



Council of European Dentists

MANUAL OF DENTAL PRACTICE 2014

Latvia

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and

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with

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The revised EU Manual of Dental Practice (Edition 5) was commissioned by the Council of European Dentists¹ in April 2013. The work has been undertaken by Cardiff University, Wales, United Kingdom. Although the unit had editorial control over the content, most of the changes were suggested and validated by the member associations of the Council.

About the authors²

Dr Anthony Kravitz graduated in dentistry from the University of Manchester, England, in 1966. Following a short period working in a hospital he has worked in general dental practice ever since. From 1988 to 1994 he chaired the British Dental Association's Dental Auxiliaries' Committee and from 1997 until 2003, was the chief negotiator for the UK's NHS general practitioners, when head of the relevant BDA committee. From 1996 until 2003 he was chairman of the Ethics and Quality Assurance Working Group of the then EU Dental Liaison Committee.

He gained a Master's degree from the University of Wales in 2005 and subsequently was awarded Fellowships at both the Faculty of General Dental Practice and the Faculty of Dental Surgery, at the Royal College of Surgeons of England.

He is an Honorary Research Fellow at the Cardiff University, Wales and his research interests include healthcare systems and the use of dental auxiliaries. He is also co-chair of the General Dental Council's disciplinary body, the Fitness to Practise Panel.

Anthony was co-author (with Professor Elizabeth Treasure) of the third and fourth editions of the EU Manual of Dental Practice (2004 and 2009)

President of the BDA from May 2004 until May 2005, he was awarded an honour (OBE) by Her Majesty The Queen in 2002.

Professor Alison Bullock: After gaining a PhD in 1988, Alison taught for a year before taking up a research post at the School of Education, University of Birmingham in 1990. She was promoted to Reader in Medical and Dental Education in 2005 and served as co-Director of Research for three years from October 2005.

She took up her current post as Professor and Director of the Cardiff Unit for Research and Evaluation in Medical and Dental Education (CUREMeDE) at Cardiff University in 2009. With a focus on the education and development of health professionals, her research interests include: knowledge transfer and exchange; continuing professional development and impact on practice; workplace based learning.

She was President of the Education Research Group of the International Association of Dental Research (IADR) 2010-12.

Professor Jonathan Cowpe graduated in dentistry from the University of Manchester in 1975. Following training in Oral Surgery he was appointed Senior Lecturer/Consultant in Oral Surgery at Dundee Dental School in 1985. He gained his PhD, on the application of quantitative cyto-pathological techniques to the early diagnosis of oral malignancy, in 1984. He was appointed Senior Lecturer at the University of Wales College of Medicine in 1992 and then to the Chair in Oral Surgery at Bristol Dental School in 1996. He was Head of Bristol Dental School from 2001 to 2004.

He was Dean of the Faculty of Dental Surgery at the Royal College of Surgeons in Edinburgh from 2005 to 2008 and is Chair of the Joint Committee for Postgraduate Training in Dentistry (JCPTD). He has been Director of Dental Postgraduate Education in Wales since 2009. His particular interest now lies in the field of dental education. He was Co-ordinator for an EU six partner, 2-year project, DentCPD, providing a dental CPD inventory, including core topics, CPD delivery guidelines, an e-learning module and guidelines (2010-12).

Ms Emma Barnes: After completing a degree in psychology and sociology, Emma taught psychology and research methods for health and social care vocational courses, and later, to first year undergraduates. Following her MSc in Qualitative Research Methods she started her research career as a Research Assistant in the Graduate School of Education at the University of Bristol, before moving to Cardiff University in 2006, working firstly in the Department of Child Health and then the Department of Psychological Medicine and Clinical Neurosciences.

