season of growth, coupled with the challenges they must navigate.

One such challenge is the burden of administrative tasks that often weighs heavily on the shoulders of our EU farmers. The European Commission's launch of an online survey directly targeting EU farmers is a commendable step towards alleviating this burden. Your voices matter, and this survey aims to gather your invaluable insights.

As we anticipate the coming month, it's important to note that April 1st marks the beginning of the agricultural workers' tax regime. Additionally, keep in mind that April 2nd marks the deadline for farmers to update their field blocks, so let's stay proactive and ensure our records are up to date.

In this newsletter of March we would like to inform you on the topicalities in Latvian agricultural sector and at the second part of the newsletter you will find selected agricultural real estate offers.

With the start of the active agricultural season on the horizon, let us remain steadfast in our commitment to growth, sustainability, and innovation in farming practices!

ActusQ team

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Farmers are invited to participate in online survey

As announced in its proposals to reduce the burden weighing on farmers' shoulders, the European Commission has launched an online survey to gather directly the views of EU farmers. **The survey is open until 8 April**, and will ask short questions, available in all EU languages, such as:

- How much time is spent each year on administrative tasks linked to application of aid and reporting obligations?
- Do they use mobile devices to provide geo-tagged photos?
- How do they rate the complexity of different procedures and rules applicable on farms?
- Did they use outside help to prepare CAP aid application in 2023?

The answers provided by farmers will provide valuable feedback to understand their main sources of concern. The survey can be found here: ej.uz/EU_survey

Its results will be included in a more detailed analysis to be published in Autumn 2024, aiming to clarify the sources of complexity for farmers: EU level, national level, CAP, and other requirements and policies.

Janusz Wojciechowski, Commissioner for Agriculture: "With this survey, the European Commission is reaching out directly to farmers, to gain their insights on the administrative burdens they face in their everyday work. These insights will provide a clearer picture of the specific issues faced by farmers across the EU, enabling us to develop targeted responses that reduce complexity and advance simplification. I therefore encourage all farmers to share their views and contribute their voices in this survey."

Information source: European Commission

Application for the European Union Organic Awards 2024

The call for applications for the 3rd edition of the EU Organic Awards is open until 12 May 2024. The EU Organic Awards recognise different stakeholders along the organic value chain who have created an innovative, sustainable, and inspiring projects that have produced a real added value for the organic food production and consumption.

The Awards ceremony is scheduled for 23 September 2024, which is EU Organic Day.

The EU Organic Awards are jointly organised by the European Commission, the European Economic and Social Committee, the European Committee of the Region, COPA-COGECA and IFOAM Organics Europe, with the involvement of the European Parliament and of the Council in the jury for the awards. Eight awards will be given in seven categories:



Best organic farmer
(female and male)



Best organic region



Best organic city



Best organic "bio district"



Best organic food retailer



Best organic food processing SME



Best organic restaurant,
food service

Information source: European Commission

Pea protein production plant in Jelgava will be developed in cooperation with "Pfeifer & Langen"

Agricultural services cooperative society "Latraps" has signed an investment agreement with one of the leaders of the European food industry, the German company "Pfeifer & Langen International B.V.", regarding the development of the pea protein isolate production plant "Asns Ingredient" in Jelgava.

The company's development plan foresees that the "Asns Ingredient" production plant will start production at the end of 2026. The idea of the project arose in response to global trends and challenges. As the world population grows, there is gradually a shortage of agricultural land to produce animal protein.

Peas are recognized as the most suitable protein crops for our region and climatic conditions, and pea protein isolate is the most sought-after raw material in the production of meat and milk substitute products.



By supporting the national economy and social welfare, 71 new jobs will be created and several service industries will be involved. It is estimated that raw materials could be sourced from more than 1,500 farms, opening up new opportunities for local farmers.

"Signing a cooperation and investment agreement with one of the leaders of the European food industry, Pfeifer & Langen, is an important step in starting the project. This cooperation confirms the scale, relevance and perspective of the project. The "ASNS Ingredient" project is more than just a production plant. It is a symbol of our shared vision of an innovative and greener Latvia!" Roberts Strīpnieks, chairman of the board of "Latraps", emphasizes the importance of the production plant in the national economy of Latvia.

Information source: Latraps

Support for the preservation of local endangered livestock breeds

From March 15 to April 15 of this year, animal owners can apply for state aid to receive funding for the preservation of local endangered livestock breeds.

Animal breeders whose flocks and farm animals are properly registered can apply for financing. In addition, a commitment of one year is required for each animal applied for support.

Support rates:

- for an animal of the Latvian brown cow breed older than two years - 180 euros, aged from six months to two years - 170 euros;
- for an animal of the Latvian blue cow breed older than two years - 205 euros, aged from six months to two years - 200 euros;
- for a sow of the Latvian white pig breed, whose live weight is greater than 50 kg, and a boar - 250 euros;

- for an animal of the Latvian dark-headed sheep breed - 80 euros;
- for an old-type animal of Latvian local goat breed - 80 euros;
- for a rideable type animal of the Latvian warm-blooded horse breed, which is older than six months - 260 euros;
- for an animal of the Latvian Ardennes horse breed, which is older than six months - 250 euros;
- for an animal of the Latgale trotting horse breed, which is older than six months - 250 euros.

Applications must be submitted in the Electronic Application System of Rural Support Service.

Information source: Rural Support Service

Support for insurance of livestock, sowings and planting areas

From March 15 to July 1 of this year, project applications can be submitted to the support measure "Crop, animal, sowing and planting insurance premium". The aim of the support is to promote the involvement of farmers in reducing the risk of agricultural sectors by partially covering the costs of the insurance premium. The second round of funding is EUR 15.7 million.

The intensity of the support is intended to be 50% of the purchase expenses attributable to the insurance policy. In order to receive support, applicants must submit an application, an insurance contract (policy), as well as other documents and information about the support received, in the Electronic Application System of the Rural Support Service.

