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If a whole or part of a paragraph has been amended, the date of the amending regulation appears in square brackets at the end of the paragraph. If a whole paragraph or sub-paragraph has been deleted, the date of the deletion appears in square brackets beside the deleted paragraph or sub-paragraph.

Republic of Latvia

Cabinet

Regulation No. 40

Adopted 15 January 2013

**Regulations Regarding Value Added Tax Returns**

[*30 September 2014*]

*Issued pursuant to*

*Section 116, Paragraph three and Section 140.2, Paragraph thirteen, Section 140.3, Paragraph thirteen, and Section 140.4, Paragraph nineteen of the Value Added Tax Law*

[*30 September 2014; 17 December 2020 / Amendments to the reference shall come into force on 1 July 2021. See Paragraph 2 of Amendments*]

**I. General Provisions**

1. This Regulation prescribes:

1.1. the sample forms of the value added tax (hereinafter – the tax) return to be submitted for the taxation period (hereinafter – the return) and of annexes thereto, and also the procedures for filling in and submitting them;

1.2. the documents to be submitted to the State Revenue Service together with the return and the cases when such documents are to be submitted;

1.3. [17 December 2020 / See Paragraph 2 of Amendments]

1.4. the procedures by which the taxable person referred to in Section 140.2, Paragraph one, Clause 2 of the Value Added Tax Law (hereinafter – the Law) shall prepare and fill in the return on the transactions made in the taxation period to which the non-Union scheme applies and shall make corrections thereto, and also determine the information to be indicated in the return;

1.5. the procedures by which the taxable person referred to in Section 140.3, Paragraph one, Clause 2 of the Law shall prepare and fill in the return on the transactions made in the taxation period to which the Union scheme applies and shall make corrections thereto, and also determine the information to be indicated in the return;

1.6. the procedures by which the taxable person referred to in Section 140.4, Paragraph one, Clause 2 of the Law shall prepare and fill in the return on the transactions made in the taxation period to which the import scheme applies and shall make corrections thereto, and also determine the information to be indicated in the return.

[*30 September 2014; 17 December 2020 / Sub-paragraphs 1.4, 1.5, and 1.6 shall come into force on 1 July 2021. See Paragraph 2 of Amendments*]

2. If, in accordance with Section 115, Paragraph five of the Law, the taxation period for a registered taxable person changes from one quarter to a calendar month during the taxation year, the registered taxable person shall submit a joint return for all previous months of the calendar quarter after the calendar month when he or she performed the supply of goods in the territory of the European Union to a registered taxable person of another Member State or supplied taxable services to a registered taxable person of another Member State, the place of supply of which in accordance with Section 19, Paragraph one of the Law is another European Union Member State (hereinafter – another Member State), or after the calendar month in which the value of taxable transactions made in a taxation year exceeded EUR 40 000. The abovementioned return shall be submitted within the time limit specified in Section 118, Paragraph one of the Law.

[*8 October 2013; 30 September 2014; 20 December 2016; 31 October 2017; 12 December 2017*]

3. The registered taxable person shall indicate the value of such rebate that was granted after receipt of the particular goods and services in the return on the taxation period in which the rebate is applied.

4. If the registered taxable person has indicated exportation of goods in the return in the taxation period when the customs procedure – bringing out – was commenced, but the exportation transaction has not taken place or the customs authority recognises the exportation transaction as not having taken place, the registered taxable person shall submit the updated return on the relevant taxation period, excluding such exportation transaction from the amount of such transactions that are taxable with the zero per cent tax rate.

5. Agricultural farms – registered taxable persons – shall include the value of such goods produced by them and the tax calculated for them that are used for private needs of the agricultural farm or its personnel, or for purposes other than the needs of economic activity of the agricultural farm if the input tax for goods and services for the production of such goods has been completely or partially deducted, performing the tax calculation according to a tax invoice issued at the end of the taxation period.

6. The registered taxable person who exercises the rights specified in Section 93 of the Law to deduct the input tax for the goods acquired, services received and goods imported prior to registration with the State Revenue Service Value Added Tax Taxable Persons Register shall submit the documents referred to in Section 93, Paragraph five of the Law together with the first return.

7. The registered taxable person who is a personal income taxpayer and conducts his accounting in a single entry system shall use the tax record register referred to in Section 134, Paragraph four of the Law for filling in the return.

8. If the registered taxable person issues a tax invoice regarding supply of goods or services to another registered taxable person in one taxation period and such other registered taxable person receives goods or services in the same taxation period when the invoice was issued, and he or she receives, in turn, the tax invoice issued by the registered taxable person in the following taxation period, but by the time specified in Section 118, Paragraph one of the Law for submitting the return, the other registered taxable person may deduct the tax paid or to be paid for the goods and services received for ensuring his or her taxable transactions as input tax in the return of such taxation period in which the goods or services were received, but not later than by the time for deduction of the input tax specified in Section 97, Paragraph one of the Law.

[*25 July 2017; 12 December 2017; 16 July 2019*]

9. If the acquisition of goods in the territory of the European Union has taken place and the corresponding tax invoice has been issued in one taxation period but was received in the following taxation period, but by the time specified in Section 118, Paragraph one of the Law for submitting the return, the tax may be calculated and included in the return for the taxation period in which the acquisition of goods in the territory of the European Union was performed.

[*12 December 2017; 16 July 2019 / See Paragraph 78*]

10. If the tax invoice for the acquisition of goods in the territory of the European Union was received after the time limit specified for submitting the return and the registered taxable person has not used the options referred to in Paragraph 9 of this Regulation, the tax shall be calculated and included in the return of the following taxation period after acquisition of goods in the territory of the European Union has been performed.

[*16 July 2019*]

11. The acquisition of goods performed by the buyer in the territory of the European Union shall not be taxable and the buyer shall not indicate them in the return if the supply of such goods from another Member State was performed by a trader who is a registered taxable person of such Member State and the supply of goods in the Member State from which they were sent or transported to Latvia has been subject to tax according to the special tax application scheme in effect in the Member State in transactions with second-hand items, works of art, collector’s items, and antiques. A tax invoice which was issued by the trader of another Member State and which bears the note “profit share scheme for second-hand goods”, “profit share scheme for works of art”, and “profit share scheme for collector’s items and antiques” shall be deemed a source document.

12. As the trader does not apply the conditions applicable to the supply of goods in the territory of the European Union to supplies of goods for which the tax is determined according to the special tax application scheme in transactions with second-hand goods, works of art, collector’s items, and antiques, and also does not apply the zero per cent rate as specified in Section 43, Paragraph four of this Law, such transactions shall be indicated only in Rows 41 and 52 of the return.

12.1 The State code is a system of two-letter codes containing the abbreviation of the name of the European Union Member State according to the Code No. 3166 alpha-2 of the International Organisation for Standardisation (ISO), except for Greece for which the code EL must be used. In transactions with goods, the Northern Ireland shall be considered a European Union Member State for which the code XI must be used. The registered taxpayers, including intermediaries within the meaning of Section 140.4 of the Law, the non-registered taxpayers and non-taxable persons of the Northern Ireland shall be considered accordingly as the registered taxpayers, non-registered taxpayers and non-taxable persons of the European Union Member State.

[*17 December 2020*]

13. A registered taxable person, upon submitting the return on a taxation year, shall pay the tax calculated according to the return on a taxation year by 1 May of the next taxation year.

14. A registered taxable person shall submit the return together with annexes, using the Electronic Declaration System of the State Revenue Service. The responsible person of the taxable person (an official of a registered taxable person who has the signatory rights or his or her authorised person) shall approve the return together with annexes at the moment of the submission thereof.

[*17 December 2020 / The new wording of the Paragraph shall come into force on 1 July 2021. See Paragraph 2 of Amendments*]

14.1 A registered taxable person shall submit the return on the transactions made in the taxation period to which the non-Union scheme and the Union scheme apply and also a registered taxable person or intermediary shall submit the return on the transactions made in the taxation period to which the import scheme applies, using the Electronic Declaration System of the State Revenue Service. The responsible person of the taxable person (an official of a registered taxable person who has the signatory rights or his or her authorised person) shall approve the return on the transactions made in the taxation period to which the non-Union scheme, the Union scheme, or the import scheme applies at the moment of the submission thereof.

[*17 December 2020 / Paragraph shall come into force on 1 July 2021. See Paragraph 2 of Amendments*]

15. [17 December 2020]

**II. Procedures for Filling in the Return**

16. When filling in the return (Annex 1), the following shall be indicated:

16.1. the period – the year and the taxation period. The registered taxable person who, in accordance with Paragraph 2 of this Regulation, submits a joint return regarding several calendar months shall, when filling in the return and its annexes, indicate the calendar month in which he or she performed the supply of goods in the territory of the European Union to a registered taxable person of another Member State or supplied services to a registered taxable person of another Member State, the place of supply of which, in accordance with Section 19, Paragraph one of the Law, is another Member State, or the calendar month in which the value of taxable transactions made in the taxation year exceeded EUR 40 000;

16.2. the registration number with the State Revenue Service Value Added Tax Taxable Persons Register (hereinafter – the VAT registration number). A group of registered taxable persons (hereinafter – the VAT group) shall indicate the VAT registration number of the VAT group;

16.3. the name of the registered taxable person (for a natural person – given name and surname).

[*8 October 2013; 31 October 2017*]

17. The following shall be indicated in the rows of the return:

17.1. in Row 40 – the total value without tax of the transactions in the taxation period (the total amount of Rows 41, 41.1, 42, 42.1, 43, 48.2, and 49);

17.2. in Row 41 – the value without tax of the transactions taxable at the standard rate of the tax (supplies of goods and services). If the supply of goods in accordance with Section 138 of the Law has been assigned the special tax application scheme in transactions with second-hand goods, works of art, collector’s items and antiques, the taxable value calculated according to the special tax application scheme shall be indicated in this Row as the transaction value;

17.3. in Row 41.1– the value of the supplied goods and services for which the tax is paid into the budget by the recipient of goods and services in accordance with Sections 141, 142, 143, 143.1, 143.2, 143.3, 143.4, and 143.5 of the Law;

17.4. in Row 42 – the value without tax of the transactions taxable at the reduced rate of tax in the amount of 12 per cent (supplies of goods and services);

17.4.1 in Row 42.1– the value without tax of the supply of goods taxable at the reduced rate of tax in the amount of 5 per cent;

17.5. in Row 43 – the value of the transactions taxable at the zero per cent tax rate, including the value of the transactions indicated in Rows 44, 45, 45.1, 46, 47, 48, and 48.1 therein, and the value of the transactions taxable at the reduced rate of tax in the amount of zero per cent. The following shall be also indicated in this Row:

17.5.1. the value of the supply of the goods taxable at the zero per cent tax rate in accordance with Section 43, Paragraph two of the Law and sent to the fiscal representative for further exportation;

17.5.2. the value of the supplied goods and services that, in accordance with Section 50, Paragraphs 2.1, four, five, six, and seven of the Law, are taxable with the zero per cent tax rate, on the basis of a certificate regarding exemption from value added tax and excise duty issued by the competent authority of the relevant Member State or the Republic of Latvia, and also the value of the supplied goods and services that, in accordance with Section 50, Paragraph 7.1of the Law, are taxable with the zero per cent tax rate;

17.6. in Row 44 – the value of goods supplied to free ports and special economic zones taxable at the zero per cent tax rate in accordance with the law On the Application of Taxes in Free Ports and Special Economic Zones;

17.7. in Row 45 – the value of goods supplied to another Member State in the territory of the European Union, except for the goods referred to in Section 42, Paragraph sixteen of the Law, if the recipient of goods is a registered taxable person of another Member State;

17.7.1 in Row 45.1 – the value of goods supplied to another Member State in the territory of the European Union referred to in Section 42, Paragraph sixteen of the Law if the recipient of goods is a registered taxable person of another Member State;

17.8. in Row 46 – the value of the goods imported into the territory of the European Union from third countries or third territories and not released for free circulation in supply customs warehouses and free zones;

17.9. in Row 47 – the value of new vehicles supplied to another Member State to a non-registered taxable person of such Member State or to a person of another Member State who is not a taxable person. A copy of the tax invoice regarding the supply of a new vehicle shall be appended to the return;

17.10. in Row 48 – the value of the supplied services taxable at the zero per cent tax rate in accordance with Sections 46, 47, 48 and Section 50, Paragraphs 2.1, four, five, six, seven, and 7.1 of the Law and the value of the supplied services taxable at the reduced rate of tax in the amount of zero per cent;

17.11. in Row 48.1 – the value of the goods exported;

17.12. in Row 48.2 – the value of such transactions the place of performance of which is not inland. The following information on the registered taxable person shall be indicated in this Row:

17.12.1. the value of the assembled or installed goods supplied to another Member State, the place of supply being determined in accordance with Section 12, Paragraph three of the Law;

17.12.2. the value of the supply of goods (other than exportation of goods) to third countries or third territories. The value of such goods supplied to third countries or third territories, the supply of which should be taxable if it was carried out inland, shall be indicated in this Row;

17.12.3. the value of the taxable services supplied, the place of supply of which in accordance with Chapter III of the Law is another Member State or a third country or a third territory;

17.12.4. value of the supplied goods, the supply of which has been performed in accordance with the conditions of Section 16 of the Law;