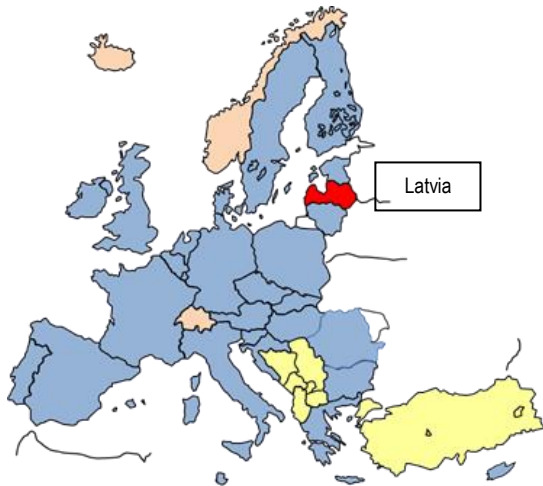
In 2010 Emma joined Cardiff Unit for Research and Evaluation in Medical and Dental Education (CUREMeDE) as a Research Associate. Working in close collaboration with the Wales Deanery, (School of Postgraduate Medical and Dental Education), her work focuses on topics around continuing professional development for medical and dental health professionals, and knowledge transfer and exchange.

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Latvia



In the EU/EEA since	2004
Population (July 2013)	2,178,443
GDP PPP per capita (2012)	€13,905
Currency	Euro
Main language	Latvian

Medical services thus provided are free for patients, through the NHS. Oral healthcare for adults is paid for through private practice. State funded healthcare is free for children (except orthodontics), the military and persons affected by Chernobyl.

Number of dentists:	1,724
Population to (active) dentist ratio:	1,478
Membership of Dental Association:	100% of active dentists

There is a well developed use of specialists for advanced dental care, and the development of dental auxiliaries is also well developed and advanced.

Continuing education for dentists is mandatory

Date of last revision: 20th January 2014

Government and healthcare in Latvia

The Republic of Latvia, lies on the eastern shores of the Baltic Sea. With the Baltic Sea in the west, Latvia shares land borders with Estonia in the north, Russia and Belarus to the east and Lithuania to the south. Latvia comprises an area of 64,589 sq. km.

In 1991 Latvia regained its independence as a state. There was a brief period of independence between 1918 and 1940. The new Constitution of 1991 established the principles of the State, setting Latvia as a democratic parliamentary republic – with a unicameral 100 member Parliament (Saeima), President (elected by Parliament), Prime Minister and Council of Ministers. Parliamentary members have a 4-year term of office, elected on a general, direct and proportional basis. Latvia has four administrative regions – Kurzeme, Zemgale, Vidzeme and Latgale. There are 26 rural districts and 496 local municipalities and parishes. About 70% of the population resides in urban and 30% in rural areas.

The capital, Riga, is on the Northern shore, on the Gulf of Riga. About one third of the total population resides in Riga.

Latvia changed its currency to the Euro on January 1st 2014.

The Ministry of Health is responsible for health care by making a public procurement of medical services. The budget for healthcare is built on taxes and state investment. Parliament decides annually the amount of public funds to be spent on healthcare. The sums are divided among medical institutions by the National Health Service (NHS) and its regional branches, which conclude contracts with them under the supervision of the Ministry of Health. Medical services thus provided are free for patients, while all the other medical services are receivable for a fee paid by an insurance company or the patient himself/ herself. Children under the age of 18 and adults who are victims of the Chernobyl nuclear catastrophe, are exempt from charges.

	Year	Source
% GDP spent on health	6.5% 2010	LDA
% of this spent by government	55.4% 2010	LDA



Oral healthcare

In 1991, with independence, new knowledge and experience became available after 50 years of isolation, even in dentistry. Before independence, dental care in Latvia was provided free of charge to the whole population – state provision.

Subsequently, care for adults is privately financed, and publicly financed through the the National Health Service (NHS) for children up to the age of 18 (with the exception of orthodontic treatment). In 2011, the average cost per child was €38.54 per year and covered approximately 54.1% of all children. Orthodontic diagnostic and treatment planning is financed through the Sickness Funds, but treatment must be paid for by the patient (the child's parents).

Regional institutions of the NHS, according to contracts, finance this service upon a mixed principle: Oral Health promotion and education according to the number of children (the capitation principle); Dental care, including professional dental hygiene is paid for according to the work done – the principle of “the estimation of manipulation”, which is item of service fees.

Dental care is also state financed for adults who are victims of the Chernobyl nuclear catastrophe (by government resolution (“Health care strategies in Latvia 1996”). The oral health care system for the Latvian population is administered under the Ministry of Health and Pauls Stradins' Clinical University Hospital (Pauls Stradins' CUH) Centre of Dentistry and Facial surgery (Centre of Dentistry), which plan, direct and monitor the oral health sector.