Baiba Klinedere, representative of Rural Support Service, emphasizes: "Clients must take into account that support is granted for insurance policies valid in 2024 and fully paid. In addition, the area to be insured must be registered for the basic income support for sustainability (BISS). On the other hand, for animals - registered in the Agricultural Data Center".

More information on application conditions can be found on the website of the service. Projects can be implemented with the support of the European Union's European Agricultural Fund for Rural Development for 2023-2027.

Information source: Rural Support Service

The data of the peat soil map will not affect the possibility for farmers to receive support payments

In February 2024, the latest and most accurate data on the spread of peat soil in Latvia were published in the rural block map of the Rural Support Service for farmers and land managers. The map is available at karte.lad.gov.lv.

The purpose of the map is to inform farmers whether they have a field or part of a field that has been identified as a peatland area.

Its publication does not affect the possibility for farmers to receive support payments from the Common Agricultural Policy fund in 2024.

The map was prepared in cooperation with the Norwegian Bioeconomy Research Institute, and its modeling is based on the latest available remote sensing, terrain, moisture changes, orthophoto information.

Compared to historical data collected between 1960 and 1991, the revised map shows a decrease of approximately 25 percent in total peatland area on agricultural land.

If you have questions about the creation of a layer of peat moss, please contact the Department of Agrochemistry of the State Plant Protection Service (SPPS) by e-mail: kudraugsne@vaad.gov.lv, indicating the name of the farm and the number of the field block. SPPS will contact interested parties and provide an explanation.

Information source: Rural Support Service

Reminder: update of field blocks by April 2

Until April 2, 2024, farmers have the opportunity to clarify field blocks by submitting a request for clarification in the Electronic Application System (EPS) of the Rural Support Service.

A request for update of field blocks can be submitted for the necessary corrections in field blocks, as well as for the creation of new landscape elements or the deletion of existing ones.

Landscape elements can include ponds, clumps of trees or bushes, rows of trees, piles of stones, individual growing trees, large trees, alleys, large stones, etc.

The minimum area of a field block is 0.30 ha, while the minimum area of a field is 0.10 ha. Only well-kept areas can be specified, that is, they are in good agricultural condition at the time of the specification application.

Information source: Rural Support Service

Seasonal agricultural workers' tax regime

Farmers employing agricultural workers in works of seasonal nature **from 1 April to 30 November** can pay 15% personal income tax on the wages of these workers, but not less than 0.70 euro per day of employment.

Seasonal agricultural workers can be employed in work such as:

- growing or planting fruit trees, berries and vegetables;
- caring for sowings and plantings;
- harvesting, sorting fruits, berries and vegetables;
- as well as picking stones in the areas of sowings, plantings and grasslands, to ensure the preparation of agricultural land for production (plowing, sowing, harvesting, etc.).

For registration of seasonal agricultural workers, the employers must use the Electronic Application System (EAS) of the Rural Support Service (the mentioned workers don't have to be registered additionally with the State Revenue Service), registering the income gain date, the form of concluded contracts and the remuneration for work calculated for seasonal agricultural workers.

The EAS provides farmers (employers) with a possibility to obtain all data entered during the month in an aggregated form and the calculated amount of tax, in order to submit them to the State Revenue Service in a standardized form once a month.

In order to be able to apply 15% personal income tax rate to a seasonal agricultural worker's income, the worker must meet the following three conditions:

- the person is employed in agricultural seasonal works for no more than 90 calendar days with one or more farmers in total;
- the person's income gained from one or more farmers in total does not exceed 3000 euro;
- the person has not had an employment relationship or a contractor's agreement concluded with the farmer during the four months prior to the start of the agricultural seasonal works for the benefit of the same farmer.

Information source: Rural Support Service



Invest in agriculture in Baltic States - Latvia and Lithuania

Selected Agri Estate offers

Financial investments:

- 4400 ha land portfolio in Latvia 7
- 1500 ha forest and land portfolio in Natura 2000 area 8

Operational investments:

- Grain farm (1000 ha) 9
- Farm with 3 integrated production directions in Lithuania · 690 ha 10
- Medium size farm (200 ha) 12

Agriland and forests:

- in Vidzeme region 13
- in Kurzeme region 16
- in Zemgale region 17

For
sale



3870 ha
FARMLAND



330 ha
FOREST



200 ha
NATURE AND
INDIVISIBLE
PARTS

FOR MORE
INFORMATION
CLICK **HERE**

OR SCAN CODE:



4400 ha in Latvia

We offer for sale a private farmland and forest holding of 4400 hectares of land in Latvia.

Acquisition of this portfolio provides an opportunity to enter the farmland market of a Baltic State – Latvia – in a one step, short go, and continue the long-term development of the portfolio using well-structured existing system.

Opportunities:



Experienced team

Portfolio is managed by a highly experienced and trustful team and the new owner will benefit from this experience with little efforts.



Active farming

Currently, farmland is leased out to local farmers on a long-term basis. The new owner has opportunity to engage and develop active farming initiatives.



Intensive forest management

Forests are managed on customary basis and more active, commercial strategies can be introduced post sales.



Alternative energy projects

Several compositions of the portfolio lie in areas with opportunities to develop middle- and large-scale alternative (green) energy projects, i.e., farming fiber, solar, wind or hybrid and have been requested by energy developers.