17.13. in Row 49 – the value of non-taxable transactions in accordance with Section 52 of the Law. The value of supplies of investment gold exempted from the tax shall also be indicated in this Row in accordance with Section 139 of the Law;

17.14. in Row 50 – the value taxable at the standard rate of tax for the acquisition of goods in the territory of the European Union from a registered taxable person of another Member State and for the receipt of services from a registered taxable person of another Member State, the place of the supply of which in accordance with Section 19, Paragraph one of the Law is inland. The value of the goods received from a taxable person of another Member State or a taxable person of a third country or third territory in accordance with Section 122, Paragraph three of the Law shall also be indicated in this Row. If a discount is received, a purchase or a service is cancelled, the price of the goods or services received is reduced or the advance payment is returned, the amount of the discount received, the purchase cancelled, the price reduction of the goods or services or the advance payment returned shall be indicated with a minus sign;

17.15. in Row 51 – the value taxable at the reduced rate of tax in the amount of 12 per cent for the acquisition of goods in the territory of the European Union from a registered taxable person of another Member State. The value of the goods received from a taxable person of another Member State or a taxable person of a third country or third territory in accordance with Section 122, Paragraph three of the Law shall also be indicated in this Row. If the discount is received, a purchase or a service is cancelled, the price of the goods or services received is reduced or the advance payment is returned, the amount of the discount received, the purchase cancelled, the price reduction of the goods or services or the advance payment returned shall be indicated with a minus sign;

17.15.1 in Row 51.1– the value taxable at the reduced rate of tax in the amount of 5 per cent for the acquisition of goods in the territory of the European Union and the services received from a registered taxable person of another Member State. The value of the goods received from a taxable person of another Member State or a taxable person of a third country or third territory in accordance with Section 122, Paragraph three of the Law shall also be indicated in this Row. If the discount is received, the purchase is cancelled, the price of the goods received is reduced or the advance payment is returned, then the amount of the discount received, the purchase cancelled, the price reduction of the goods or the advance payment returned shall be indicated with a minus sign;

17.16. in Row 52 – the tax amount calculated at the standard rate is determined by using the following formula:

Row 41 x standard rate / 100

The mathematical result of this Row does not necessarily match the actual tax amount indicated in this Row if:

17.16.1. when filling in Row 52, the tax amounts indicated in all tax invoices issued in the taxation period are being summed up;

17.16.2. an immovable property has been sold in the taxation period in accordance with Section 37, Paragraph two of the Law;

17.16.3. a special tax application scheme has been determined in the transactions in respect of importation of goods within the taxation period in accordance with Section 85 of the Law;

17.16.4. the tax rate has been changed;

17.16.5. goods or services have been received for which the tax is paid into the budget by the recipient of goods and services in accordance with Sections 141, 142, 143, 143.1, 143.2, 143.3, 143.4 and 143.5 of the Law;

17.17. in Row 53 – the tax amount calculated at the reduced rate in the amount of 12 per cent is determined by using the following formula:

Row 42 x the reduced rate in the amount of 12 per cent / 100

The mathematical result of this Row does not necessarily match the actual tax amount indicated in this Row if:

17.17.1. when filling in Row 53, the tax amounts indicated in all tax invoices issued in the taxation period are being summed up;

17.17.2. the tax rate has been changed;

17.17.1 in Row 53.1 – the tax amount calculated at the reduced rate in the amount of 5 per cent is determined by using the following formula:

Row 42.1 x the reduced rate in the amount of 5 per cent / 100

The mathematical result of this Row does not necessarily match the actual tax amount indicated in this Row if:

17.17.11. when filling in Row 53.1, the tax amounts indicated in all tax invoices issued in the taxation period are being summed up;

17.17.12. the tax rate has been changed;

17.18. in Row 54:

17.18.1. the tax amount that is calculated by the registered taxable person as the recipient of the services referred to in Section 19, Paragraph one, Section 20, Paragraph one, and Section 18 of the Law that have been received from taxable persons of a third country or third territory;

17.18.2. the tax amount that is calculated by the registered taxable person as the recipient of the services referred to in Section 19, Paragraph one of the Law that have been received from non-registered taxable persons of another Member State;

17.18.3. the tax amount that is calculated by the registered taxable person as the recipient of the services referred to in Section 20, Paragraph one and Section 18 of the Law that have been received from taxable persons of another Member State;

17.18.4. the tax amount that is calculated in accordance with Section 123, Paragraph four of the Law;

17.18.5. the calculated tax amount is with a minus sign if a discount is received, a transaction is cancelled, the price of the goods or services received is reduced or the advance payment is returned;

17.19. in Row 55 – the tax amount calculated at the standard rate for the acquisition of goods in the territory of the European Union from a registered taxable person of another Member State and for the receipt of services from a registered taxable person of another Member State, the place of supply of which in accordance with Section 19, Paragraph one of the Law is inland. The tax amount calculated for the receipt of goods from a taxable person of another Member State or a taxable person of a third country or third territory in accordance with Section 122, Paragraph three of the Law shall also be indicated in this Row. The tax amount shall be determined by using the following formula:

Row 50 x standard rate / 100

If a discount is received, a purchase or a service is cancelled, the price of the goods or services received is reduced or the advance payment is returned, the calculated tax amount shall be indicated with a minus sign. The mathematical result of this Row does not necessarily match the actual tax amount indicated in this Row if:

17.19.1. in the taxation period, when filling in Row 55, all the tax amounts calculated on the basis of the received tax invoices within the taxation period are being summed up;

17.19.2. the tax rate has been changed;

17.20. in Row 56 – the tax amount calculated at the reduced rate in the amount of 12 per cent for the acquisition of goods in the territory of the European Union from a registered taxable person of another Member State. The tax amount calculated for the receipt of goods from a taxable person of another Member State or a taxable person of a third country or third territory in accordance with Section 122, Paragraph three of the Law shall also be indicated in this Row. The tax amount shall be determined by using the following formula:

Row 51 x the reduced rate in the amount of 12 per cent / 100

If a discount is received, a purchase is cancelled, the price of the goods received is reduced or the advance payment is returned, the calculated tax amount shall be indicated with a minus sign. The mathematical result of this Row does not necessarily match the actual tax amount indicated in this Row if:

17.20.1. within the taxation period, when filling in Row 56, all the tax amounts calculated on the basis of the received tax invoices within the taxation period are being summed up;

17.20.2. the tax rate has been changed;

17.20.1 in Row 56.1– the tax amount calculated at the reduced rate in the amount of 5 per cent for the acquisition of goods in the territory of the European Union and the services received from a registered taxable person of another Member State. The tax amount calculated for the receipt of goods from a taxable person of another Member State or a taxable person of a third country or third territory in accordance with Section 122, Paragraph three of the Law shall also be indicated in this Row. The tax amount shall be determined by using the following formula:

Row 51.1 x the reduced rate in the amount of 5 per cent / 100

If a discount is received, a purchase is cancelled, the price of the goods received is reduced or the advance payment is returned, the calculated tax amount shall be indicated with a minus sign. The mathematical result of this Row does not necessarily match the actual tax amount indicated in this Row if:

17.20.11. within the taxation period, when filling in Row 56.1, all the tax amounts calculated on the basis of the received tax invoices within the taxation period are being summed up;

17.20.12. the tax rate has been changed;

17.21. in Row 57 – the tax amounts deducted during the previous taxation periods as input tax and due to be paid into the State budget, including the amount of the deducted input tax to be repaid by the recipient of goods or services into the State budget for the unpaid bad debts. The following shall be also indicated in this Row:

17.21.1. the amounts of the deducted input tax calculated for repayment into the State budget and the adjustment values of the input tax that are indicated in Part I, Section C of the Report on the Use of Immovable Property:

17.21.1.1. the tax amounts in accordance with Section 102, Paragraph five, Clauses 2, and 3, Paragraph eleven, Clauses 2 and 3 and Section 103, Paragraph five of the Law;

17.21.1.2. the adjustment value of the input tax in accordance with Section 102, Paragraph five, Clause 4, Paragraph six, Clause 2, Paragraph seven, Clause 2, Paragraph eleven, Clause 4 and Section 103, Paragraph three, Clause 2 of the Law;

17.22. in Row 60 – the tax amount formed by the total amount of Rows 61, 62, 63, 64, and 65;

17.23. in Row 61 – the tax amounts paid for the goods imported and the tax amounts calculated for the importation of goods subject to a special tax application scheme for import transactions of goods. The following shall be also indicated in this Row:

17.23.1. in accordance with Section 100, Paragraph one of the Law – 40 per cent of the tax amount paid or calculated if goods are imported for representative purposes and are related to organising public conferences, receptions and meals, and also the manufacture of representative items for registered taxable persons;

17.23.2. in accordance with Section 100, Paragraph two of the Law – 50 per cent of the tax amount paid or calculated for an imported passenger car, the number of seats in which, excluding the driver’s seat, does not exceed eight seats, and also for costs of goods importation which are related to the maintenance of such purchased, leased, or imported car;

17.24. in Row 62:

17.24.1. the tax amount indicated in the tax invoice issued to the registered taxable person for the goods acquired and services received inland;

17.24.2. in accordance with Section 100, Paragraph one of the Law – 40 per cent of the tax amount indicated in the tax invoice received if goods or services are received for representative purposes and are related to organising public conferences, receptions, and meals, and also the manufacture of representative items for registered taxable persons;

17.24.3. in accordance with Section 100, Paragraph two of the Law – 50 per cent of the tax amount calculated for an acquired or leased passenger car, the number of seats in which, excluding the driver’s seat, does not exceed eight seats, and also for costs related to the maintenance of such acquired, leased, or imported car, including costs for the repair of the car and the acquisition of fuel;

17.24.4. the tax amount that in accordance with Section 49 of the Law has been repaid by the registered taxable person who creates special receipts for the acquired goods for a natural person of a third country or third territory whose permanent place of residence is not in the territory of the European Union (hereinafter – the shop) to the person who has received authorisation to repay tax to natural persons of a third country or third territory for the goods acquired inland;

17.24.5. in accordance with Section 93 of the Law, the tax amounts for the goods acquired, services received and goods imported prior to registration with the State Revenue Service Value Added Tax Taxable Persons Register;

17.24.6. the tax amount that is calculated by the registered taxable person as the recipient of goods and services in accordance with Sections 141, 142, 143, 143.1, 143.2, 143.3, 143.4and 143.5 of the Law;

17.25. in Row 63:

17.25.1. the tax amount that is calculated by the registered taxable person as the recipient of the services referred to in Section 19, Paragraph one, Section 20, Paragraph one, and Section 25 of the Law that have been received from taxable persons of a third country or third territory;

17.25.2. the tax amount that is calculated by the registered taxable person as the recipient of the services referred to in Section 19, Paragraph one of the Law that have been received from non-registered taxable persons of another Member State;

17.25.3. the tax amount that is calculated by the registered taxable person as the recipient of the services referred to in Section 20, Paragraph one and Section 25 of the Law that have been received from taxable persons of another Member State;

17.25.4. the tax amount that is calculated in accordance with Section 123, Paragraph four of the Law;

17.25.5. in accordance with Section 100, Paragraph one of the Law – 40 per cent of the tax amount calculated if services are received for representative purposes and are related to organising public conferences, receptions, and meals, and also the manufacture of representative items for registered taxable persons;

17.25.6. in accordance with Section 100, Paragraph two of the Law – 50 per cent of the tax amount calculated for a leased passenger car, the number of seats in which, excluding the driver’s seat, does not exceed eight seats, and also for costs related to the maintenance of such acquired, leased, or imported car, including costs for the repair of the car;

17.25.7. the tax amount shall be indicated with a minus sign if a discount is received, a transaction is cancelled, the price of the services received is reduced or the advance payment is returned;

17.26. in Row 64:

17.26.1. the tax amount calculated by the registered taxable person at the standard rate for the acquisition of goods in the territory of the European Union from a registered taxable person of another Member State and for the services received from a registered taxable person of another Member State, the place of supply of which in accordance with Section 19, Paragraph one of the Law is inland;

17.26.2. the tax amount calculated by the registered taxable person in accordance with Section 122, Paragraph three of the Law for goods received from a taxable person of another Member State or a taxable person of a third country or third territory;

17.26.3. in accordance with Section 100, Paragraph one of the Law – 40 per cent of the tax amount calculated if services are received and acquisition of goods is performed for representative purposes, organising of public conferences, receptions, and meals, and also the manufacture of representative items for registered taxable persons;

17.26.4. in accordance with Section 100, Paragraph two of the Law – 50 per cent of the tax amount calculated for an acquired or leased passenger car, the number of seats in which, excluding the driver’s seat, does not exceed eight seats, and also for costs related to the maintenance of such acquired, leased, or imported car, including costs for the repair of the car and the acquisition of fuel;

17.26.5. the tax amount shall be indicated with a minus sign if a discount is received, a purchase is cancelled, the price of the goods or services received is reduced, the goods are returned or the advance payment is repaid;

17.27. in Row 65 – the tax compensation paid by the processors of agricultural products to the farmers in the amount of 14 per cent of the value of the received products in accordance with Section 135 of the Law;