The Centre of Dentistry has set a common amount of services to be provided, which do not overlap with programmes provided for by insurance companies. The Centre of Dentistry has developed a common method of calculation of the full price for a service complying with the commonly approved medicinal technologies in dentistry. Taking into account available state financial resources and the limits of what the state can afford to pay, future necessary financial resources are calculated.

Direct patient payment forms a major part of the oral health care finance for the adult population. Private insurance is now more popular, but such policies are usually obtained by higher social classes. There is an agreement with the private insurance companies to follow criteria in accordance with recent technologies. This should assure high quality control in the insurance system in the future.

In 1994, in recognition of high caries levels, a National Preventive Programme in Dentistry was created in close cooperation with the Centre of Dentistry and WHO Collaborating Centre in Continuing Dental Education, in the Latvian Institute of Stomatology. During the period from 1994 to 1999, in cooperation with the National Health Service NHS, local governments, school councils, dental and general medical staff, 4 regional and 4 local district Oral Health centres were established in Latvia. Assessment of effectiveness for preventive and curative work is based on regular accounting of

oral health data in definite age groups, these are worked out “Evaluation criteria” and were introduced in 1998.

Prevention in Latvian dentistry is based on the principles of health promotion and education, developing whole population strategy.

Oral examinations would normally be undertaken every 12 months. It is not known what percentage of the population receive oral healthcare regularly (in a two-year period) but 54.1% of under-18s are known to visit a dentist at least once a

	Year	Source
% GDP spent on oral health	0.20% 2010	LDA
% of OH expenditure private	78% 2010	LDA

year. As Latvia is a small but densely populated country, some problems with access to oral healthcare for patients are reported.

Quality of Care

The competent authority which maintains dentists' registration and dental practice accreditation (every five years) is the Health Inspectorate (HI), in cooperation with Centre of Dentistry. Since 2001, this agency has been working in accordance with national regulations – with instructions regarding working space, units, and dental technologies, imposing minimum requirements standards for dental practice. A document of evidence based methods and technologies, was worked out in 2002 and was introduced from July 1st 2003, in all registered dental practices. This document is intended to motivate all dental staff to attend CPE courses.

The quality of work is evaluated by the HI inspectors and experts of the dental associations. In the framework of evaluation, documentation and current clinical situation is analysed. Experts for the Professional Certification

	Year	Source
DMFT at age 12	2.90 2012	LDA
DMFT zero at age 12	21% 2012	LDA
Edentulous at age 65	No data	

Commission are nominated by the associations.

Health data

“DMFT zero at age 12” refers to the number of 12 years old children with a zero DMFT. “Edentulous at age 65” refers to the numbers of over 64s with no natural teeth



Fluoridation

The level of fluoride in drinking water is low 0.2 – 0.5 mg/l.
Fluoride-containing tablets dissemination programmes were

functioning successfully in some regions of Latvia in during the fifteen years to 2013. However, currently only fluoride tablets are ordered for children at risk. There are different preventive programmes for children and teenagers, with the distribution of free fluoride toothpaste and toothbrushes.



Education, Training and Registration

Undergraduate Training

To enter dental school there are certain requirements:

1. the candidate must be a secondary school graduate,
2. there is competition among applicants after they have completed a high school diploma.
3. Additional requirements – there is a Test on Professional Suitability

Year of data:	2012
Number of schools	1
Student intake	35
Number of graduates	32
Percentage female	87%
Length of course	5 yrs

There is one dental faculty, which is located in the Riga Stradiņš University and is publicly funded. More than 5 in 6 of graduates are female. In 1993 a new dental education programme was introduced for students and dental hygienists, which was established to comply with EU requirements.

Quality assurance for the dental school is provided by Faculty Council, chaired by the Dean (there is no external verification, although the school has been assessed within the EU's Dent-Ed Project).

Qualification and Vocational Training

Primary dental qualification

The primary degree which may be included in the register is: *zobārsts (dentist)*.

Vocational Training (VT)

Following undergraduate training, the new dentist receives professional certification. There is no longer any Vocational Training in Latvia.