For
sale

Forest and land portfolio

< 1500 ha *in the Natura 2000 area*



56,5%
FOREST*



9,5%
AGRILAND
*mostly biologically
valuable grasslands*



34%
OTHER LAND
incl. 19,5% swamp

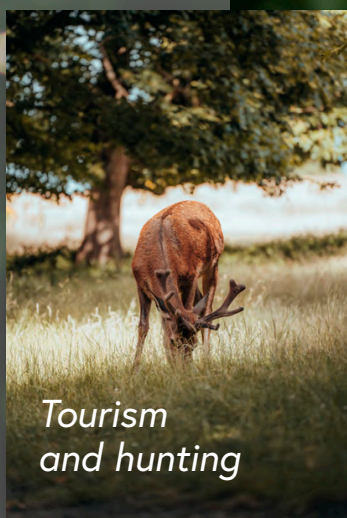
EU area
payment support:
~ 180 000 EUR
per year

Annual return on capital:
3,6% of sales price
*(annual value appreciation
of property not included)*

Sales of
Real estate ownership
or
100% shares of Ltd,
which owns real
estate properties

Possible use of property:

** Forestry activities are limited*



*Tourism
and hunting*



*Beef cattle
farming*



Beekeeping

ORGANIC FARMING

Crop farm > 1000 ha

 **87%**
AGRILAND

 **4%**
FOREST

Description:

- Experienced local management and team
- Established supply and sales channels
- Traditional crop rotation - summer and winter wheat, barley, canola (rape)
- Farmsite with necessary infrastructure
- Grain treatment and storage facilities on site
- Annual subsidies ~ EUR 160 000



Soil fertility
above average:
40-55 points



Well-consolidated
land portfolio:
3 large blocks
of fields

Sales versions:

Sold on cash and debt free basis on closing date

Total
sales

Operating part
+
long term land
lease with
gradual buyout

Operating part,
~ 200 ha land
+
long term land lease
with gradual
buyout

For
sale

RĪGA ••••• 240 km •••••
RĒZEKNE

Key features:



Complete
machinery fleet



Grain treatment
and storage
facilities, including
weighbridge



Local team



Sold as ongoing
business

Production:

Average harvest results of 2022

Winter wheat	6.0 t/ha
Summer wheat	4.0 t/ha
Summer barley	5.0 t/ha
Rape (canola)	3.3 t/ha

Organic farm with three integrated production directions

in Lithuania

Kaunas

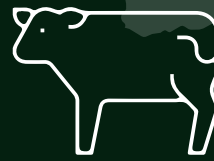
Vilnius



*Grain and feed
production*

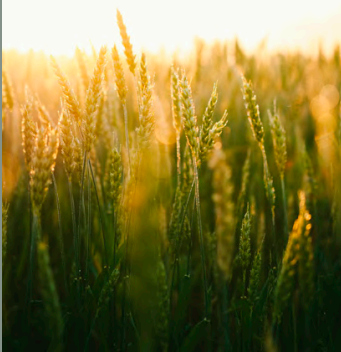


*Modern
poultry farm*



*Beef
cattle farming*

*Grain
production*



- 690 ha of fertile agricultural land (+180 ha leased land)
- Well-consolidated farmland, conveniently situated just 5-7 km from the farm center
- All land is privately owned and suitable for arable farming
- Most of the land is equipped with an efficient drainage system to optimize crop yields
- 1 000 tons grain warehouse that has an integrated grain cleaning plant with sieves for different crops.
- The warehouse also has an integrated feed production line



690 ha
Agricultural land



Soil fertility
index: 40 points



Machinery
fleet available



1000 t grain
storage



Integrated feed
production line

Poultry farm



Modern 3700 m²
poultry farms (2 buildings)



Automated systems,
slaughterhouse

- Farms are designed to meet all **organic standards**
- **Efficient operation with just one person required to manage it** - fully automated, with all control systems (feeding, watering, ventilation, bird analysis)
- Slaughterhouse capability - processing up to 500 chickens per hour
- In addition - cooling room (26 m²) and freezer (41 m²) for the produced goods.



Beef cattle farming



110 Limousin breed cattle



5 500 m² cattle barns

- All cows are young and have been mated. In the upcoming spring and summer, the herd will be delivering
- The barns are scheduled for renovation and the installation of new technological equipment is planned

For
sale

Medium size farm

Total area: 200 ha

Owned: 135 ha

Leased: 65 ha

Key features:



Fertile farmland,
soil quality index:
50-55 points



Well-developed region,
close access
to main roads



Set of basic
machinery fleet



2 storage buildings,
each 1000 m²

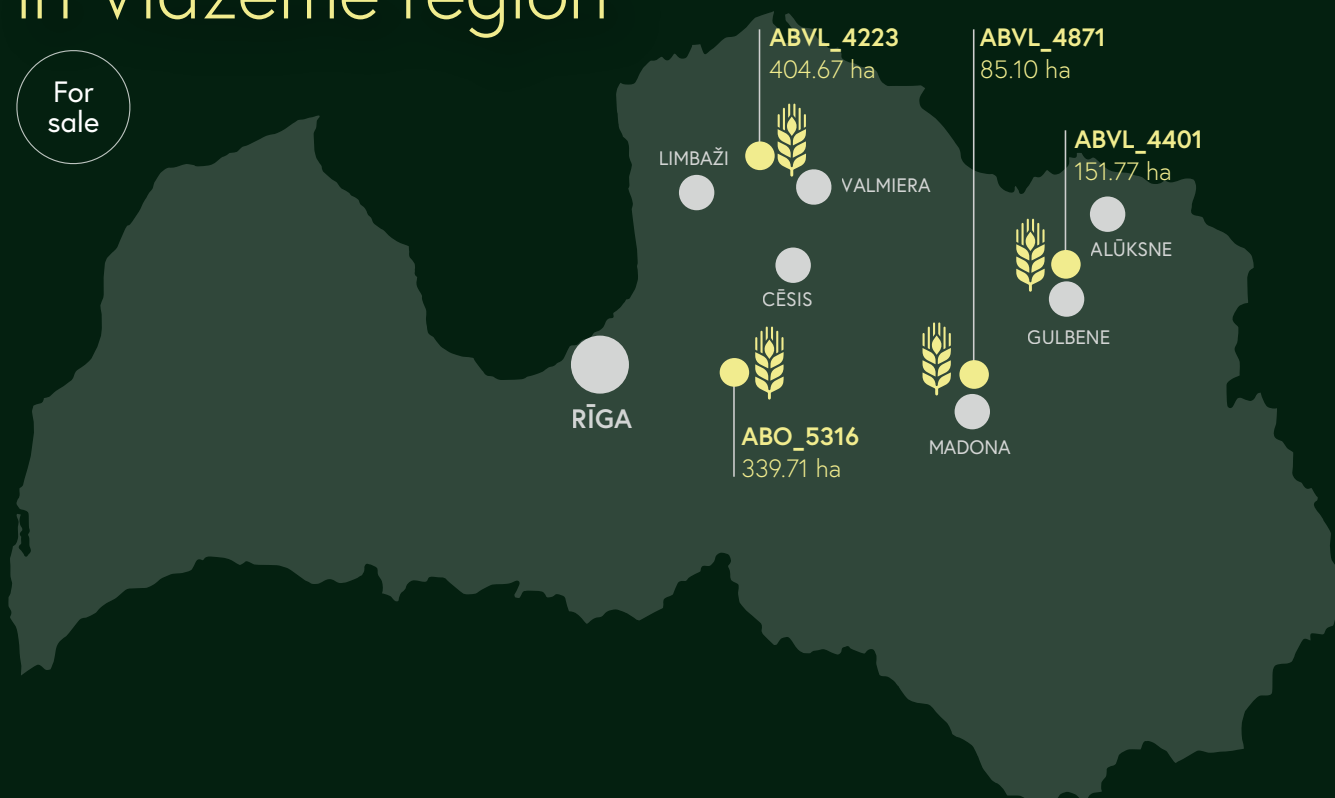
Description:

