Republic of Latvia

Cabinet
Regulation No. 1507
Adopted 17 December 2013

Procedures for Refunding Value Added Tax to a Registered Taxable Person of a Third Country or Third Territory

Issued pursuant to
Section 112, Paragraph two of
The Value Added Tax Law

I. General Provisions

1. This Regulation prescribes:
   1.1. period for which a registered taxable person of a third country or third territory may request a refund of the value added tax (hereinafter - tax) paid for goods purchased and services received in the territory of the Republic of Latvia (hereinafter - inland), and importation of goods for ensuring of economic activity outside the territory of the European Union, also the minimum amount of tax refundable;
   1.2. procedures by which the State Revenue Service takes a decision to refund completely or partially the amount of tax indicated in an application of a registered taxable person of a third country or third territory (hereinafter - the application) or to refuse to refund the tax, and procedures by which the State Revenue Service shall refund the tax to a registered taxable person of a third country or third territory in compliance with the deadline set out in Section 112, Paragraph 11 of the Value Added Tax Law;
   1.3. documents to be submitted to the State Revenue Service and deadlines for submission thereof;
   1.4. sample application form;
   1.5. cases in which the State Revenue Service shall take a decision to refuse to refund the amount of tax indicated in the application.

2. The procedures laid down in this Regulation shall be applied if a registered taxable person of a third country or third territory meets the provisions stated in Section 112, Paragraph one of the Value Added Tax Law, including:
   2.1. during the time period for which the tax refund is requested (hereinafter - the refund period), a registered taxable person of a third country or third territory has not had either place of establishment of a business or a fixed establishment in inland from which economic activity is carried out, or declared place of residence, or place of permanent residence;
   2.2. a registered taxable person of a third country or third territory during the refund period has not supplied goods or services, which can be regarded as an inland supply of goods and services, except:
      2.2.1. the supply of goods transport services and services connected with transportation of goods, if tax for these services shall not be paid to the State budget in accordance with the laws and regulations in the field of value added tax in force in the Republic of Latvia;
2.2.2. the supply of goods and services to persons who are responsible for payment of tax to the State budget in accordance with the laws and regulations in the field of value added tax in force in the Republic of Latvia.

3. Refund period:
   3.1. shall not be longer than one calendar year and shorter than three calendar months;
   3.2. may be shorter than three calendar months, if they are the last months of the calendar year.

4. The total amount of tax for which a refund is requested for may not be less than:
   4.1. 400 euros, if the refund period indicated in the application is shorter than one calendar year but not shorter than three calendar months;
   4.2. 50 euros, if the refund period indicated in the application is one calendar year or is shorter than three calendar months, and they are the last months of a calendar year.

II. Procedures by Which Registered Taxable Person of a Third Country or Third Territory Submits an Application to the State Revenue Service

5. The tax shall be refunded on the basis of application (Annex), submitted to the State Revenue Service by a registered taxable person of a third country or third territory or by authorised person thereof.

6. The application shall be submitted within the following time periods:
   6.1. by 30 September of the calendar year following the refund period, if the refund period is one calendar year;
   6.2. within three months after the end of the refund period indicated in the application, if:
       6.2.1. the refund period is shorter than one calendar year and not shorter than three calendar months;
       6.2.2. the refund period is shorter than three calendar months and they are the last months of the calendar year.

7. If the application is sent by post, the date of submission shall be deemed to be the date on which the application has been handed over to the post office (postmark).

8. The application shall be completed in Latvian or English.

9. An authorised person of a registered taxable person of a third country or third territory may be a natural or a legal person, who acts in accordance with one of the following powers of attorney:
   9.1. a power of attorney issued and legalised in the issuing country, unless otherwise stipulated by the Document Legalisation Law;
   9.2. a notarised power of attorney issued in a European Union Member State, a country of the European Economic Area or in the Swiss Confederation;
   9.3. a notarised power of attorney issued in the issuing country in conformity with the provisions of the agreement, if the Republic of Latvia has concluded a bilateral or multilateral agreement with such country on legal assistance and legal relationships.