Registration

The register is administered by The Health Inspectorate. The Centre of Dentistry, by order of the Ministry of Health, is responsible and accomplishes (performs) the registration of dental personnel in the joint State Register of medical practitioners. Re-registration is necessary every 5 years.

There is no fee for registration.

To register a dentist must have a recognised degree or diploma.

Language requirements

There is a formal requirement to have knowledge of Latvian at the highest level, in order to register. Non-Latvian dentists with an EU Diploma are recognised, but knowledge of the Latvian state language is also required. This is tested according to an opinion of the Municipal Language Commission.

Further Postgraduate and Specialist Training

Continuing education

Since 2001 it has been a mandatory requirement for all registered dentists to complete a minimum of 250 hours of CPE every 5 years, whilst they practise. Auxiliary personnel have the same requirements only the number of credit hours may be different.

The Latvian Dental Association, working in collaboration with the Faculty and Institute of Stomatology at Riga Stradiņš University, the Dental Centre, the Latvian Physicians' Society and the Latvian Dental Hygienists' Association, and representatives from industry organise professional education for all the dental team members. This cooperation promotes exchange of information in dental professional development, to improve technologies, dental care and dental education.

Specialist Training

Dentists have the right to apply for doctorate studies, "residency training" (by competition for a vacancy), which is completed by a successful defence of one's doctoral dissertation.

Training is provided within the Riga Stradiņš University's Faculty of Stomatology. In 2013 there were 10 doctors in specialist training as residents, but three of them were on sabbatical leave. Specialist training takes 3 years on average.

Trainee specialists are paid during training.

Workforce

Dentists

Year of data:	2012
Total Registered	1,724
In active practice	1,474
Dentist to population ratio*	1,478
Percentage female	87%
Qualified overseas	63
* this refers to "active" dentists	

There is no reported unemployment amongst dentists in Latvia.

Movement of dentists across borders

According to data from the Latvian Dental Association, since 1999 certificates for good practice have been issued to 5.6% of Latvian dentists. There are no data about returned professionals. There are a small number of dentists practising who qualified outside Latvia.

Specialists

Six dental specialities are recognised, besides Oral Maxillo-facial Surgery.

Year of data:	2012
Orthodontics	24
Endodontics	10
Paedodontics	23
Periodontics	0
Prosthodontics	19
Oral Radiology	0
Oral Surgery	0
Dental Public Health	0
OMFS	39

Patients normally only attend specialists on referral from a primary practitioner.

Auxiliaries

The system of use of dental auxiliaries is relatively well developed in Latvia and much oral health care is carried out by them.

Year of data:	2012
Hygienists	219
Technicians	551
Denturists	0
Assistants	1,360
Therapists	87

Salaries are paid on the basis of contracts concluded with the employers. It is against the law to receive remuneration without a valid contract. There are no set amounts for limits set for private practice, subject only to the law on minimum wages.

Dental Hygienists

Training as a dental hygienist takes place at a special academical school at the Riga Stradiņš University. There is a competitive examination to gain entrance. Graduates of the school receive a diploma. The title is legally protected and there is a registerable qualification which dental hygienists must obtain before they can practice. Dental Hygienists are an integral part of the oral health care team. They work in the private sector and also in Public Health (Local 22 Oral Health Centres).

The register is held by the Centre of Dentistry.

Dental hygienists work in all services only under the prescribed instructions of a dentist.

Dental Therapists

Dental therapists in Latvia were trained until 1976 – they are providing basic oral health care for children. The procedures they can undertake include a full repertoire of preventive therapies, the restoration of primary (deciduous) and young permanent teeth with appropriate biomaterials, performance of pulpotomies, placement of stainless steel crowns and extraction of primary (deciduous) teeth.

Dental therapists are permitted to work in the offices of dentists in the private sector – providing basic care for adults, but also under supervision of a dentist.

The register is held by the Centre of Dentistry. The majority of those formerly trained are now retired.

Dental Technicians

Training as a dental technician takes place at Riga 1st Medical College under the supervision of Ministry of Education and Science. There is a competitive examination to gain entrance. On qualification they receive a diploma.

The title is legally protected and there is a registerable qualification which dental technicians must obtain before they can practice. A register is held by the Centre of Dentistry. Their duties are to prepare dental prosthetic and orthodontic appliances to the prescription of a dentist and they may not work independently.