- Farm is relatively young and requires professional management for further development. It has relatively new basic set of machinery necessary to operate the current size of the farm.
- Farm base with two basic storage buildings is in geographically very good location with close access to main regional roads and close proximity to well-developed supply and delivery infrastructure.
- Region is one of the best developed regions in Latvia with several larger towns in 15–30-minute distance, which offers good quality both for business development and quality life.



Agriland and forests in Vidzeme region

For sale



85.10 ha

ID: ABVL_4871

Locality: Cesvaine parish

Farmland:	Forests:	Other land:
56.19 ha	11.20 ha	17.71 ha

The offer consists of one property with several land units located next to each other.

 AVERAGE LAND PRODUCTIVITY INDEX: 35-40 points

151.77 ha

ID: ABVL_4401

Locality: Beļava parish

Farmland:	Forests:	Other land:
120.18 ha	2.67 ha	28.92 ha

The offer consists of one property with several land units located next to each other.

 AVERAGE LAND PRODUCTIVITY INDEX: 35-43 points

404.67 ha

ID: ABVL_4223

Locality: Dikļi parish

Farmland:	Forests:	Other land:
317.74 ha	65.24 ha	21.69 ha

The offer consists of several properties located near to each other.

 AVERAGE LAND PRODUCTIVITY INDEX: 37-50 points

339.71 ha

ID: ABO_5316

Locality: Mālpils parish

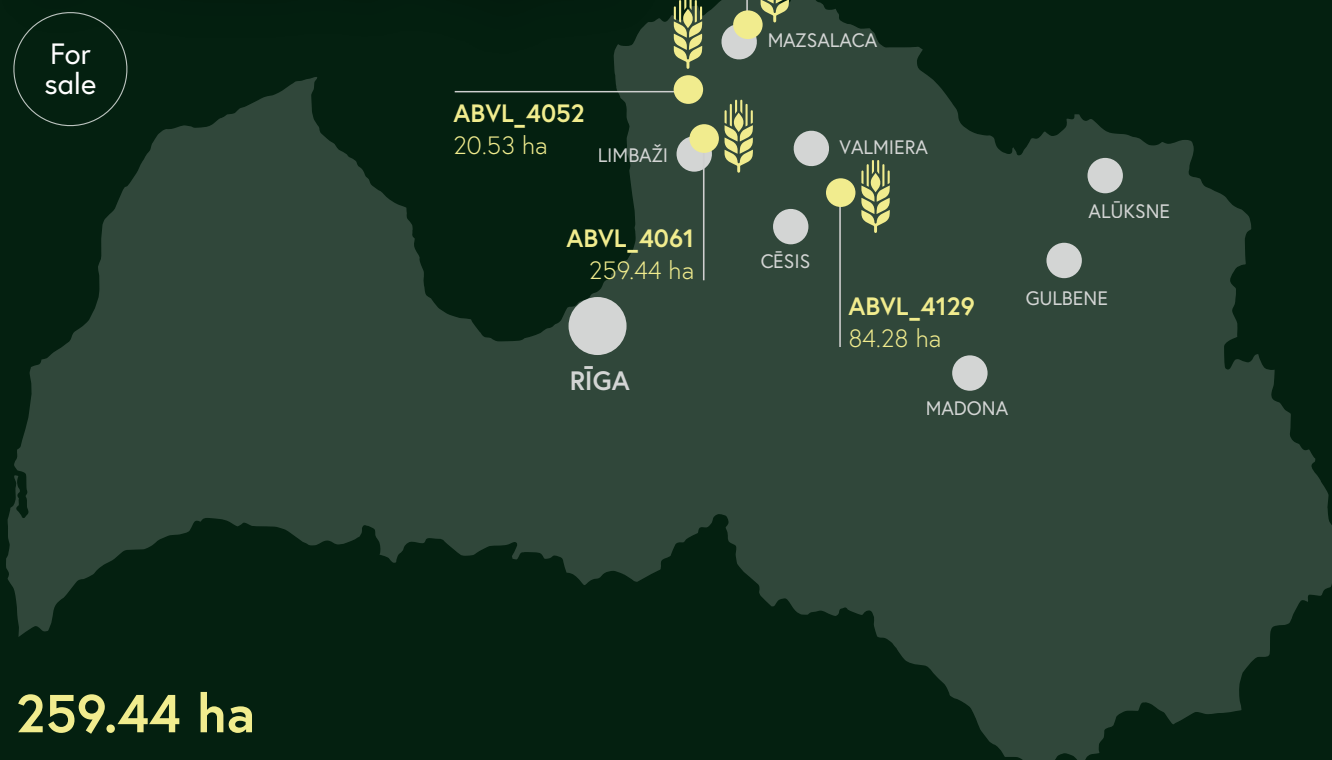
Farmland:	Forests:	Other land:
289.62 ha	34.59 ha	15.50 ha

The offer consists of several properties located within radius of 8 km.