17.28. in Row 66 – the tax amount not deductible from the tax amount to be paid into the State budget for the goods acquired and services received that are used for performing non-taxable transactions, for ensuring the executive functions of the State and local governments or for ensuring such transactions that are outside the scope of operation of the Law, and also tax amounts that have been paid by a trader or that must be paid thereby for works of art, collector’s items, or antiques that have been released for free circulation by the trader himself or herself, and the tax amounts that have been paid by a trader or that must be paid thereby for works of arts delivered to him or her by the creator of the works of art or the successor to the copyright in cases when tax is determined for the supply of goods according to the special tax application scheme in transactions with second-hand articles, works of art, collector’s items, and antiques;

17.29. in Row 67 – the tax amount reduction for payment into the State budget calculated in the previous taxation periods, and also the tax amount for bad debts of registered taxable persons (suppliers of goods or services) having the right to reduce the tax amount paid into the State budget for the tax amount of the bad debt. The tax amounts calculated for repayment from the State budget that were not initially deducted as input tax and adjustment values of the input tax that are indicated in Part I, Section C of the Report on the Use of Immovable Property shall also be indicated in this Row:

17.29.1. the tax amounts in accordance with Section 102, Paragraph six, Clause 4 of the Law;

17.29.2. the adjustment value of the input tax in accordance with Section 102, Paragraph five, Clause 4, Paragraph six, Clause 2, Paragraph seven, Clause 2, Paragraph eleven, Clause 4 and Section 103, Paragraph three, Clause 2 of the Law;

17.30. Row (P) – the input tax calculated, using the following formula:

Row 60 – Row 66 + Row 67

17.31. Row (S) – the tax amount calculated, using the following formula:

Row 52 + Row 53 + Row 53.1 + Row 54 + Row 55 + Row 56 + Row 56.1 + Row 57;

17.32. Row 70 – the amount by which the input tax amount exceeds the calculated tax amount (i.e. difference between the amount indicated in Row (P) of the return and the amount indicated in Row (S)):

Row (P) – Row (S)

17.33. Row 80 – the amount by which the calculated tax amount exceeds the input tax amount (i.e. difference between the amount indicated in Row (S) of the return and the amount indicated in Row (P)):

Row (S) – Row (P)

17.34. [17 December 2020];

17.35. [17 December 2020];

17.36. the account to which the overpaid tax amount should be transferred shall be indicated in the return row “Account number”. The row shall also be filled in if the overpaid tax amount does not form.

[*8 October 2013; 10 December 2013; 26 January 2016; 28 June 2016; 20 December 2016; 25 July 2017; 31 October 2017; 12 December 2017; 16 July 2019; 17 December 2020; 11 February 2021; 3 May 2022 / See Paragraph 82*]

18. The transactions made by a person using a tax identification number assigned to him or her in another country shall not be indicated in Row 48.2 referred to in Sub-paragraph 17.12 of this Regulation.

**III. Procedures for Filling-in the Report on the Input Tax and Tax Amounts Indicated in the Tax Return for the Taxation Period**

19. The Report on the Input Tax and Tax Amounts Indicated in the Tax Return for the Taxation Period (hereinafter – the Report VAT 1) (Annex 2) shall consist of three parts:

19.1. “I. Tax Amounts for the Goods Acquired and Services Received Inland” (hereinafter – Part I of the Report VAT 1). When filling it in, the registered taxable person shall indicate the received goods and services (import transactions; goods acquired or services received inland; services for which the registered taxable person has calculated tax as the recipient of such services from taxable persons of a third country or third territory, from non-registered taxable persons of another Member State, from registered taxable persons of another Member State in accordance with the services referred to in Section 20, Paragraph one and Section 25 of the Law; compensation paid to farmers; bad debts; goods received from taxable persons of another Member State or taxable persons of a third country or third territory in accordance with Section 122, Paragraph three of the Law; goods and services for which the registered taxable person has calculated tax as the recipient of such goods or services in accordance with Sections 141, 142, 143, 143.1, 143.2, 143.3, and 143.4 of the Law);

19.2. “II. Tax Amounts for the Goods and Services Received from European Union Member States” (hereinafter – Part II of the Report VAT 1). When filling it in, the registered taxable person shall indicate the acquisition of goods performed in the taxation period in the territory of the European Union from registered taxable persons of another Member State and services received from registered taxable persons of another Member State, the place of supply of which in accordance with Section 19, Paragraph one of the Law is inland;

19.3. “III. Tax Calculated for the Goods and Services Supplied” (hereinafter – Part III of the Report VAT 1). When filling it in, the registered taxable person shall indicate:

19.3.1. all transactions made inland taxable at the standard rate and reduced rate of tax;

19.3.2. transactions indicated in Row 41.1 of the return;

19.3.3. transactions indicated in Row 44 of the return;

19.3.4. supplies of assembled and installed goods performed in another European Union Member State, the value of which is included in Row 48.2 of the return;

19.3.5. services, the place of supply of which in accordance with Chapter III of the Law is another Member State and the value of which has been included in Row 48.2 of the return (services that are supplied to a registered taxable person of another Member State, the place of supply of which in accordance with Section 19, Paragraph one of the Law is another Member State, and that are indicated in Report VAT 2 shall not be indicated). Services supplied to a registered taxable person of another Member State that are referred to in Sections 46, 47, and 48 of the Law and the place of supply of which is determined in accordance with Section 19, Paragraph one of the Law shall also be indicated in this report;

19.3.6. services, the place of supply of which in accordance with Chapter III of the Law is a third country or a third territory and the value of which is included in Row 48.2 of the return;

19.3.7. value of the supply of such goods that are taxable at the zero per cent tax rate in accordance with Section 43, Paragraph two of the Law and sent to the fiscal representative for further exportation;

19.3.8. supply of goods performed in third countries or third territories (that is not exportation of goods), the value of which has been included in Row 48.2 of the return.

[*26 January 2016; 28 June 2016; 20 December 2016; 31 October 2017; 17 December 2019*]

20. The fiscal representative shall not fill in Part II of the Report VAT 1.

21. The VAT group shall submit the Report VAT 1 for each member of the VAT group separately.

22. When filling in Part I of the Report VAT 1, the following shall be indicated:

22.1. the VAT registration number of the registered taxable person or member of the VAT group regarding whom the report is being submitted;

22.2. the taxation period.

23. The following shall be indicated separately in Part I of the Report VAT 1:

23.1. each source document for the goods and services received (for instance, tax invoice, credit note, cash register receipt, receipt or non-cash payment order, customs declaration) in which the total value of the goods and services indicated without tax is EUR 150 or more. If transactions with various rates or tax application schemes are indicated in source documents, each transaction shall be indicated separately;

23.2. each tax invoice on the basis of which the tax for payment into the State budget is calculated and in which the total value of the goods and services indicated without tax is EUR 150 or more if the registered taxable person himself or herself has calculated the tax:

23.2.1. for services as a recipient of such services;

23.2.2. in accordance with Section 122, Paragraph three of the Law, as a recipient of goods in transactions with a taxable person of another Member State or a taxable person of a third country or third territory;

23.2.3. for the acquisition of new vehicles from a non-registered taxable person of another Member State or a person of another Member State who is not a taxable person;

23.2.4. for the acquisition of goods, including assembly and installation, from a registered taxable person of another Member State;

23.3. each source document on the basis of which the tax amount of a bad debt has been incurred when performing a transaction with a registered or non-registered taxable or non-taxable person (shall be indicated by the supplier of goods, service provider, and recipient (debtor)). Each source document shall also be indicated if the total value of goods and services without tax does not exceed EUR 150;

23.4. each tax invoice on the basis of which tax is calculated for payment into the State budget in accordance with Sections 135, 141, 142, 143, 143.1, 143.2, 143.3, and 143.4 of the Law. Each source document shall also be indicated if the total value of goods and services without tax does not exceed EUR 150;

23.5. each tax invoice if the property of a registered taxable person is acquired at an auction organised by a bailiff (also if the total value of goods without tax does not exceed EUR 150).

[*8 October 2013; 26 January 2016; 28 June 2016; 20 December 2016; 25 July 2017; 31 October 2017; 16 July 2019; 17 December 2019; 17 December 2020*]

24. The registered taxable person shall indicate in the total amount in Part I of the Report VAT 1:

24.1. the source documents regarding goods and services received inland with one transaction partner – registered taxable person – for the total value without tax exceeding EUR 150 in which (in each source document) the total indicated value of goods and services without tax is less than EUR 150. In such a case, Boxes 1, 2, 3, 4, and 5 in Part I of the Report VAT 1 shall be filled in, indicating the code “V” of the transaction type, for each transaction partner;

24.2. other source documents in which (in each source document) the total indicated value of goods and services without tax is less than EUR 150. In such a case, Boxes 3, 4, and 5 in Part I of the Report VAT 1 shall be filled in, indicating the code “T” of the transaction type.

[*8 October 2013; 25 July 2017 / See Paragraph 74*]

25. The following shall be indicated in Part I of the Report VAT 1:

25.1. in Box 1 – the name of the transaction partner. If:

25.1.1. the registered taxable person has paid tax for goods that he or she has released for free circulation (imported), the Treasury shall be indicated as the transaction partner in this Box. If customs payments on behalf of the registered taxable person were performed by a customs broker, the name of the customs broker shall be indicated in this Box;

25.1.2. the registered taxable person has calculated tax for payment into the State budget for imported goods in accordance with a special tax application scheme for import transactions of goods, the name of the transaction partner shall be indicated in this Box;

25.1.3. the registered taxable person has paid tax compensation to a farmer in the amount of 14 per cent of the value of products received in accordance with Section 135 of the Law, the name (for a legal person) or the given name and surname (for a natural person) of the farmer shall be indicated in this Box;

25.1.4. a shop, in accordance with Section 49 of the Law, has repaid the tax amount to a person who has received authorisation for repayment of tax to natural persons of third countries or third territories for goods acquired inland, the name of such person shall be indicated in this Box;

25.1.5. has a bad debt and the transaction partner (debtor) is a natural person, the given name, surname, and personal identity number of the transaction partner shall be indicated in this Box;

25.1.6. property has been acquired at an auction organised by a bailiff, the name (for a legal person) or the given name and surname (for a natural person) of such registered taxable person shall be indicated in this Box;

25.2. Box 2 – VAT registration number of the transaction partner. Box 2 shall not be filled in if:

25.2.1. when granting a discount, receiving returned goods, cancelling a purchase, reducing price of the goods or services supplied or repaying an advance payment, a tax credit note is issued to a non-registered taxable person or a person who is not a taxable person for adjustment of the tax previously calculated for payment into the State budget;

25.2.2. the registered taxable person has, in accordance with Section 135 of the Law, paid tax compensation to a farmer in the amount of 14 per cent of the value of the received products;

25.2.3. the registered taxable person has imported goods in accordance with a special tax scheme for import transactions of goods and the transaction partner does not have a VAT registration number;

25.2.4. tax that has been paid by the registered taxable person in accordance with Section 122, Paragraph three of the Law for the acquisition of goods in the territory of the European Union and the services received has been calculated on the basis of the invoice received from a non-registered taxable person of another Member State or a taxable person of a third country or third territory;

25.2.5. the registered taxable person has, in accordance with Section 49 of the Law, repaid the tax amount to a person who has received authorisation for repayment of tax to natural persons of third countries or third territories for goods purchased inland if such person is not registered with the State Revenue Service Value Added Tax Taxable Persons Register;

25.2.6. the registered taxable person has calculated tax for new vehicles acquired from a non-registered taxable person of another Member State or a person of another Member State who is not a taxable person;

25.2.7. there is a bad debt and the transaction partner is a non-registered taxable person or a person who is not a taxable person;

25.3. in Box 3 – code denoting the type of a transaction:

25.3.1. code “I” – tax amounts for goods imported inland (importation);

25.3.2. code “A” – tax amounts for goods acquired and services received in transactions with a registered taxable person or a registered taxable person of another Member State;

25.3.3. code “N” – tax amounts for goods acquired and services received in transactions with a person who is not a registered taxable person or a registered taxable person of another Member State;

25.3.4. code “K” – compensation paid to a farmer in accordance with Section 135 of the Law;

25.3.5. code “Z – bad debts;

25.3.6. code “R1” – tax amounts for goods and services received that have been calculated in accordance with Section 141 of the Law;

25.3.7. code “R2” – tax amounts for goods and services received that have been calculated in accordance with Section 143 of the Law;

25.3.8. code “R3” – tax amounts for services received that have been calculated in accordance with Section 142 of the Law;

25.3.8.1 code “R4” – tax amounts for goods received that have been calculated in accordance with Section 143.1 of the Law;

25.3.8.2 code “R5” – tax amounts for goods received that have been calculated in accordance with Section 143.2 of the Law;

25.3.8.3 code “R6” – tax amounts for goods received that have been calculated in accordance with Section 143.3 of the Law;

25.3.8.4 code “R7” – tax amounts for goods received that have been calculated in accordance with Section 143.4 of the Law;

25.3.8.5 [17 December 2019];

25.3.8.6 [17 December 2019];

25.3.8.7 code “M” – sale of property at an auction;

25.3.9. code “V” – total tax amount for the transactions that are indicated by the person in the total amount in accordance with Sub-paragraph 24.1 of this Regulation;