Individual technicians are normally salaried and work in commercial laboratories which bill the dentist for work done.

Dental Chairside Assistants (Nurses)

Training as a dental assistant also takes place at Riga 1st Medical School, under the supervision of Ministry of Education and Science. There is a qualification and they may register with the Centre of Dentistry.

Practice in Latvia

A dental practice may be included in the structure in medical practices, hospitals and other institutions. Many dentists practice in more than one sphere of practice.

Year of data:	2012
General (private) practice	1,402
Public dental service	10
University	31
Hospital	31
Armed Forces	0
General Practice as a proportion is	95%
Number of General practices	727

Working in General Practice

Dentists practice in *individual dental practices* – by registering with the Latvian Physicians' Society, as well as in *limited liability companies*, by registering with the State Enterprise Registry.

Dentists can choose to work in the state system, fully liberal private dentistry or both systems. The amount of work within the state system or private dentistry depends on the demands of the patient.

During a first visit a patient receives a full diagnosis and explanation on further potentially necessary treatment modalities and expenses. If the patient agrees to all or chooses one of the variants recommended, a full treatment plan is signed by both parties during the same or the next visit.

All dentists, including those privately practising, have to obtain a professional's certificate. All equipment has to be tested to be in accordance with the compulsory requirements. Financial rules and the quality of work for all dentists, including privately practising dentists, are controlled by state institutions. The requirements are the same for all.

Offers of private insurance companies, along with state health insurance, are applicable to adults. The amount of accessible care depends on respective programmes. There is no insurance applicable only to dentistry.

Fee scales

The Centre of Dentistry sets the fees in the state system. Adults pay the full set treatment fees of the dentist, but persons in need of emergency care (especially when there is danger to life) are exempt from these charges.

There is no regulation of private fees, which are set by the dentist on the basis of demand. But in limited liability enterprises, or other organisations, it is set by the employer, taking into account labour legislation on the minimum wage.

Joining or establishing a practice

There are no rules which limit the area of establishment or size of a dental practice, or the number of associated dentists or other staff working there. The state offers no assistance for

establishing a new practice, and generally dentists must take out commercial loans from a bank. When starting a new practice private dentists have to comply with regulations which provide for compulsory (minimum) rules on design, construction and equipment, including the number and size of rooms. The dentist is then responsible for attracting new patients to the practice.

Dentists may purchase an existing practice, together with its "list" of patients. General practices are usually sited in apartments and ex-government clinics.

Working in the Public Dental Service

State financed dentistry services in state owned facilities are provided for in two institutions – the Centre of Dentistry and Stradiņš University's Institute of Stomatology and are accessible to everybody. The service is provided universally to all, including children, children with pathologies, oral-maxillofacial surgery treatments and for any person who needs emergency health care.

Dental care is free of charge for children up to 18 years, except orthodontic therapy, for which they have to pay in full. Basic oral maxilla-facial surgery is free for all patients, although patients have to pay an appointment fee.

There is equipment for providing full domiciliary services in homes, so dentists offer pain relief at home and then undertake definitive treatment with the assistance of the regional social services in social or medical institutions.

There are regional oral health centres established and working. Their basic aims include extensive information, motivation in the mass media, school and kindergarten programmes, including practical instructions for teeth cleaning. Also, they work out strategy for support and promotion of oral health in regions; organise preventive activities and analyse their effectiveness; and they analyse the fulfilment of municipally based programmes.

Working in Hospitals

There are 48 public or municipal hospitals in Latvia. The Centre of Dentistry contains an oral-maxillofacial clinic, in which the professionals undertake consultations and medical help for all of the State and carry out the necessary treatment in the hospital. Regionally these specialists work in the second largest city – Daugavpils.

Dental practice in hospitals also enhances accessibility for in-patients, but the amount of work and the payment rules are the same as for other dental practices.

Working in the University Dental Faculty

Dentists who work in the dental school are salaried employees of the university. They are allowed to combine their work in the faculty with part-time employment or private practice elsewhere.

The main academic title within the dental faculty is that of Professor. Other titles include Associate Professor, Assistant Professor (Docents) and Assistants (clinical instructors). There are no formal requirements for postgraduate training but senior teachers and professors will have completed a PhD, and most will also have received specialist clinical training.