 AVERAGE LAND PRODUCTIVITY INDEX: 40-55 points

Agriland and forests in Vidzeme region

For sale



259.44 ha

ID: ABVL_4061

Locality: Katvari, Limbaži, Umurga parishes

Farmland: 220.67 ha Forests: 27.67 ha Other land: 11.10 ha

The land portfolio consists of multiple land blocks located near each other.

 AVERAGE LAND PRODUCTIVITY INDEX: 40-50 points

84.28 ha

ID: ABVL_4129

Locality: Mārsnēni, Rauna parishes

Farmland: 81.56 ha Forests: - Other land: 2.72 ha

The offer consists of several properties located within radius of ~ 6 km.

 AVERAGE LAND PRODUCTIVITY INDEX: 40-50 points

57.27 ha

Reserved

ID: ABVL_4215

Locality: Mazsalaca, Vecate parishes

Farmland: 56.17 ha Forests: 0.70 ha Other land: 0.40 ha

The offer consists of two properties located ~5 km apart.

 AVERAGE LAND PRODUCTIVITY INDEX: 37-50 points

20.53 ha

ID: ABVL_4052

Locality: Pāle parish

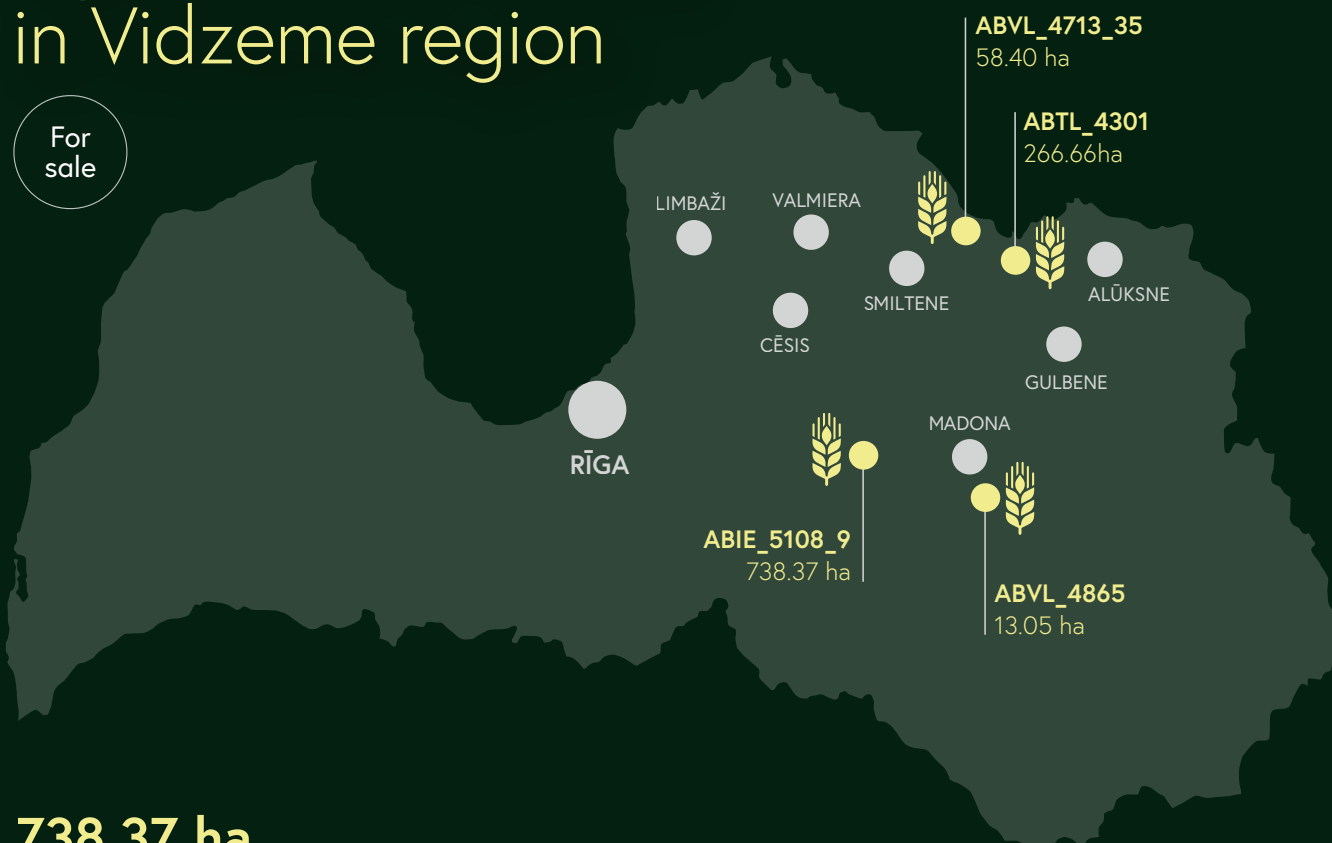
Farmland: 20.07 ha Forests: - Other land: 0.46 ha

The offer consists of one land block.

 LAND PRODUCTIVITY INDEX: 40 points

Agriland and forests in Vidzeme region

For sale



738.37 ha

ID: ABIE_5108_9

Locality: Irši, Vietalva parishes

Farmland:	Forests:	Other land:
698.87 ha	10.44 ha	29.06 ha

Well-consolidated land portfolio - two large blocks of fields.

 AVERAGE LAND PRODUCTIVITY INDEX: 35-45 points

58.40 ha

ID: ABVL_4713_35

Locality: Grundzāle, Zvārtava parishes

Farmland:	Forests:	Other land:
47.98 ha	8.19 ha	2.23 ha

The offer consists of several land units located next to each other.