10. A registered taxable person of a third country or third territory or its authorised person shall declare by signing the application that:
    10.1. the information in the application is true;
10.2. during the refund period there has been no economic activity inland and no taxable transactions performed, with the exception of the transactions abovementioned in Sub-paragraphs 2.2.1. and 2.2.2. of this Regulation;

10.3. the applicant undertakes within three years to repay any amount of tax to the State budget if it is transferred in error to the bank account specified in the application.

11. The following shall be attached to the application:

11.1. originals of the value added tax invoices (hereinafter - the tax invoice) paid for the goods purchased and services received inland during the refund period, for which the tax refund is requested;

11.2. originals of documents certifying the importation of goods made inland during the refund period, for which the tax refund is requested;

11.3. documents, certifying payment of the amount of tax requested for the refund (cashier's check, bank payment order);

11.4. statement (original) issued by the tax authority of the relevant country, which shall be valid for 12 months from the date of issue thereof, certifying that during the refund period indicated in the application a person who has purchased goods or received services inland, or imported goods, has been a registered taxable person outside the territory of the European Union;

11.5. if the application is submitted by an authorised person – a power of attorney (original) which meets the provisions stated in Paragraph 9 of this Regulation.

III. Procedures by Which the State Revenue Service Examines the Application and Takes a Decision to Refund Completely or Partially the Amount of Tax Indicated in the Application or to Refuse to Refund the Tax

12. The State Revenue Service shall verify whether the application and the information indicated therein meets the following provisions:

12.1. the application has been submitted within the time period indicated in Paragraph 6 of this Regulation;

12.2. the refund period indicated in the application complies with the refund period indicated in Paragraph 3 of this Regulation;

12.3. the information has been provided in Latvian or English;

12.4. the total amount of tax for which a refund is requested is no less than:

12.4.1. 400 euro if the refund is requested for the refund period abovementioned in Sub-paragraph 4.1. of this Regulation;

12.4.2. 50 euros if the refund is requested for the refund period mentioned in Sub-paragraph 4.2. of this Regulation;

12.5. the application includes a certification in accordance with Paragraph 10 of this Regulation;

12.6. the application provides information on each tax invoice issued inland or any document certifying importation of goods in inland;

12.7. documents have been attached to the application in accordance with Paragraph 11 of this Regulation;

12.8. a registered taxable person of a third country or third territory has not been registered with the State Revenue Service Value Added Tax Taxable Persons Register during the refund period indicated in the application.

13. If the information provided in the application and the documents attached thereto is sufficient to take a decision on refunding completely or partially the amount of tax indicated in the application or refusing to refund the tax, the State Revenue Service shall take such decision within four months of receipt of the application.
14. The State Revenue Service shall take a decision to refuse to refund the tax, if:
   14.1. the application fails to meet at least one of the provisions referred to in Paragraph 12 of this Regulation;
   14.2. refund is requested:
      14.2.1. for a transaction that has not taken place;
      14.2.2. for an amount of tax indicated in the tax invoice which fails to meet the requirements of the Value Added Tax Law;
      14.2.3. for acquisition of unused immovable property inland and services received inland in relation to construction, reconstruction, renovation, restoration or repair of immovable property;
      14.2.4. for goods purchased and services received inland for personal use (for example, service of hiring out a means of transport, maintenance or repair of a car, purchase of fuel, lubricants and spare parts intended for a car, costs for recreational activities, catering services (including restaurant), health improvement activities and entertainment);
      14.2.5. a registered taxable person of a third country or third territory acting under the special tax application arrangement for tour operators and using the supply of goods and services inland for ensuring of tourism services.

15. If the information provided in the application and the documents attached thereto is not sufficient to take a decision to refund completely or partially the amount of tax indicated in the application or refuse to refund the tax, the State Revenue Service is entitled to request the applicant to provide additional information within four months of receipt of the application. Additional information shall be submitted within one month after the day the applicant has received the request to provide additional information.

16. If additional information is requested in accordance with Paragraph 15 of this Regulation, the State Revenue Service shall take a decision to refund completely or partially the tax or to refuse to refund the tax within six months from the day of receipt of the application.

17. If within one month after receipt of the additional information requested in accordance with Paragraph 15 of this Regulation, the State Revenue Service requires more information to be submitted within one month after the date on which the applicant has received repeated request for additional information, the State Revenue Service shall take a decision to refund completely or partially the tax or to refuse to refund the tax within eight months from the day of receipt of the application.