25.3.10. code “T” – total tax amount for the transactions that are indicated by the person in the total amount in accordance with Sub-paragraph 24.2 of this Regulation;

25.3.11. code “C” – tax amounts for the acquisition and importation of passenger cars (in accordance with the vehicle categories M1 and N1 laid down in Cabinet Regulation No. 1494 of 22 December 2009, Regulations Regarding Conformity Assessment of Mopeds, Motor Vehicles, Their Trailers and Parts);

25.4. in Box 4 – value without tax of the goods acquired or services received. If:

25.4.1. the registered taxable person has received a tax invoice for the goods acquired and services received for representation purposes related to the organisation of public conferences, receptions and meals, and also the manufacture of representative items for registered taxable persons, 40 per cent of the value of goods acquired or services received as indicated therein shall be indicated in this Box in accordance with Section 100, Paragraph one of the Law;

25.4.2. the registered taxable person has acquired, leased, or imported a passenger car, the number of seats in which, excluding the driver’s seat, does not exceed eight seats, or he or she has costs related to the maintenance of such acquired, leased, or imported car, including costs for the repair of the car and the acquisition of fuel, 50 per cent of the value of goods acquired or services received shall be indicated in this Box in accordance with Section 100, Paragraph two of the Law;

25.4.3. the registered taxable person has issued a tax credit note for the discount granted, the goods returned, the purchase cancelled, the price reduced for the goods supplied (services supplied) or the advance payment repaid for adjustment of the tax previously calculated for the payment into the State budget, the reduction of the value of the goods supplied (services supplied) previously or the value of the purchase cancelled shall be indicated in this Box;

25.4.4. the registered taxable person has received a tax credit note for adjustment of the previously calculated input tax for the discount received, the goods returned, the purchase cancelled, the price reduced for the goods (services) received or the advance payment repaid, the reduction of the value of the goods (services) received previously or the value of the purchase cancelled shall be indicated with a minus sign in this Box;

25.4.5. the registered taxable person who, as the recipient of services, has calculated the tax for the services received from a taxable person of a third country or third territory or a taxable person of another Member State receives a discount, a service is cancelled, the price of services is reduced or an advance payment is returned, the reduction of the value of the services received or the value of the service cancelled shall be indicated with a minus sign in this Box;

25.4.6. the registered taxable person has paid tax compensation to a farmer in the amount of 14 per cent of the value of the products received in accordance with Section 135 of the Law, the value of the products received from the farmer shall be indicated in this Box;

25.4.7. the registered taxable person has paid or calculated the tax for the goods he or she has brought in for free circulation (imported), the value of the imported goods indicated in the customs declaration as the basis for calculation of the tax shall be indicated in this Box;

25.4.8. a shop that, in accordance with Section 49 of the Law, has repaid the tax amount to a person who has received authorisation for repayment of tax to natural persons of third countries or third territories for goods acquired inland need not fill in this Box;

25.4.9. the supplier of goods or services has incurred bad debts, they shall be indicated as a positive amount;

25.4.10. the value of bad debt of a recipient of goods or services is a negative amount, since the amount of input tax deducted for the goods or services received is to be repaid into the State budget, it shall be indicated with a minus sign;

25.5. in Box 5 – tax amount. If:

25.5.1. the registered taxable person has received a tax invoice for the goods acquired and services received for representation purposes related to the organisation of public conferences, receptions and meals, and also the manufacture of representative items for registered taxable persons, 40 per cent of the tax amount indicated therein shall be indicated in this Box in accordance with Section 100, Paragraph one of the Law;

25.5.2. the registered taxable person has acquired, leased, or imported a passenger car, the number of seats in which, excluding the driver’s seat, does not exceed eight seats, or he or she has costs related to the maintenance of such acquired, leased, or imported car, including costs for the repair of the car and the acquisition of fuel, 50 per cent of the value of goods acquired or services received shall be indicated in this Box in accordance with Section 100, Paragraph two of the Law;

25.5.3. the registered taxable person has issued a tax credit note for the discount granted, the goods returned, the purchase cancelled, the price reduced for the goods or services supplied or the advance payment repaid for adjustment of the tax previously calculated for the payment into the State budget, the tax reduction amount previously calculated for the payment into State budget shall be indicated in this Box;

25.5.4. the registered taxable person has received a tax credit note for the discount received, the goods returned, the purchase cancelled, the price reduced for the goods or services received or the advance payment repaid for adjustment of the previously calculated input tax, the tax reduction value indicated in the input tax shall be indicated with a minus sign in this Box;

25.5.5. the registered taxable person who, as a recipient of services, has calculated the tax for the services received from a taxable person of a third country or third territory or a taxable person of another Member State, receives a discount, a service is cancelled, price of the goods or services acquired is reduced or an advance payment is repaid, the tax reduction value indicated in the input tax shall be indicated with a minus sign in this Box;

25.5.6. the registered taxable person has paid tax compensation to a farmer in the amount of 14 per cent of the value of the products received in accordance with Section 135 of the Law, the amount of the compensation paid shall be indicated in this Box;

25.5.7. a shop has, in accordance with Section 49 of the Law, repaid the tax amount to a person who has received authorisation for repayment of tax to natural persons of third countries or third territories for goods acquired inland, the tax amount paid shall be indicated in this Box;

25.5.8. the tax value of bad debts incurred to the supplier of goods or services, the supplier of goods or services shall indicate it in this Box with a positive value (in the return, this value shall be indicated in Row 67);

25.5.9. a recipient of goods or services indicates the value of the bad debt as a negative amount, then the value of the tax shall have a minus sign (in the return, this amount shall be indicated (with a plus sign) in Row 57);

25.5.10. the registered taxable person has received goods or services for which the recipient of goods or services pays the tax into the State budget in accordance with Sections 141, 142, 143, 143.1, 143.2, 143.3, and 143.4 of the Law, the amount of the calculated tax shall be indicated in this Box;

25.6. in Box 6 – the type of the source document, also in the case if the tax previously calculated for payment into the State budget is adjusted. This type shall be indicated, using the following codes:

25.6.1. code “1” – tax invoice. If:

25.6.1.1. the registered taxable person receives goods or services from another registered taxable person, the tax invoice issued by the supplier of goods or services shall be indicated;

25.6.1.2. the registered taxable person has calculated tax as a recipient of the services referred to in Section 20, Paragraph one and Section 25 of this Law that have been received from a registered taxable person of another Member State, the tax invoice of the registered taxable person of another Member State shall be indicated;

25.6.1.3. the registered taxable person, when receiving services from a taxable person of another Member State or a taxable person of a third country or third territory, performs calculations necessary for calculation of the tax and deduction of the input tax on the basis of the tax invoice issued by himself or herself, this tax invoice shall be indicated;

25.6.1.4. the registered taxable person has issued a tax invoice for himself or herself on behalf and in the interests of the supplier of goods or services in accordance with Section 130 of the Law, this tax invoice shall be indicated;

25.6.1.5. a bad debt has been incurred, the tax invoice issued by the taxable person (supplier of goods or service provider) shall be indicated (shall be indicated by both the supplier of goods or service provider and the recipient of goods or services (debtor));

25.6.1.6. the registered taxable person has calculated tax as a recipient of goods or services in accordance with Section 141, 142, 143, 143.1, 143.2, 143.3, or 143.4 of the Law, the tax invoice of the supplier of goods or service provider shall be indicated;

25.6.2. code “2” – cash register receipt or other receipt;

25.6.3. code “3” – non-cash payment document. It shall be indicated if:

25.6.3.1. the registered taxable person has paid tax when importing goods;

25.6.3.2. a shop has, in accordance with Section 49 of the Law, repaid the tax amount to a person who has received authorisation for repayment of tax to natural persons of third countries or third territories for goods acquired inland;

25.6.3.3. the registered taxable person has paid tax compensation to a farmer in the amount of 14 per cent of the value of the products received in accordance with Section 135 of the Law;

25.6.3.4. the registered taxable person has made an advance payment for acquisition of goods or receipt of services;

25.6.4. code “4” – credit note. If:

25.6.4.1. the registered taxable person has issued a tax credit note for the discount granted, goods returned, the purchase cancelled, the price reduced for the goods or services supplied or the advance payment repaid for adjustment of the tax previously calculated for payment into the State, the tax credit note shall be indicated;

25.6.4.2. the registered taxable person has received a tax credit note for the discount received, goods returned, the purchase cancelled, the price reduced for the goods or services received or the advance payment repaid for adjustment of the previously calculated input tax, the tax credit note shall be indicated;

25.6.4.3. the registered taxable person who has received services from a taxable person of another Member State or a taxable person of a third country or third territory and has calculated the tax for the services as a recipient, receives the discount, the service is cancelled, the price of the services received is reduced or the advance payment is repaid, the tax credit note issued by the transaction partner shall be indicated;

25.6.5. code “5” – other type of a source document;

25.6.6. code “6” – customs declaration if the registered taxable person has imported goods in accordance with the special tax scheme for import transactions of goods;

25.7. in Box 7 – the number of the document;

25.8. in Box 8 – date of the issuance of the document.

[*26 January 2016; 28 June 2016; 20 December 2016; 31 October 2017; 16 July 2019; 17 December 2019; 17 December 2020*]

26. The amounts of the previously deducted input tax calculated for repayment into the State budget, and also the tax amounts calculated for repayment from the State budget that were not initially deducted as input tax and adjustment values of the input tax that are indicated in Part I, Section C of the Report on the Use of Immovable Property shall not be indicated in Part I of the Report VAT 1:

26.1. the tax amounts in accordance with Section 102, Paragraph five, Clauses 2 and 3, Paragraph six, Clause 4, Paragraph eleven, Clauses 2 and 3, and Section 103, Paragraph five of the Law;

26.2. the adjustment value of the input tax in accordance with Section 102, Paragraph five, Clause 4, Paragraph six, Clause 2, Paragraph seven, Clause 2, Paragraph eleven, Clause 4, and Section 103, Paragraph three, Clause 2 of the Law.

27. When filling in Part II of the Report VAT 1, the following shall be indicated:

27.1. the VAT registration number of the registered taxable person or a member of the VAT group regarding whom the report is being submitted;

27.2. the taxation period.

28. Each separate tax invoice of the transaction partner, irrespective of the transaction value, shall be indicated in Part II of the Report VAT 1.

29. The following shall be indicated in Part II of the Report VAT 1:

29.1. in Box 1 – the name of the transaction partner – registered taxable person of another Member State (supplier of goods or service provider);

29.2. in Box 2 – the VAT registration number of the registered taxable person of another Member State (supplier of goods or service provider) in this Member State together with the State code;

29.3. in Box 3 – code denoting the type of a transaction:

29.3.1. code “P” – services received from a registered taxable person of another Member State, the place of supply of which in accordance with Section 19, Paragraph one of the Law is inland;

29.3.2. code “G” – goods received from registered taxable persons of another Member State (acquisition of goods in the territory of the European Union);

29.3.3. code “C” – such acquisition of goods in the territory of the European Union in accordance with Section 9, Paragraph three of the Law that is carried out following the importation from third countries and release for free circulation in another European Union Member State;

29.4. in Box 4 – the value of the acquired goods or received services in euros. If:

29.4.1. the registered taxable person who, as a recipient of services, has calculated the tax for the acquisition of goods or received services, receives the discount, the goods are returned, the purchase is cancelled, the price of the goods or services acquired is reduced or the advance payment is repaid, the reduction of the value of the goods or services received or the value of the purchase cancelled shall be indicated with a minus sign in this Box;

29.4.2. the registered taxable person has acquired goods or received services for representation purposes related to the organisation of public conferences, receptions and meals, and also the manufacture of representative items for registered taxable persons, 40 per cent of the value of goods acquired or services received shall be indicated in this Box in accordance with Section 100, Paragraph one of the Law;

29.4.3. the registered taxable person has acquired or leased a passenger car, the number of seats in which, excluding the driver’s seat, does not exceed eight seats, or he or she has costs related to the maintenance of such acquired, leased or imported car, including costs for the repair of the car and the acquisition of fuel, 50 per cent of the value of goods acquired or services received shall be indicated in this Box in accordance with Section 100, Paragraph two of the Law;

29.5. in Box 5 – the calculated tax amount in euros. If:

29.5.1. the registered taxable person who, as a recipient of goods or services, has calculated the tax for the acquisition of goods or services received, receives the discount, the goods are returned, the purchase is cancelled, the price of the services or goods acquired or the advance payment is repaid, the tax reduction value indicated in the input tax shall be indicated with a minus sigh in this Box;

29.5.2. the registered taxable person has acquired goods or received services for representation purposes related to the organisation of public conferences, receptions and meals, and also the manufacture of representative items for registered taxable persons, 40 per cent of the tax amount for the goods acquired or services received shall be indicated in this Box in accordance with Section 100, Paragraph one of the Law;

29.5.3. the registered taxable person has acquired or leased a passenger car, the number of seats in which, excluding the driver’s seat, does not exceed eight seats, or he or she has costs related to the maintenance of such acquired, leased, or imported car, including costs for the repair of the car and the acquisition of fuel, 50 per cent of the tax amount for the goods acquired or services received shall be indicated in this Box in accordance with Section 100, Paragraph two of the Law;

29.6. in Box 6 – the value of the goods acquired or services received for ensuring economic activity in the currency of the country from which the goods were imported or the service was received;

29.7. in Box 7 – currency code;

29.8. in Box 8 – number of the tax invoice received from a registered taxable person of another Member State (supplier of goods or service provider). If the registered taxable person has issued a tax invoice for himself or herself on behalf and in the interests of the supplier of goods or services in accordance with Section 130 of the Law, the number of this tax invoice shall be indicated;

29.9. in Box 9 – date of issuance of the tax invoice received from a registered taxable person of another Member State (supplier of goods or service provider). If the registered taxable person has issued a tax invoice for himself or herself on behalf and in the interests of the supplier of goods or services in accordance with Section 130 of the Law, the number of this tax invoice shall be indicated.