 AVERAGE LAND PRODUCTIVITY INDEX: 34-40 points

266.66 ha

ID: ABTL_4301

Locality: Trapene, Gaujiena, Vireši and Ilzene parishes

Farmland:	Forests:	Other land:
245.95 ha	12.90 ha	7.81 ha

The offer consists of several properties located near to each other.

 AVERAGE LAND PRODUCTIVITY INDEX: 35-55 points

13.05 ha

ID: ABVL_4865

Locality: Mētriena parish

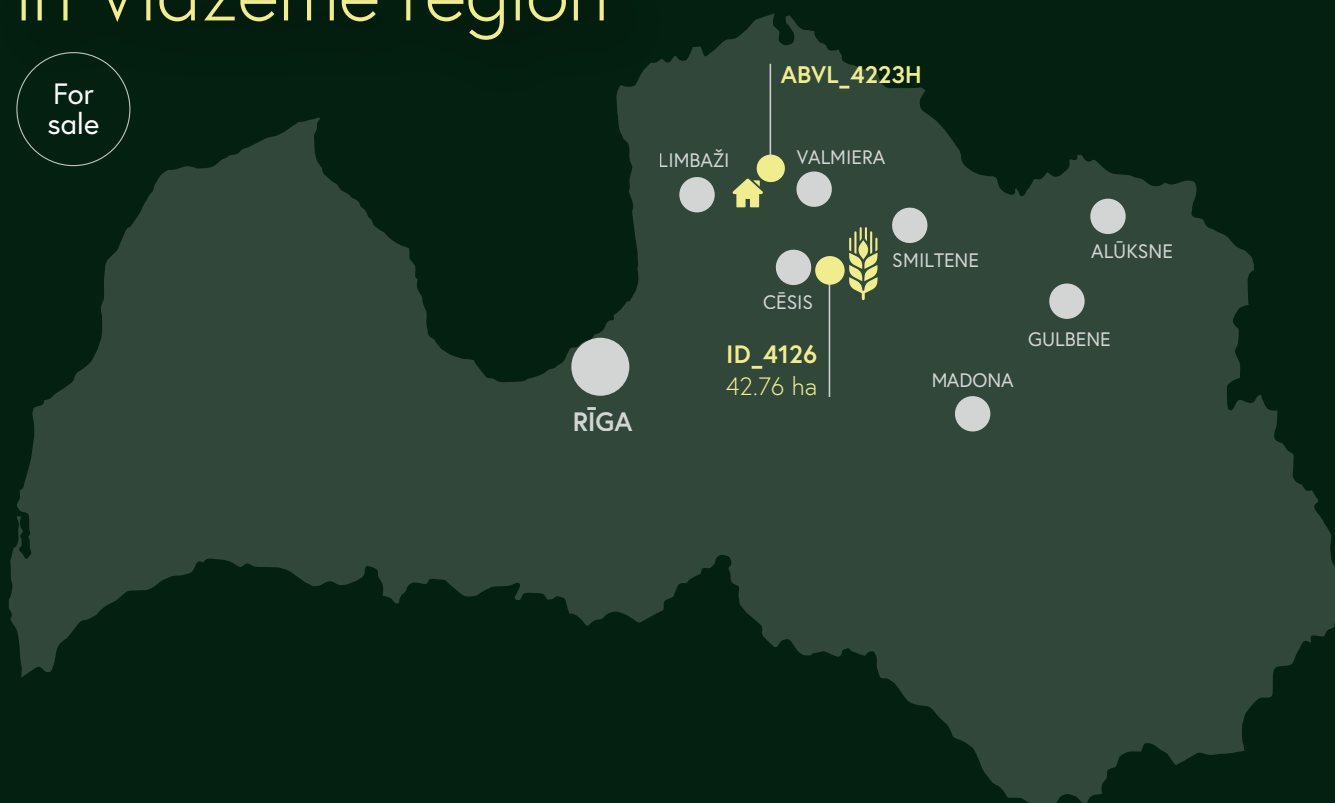
Farmland:	Forests:	Other land:
12.85 ha	-	0.20 ha

The offer consists of one land block.

 LAND PRODUCTIVITY INDEX: 45 points

Properties in Vidzeme region

For
sale



Building, 1.65 ha land

ID: ABVL_4223H

Locality: Dikļi parish



Description:

The property "Krodziņi" includes 1.65 ha of land and a large boulder stone building built in 1924. The supporting structures of the building are in good condition. This offer also includes two other buildings - barn and shed.

It's an excellent opportunity to give new life to this building by renovating it and developing the tourism and hospitality business, or implementing other ideas and activities in the building.

42.76 ha

ID: 4126

Locality: Veselava parish

Farmland:	Forests:	Other land:
38.95 ha	1.30 ha	2.51 ha

Well-consolidated property - 4 land plots bordering each other. Plots are located ~ 600 m from regional highway at the good local road. Buildings placed on property belong to third party.

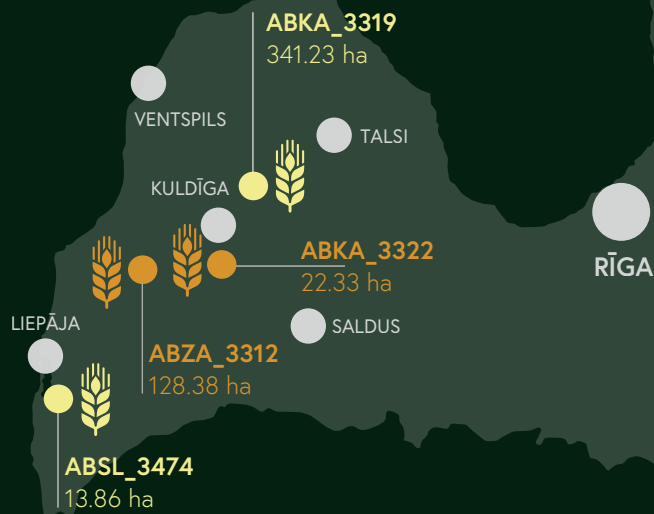
Average rainfall in area: 691 mm/year
Vegetation period: 130 days



AVERAGE LAND

PRODUCTIVITY INDEX: 38-50 points

Agriland and forests in Kurzeme region



13.86 ha

ID: **ABSL_3474**
Locality: Otaņķi parish

Farmland: 13.12 ha
Forests: -
Other land: 0.74 ha

The property consists of one land block.