Apart from these there are other regulations or restrictions for promotion. A Professor, as a salaried employee, would be an elected person with a Doctoral degree and not less than 3 years' work experience in the position of Associate Professor. An Assoc. Professor, as a salaried employee could be an elected person with a Doctoral degree or a person with at least 10 years' practical work experience in the corresponding branch. A Professor and Assoc. Professor are elected by the Board of the Professors.

Assistants are elected by the Board of the Faculty. They can be elected persons with a Doctoral degree or a Masters degree, with 6 years' experience. Assistants without a postgraduate

degree can be elected twice in the time following their primary degree.

The quality of clinical care, teaching and research in dental faculties is assured through dentists working in teams under the direction of experienced teaching and academic staff. The complaints procedures are the same as those for dentists working in other settings.

Working in the Armed Forces

There are no longer any dentists who work for the Armed Forces.

Professional Matters

	Number	Year	Source
Latvian Dental Association	1,474	2012	LDA

Professional association and bodies

There is a single main national association, the *Latvian Dental Association*.

The organisation is representative of dentists (only) and has an elected board and President. There is a central office with part-time staff. Membership is not mandatory.

The Dental Association, as well as other professional associations (for oral-maxillofacial surgeons, dental nurses, dental hygienists and dental technicians) undertakes the duties of:

- control and improvement of qualification of specialists,
- setting of professional criteria and certification,
- approval of the classification of criteria for service manipulations.

The Centre of Dentistry, which is appointed by the state, has the duties of:

- enforcement of dental care strategy,
- registration of medical persons (auxiliaries),
- drafting of various legal acts and norms in dentistry,
- setting of medicinal technologies, criteria of manipulations and economical prognosis for a more efficient distribution of resources allocated for dental care.

The Minister of Health appoints the director of the Centre as a member of Council of Strategy and the Latvian Dental Association has no role within it.

Ethics and Regulation

Ethical Code

The relationship between patients and dentists is based on a business relationship in the circumstances of competition. Although the dentist is liable for the method of treatment used and the result, the most important factor is the mutual trust between the patient and the dentist.

In accordance with legislation, a dentist has the right to refuse to treat a particular patient, except in cases where the patient's life is in danger.

Fitness to Practise/Disciplinary Matters

In cases of complaints, tests are performed by Health Inspectorate (HI) through the involvement of experts from the professional associations. Tests are conducted mainly in cases of complaints, which most of the time are connected with the collection of financial compensation. There is a certain procedure for protection of the rights of patients.

A person can turn to the HI as an independent state institution, with claims according to the procedure for the review of claims. According to the procedure, documents are reviewed by both

parties, involving patients' representatives and experts from the professional associations, who evaluate the factual situation. The claims are analysed on the basis of medical indications. In cases where the claim is unsound, the HI provides a detailed explanation of the situation at hand and provides a justification for its decision. In cases when claim is sound, the HI issues a conclusion on the violation, providing for a chance of settlement and elimination of faults. Claims are submitted to a court if no solution has been reached, or a court judgment is needed for financial compensation for the aggrieved party.

The professional organisation may assign the dentist to extra after-diploma training or, in special cases, may decide on revoking the professional's certificate. Dentists have the right to appeal to the Latvian Doctors' Society's Certification Commission.

Data Protection

There are both Personal Data Protection and Medical Treatment Laws. Latvia has adopted the EU Directives.

Advertising

Advertising is permitted, but comparison of skills against other dentists is not allowed. Dentists are permitted to use the post, press or telephone directories, without obtaining prior approval.

Dentists are allowed to promote their practices through websites but they are required to respect the usual rules of "legal, decent, honest and fair". The CED Code has not been adopted.

Insurance and professional indemnity

The law provides for compulsory civil liability insurance for practising dentists. Private commercial insurance companies provide this insurance, and guarantees compensation for an aggrieved patient. The cost depends upon the insurance company and the dentist's speciality. There will be a Medical Risk fund from 2014.

This insurance does not cover dentists for working overseas.

Corporate Dentistry

Dentists in Latvia are permitted to incorporate their practices into limited liability companies. Non-dentists can fully or part-own these companies.