[*8 October 2013; 26 January 2016 / See Paragraph 69*]

30. When filling in Part III of the Report VAT 1, the following shall be indicated:

30.1. the VAT registration number of the registered taxable person or a member of the VAT group regarding whom the report is being submitted;

30.2. the taxation period.

31. The following shall be indicated separately in Part III of the Report VAT 1:

31.1. each source document on the basis of which transactions with the transaction partner – registered taxable person – have been performed – goods are supplied and services are supplied (for instance, a tax invoice, a cash register receipt, a receipt or a non-cash payment order, a customs declaration) and where the total value without tax of the goods and services indicated therein is EUR 150 or more; If transactions with various rates or tax application schemes are indicated in source documents, each transaction shall be indicated separately;

31.2. each source document if the property of the registered taxable person is sold at an auction by a bailiff (also if the total value of goods and services without tax does not exceed EUR 150);

31.3. each source document if the registered taxable person supplies goods and provides services in accordance with Section 141, 142, 143, 143.1, 143.2, 143.3, or 143.4 of the Law (also if the total value of goods and services without tax does not exceed EUR 150).

[*8 October 2013; 26 January 2016; 28 June 2016; 20 December 2016; 25 July 2017; 31 October 2017; 16 July 2019; 17 December 2019*]

32. The registered taxable person shall indicate in the total amount in Part III of the Report VAT 1:

32.1. the source documents on the basis of which transactions inland have been performed – goods and services supplied – with one transaction partner – registered taxable person – for the total value without tax exceeding EUR 150 in which (in each source document) the total indicated value of goods and services without tax is less than EUR 150. In such a case, Boxes 1, 2, 4, 5, and 6 in Part III of the Report VAT 1 shall be filled in, indicating the code “V” of the document type, for each transaction partner;

32.2. other source documents on the basis of which transactions have been performed – goods and services supplied – and in which (in each source document) the total indicated value of goods and services without tax is less than EUR 150. In such a case, Boxes 4, 5, and 6 in Part III of the Report VAT 1 shall be filled in, indicating the code “T” of the document type;

32.3. transactions, the value of which without tax is EUR 150 or more, if the recipient of goods or services is a non-registered taxable person or a person who is not a taxable person or a person who cannot be identified. In such a case, Boxes 4, 5, and 6 in Part III of the Report VAT 1 shall be filled in, indicating the code “X” of the document type.

[*8 October 2013; 25 July 2017 / See Paragraph 74*]

33. The following shall be indicated in Part III of the Report VAT 1:

33.1. in Box 1 – the name of the transaction partner to whom goods or services are supplied;

33.2. in Box 2 – the VAT registration number of the transaction partner;

33.3. in Box 3 – the row number of the return where this transaction is indicated. Rows 41, 41.1, 42, 42.1, 44 and 48.2 of the return shall be indicated in this Box if none of the codes “V”, “T” or “X” has been chosen in the Report. Row 43 of the return shall be indicated in this Box if the fiscal representative has been supplied goods for further exportation that in accordance with Section 43, Paragraph two of the Law are taxable with the zero per cent tax rate;

33.4. in Box 4 – value without tax of the goods or services supplied within the scope of economic activity;

33.5. in Box 5 – the tax amount. In this Box, the tax amount for the goods or services supplied for which tax is paid into the budget by the recipient of goods and services in accordance with Section 141, 142, 143, 143.1, 143.2, 143.3 or 143.4 of the Law, and also for transactions that are indicated in Row 48.2 of the return;

33.6. in Box 6 – the type of the source document on the basis of which the transaction has been performed. This type shall be indicated, using the following codes:

33.6.1. code “1” – tax invoice;

33.6.2. code “2” – cash register receipt or other receipt;

33.6.3. code “3” – non-cash payment document. The payment document shall be used if the registered taxable person has received an advance payment for the supply of goods or services;

33.6.4. code “5” – other type of source document;

33.6.5. code “V” – transactions indicated by the registered taxable person in the total amount in accordance with Sub-paragraph 32.1 of this Regulation;

33.6.6. code “T” – transactions indicated by the registered taxable person in the total amount in accordance with Sub-paragraph 32.2 of this Regulation;

33.6.7. code “X” – transactions indicated by the registered taxable person in the total amount in accordance with Sub-paragraph 32.3 of this Regulation;

33.6.8. code “M” – sale of property at an auction;

33.7. in Box 7 – the number of the document;

33.8. in Box 8 – date of the issuance of the document.

[*26 January 2016; 28 June 2016; 20 December 2016; 31 October 2017; 12 December 2017; 17 December 2019; 17 December 2020*]

**IV. Procedures for Filling in the Report on the Goods and Services Supplied in the Territory of the European Union**

34. A Report on the Supplies of Goods and Services Supplied in the Territory of the European Union (hereinafter – Report VAT 2) (Annex 3) shall be submitted by the registered taxable person who supplies goods in the territory of the European Union to a registered taxable person of another Member State or supplies taxable services to a registered taxable person of another Member State, the place of supply of which in accordance with Section 19, Paragraph one of the Law is another European Union Member State.

35. The aggregate value of the supply of goods in the territory of the European Union to a registered taxable person of another Member State (also forwarding of goods (from inland) to another Member State in accordance with Section 45, Paragraph one or two of the Law) or the value of services supplied to a registered taxable person of another Member State, the place of supply of which in accordance with Section 19, Paragraph one of the Law is another European Union Member State, adjusting (reducing) it by the value of the discount received, the advance payment repaid, the purchase cancelled, the price reduction of the goods or services supplied, the goods returned or services supplied shall be indicated in the Report VAT 2 regarding each transaction partner (if necessary, with a minus sign) if the abovementioned transactions and supply of goods or services takes place both in one and various taxation periods.

36. Supply of goods in the territory of the European Union carried out by a registered taxable person in accordance with Section 16, Paragraph four of the Law shall be summed up for each final recipient of goods (purchaser) (for each VAT registration number) and indicated separately from other supplies of goods in the territory of the European Union.

36.1 Supply of goods to a warehouse in another Member State carried out by a registered taxable person in accordance with Section 8.1 of the Law shall be indicated for each final recipient of goods (purchaser) (for each VAT registration number) and indicated separately from other supplies of goods in the territory of the European Union.

[*17 December 2019*]

36.2 If goods are supplied to a warehouse in another Member State, then the supply of goods in the territory of the European Union carried out by a registered taxable person at the moment specified in Section 31.1 of the Law shall be summed up for each final recipient of goods (purchaser) (for each VAT registration number) and indicated separately from other supplies of goods in the territory of the European Union.

[*17 December 2019*]

36.3 The return of goods from an inland warehouse that, in accordance with Section 8.1 of the Law, have been supplied to a warehouse in another Member State and the replacement of the initial recipient of goods (also partial) shall be indicated in the Report VAT 2.

[*17 December 2019*]

37. When filling in the Report VAT 2, the following shall be indicated:

37.1. the taxation period;

37.2. the VAT registration number of the registered taxable person or the member of the VAT group regarding whom the report is being submitted;

37.3. the name of the registered taxable person (for a natural person – the given name and surname);

37.4. in the Box “State code” – the State code of the recipient of goods or services;

37.5. in the Box “VAT registration number of the transaction partner” – the VAT registration number of the registered taxable person of another Member State (recipient of goods or services) allocated without the State code in this Member State;

37.6. in the Box “Amount (in euros) of the supply of goods or services” – the total amount in euros of the supply of goods or services carried out in the relevant taxation period for each recipient of goods or services (for each VAT registration number) (indicating separately goods and services). If goods are dispatched or transported to another Member State by carrying out the supply of goods to a warehouse in another Member State in accordance with Section 8.1 of the Law, the value EUR 0.00 shall be indicated in the Box;

37.7. the following shall be indicated in the Box “K\*”:

37.7.1. the code “S” – supply of goods carried out in accordance with Section 16, Paragraph four of the Law in the territory of the European Union if the registered taxable person has been an intermediary therein (i.e., acquires goods in the territory of the European Union and supplies them to the final recipient of goods in the territory of the European Union);

37.7.2. the code “P” – services that in accordance with Section 19, Paragraph one of the Law have been supplied to a registered taxable person of another Member State;

37.7.3. the code “G” – supply of goods in the territory of the European Union (not indicated if supply of goods to a warehouse in another Member State is carried out in accordance with Section 8.1 of the Law);

37.7.4. the code “C” – forwarding of goods (from inland) to another Member State that is carried out following their release for free circulation inland (Section 45, Paragraph five of the Law);

37.7.5. the code “E” – dispatch or transportation of goods to another Member State by carrying out the supply of goods to a warehouse in another Member State in accordance with Section 8.1 of the Law (indicating whether the code is used in the case of the dispatch of the goods, return thereof, or replacement (also partial) of the initial recipient of the goods);

37.7.6. the code “N” – supply of goods in the territory of the European Union at the moment specified in Section 31.1 of the Law if the supply of goods is carried out to a warehouse in another Member State;

37.8. in the Box “VAT registration number of the replaced transaction partner” – the VAT registration number of the recipient of goods that is being replaced (also partially) in accordance with Section 8.1, Paragraph two of the Law.

[*8 October 2013; 17 December 2019; 17 December 2020*]

38. None of the following shall be indicated in the Report VAT 2:

38.1. supply of assembled or installed goods;

38.2. supply of new vehicles to a non-registered taxable person of another Member State or a person who is not a taxable person;

38.3. supply of goods to which a special tax application scheme has been specified in accordance with Section 138 of the Law in transactions with second-hand items, works of art, collector’s items and antiques;

38.4. distance selling of goods;

38.5. the services referred to in Sections 46, 47, and 48 of the Law, the place of supply of which is determined in accordance with Section 19, Paragraph one of the Law.

**V. Procedures for Filling in the Revision Report on Supplies of Goods and Services Supplied in the Territory of the European Union**

39. The Revision Report on Supplies of Goods and Services Supplied in the Territory of the European Union (hereinafter – Report VAT 3) (Annex 4) shall be submitted in order to adjust the previously submitted Reports VAT 2.

40. When filling in the Report VAT 3, the following shall be indicated:

40.1. the VAT registration number of the registered taxable person or the member of the VAT group regarding whom the report is being submitted;

40.2. the name of the registered taxable person (for a natural person – the given name and surname);

40.3. in the Row “V” (the old entry) – the data indicated in the previously submitted Report VAT 2, indicating the year and month for which it was submitted in the Box “Taxation period” and by copying the data indicated in the relevant boxes of the previously submitted Report VAT 2 in all other boxes;

40.4. in the Row “J” (the new entry) – data revised in the previously submitted Report VAT 2, indicating the year and month for which it is submitted in the Box “Taxation period” and indicating the data revised in the previously submitted Report VAT 2 only in the boxes where errors were made. If the transaction under the code “E” indicated in the Report VAT 2 of previous periods is not carried out (the conditions that determine that in the case if the supply of goods to a warehouse in another Member State is provided, the supply of goods in the territory of the European Union would be repeatedly declared in the Report VAT 2 under the code “N” are not fulfilled), the registered taxpayer shall submit the Report VAT 3, leaving the Box “K\*” empty;

40.5. in the first two squares of the Box “Taxation period” – the last two digits of the calendar year; in the last two squares – the sequence number of the calendar month. If adjustments are being made to the Report VAT 2 submitted for the taxation periods until 1 January 2010, then, when filling in the Box “Taxation period”, the last two digits of the calendar year shall be indicated in the first two squares, the quarter (in Arabic numerals) – in the third square but the fourth square shall remain blank.

[*17 December 2019*]

41. If it is found that the Report VAT 2 was not submitted for any of the previous periods, the registered taxable person shall submit the Report VAT 3 to the State Revenue Service, indicating therein the supplies of goods performed or services supplied.

42. If an error is consistently repeated in the Report VAT 2, this is corrected by re-submitting the Report VAT 3, which corrects the previously corrected Report VAT 2.