LAND PRODUCTIVITY INDEX: 40 points

For sale

157.45 ha

ID: **ABZA_3312**
Locality: Gudenieki parish
For lease: **128.38 ha**
Lease pricing: 170 €/ha + VAT + land tax

Farmland: 119.45 ha
Forests: 17.10 ha
Other land: 20.90 ha

The offer consists of several properties located within a radius of 6.5 km.

AVERAGE LAND PRODUCTIVITY INDEX: 42-50 points

For sale and lease

341.23 ha

ID: **ABKA_3319**
Locality: Renda, Rumba parishes

Farmland: 287.76 ha
Forests: 31.96 ha
Other land: 21.51 ha

The offer consists of one property with several land units located next to each other.

LAND PRODUCTIVITY INDEX: 45 points

For sale

22.33 ha

ID: **ABKA_3322**
Locality: Pelči parish
Lease pricing: 150 €/ha + VAT + land tax

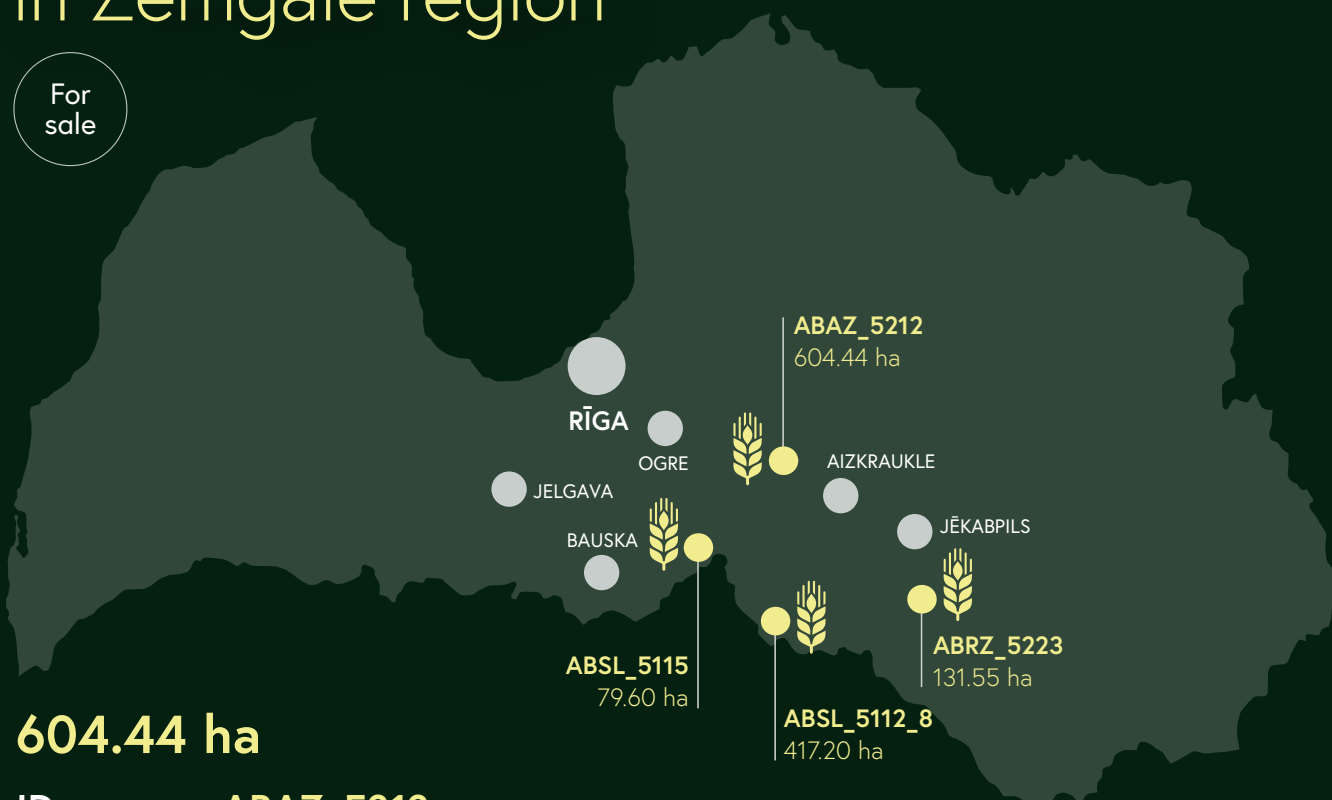
The offer consists of 3 land blocks located near each other.

AVERAGE LAND PRODUCTIVITY INDEX: 40-45 points

For lease

Agriland and forests in Zemgale region

For sale



604.44 ha

ID: ABAZ_5212

Locality: Lēdmane, Jumprava, Madliena, Skrīveri parishes

Farmland:	Forests:	Other land:
539 ha	43.25 ha	22.19 ha

Well-consolidated land portfolio, possible development of alternative energy projects.

 AVERAGE LAND PRODUCTIVITY INDEX: 45-60 points

131.55 ha

ID: ABRZ_5223

Locality: Leimaņi parish

Farmland:	Forests:	Other land:
47.98 ha	8.19 ha	2.23 ha

The offer consists of several properties located near to each other.

 AVERAGE LAND PRODUCTIVITY INDEX: 38-41 points

417.20 ha

ID: ABSL_5112_8

Locality: Pilskalne, Zalve, Nereta, Sauka parishes

Farmland:	Forests:	Other land:
339.29 ha	51.78 ha	26.13 ha

Well-consolidated land portfolio, possible development of alternative energy projects.