Tooth whitening

Tooth whitening is regulated under the Medical Devices legislation, so is undertaken by dentists. It is also performed by the dental hygienists, under the supervision of dentists and in accordance with their assignment.

Health and Safety at Work

Requirements are set by Ministry of Health. Dentists and their assistants must be vaccinated against Hepatitis B. Compliance with the requirements is controlled by the Health Inspectorate. There is compulsory use of means of protection at work such as facial masks, protective glasses and gloves, which are provided for by the state under regulation of the Cabinet of Ministers.

Ionising Radiation

Dentists' operations with radiation equipment are licensed. The licence must be renewed every ten years. There is a State Register of radiation equipment, furthermore postgraduate training of competent dentists in the field of radiation protection is held every 5 years. Operations with the radiation equipment are determined by the Law on Radiation Protection and are realised and controlled by the Radiation Protection Centre.

Hazardous waste

Operations with hazardous waste are determined by the Law of Hazardous Waste. The necessity (need) and installation of the amalgam separator are determined by the Regulations issued by the Cabinet regarding the adequacy of medical institutions. Dental practices must have an agreement with companies stating that they are authorized to collect these wastes.

Regulations for Health and Safety

For	Administered by
Ionising radiation	The State Radiation Security Center
Electrical installations	The head of the practice
Infection control	The Health Inspectorate
Medical devices	The Health Inspectorate
Waste disposal	State Environmental Health Ministry

Financial Matters

Retirement pensions and Healthcare

The 2013 Law on State Pensions stipulates that the then current retirement age of 62 will be increased by three months every year, starting from 2014, until it reaches 65 in 2025.

Social security contributions are levied on both employees and employers. The general contribution is 35.09%, which consists of an employer portion of 24.09% and an employee portion of 11%.

Compulsory social insurance contributions are determined by law and paid into a special fund that gives an insured person the right to receive social insurance services.

Resident employers must pay national social insurance on a monthly basis.

The amount of pension depends on social taxes paid and social funds accrued.

Taxes

The tax rate on income for an individual is 24% and is 15% for capital gains. There is a 10% rate for other types of income from capital, such as dividends, securities and interest income.

VAT/sales tax

Value added tax is levied on the sale of goods and the supply of services at a standard rate is 21%, with a reduced rate of 12% applicable to certain goods and services. Certain supplies are zero, including dental treatment.

Various Financial Comparators

Riga Zurich = 100	2003	2012
Prices (including rent)	49.9	46.0
Wage levels (net)	16.2	16.2
Domestic Purchasing Power	32.5	31.1

Source: UBS August 2003 and November 2012



Other Useful Information

Main national association and Information Centre:	Competent Authority:
Latvian Dental Association 20 Dzirciema Str LV-1007 Riga LATVIA Tel: +371 67455058 Fax: +371 67459948 Email: info@lza-zobi.lv Website: www.lza-zobi.lv	Center of Dentistry and facial surgery of Pauls Stradinš clinical university hospital LV-1007 Riga LATVIA Tel: +371 67455584 Fax: +371 67459948 E-mail: vzc@latnet.lv Website: www.vzc.lv
Major Specialist Association:	Main Professional Journal:
Latvian Medical Association Tel: +371 6722 0661 Fax: +371 6722 0657 E-mail: lab@arstubiedriba.lv Website: www.arstubiedriba.lv/	Journal "Zobārstniecības raksti" Tel/Fax: +371 6745 5058 E-mail: gzigurs@acad.latnet.lv

Dental Schools:

For dentists:	For hygienists:
Ingrida Čēma Riga Stradinš University Faculty of Stomatology 20 Dzirciema Street Riga LV - 1007 LATVIA Tel: + 371 67409136 Fax: + 371 6781 5323 E-mail: iicema@latnet.lv Website: www.rsu.lv www.st-inst.lv	Riga Stradinš University Academical School of Dental Hygienists LV-1007 Riga LATVIA Tel: +371 29227044 Fax: +371 6781 5323 E-mail: esenakola@latnet.lv Website: www.st-inst.lv
	For technicians and assistants:
	Riga 1 st medical college Tel: +371 6737 1147 E-mail: medskola@dtc.lv Website: www.rm1.lv