18. If the additional information requested in accordance with Paragraph 15 of this Regulation or repeated additional information requested in accordance with Paragraph 17 of this Regulation has not been received within one month after the day the applicant has received the request for additional information, the State Revenue Service shall refuse to the refund the tax.

19. If according to Paragraph 13 of this Regulation the State Revenue Service shall take a decision to refuse to refund the tax on the basis of failure to meet the conditions provided in Sub-paragraphs 12.3., 12.5., 12.6 and 12.7. of this Regulation, the registered taxable persons of third country or third territory or its authorised person is entitled to submit repeatedly the application within one month after receipt of the decision.

20. If the application has been submitted repeatedly in accordance with Paragraph 19 of this Regulation:
20.1. a registered taxable persons of third country or in a third territory or its authorised person shall send repeatedly the application and the accompanying documents to the State Revenue Service, indicating in Paragraph V of the application form the date and number of the State Revenue Service decision, date of receipt of the decision and documents that have been submitted repeatedly;

20.2. Within one month after receipt of the application submitted repeatedly the State Revenue Service shall examine it and in accordance with Chapter III of this Regulation take a decision to refund completely or partially the tax or to refuse to refund the tax.

IV. Procedures for Tax Refund

21. If the State Revenue Service in accordance Paragraph 13 of this Regulation has made a decision to refund completely the tax, it shall send the following documents to the applicant:

21.1. the decision regarding the tax refund;

21.2. a copy of the application, in which the amount of tax approved for refund is indicated;

21.3. originals of the tax invoices and documents, which certify importation of goods, with an indication of the tax refund;

21.4. documents that certify payment of the tax.

22. If the State Revenue Service in accordance Paragraph 13 of this Regulation has made a decision to refund partially the tax, it shall send the following documents to the applicant:

22.1. the decision regarding partial tax refund, indicating the reasons thereof;

22.2. a copy of the application, in which the amount of tax approved for refund and the amount of tax which will not be refunded are indicated;

22.3. originals of the tax invoices and documents, which certify importation of goods, for the transactions on which a decision to refund the tax has been made, with an indication of the tax refund and documents certifying payment of the tax;

22.4. originals of the tax invoices and documents, which certify importation of goods, for the transactions on which a decision to refuse to refund the tax has been made, and documents certifying payment of the tax.

23. If the State Revenue Service in accordance Paragraph 13 of this Regulation has made a decision to refuse to refund the tax, it shall send the following documents to the applicant:

23.1. the decision to refuse to refund the tax, indicating the reasons thereof;

23.2. a copy of the application, in which the amount of tax is indicated, which will not be refunded;

23.3. originals of the tax invoices and documents, which certify importation of goods and documents certifying payment of the tax.

24. The approved amount of tax to be refunded shall be refunded within 10 working days after the State Revenue Service has made a decision to refund completely or partially the tax, but no later than within four months after receipt of the application. If the State Revenue Service has requested additional information, the approved amount of tax to be refunded shall be refunded within 10 working days after the State Revenue Service has made a decision to refund completely or partially the tax, but no later than within six months after receipt of the application if the information has been requested in accordance with Paragraph 15 of this Regulation, or within eight months if the information has been requested in accordance with Paragraph 17 of this Regulation.

25. The approved amount of tax to be refunded shall be transferred to the bank account indicated in the application of a registered taxable persons of third country or in a third
territory. The costs related to the bank transfer shall be deducted from the amount of tax to be refunded.

26. If the amount of tax has been transferred in error to the a registered taxable person of a third country or third territory, it shall be repaid to the State budget.

27. The State Revenue Service is entitled to take a decision to reduce the amount of tax to be refunded in the subsequent refund periods if the amount of tax has been transferred in error, or make a decision to recover this amount from a registered taxable person of a third country or third territory in accordance with the Law On Taxes and Fees.

28. If the amount of tax requested to be refunded has been obtained in a fraudulent manner the State Revenue Service is entitled to recover the unjustifiably paid amount from the registered taxable person of a third country or third territory or from its authorised person, as well as the fine calculated in accordance with the laws and regulations in force in the Republic of Latvia governing criminal and administrative liability.