 AVERAGE LAND PRODUCTIVITY INDEX: 35-55 points

79.60 ha

ID: ABSL_5115

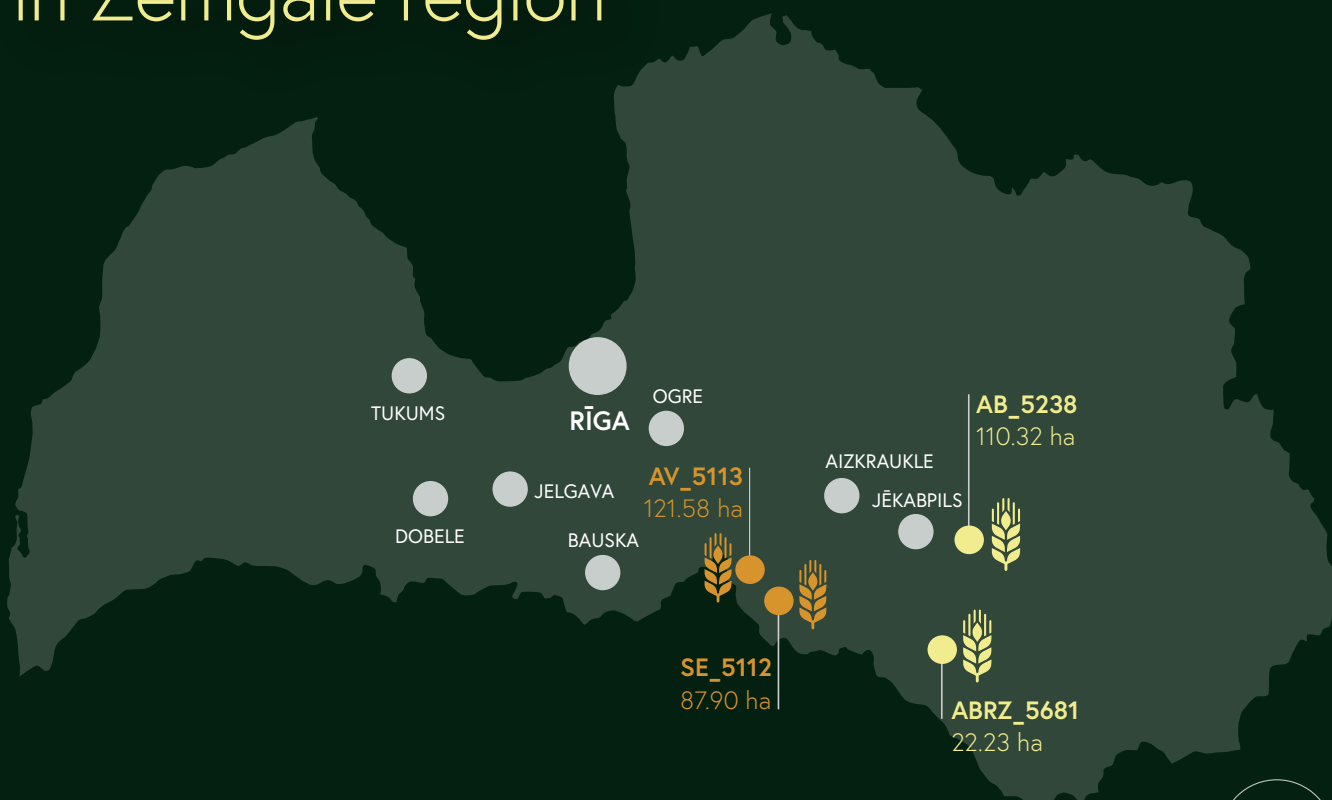
Locality: Kurmene parish

Farmland:	Forests:	Other land:
76.67 ha	0.02 ha	2.91

The offer consists of several land units located near each other.

 AVERAGE LAND PRODUCTIVITY INDEX: 45-50 points

Agriland and forests in Zemgale region



110.32 ha

ID: **ABR_5238**

Locality: **Vīpe parish**

Farmland: 108.71 ha Forests: - Other land: 1.61 ha

The offer consists of one land block.



LAND
PRODUCTIVITY INDEX: **40 points**

For
sale

87.90 ha

ID: **SE_5112**

Locality: **Zalve parish**

Lease
pricing: 200 €/ha + VAT + land tax

Several properties located near each other.



AVERAGE LAND
PRODUCTIVITY INDEX: **38-41 points**

For
lease

22.23 ha

ID: **ABRZ_5681**

Locality: **Rubene parish**

Farmland: 18.94 ha Forests: 1.50 ha Other land: 1.79 ha

The offer consists of several properties
located within a radius of 2.5 km.



AVERAGE LAND
PRODUCTIVITY INDEX: **40-45 points**

For
sale

121.58 ha

ID: **AV_5113**

Locality: **Mazzalve parish**

Lease
pricing: 200 €/ha + VAT + land tax

Several land units located near each other.



AVERAGE LAND
PRODUCTIVITY INDEX: **45-50 points**

For
lease

*It is possible to lease SE_5112 and
AV_5113 properties together.*



For more information contact:



Web: agriland.lv

Phone: (+371) 641 07 185

E-mail: actusQ@actusQ.lv

Office: Valmieras street 20A, Cesis, Latvia

- Sales, acquisition, and lease of agricultural and forest real estates
- Comprehensive Due Diligence
- Secure and transparent registration of titles
- Professional asset management of agricultural assets



- Investment and development of agricultural enterprises
- Accounting and Finance
- EU structural funding and area payment subsidies

www.actusq.lv

E-mail: actusQ@actusQ.lv



- Establishment and commercial registration
- Commercial agreements
- Due Diligence on mergers and acquisitions
- Legal assistance on real estate acquisitions and sales
- Reorganization cases
- Assistance in relations with public bodies
- Legal proceedings in courts of Latvia

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