

Researches

Published: 08.04.2021.

2020

In February 2020, the FDP prepared a small study on the first results of the 2018 tax reform. The study is available [here](#) (in Latvian)

2019

The annual opinion survey on budget discipline was carried out in April 2019 in cooperation with the social research center SKDS. The report presents trends of opinion of the inhabitants in four survey years, as well as an overview of additional questions asked this year on support for inequality reduction in Latvia. The Fiscal council secretary D.Kalsone research paper is available here ([in Latvian](#)).

2018

The annual opinion survey on budget discipline was carried out in April 2018 in cooperation with the social research center SKDS. Using the results of the annual survey, two reports will be provided: (i) on the general and regular part of the survey; and (ii) as the part of the political party survey report (mid-August).

The publication of the first report launches the week for discussion at the conversation festival Lampa on 29 June 2018 on [Public Fiscal Responsibility and Public Debt](#)." The report helps to identify the ambiguous attitude of inhabitants about savings and increasing public debt. The Fiscal council secretary D.Kalsone research paper is available here ([in Latvian](#)).

The publication of the second report was together with the press briefing about the political parties' survey on fiscal discipline issues. The report shows the maturity of the political parties and the ability to calculate the financial impact of the reforms envisaged. At the press briefing, the parties were praised for their courage to participate in this survey. The Fiscal council chairman J.Platais and the Fiscal council secretary D.Kalsone research paper is available here ([in Latvian](#)).

In April 2018, [I.Brezaucka's](#) study, available [here](#), addresses the risks of public-private partnership (PPP) projects. The study concluded that such projects effectively enable the development of significant infrastructures and services, but it is crucial to be able to assess all the risks associated with this type of public investment.

2017

The annual opinion survey on budget discipline was carried out in April 2017, in cooperation with the social research centre SKDS. The report presents the results of the survey, which (i) provide insight into public opinion on issues related to fiscal policy and sustainability, and (ii) raise questions that have to be addressed in the fiscal sustainability report currently being prepared by the Council.

The results show that there is strong public support for countercyclical fiscal policy and a pronounced preference for sound long-term thinking. However, dissatisfaction with the quality of public services and the perceived inadequacy of health care and social protection may be a source of future pressure to increase expenditures. This may entail higher deficits and threaten fiscal sustainability. Fiscal risks expert E.Ķīlis research paper is available [here](#).

2016

In December 2015 the Council commenced [working](#) on the question of government debt. This year's report by Council Macroeconomics expert E.Veide and Fiscal risks expert E.Ķīlis on public debt argues that, while the current level of public debt is still below the threshold specified in the Fiscal Discipline Law and the Maastricht Treaty, the persistence of deficit spending and a

contracting labour force may create sustainability issues in the long term. Research paper is available [here](#).

In April 2016 survey was conducted with the aim of ascertaining the views of Latvia's population on taxes and paying taxes. A total of 1029 people were interviewed. Survey on tax morale [summary](#). Full information on the survey available in Latvian [here](#). Fiscal risks expert E. Ķīlis report on the tax morale survey is available [here](#).

Another survey was carried out in April 2016 in order to ascertain the opinion of the people living in Latvia on several questions pertaining to budget discipline. A total of 1005 people were interviewed. Survey on budget discipline [summary](#) and [main results](#) for 1 June 2016 conference "Latvia's Fiscal Discipline Law: the First Three Years and Future Prospects". Full information on the survey available in Latvian [here](#). Fiscal risks expert E. Ķīlis report on the fiscal policy and budget discipline survey is available [here](#).

2014-2015

In November 2014 Fiscal risks working group in collaboration with external consultants performed a research to assess fiscal risks associated with possible state social insurance special budget expenditure for state pension and social benefit costs exceeding annual budget appropriations. Basing on research results (research performed by SIA RVJ, Mrs Elīna Veide), Fiscal discipline council evaluated the necessary Fiscal safety reserve for 2017 in the amount of 0,115% of GDP or 32,8 million euros.

In July 2015, Fiscal discipline council updated the research by adding the 2014 data.

Research "Policy changes impact assessment on social benefit special budget", incl. Annex 1 "Deviations among planned budget and executed budget of pensions and social benefits in 2003-2013" and Annex 2 "Summary on the observed policy changes with impact on execution of social insurance special budget", available in Latvian [here](#).

Annex 3 "Report on legal acts amendments", available in Latvian [here](#).

Summary presentation available [here](#).

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