29. The Ministry of Foreign Affairs, upon a request of the State Revenue Service, shall provide information on the procedures for tax refund in the relevant country in compliance with the parity principle.

V. Closing Provisions

30. Cabinet Regulation No. 27 of 8 January 2013, Procedures for Refunding Value Added Tax to a Registered Taxable Person of a Third Country or Third Territory (Latvijas Vēstnesis, 2013, 17, No. 208) is repealed.

31. Cabinet Regulation No. 1149 of 22 October 2013, Amendments to Cabinet Regulation No. 27 of 8 January 2013 Procedures for Refunding Value Added Tax to a Registered Taxable Person of a Third Country or Third Territory (Latvijas Vēstnesis, 2013, No. 208) is repealed.

32. This Regulation shall come into force on 1 January 2014.

Informative Reference to the European Union Directive


Prime Minister       Valdis Dombrovskis
Minister for Finance       Andris Vilks
Annex
Cabinet Regulation No. 1507
17 December 2013

Iesniegums pievienotās vērtības nodokļa atmaksāšanai trešās valsts vai trešās teritorijas reģistrētam nodokļa maksātājam

Application for Refund of Value Added Tax to a Registered Taxable Person of the Third Country or Third Territory

Valsts ieņemumu dienestam (VID)
State Revenue Service (SRS)

Aizpilda drukātiem burtiem
To be filled out in block letters

Lūdzu atmaksāt pievienotās vērtības nodokļi (PVN), kas samaksāts:

☐ [20____ gada]
☐ [ēdos 20____ gada mēnešos]

par Latvijas Republikā:
☐ iegādātājam precēm
☐ sagatavojām pakalpojumiem
☐ preču importu

We would like to ask for the refund of the Value Added Tax (VAT) paid on the following taxable transactions:

☐ supplied goods
☐ provided services
☐ imported goods

in the Republic of Latvia:
☐ [jū 20____]
☐ in following months: ___________________________ of the year 20____
I. Iesniežējs (trešās valsts vai trešās teritorijas reģistrēts nodokļa maksātājs)  
Applicant (a registered taxable person of the third country or third territory)

<table>
<thead>
<tr>
<th>Nosaukums/Full name</th>
</tr>
</thead>
<tbody>
<tr>
<td>Juridiska adrese/Legal address</td>
</tr>
<tr>
<td>Pasta indekss, valsts/Postal code, country</td>
</tr>
<tr>
<td>Tālrūtis/Telephone</td>
</tr>
<tr>
<td>Faks/Fax</td>
</tr>
<tr>
<td>E-pasta adrese/E-mail address</td>
</tr>
<tr>
<td>PVN identifikācijas numurs mūžes zemē ārpus Eiropas Savienības teritorijas/ VAT identification number in country of residence outside of the territory of the European Union</td>
</tr>
<tr>
<td>Nodokļu administračijas iestādes nosaukums un adrese mūžes zemē (brīvā forma vai izmanācijai NACE2 kods)/ Name and address of the Tax authority in country of residence (free form or using NACE2 code)</td>
</tr>
<tr>
<td>Saimniecības darbības veids mūžes zemē/ Business activity in country of residence</td>
</tr>
<tr>
<td>Periods, par kurus tiek pieprasīta PVN atmaņa/ Refund period</td>
</tr>
<tr>
<td>Atmaņai pieprasītā kopējā PVN summa (euro)/ Total amount of VAT reclaimed for refund (euro)</td>
</tr>
</tbody>
</table>
**II. Pilnvarotā persona**  
*(aizpilda, ja iesnieguma iesnieže pilnvarotā persona, pievienojot pilnvarus originālu)*  
*Authorized person*  
*(to be filled out if authorized person on behalf of applicant submits the application. Power of attorney must be encosed in original)*

<table>
<thead>
<tr>
<th>Vārds, uzvārds (juridiskai personai – nosaukums) / Name, surname (for legal person – full name)</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Pasēs numurs vai identifikācijas kods, personas kods (juridiskai personai – reģistrācijas numurs) / Passport number or personal identification number (for legal person – registration number)</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Pilnvaras izdošanas datums / Date of issue of power of attorney</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Adrese (juridiskai personai – juridiskā adrese) / Address (for legal person – legal address)</th>
</tr>
</thead>
</table>

| Pasta indekss, valsts / Postal code, country | Tālrunis/Telphone  
Faks/Fax  
E-pasta adrese/E-mail address |
|---|---|