**VI. Procedures for Filling in the Return for the Taxation Year**

43. When filling in the return for the taxation year (hereinafter – Report VAT 4) (Annex 5), the following shall be indicated:

43.1. the taxation year;

43.2. the name of the registered taxable person (for a natural person – the given name and surname);

43.3. the legal address of the registered taxable person (for a natural person – address of the declared place of residence) and postal code;

43.4. the VAT registration number of the registered taxable person (for a VAT group – VAT registration number of the VAT group);

43.5. the phone number of the responsible person;

43.6. in the Row “Tax amount calculated in the returns submitted for the taxation year” – the tax amount calculated for the taxation year (from January to December) to be paid into the State budget or to be repaid from the State budget (with a minus sign) corresponding to the total amount of Rows 70 and 80 of the return for the taxation period (without sanctions);

43.7. in the Row “Tax calculated for the taxation year with the adjustments made” – the adjusted tax amount for the taxation year (from January to December) to be paid into the State budget or to be repaid from the State budget (with a minus sign), calculated by re-calculating the proportion of the transactions for the taxation year and by making the adjustments determined by the Law;

43.8. in the Row “Tax to be paid into the State budget” – the amount by which the total amount of the Row “Tax calculated for the taxation year with the adjustments made” exceeds the amount of the Row “Tax amount calculated in the returns submitted for the taxation year”;

43.9. in the Row “Tax to be repaid from the State budget” – the amount by which the total amount of the Row “Tax amount calculated in the returns submitted for the taxation year” exceeds the amount of the Row “Tax calculated for the taxation year with the adjustments made”.

44. If the total amount of transaction values calculated in accordance with the procedures laid down in Section 38, Paragraph two or three of the Law for the taxation year, summing up the positive and negative values, is negative, then the total amount of transaction values calculated in accordance with the procedures laid down in Section 38, Paragraph two or three of the Law shall be considered zero.

**VII. Procedures for Filling in the Report on the Value of the Goods Supplied Broken Down between Free Ports and Special Economic Zones**

[20 December 2016]

45. [20 December 2016]

**VIII. Procedures for Filling in the Report on the Transactions Made by the Fiscal Representative**

46. The fiscal representative shall fill in the Report on the Transactions Made by the Fiscal Representative (hereinafter – Report VAT 6) (Annex 7). The Report VAT 6 shall consist of three parts:

46.1. “I. Goods Received and Exported” (hereinafter – Part I of the Report VAT 6). When filling it in, the fiscal representative shall indicate the value of the acquisition of goods carried out in the territory of the European Union in the taxation period for ensuring the transactions referred to in Section 1, Clause 5, Sub-clause “d” of the Law, the value of the goods received inland for ensuring the transactions referred to in Section 1, Clause 5, Sub-clause “c” of the Law, the value of the goods exported in the taxation period and the value of the goods in stock at the end of the taxation period;

46.2. “II. List of Suppliers of Goods” (hereinafter – Part II of the Report VAT 6). When filling it in, the fiscal representative shall indicate the suppliers of goods – registered taxable persons and non-registered taxable persons from whom goods have been received inland in the taxation period, and also registered and non-registered taxable persons of other Member States from whom goods have been acquired in the territory of the European Union in the taxation period for ensuring the transactions referred to in Section 1, Clause 5, Sub-clauses “c” and “d” of the Law;

46.3. “III. List of Suppliers of Goods Exported in the Taxation Period” (hereinafter – Part III of the Report VAT 6). When filling it in, the fiscal representative shall indicate the value of the goods exported in the taxation period by indicating the suppliers of such goods.

47. The following shall be indicated in Part I of the Report VAT 6:

47.1. the VAT registration number of the fiscal representative;

47.2. the taxation period for which the Report is submitted.

48. The following shall be indicated in the rows in Part I of the Report VAT 6:

48.1. in Row 3 – the total value of the goods received in the taxation period and stored in customs warehouses or excise warehouses. It shall be calculated as the total amount of Rows 3.1, 3.2, 3.3, and 3.4;

48.2. in Row 3.1 – the total value of the goods received from registered taxable persons and non-registered taxable persons inland stored in customs warehouses;

48.3. in Row 3.2 – the total value of the goods received from registered taxable persons and non-registered taxable persons inland stored in excise warehouses;

48.4. in Row 3.3 – the total value of the goods received from registered taxable persons and non-registered taxable persons of another Member State in the territory of the European Union stored in customs warehouses;

48.5. in Row 3.4 – the total value of the goods received from registered taxable persons and non-registered taxable persons of another Member State in the territory of the European Union stored in excise warehouses;

48.6. in Row 4 – the total value of the goods exported in the taxation period. It shall be calculated as the total amount of Rows 4.1, 4.2, 4.3, and 4.4;

48.7. in Row 4.1 – the total value of the goods exported in the taxation period that were received from registered taxable persons and non-registered taxable persons inland and stored in customs warehouses;

48.8. in Row 4.2 – the total value of the goods exported in the taxation period that were received from registered taxable persons and non-registered taxable persons inland and stored in excise warehouses;

48.9. in Row 4.3 – the total value of the goods exported in the taxation period that were received from registered taxable persons and non-registered taxable persons of another Member State in the territory of the European Union and stored in customs warehouses;

48.10. in Row 4.4 – the total value of the goods exported in the taxation period that were received from registered taxable persons and non-registered taxable persons of another Member State in the territory of the European Union and stored in excise warehouses;

48.11. in Row 5 – the total value of the goods in stock at the end of the taxation period. It shall be calculated as the total amount of Rows 5.1, 5.2, 5.3, and 5.4;

48.12. in Row 5.1 – the total value of the goods in stock received from registered taxable persons and non-registered taxable persons inland and stored in customs warehouses;

48.13. in Row 5.2 – the total value of the goods in stock received from registered taxable persons and non-registered taxable persons inland and stored in excise warehouses;

48.14. in Row 5.3 – the total value of the goods received from registered taxable persons and non-registered taxable persons of another Member State in the territory of the European Union stored in customs warehouses;

48.15. in Row 5.4 – the total value of the goods received from registered taxable persons and non-registered taxable persons of another Member State in the territory of the European Union stored in excise warehouses;

48.16. in Row 6 – the total value of the goods in stock subject to a special tax application scheme for import transactions of goods in accordance with in Section 85 of the Law.

49. The following shall be indicated in Part II of the Report VAT 6:

49.1. the VAT registration number of the fiscal representative;

49.2. the taxation period for which the Report is submitted.

50. The following shall be indicated in the boxes in Part II of the Report VAT 6:

50.1. in Box 1 – the sequence number of the entry;

50.2. in Box 2 – the date of the entry;

50.3. in Box 3 – the name (for a natural person – given name and surname) of the supplier – a registered taxable person or a non-registered taxable person from whom goods have been received inland in the taxation period or of a registered taxable person and a non-registered taxable person of another Member State from whom goods have been acquired in the territory of the European Union in the taxation period;

50.4. in Box 4 – the VAT registration number of the supplier of goods (for a non-registered taxable person and for a non-registered taxable person of another Member State – the code of the taxable person);

50.5. in Box 5 – row number in Part I of the Report VAT 6 (Row 3.1, 3.2, 3.3 or 3.4) where this transaction is indicated;

50.6. in Box 6 – the value without tax of the received goods in euros. The total amount of the values indicated in this Box shall comply with the value indicated in Row 3 in Part I of the Report VAT 6;

50.7. in Box 7 – the value without tax of the received goods in currency. This Box shall not be filled in on the goods received inland;

50.8. in Box 8 – currency code. This Box shall not be filled in on the goods received inland;

50.9. in Box 9 – the number of the tax invoice (for a non-registered taxable person and a non-registered taxable person of another Member State – of the invoice);

50.10. in Box 10 – the date of issuing the tax invoice (for a non-registered taxable person and a non-registered taxable person of another Member State – of the invoice).

[*8 October 2013*]

51. The following shall be indicated in Part III of the Report VAT 6:

51.1. the VAT registration number of the fiscal representative;

51.2. the taxation period for which the Report is submitted.

52. The following shall be indicated in the boxes in Part III of the Report VAT 6:

52.1. in Box 1 – the sequence number of the entry;

52.2. in Box 2 – the date of the entry;

52.3. in Box 3 – value without tax of the exported goods in euros. If the customs declaration is drawn up for goods supplied by multiple suppliers, or if there have been multiple supplies (several invoices are issued), the value of the exported goods shall be indicated separately for each supplier and each invoice issued. The total amount of the values indicated in this Box shall comply with the value indicated in Row 4 in Part I of the Report VAT 6 and the value indicated in Row 48.1 of the return;

52.4. in Box 4 – the exportation customs declaration number;

52.5. in Box 5 – the date of the exportation customs declaration;

52.6. in Box 6 – the code of the exporting country;

52.7. in Box 7 – the name (for a natural person – given name and surname) of the supplier – a registered taxable person or a non-registered taxable person from whom the goods exported were received or also a registered taxable person or a non-registered taxable person of another Member State from whom goods were acquired in the territory of the European Union in the taxation period;

52.8. in Box 8 – the VAT registration number of the supplier of goods (for a non-registered taxable person, for a non-registered taxable person of another Member State – the code of the taxable person);

52.9. in Box 9 – the number of the row (Row 4.1, 4.2, 4.3 or 4.4) in Part I of the Report VAT 6 where this transaction is indicated;

52.10. in Box 10 – the value without tax of the received goods in euros. The value of the goods as indicated in the invoice issued by the supplier of goods shall be indicated in this Row. If part of the invoiced quantity (volume) of goods is exported, the value shall be indicated according to the volume of the exported goods;

52.11. in Box 11 – the date of issuing the tax invoice (for a non-registered taxable person and a non-registered taxable person of another Member State – of the invoice);

52.12. in Box 12 – the date of issuing the tax invoice (for a non-registered taxable person and a non-registered taxable person of another Member State – of the invoice).

[*8 October 2013*]

**IX. Procedures for Filling in the Report on the Use of Immovable Property**

53. The Report on the Use of Immovable Property (hereinafter – Report VAT 7) (Annex 8) shall consist of two parts:

53.1. “I. On registration of the Immovable Property (Section A) and Exclusion of the Immovable Property from the Register (Section C)” (hereinafter – Part I of Report VAT 7);

53.2. “II. On the use of the Immovable Property in the Taxation Year (Section B)” (hereinafter – Part II of Report VAT 7).

54. When filling in Part I of the Report VAT 7, the following shall be indicated:

54.1. the VAT registration number of the registered taxable person or the member of the VAT group regarding whom the report is being submitted;

54.2. the taxation period.

55. The following shall be indicated in the boxes in Part I of the Report VAT 7:

55.1. in Box 1 – the cadastre number of the immovable property;

55.2. in Box 2 – the cadastral designation of the immovable property;

55.3. in Box 3 – the date of acquisition of the immovable property or the date when it was put into operation.

56. The registered taxable person shall fill in Section A in Part I of the Report VAT 7, registering the immovable property (or part of immovable property), and submit together with the return on the taxation period in which it was acquired or put into operation.

57. When filling in Section A in Part I of the Report VAT 7, the following shall be indicated:

57.1. in Box 4 – the total tax amount for the transactions referred to in Section 99, Paragraph one of the Law (for the acquisition of goods, receipt of services or acquisition of immovable property);

57.2. in Box 5 – the amount of the input tax for the transactions referred to in Section 99, Paragraph one of the Law (for the acquisition of goods, receipt of services or acquisition of immovable property);

57.3. in Box 6 – the proportion of the use of immovable property for transactions that give the right to deduct input tax and for transactions that do not give the right to deduct input tax (the proportion of transactions that give the right to deduct input tax in the total value of transactions shall be indicated in percentage);

57.4. in Box 7 – the code characterising the transactions referred to in Section 99, Paragraph one of the Law or activities involving immovable property (or part of immovable property):

57.4.1. code “1” – the immovable property to be registered has been acquired, except for the cases when a used immovable property has been acquired, the sale of which was subject to tax in accordance with Section 144 of the Law;

57.4.2. code “2” – the acquired immovable property to be registered is a used immovable property, the sale of which was subject to tax in accordance with Section 144 of the Law;

57.4.3. code “3” – the immovable property to be registered has been built;

57.4.4. code “4” – the immovable property to be registered has been reconstructed, renovated or restored.

[*25 July 2017*]

58. The registered taxable person shall fill in Section C in Part I of the Report VAT 7, excluding the registered immovable property (or part of the registered immovable property) from the register, and submit together with the return on the taxation period in which the immovable property (or part of the registered immovable property) was sold or other activities were performed with it due to which the immovable property must be excluded from the register.

59. When filling in Section C in Part I of the Report VAT 7, the following shall be indicated:

59.1. in Box 8 – the tax amount to be paid into the State budget or the tax amount to be repaid from the State budget. The tax amount to be repaid from the State budget shall be indicated with a minus sign;

59.2. in Box 9 – the code designating exclusion of the whole immovable property or part thereof from the register:

59.2.1. code “A” – all registered immovable property is excluded;

59.2.2. code “B” – part of the registered immovable property is excluded and adjustments will be continued in relation to the remaining part of the registered immovable property;

59.2.3. code “C” – the remaining part of the registered immovable property is excluded;

59.3. in Box 10 – the code designating the transaction with the immovable property (or part of the registered immovable property) due to which it must be excluded from the register:

59.3.1. code “5” – the registered immovable property (or part of the registered immovable property) has been sold, except for the cases when a used immovable property has been sold, the sale of which was subject to tax in accordance with Section 144 of the Law;

59.3.2. code “6” – the registered immovable property (or part of the registered immovable property) is a used immovable property, the sale of which was subject to tax in accordance with Section 144 of the Law;

59.3.3. code “7” – the registered immovable property (or part of the registered immovable property) has been destroyed due to a natural disaster or other forced coercion;

59.3.4. code “8” – the registered immovable property (or part of the registered immovable property) has been demolished;

59.3.5. code “9” – the registered immovable property (or part of the registered immovable property) has been invested in the capital of a commercial company;

59.3.6. code “10” – the registered immovable property (or part of the registered immovable property), after reorganisation or transition of the undertaking, has been transferred to the acquiring company;

59.3.7. code “11” – the registered immovable property is excluded due to another reason.

60. When filling in Part II of the Report VAT 7, the following shall be indicated:

60.1. the VAT registration number of the registered taxable person or the member of the VAT group regarding whom the report is being submitted;

60.2. the taxation year.

61. The following shall be indicated in the boxes in Part II of the Report VAT 7:

61.1. in Box 1 – the cadastre number of the immovable property;

61.2. in Box 2 – the cadastral designation of the immovable property;

61.3. in Box 3 – the date of acquisition of the immovable property or the date when it was put into operation.

62. The registered taxable person shall fill in Section B in Part II of the Report VAT 7, adjusting the deducted input tax for the registered immovable property, and submit it together with the return on the taxation year.

63. When filling in Section B in Part II of the Report VAT 7, the following shall be indicated:

63.1. in Box 4 – the proportion of the use of immovable property for transactions that give the right to deduct input tax and for transactions that do not give the right to deduct input tax in the relevant taxation year (the proportion of transactions that give the right to deduct input tax in the total value of transactions shall be indicated in percentage);

63.2. in Box 5 – the tax amount to be paid into the State budget or the tax amount to be repaid from the State budget. The tax amount to be repaid from the State budget shall be indicated with a minus sign;

63.3. in Box 6 – code denoting the type of adjustment:

63.3.1. code “D” – adjustment is performed for all registered immovable property;

63.3.2. code “E” – adjustment is performed for the remaining part of the registered immovable property after exclusion of other part of the registered immovable property from the register.

64. If the registered taxable person notifies the State Revenue Service regarding exclusion of the registered immovable property from the register by submitting Section C in Part I of the Report VAT 7, then upon continuing the adjustment of the input tax for the remaining part, the registered taxable person shall submit Section B in Part II of the Report VAT 7.

65. If the immovable property (or its part) is registered and excluded from the register in the same taxation period, Section A and C in Part I of the Report VAT 7 shall be filled in concurrently regarding the immovable property (or its part).

**IX.1 Procedures for Preparing and Filling in the Return on Telecommunications, Broadcasting and Electronically Supplied Services, and the Information to be Indicated in the Return**

[17 December 2020 / See Paragraph 2 of Amendments]

65.1 [17 December 2020 / See Paragraph 2 of Amendments]

65.2 [17 December 2020 / See Paragraph 2 of Amendments]

65.3 [17 December 2020 / See Paragraph 2 of Amendments]

65.4 [17 December 2020 / See Paragraph 2 of Amendments]

65.5 [17 December 2020 / See Paragraph 2 of Amendments]

65.6 [17 December 2020 / See Paragraph 2 of Amendments]

65.7 [17 December 2020 / See Paragraph 2 of Amendments]

65.8 [17 December 2020 / See Paragraph 2 of Amendments]

65.9 [17 December 2020 / See Paragraph 2 of Amendments]

65.10 [17 December 2020 / See Paragraph 2 of Amendments]

65.11 [17 December 2020 / See Paragraph 2 of Amendments]

**IX.2 Procedures for Preparing and Filling in the Return on the Transactions Made in the Taxation Period to which the Non-Union Scheme, the Union Scheme, or the Import Scheme Applies and for Making Corrections Thereto, and also for Determining the Information to be Indicated in the Return**

[*17 December 2020 / Chapter shall come into force on 1 July 2021. See Paragraph 2 of Amendments*]

65.12 The return on the transactions made in the taxation period to which the non-Union scheme, the Union scheme, or the import scheme applies is a report that includes information necessary in order to determine the tax amount to be paid in each Member State.

[*17 December 2020 / Paragraph shall come into force on 1 July 2021. See Paragraph 2 of Amendments*]

65.13 The return on the transactions made in the taxation period to which the non-Union scheme, the Union scheme, or the import scheme applies shall be filled in in accordance with the conditions of Article 4 of and Annex III to Commission Implementing Regulation (EU) 2020/194 of 12 February 2020 laying down detailed rules for the application of Council Regulation (EU) No 904/2010 as regards the special schemes for taxable persons supplying services to non-taxable persons, making distance sales of goods and certain domestic supplies of goods (hereinafter – Commission Implementing Regulation No 2020/194).

[*17 December 2020 / Paragraph shall come into force on 1 July 2021. See Paragraph 2 of Amendments*]

65.14 In applying Section 140.2, Paragraph eight, Section 140.3, Paragraph eight, and Section 140.4, Paragraph thirteen of the Law, the relevant taxable person shall submit the return on the transactions made in the taxation period to which the non-Union scheme, the Union scheme, or the import scheme applies, using the information indicated in Annex III to Commission Implementing Regulation No 2020/194:

65.141. for the application of the non-Union scheme – the information referred to in Column B of Annex III to Commission Implementing Regulation No 2020/194;

65.142. for the application of the Union scheme – the information referred to in Column C of Annex III to Commission Implementing Regulation No 2020/194;

65.143. for the application of the import scheme – the information referred to in Column D of Annex III to Commission Implementing Regulation No 2020/194.

[*17 December 2020 / Paragraph shall come into force on 1 July 2021. See Paragraph 2 of Amendments*]

65.15 A registered taxable person who has registered for the application of the Union scheme shall indicate the services supplied inland to a non-registered taxable person or a non-taxable person, and the goods supplied inland to a non-registered taxable person or a non-taxable person, without using an electronic interface, in the return which is submitted in accordance with Section 116 of the Law.

[*17 December 2020 / Paragraph shall come into force on 1 July 2021. See Paragraph 2 of Amendments*]

65.16 If a taxable person applies the non-Union scheme or the Union scheme from the day when transactions were made for the first time, the taxable person shall submit a separate return for such calendar quarter in which transactions were made for the first time in accordance with Article 59(2) of Council Implementing Regulation (EU) No 282/2011 of 15 March 2011 laying down implementing measures for Directive 2006/112/EC on the common system of value added tax (hereinafter – Council Implementing Regulation No 282/2011) (in the wording of Council Implementing Regulation (EU) 2019/2026 of 21 November 2019 amending Implementing Regulation (EU) No 282/2011 as regards supplies of goods or services facilitated by electronic interfaces and the special schemes for taxable persons supplying services to non-taxable persons, making distance sales of goods and certain domestic supplies of goods (hereinafter – Council Implementing Regulation No 2019/2026)).

[*17 December 2020 / Paragraph shall come into force on 1 July 2021. See Paragraph 2 of Amendments*]

65.17 If a taxable person or an intermediary who is acting in the interests thereof changes the Member State of identification in the relevant reporting period of the return, he or she shall, in accordance with Article 59(4) of Council Implementing Regulation No 282/2011 (in the wording of Council Implementing Regulation No 2019/2026), indicate the commencement and termination date of the period in the return on the transactions made in the taxation period to which the non-Union scheme, the Union scheme, or the import scheme applies which have been supplied in the time period when Latvia was or is the Member State of identification.

[*17 December 2020 / Paragraph shall come into force on 1 July 2021. See Paragraph 2 of Amendments*]

65.18 Information in the return on the transactions made in the taxation period to which the non-Union scheme, the Union scheme, or the import scheme applies shall be indicated in euros. If transactions have been made in other currencies, the taxable person who applies the abovementioned schemes shall, in filling in the return, use the currency exchange rate which was in effect on the last day of the taxation period.

[*17 December 2020 / Paragraph shall come into force on 1 July 2021. See Paragraph 2 of Amendments*]

65.19 Any corrections to the return on the transactions made in the taxation period to which the non-Union scheme, the Union scheme, or the import scheme applies shall be made, taking into account the requirements laid down in Articles 61 and 61.a of Council Implementing Regulation No 282/2011 (in the wording of Council Implementing Regulation No 2019/2026).

[*17 December 2020 / Paragraph shall come into force on 1 July 2021. See Paragraph 2 of Amendments*]

65.20 The Electronic Declaration System of the State Revenue Service shall assign a unique reference number to the return on the transactions made in the taxation period to which the non-Union scheme, the Union scheme, or the import scheme applies.

[*17 December 2020 / Paragraph shall come into force on 1 July 2021. See Paragraph 2 of Amendments*]

65.21 The unique reference number which has been assigned to the return on the transactions made in the taxation period to which the non-Union scheme, the Union scheme, or the import scheme applies shall be indicated when making the relevant tax payment in accordance with Article 62 of Council Implementing Regulation No 282/2011 (in the wording of Council Implementing Regulation No 2019/2026).

[*17 December 2020 / Paragraph shall come into force on 1 July 2021. See Paragraph 2 of Amendments*]

**X. Closing Provisions**

66. If immovable property (or its part) was registered with the State Revenue Service prior to 1 January 2013, then, upon continuing the adjustment of the input tax, the registered taxable person shall submit Section B in Part II of the Report VAT 7.

67. This Regulation shall apply to filling in and submission of value added tax returns and its annexes starting from the taxation year of 2013 (first month, first quarter, first half-year).

68. If the inland registered taxable person has partially received remuneration, up to 31 December 2014, for a telecommunications, broadcasting and electronically supplied (starting from 1 January 2015) service to a person of another Member State who is not a taxable person, then the part of remuneration received shall be indicated in the return to be submitted in accordance with Sections 116, 117, and 118 of the Law. In turn, if the inland registered taxable person, starting from 1 January 2015, applies the Union scheme and on 1 January 2015 or later receives the remaining part of remuneration for a telecommunications, broadcasting and electronically supplied service, then the value of service supplied that has been reduced by the remuneration received in 2014 and the tax calculated therefrom shall be indicated in the return on telecommunications, broadcasting and electronically supplied services.

[*30 September 2014*]

69. Amendments to Sub-paragraphs 17.23.2, 17.24.3, 17.25.6, 17.26.4, 25.4.2, 25.5.2, 29.4.3, and 29.5.3 of this Regulation in relation to substitution of the number “80” with the number “50” shall be applicable to the filling in and submission of the value added tax return and its annexes starting from the taxation period of 2016 (first month, first quarter, first half-year).

[*26 January 2016*]

70. Sub-paragraph 25.3.8.1 of this Regulation and amendments to Sub-paragraphs 17.3, 17.16.5, 17.24.6, 17.34, 19.1, 23.4, 25.5.10, 25.6.1.6, 31.3, and 33.5 of this Regulation in relation to supplementation thereof with the reference to Section 143.1 of the Law shall be applicable to the filling in of the value added tax return and its annexes from 1 April 2016.

[*26 January 2016*]

71. Sub-paragraph 25.3.8.2 of this Regulation and amendments to Sub-paragraphs 17.3, 17.16.5, 17.24.6, 17.34, 19.1, 23.4, 25.5.10, 25.6.1.6, 31.3, and 33.5 of this Regulation in relation to supplementation thereof with the reference to Section 143.2 of the Law shall be applicable to the filling in of the value added tax return and its annexes from 1 July 2016.

[*28 June 2016*]

72. Sub-paragraph 25.3.11 of this Regulation shall be applicable to the filling in and submission of annexes to the value added tax return from 1 April 2017.

[*20 December 2016*]

73. Amendments to Sub-paragraphs 17.5.2 and 17.10 of this Regulation in relation to the value of the supplied goods and services that is taxable with the zero per cent tax rate in accordance with Section 50, Paragraph 7.1 of the Law and the reference to Section 50, Paragraph 7.1 of the Law shall be applicable to the filling in of the value added tax return and its annexes starting from 1 January 2018.

[*25 July 2017*]

74. Amendments to Sub-paragraphs 23.1, 23.2, 23.3, 23.4, 24.1, 24.2, 31.1, 31.2, 31.3, 32.1, 32.2, and 32.3 of this Regulation and Annex 2 thereto in relation to substitution of the value of goods and services in the amount of EUR 1430 with EUR 150 shall be applicable to the filling in and submission of the value added tax return and its annexes starting from the taxation period of 2018 (first month, first quarter).

[*25 July 2017*]

75. Sub-paragraphs 17.1, 17.4, 17.4.1, 17.5, 17.7, 17.7.1, 17.15, 17.15.1, 17.17, 17.17.1, 17.20, 17.20.1 and 33.3 of this Regulation and amendments to the table in Paragraph 4 of Annex 1 to this Regulation in relation to indication of transactions with the reduced tax rate in the amount of 5 per cent shall apply to filling in and submission of value added tax returns and its annexes starting from the taxation year of 2018 (first month, first quarter).

[*12 December 2017*]

76. Amendments to Sub-paragraph 25.3.8.4 of this Regulation in respect of the filling in of the value added tax return and its annexes and the submission thereof shall be applicable from the taxation period of 2019 (July, third quarter).

[*16 July 2019*]

77. Amendments to Sub-paragraphs 17.31, 23.1, and 31.1 of this Regulation in respect of the filling in of the value added tax return and its annexes and the submission thereof shall be applicable from 1 August 2019.

[*16 July 2019*]

78. Amendments to Paragraphs 8, 9, and 10 of this Regulation in respect of the filling in of the value added tax return and its annexes and the submission thereof shall be applicable from 1 January 2021.