**III. Atmaksātās PVN summas saņēmējs (trešās valsts vai trešās teritorijas reģistrēts nodokļa maksātājs) vai tā pilnvarotā persona**  
*Receiver of VAT refund (registered taxable person of the third country or third territory or authorized person)*

<table>
<thead>
<tr>
<th>Vārds, uzvārds (juridiskai personai – nosaukums) / Name, surname (for legal person – full name)</th>
</tr>
</thead>
</table>

| Bankas kods (BIC/SWIFT kods) / Code of the bank (BIC/SWIFT code)  
Konta numurs, uz kuru pārskaitāma atmaksājama PVN summa (IBAN konta numurs) / Account number to which the refunded VAT amount is to be transferred (IBAN account number) |
|---|---|
IV. PVN atmaksā
Refund of the VAT

<table>
<thead>
<tr>
<th>Attaisnojuma dokuments vai dokuments, kas apliecina preču importu</th>
<th>Preču piegādātāja/ pakalpojuma sniedzēja nosaukums un PVN registrācijas numurs</th>
<th>Importēto preču piegādātāja nosaukums un valsts</th>
<th>Preces/ pakalpojuma vērtība bez PVN (eur)</th>
<th>PVN (eur)</th>
</tr>
</thead>
<tbody>
<tr>
<td>datums</td>
<td>numurs</td>
<td>Invoice or importation document</td>
<td>Provider of goods/services (name, VAT registration number)</td>
<td>Provider of imported goods (name and country)</td>
</tr>
<tr>
<td>date</td>
<td>number</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
</tbody>
</table>

Kopā/Total

V. Cita iesniedzēja informācija
Other information of the applicant

Apliccinu, ka iesniegumā norādītā informācija ir patiesa. Atmaksas periodā saindnieciskā darbība iekšzemes nav veikta un nav veikti ar nodokli apliekami darījumi, izņemot Ministru kabineta 2013.gada 17.decembra noteikumu Nr.1507 "Kārība, kādā atmaksā pievenotās vērtības nodokli trešās valsts vai trešās teritorijas reģistrētam nodokļa maksātājam" 2.3.1. un 2.3.2.spakākpunktā minētos darījumus.

Apliccinu, ka apņemos trīju gadu laikā atmaksāt valsts budžetā PVN summu, ja tā kļūdaini pārskaitīta uz iesniegumā norādīto kontu bankā.
I declare that the information in this application is true and correct — no business activity has been performed in the Republic of Latvia, except for transactions mentioned in sub-clause 2.3.1 and 2.3.2 of the Regulation No. 1507 “Procedures by which Value Added Tax is to be Refunded to Taxable Persons Registered in Third Countries or Third Territories” of the Cabinet of Ministers as of December 17, 2013.

I declare that I undertake within three years to repay any VAT sum to the state budget if it is transferred in error to the bank account specified in the application.

<table>
<thead>
<tr>
<th>Lesnēdzēja vai tā pilnvarotās personas paraksts un tā atšifrējums/ Signature and transcription of the applicant or authorized person</th>
<th>Datums/ Date</th>
</tr>
</thead>
</table>

**VI. VID informācija**
(aitipīda VID)
Information of the SRS
(to be complete by the SRS)

<table>
<thead>
<tr>
<th>Pamatojoties uz 20 __.gada _______ lēmumu Nr. _______ par PVN atmaksāšanu/ In accordance with Decision No. _______ of _______ on refund of the VAT:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>- tiek atmaksāts PVN euro _______ apmērā/ VAT is being refunded in the amount of euro _______</td>
<td></td>
</tr>
<tr>
<td>- netiek atmaksāts PVN euro _______ apmērā/ VAT is not being refunded in the amount of euro _______</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>VID struktūrvienības atpasts, paraksts un tā atšifrējums/ Official of the SRS Division: Current position, signature and transcription</th>
<th>Datums/ Date</th>
</tr>
</thead>
</table>

Z.v./Place of seal

Minister for Finance

Andris Vilks