[*16 July 2019*]

79. If a registered inland taxable person has supplied services to which the Union scheme was not applied until 30 June 2021 or has supplied goods to which the Union scheme or import scheme was not applied until 30 June 2021 to a non-taxable person and has received partial remuneration for it until 30 June 2021, he or she shall indicate the received part of remuneration in the return which is submitted in accordance with Section 116 of the Law. In turn, if a registered inland taxable person, starting from 1 July 2021, applies the Union scheme or import scheme and, on 1 July 2021 or later, receives the remaining part of remuneration for the abovementioned services or supplies to a non-taxable person, the value of the supplied service or goods which has been reduced by the part of remuneration that has been received until 30 June 2021 and the tax calculated from it shall be indicated in the return which is filled in and submitted in accordance with the conditions of Article 4 of and Annex III to Commission Implementing Regulation No 2020/194.

[*17 December 2020 / Paragraph shall come into force on 1 July 2021. See Paragraph 2 of Amendments*]

80. Application of Commission Implementing Regulation (EU) No 815/2012 of 13 September 2012 laying down detailed rules for the application of Council Regulation (EU) No 904/2010, as regards special schemes for non-established taxable persons supplying telecommunications, broadcasting or electronic services to non-taxable persons shall be continued until 10 February 2024 in order to submit or correct the return on electronic communications, broadcasting, and electronic services which have been provided until 30 June 2021 and to which any of the special schemes indicated in this Regulation apply.

[*17 December 2020 / Paragraph shall come into force on 1 July 2021. See Paragraph 2 of Amendments*]

81. Amendments to the introductory part of Sub-paragraph 17.5 and to Sub-paragraph 17.10 of this Regulation in relation to indicating such transactions and services supplied to which the reduced tax rate in the amount of zero per cent should be applied shall be applicable to filling in and submission of the return and its annexes, starting from 25 December 2020 (for the taxation period of the last month, last quarter).

[*11 February 2021*]

82. Amendments to Sub-paragraphs 17.5.2 and 17.10 of this Regulation in relation to the value of the supplied goods and services that are taxable with the zero per cent tax rate in accordance with Section 50, Paragraph 2.1 of the Law and the reference to Section 50, Paragraph 2.1 of the Law shall be applicable to the filling in of the value added tax return and its annexes starting from 1 January 2021.

[*3 May 2022*]

**Informative Reference to European Union Directives**

[*17 December 2020*]

This Regulation contains norms arising from:

1) Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax;

2) Council Directive 2008/8/EC of 12 February 2008 amending Directive 2006/112/EC on as regards the place of supply of services;

3) Council Directive (EU) 2017/2455 of 5 December 2017 amending Directive 2006/112/EC and Directive 2009/132/EC as regards certain value added tax obligations for supplies of services and distance sales of goods;

4) Council Directive (EU) 2019/1995 of 21 November 2019 amending Directive 2006/112/EC as regards provisions relating to distance sales of goods and certain domestic supplies of goods;

5) Council Directive (EU) 2020/1756 of 20 November 2020 amending Directive 2006/112/EC on the common system of value added tax as regards the identification of taxable persons in Northern Ireland.

Prime Minister V. Dombrovskis

Acting for the Minister for Finance – Minister for Agriculture L. Straujuma

**Annex 1**

Cabinet Regulation No. 40

15 January 2013

[*3 May 2022*]

**VAT**

**Value Added Tax Return**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 1. | Period – for | 2 | 0 |   |   | (year) |   |   | (month) |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|   |   | 1st quarter |   | 2nd quarter |   | 3rd quarter |   | 4th quarter |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 2. | VAT registration number of the registered taxable person | **LV** |   |   |   |   |   |   |   |   |   |   |   |

|  |  |
| --- | --- |
| 3. | Name or given name, surname of the registered taxable person |

|  |  |
| --- | --- |
| 4. |   |

|  |  |  |
| --- | --- | --- |
| **TOTAL VALUE OF TRANSACTIONS (in euros) of which:** | **40** |  |
| Transactions taxable at the VAT standard rate | **41** |  |
| Transactions made inland for which tax is paid by the recipient of goods or services | **41.1** |  |
| Transactions taxable at the reduced VAT rate in the amount of 12 per cent | **42** |  |
| Transactions taxable at the reduced VAT rate in the amount of 5 per cent | **42.1** |  |
| Transactions taxable at the zero per cent VAT rate, including: | **43** |  |
| transactions made in free ports and special economic zones | **44** |  |
| goods delivered to the EU Member States, except for the goods referred to in Section 42, Paragraph sixteen of the Law | **45** |  |
| goods delivered to the EU Member States referred to in Section 42, Paragraph sixteen of the Law | **45.1** |  |
| supplies of non-EU goods to customs warehouses and free zones | **46** |  |
| new means of transport supplied to the EU Member States | **47** |  |
| for services supplied | **48** |  |
| goods exported | **48.1** |  |
| Transactions made in other countries | **48.2** |  |
| Transactions not subject to VAT | **49** |  |
| Goods and services received from the EU Member States (standard rate) | **50** |  |
| Goods received from the EU Member States (reduced VAT rate in the amount of 12 per cent) | **51** |  |
| Goods and services received from the EU Member States (reduced VAT rate in the amount of 5 per cent) | **51.1** |  |
| **CALCULATED VAT (EUR):** |  |  |
| For transactions taxable at the VAT standard rate | **52** |  |
| For transactions taxable at the reduced VAT rate in the amount of 12 per cent | **53** |  |
| For transactions taxable at the reduced VAT rate in the amount of 5 per cent | **53.1** |  |
| For services received | **54** |  |
| For goods and services taxable at the VAT standard rate received from EU Member States | **55** |  |
| For goods taxable at the reduced VAT rate in the amount of 12 per cent received from EU Member States | **56** |  |
| For goods and services taxable at the reduced VAT rate in the amount of 5 per cent received from EU Member States | **56.1** |  |
| **VAT AMOUNT FOR THE GOODS AND SERVICES RECEIVED (EUR) of which:** | **60** |  |
| For goods imported | **61** |  |
| For goods and services inland | **62** |  |
| VAT amount calculated in accordance with Section 92, Paragraph one, Clause 4 of the Law (except for Row 64) | **63** |  |
| VAT amount calculated for goods and services received from EU Member States | **64** |  |
| Compensation paid to farmers | **65** |  |

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| Completed by an official of the SRS | RECEIVED at the SRS |

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|  | Day | Month | Year |

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| 1. | VAT registration number of the registered taxable person | **LV** |  |  |  |  |  |  |  |  |  |  |  |

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| --- | --- |
| 2. |   |

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| --- | --- | --- |
| VAT amount not to be deducted as input tax | **66** |  |
| Adjustments | reduction of the tax calculated for payment into the State budget in previous taxation periods | **67** |  |
| reduction of the input tax deducted in previous taxation periods | **57** |  |
| **SUM TOTAL** | input tax | **(P)** |  |
| tax calculated | **(S)** |  |
| Tax amount to be repaid from the State budget or the tax amount to be credited towards the next taxation period if P > S | **70** |  |
| Tax amount to be paid into the State budget if P < S | **80** |  |

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| Surname |  |

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| Telephone number |  |  |
|  |  | Signature of the responsible official |

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|  | Page | 2 | of | 2 |  |

**Annex 2**

Cabinet Regulation No. 40

15 January 2013

[*8 October 2013; 20 December 2016; 25 July 2017; 17 December 2020*]

**VAT 1**

**Report on the Amounts of the Input Tax and Tax Included in the Tax Return for the Taxation Period**

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| **I. Tax Amounts for the Goods Acquired and Services Received Inland** |

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| **1.** | VAT registration number of the registered taxable person | **LV** |  |  |  |  |  |  |  |  |  |  |  |

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| **2.** | **Period – for** | **2** | **0** |  |  | **(year)** |  |  | **(month)** |   |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **1st quarter** |  | **2nd quarter** |  | **3rd quarter** |  | **4th quarter** |  |

\* Indicate the type of the transaction, using the following codes: **I**– importation, **A**– transaction with a registered taxable person or a registered taxable person of another Member State, **N**– transaction partner does not have a VAT registration number, **K**– compensation paid to a farmer, **Z**– bad debts, **Rx** (where x – the digit designating the particular sector, for example, **R1**– transactions with timber, **R2**– transactions with scrap metal) – transactions made inland for which tax is paid by the recipient of goods and services, **C**– transactions related to the acquisition and importation of passenger cars, **M**– sale of property at an auction, **V** – transactions with one transaction partner that do not exceed EUR 150 for the total amount exceeding EUR 150, **T**– transactions not exceeding EUR 150.

\*\* Please indicate the type of the source document, using the following codes: **1** – tax invoice, **2** – cash register receipt or other receipt, **3** – non-cash payment document, **4** – credit note, **5** – other, **6** – customs declaration.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Name of the transaction partner | VAT registration number of the transaction partner | Type of transaction\* | Value of goods or services without VAT (EUR) | VAT (EUR) | Source document |
| type of document\*\* | number | Date (dd.mm.yy) |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
|  |  |  |  |  |  |  |  |
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| Day | Month | Year |  |  |
|  |  |  |  | Signature and full name of the responsible person |

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| **II. Tax Amounts for the Goods and Services Received from European Union Member States** |

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| **1.** | VAT registration number of the registered taxable person | **LV** |  |  |  |  |  |  |  |  |  |  |  |

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| **2.** | **Period – for** | **2** | **0** |  |  | **(year)** |  |  | **(month)** |   |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **1st quarter** |  | **2nd quarter** |  | **3rd quarter** |  | **4th quarter** |  |

\* Indicate the type of the transaction, using the following codes: **P** – services, **G** – goods, **C** – receipt of goods in accordance with Section 9, Paragraph three of the Law.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Name of the transaction partner | VAT registration number of the transaction partner | K\* | Value from which VAT is calculated (EUR) | VAT (EUR) | Value in currency | Invoice received from the transaction partner |
| amount | currency code | number | date (dd.mm.yy) |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
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|  |  |  |  | Signature and full name of the responsible person |

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| **III. Tax Calculated for the Goods Supplied and Services Supplied** |

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| **1.** | **VAT registration number of the registered taxable person** | **LV** |  |  |  |  |  |  |  |  |  |  |  |

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| **2.** | **Period – for** | **2** | **0** |  |  | **(year)** |  |  | **(month)** |   |

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|  | **1st quarter** |  | **2nd quarter** |  | **3rd quarter** |  | **4th quarter** |  |

\* Please indicate the type of the source document, using the following codes: **1** – tax invoice, **2** – cash register receipt or other receipt, **3** – non-cash payment document, **5** – other, **M** – sale of property at an auction, **V** – transactions with one transaction partner that do not exceed EUR 150 for the total amount exceeding EUR 150, **T** – transactions not exceeding EUR 150, **X** – transactions not to be indicated individually from EUR 150.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Name of the transaction partner | VAT registration number of the transaction partner | Row No in the VAT return | Value of goods or services without VAT (EUR) | VAT (EUR) | Source document |
| type of document\* | number | Date (dd.mm.yy) |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
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| Day | Month | Year |  |  |
|  |  |  |  | Signature and full name of the responsible person |

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Acting for the Minister for Finance – Minister for Agriculture L. Straujuma

**Annex 3**

Cabinet Regulation No. 40

15 January 2013

[*17 December 2022*]

**VAT 2**

**Report on the Supplies of Goods and Services Supplied in the Territory of the European Union**

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| **1.** | Period – for | **2** | **0** |   |   | \_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_ |   |   | (month) |

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| **2.** | VAT registration number of the registered taxable person **LV** |  |  |  |  |  |  |  |  |  |  |  |

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| **3.** | Name or given name, surname of the registered taxable person |
| \* Indicate the type of the transaction, using the following codes: **S**– transactions referred to in Section 16, Paragraph four of the Law, **P**– services, **G** – goods, **C** – supply of goods in accordance with Section 45, Paragraph five of the Law, **E** – dispatch or transportation of goods to another Member State by supplying the goods to a warehouse in another Member State in accordance with Section 8.1 of the Law, **N** – supply of goods in the territory of the European Union at the moment specified in Section 31.1 of the Law if the goods are supplied to a warehouse in another Member State. |

|  |  |
| --- | --- |
| **4.** |  |
| State code | VAT registration number of the transaction partner | Amount (EUR) of the supply of goods or services | K\* | VAT registration number of the replaced transaction partner |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| Signature and full name of the responsible person |

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**Continuation (“Report on Supplies of Goods and Services Supplied in the Territory of the European Union”)**

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| **1.** | VAT registration number of the registered taxable person | **LV** |  |  |  |  |  |  |  |  |  |  |  |
| \* Indicate the type of the transaction, using the following codes: **S**– transactions referred to in Section 16, Paragraph four of the Law, **P**– services, **G** – goods, **C** – supply of goods in accordance with Section 45, Paragraph five of the Law, **E** – dispatch or transportation of goods to another Member State by supplying the goods to a warehouse in another Member State in accordance with Section 8.1 of the Law, **N** – supply of goods in the territory of the European Union at the moment specified in Section 31.1 of the Law if the goods are supplied to a warehouse in another Member State. |

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| **2.** |  |
| State code | VAT registration number of the transaction partner | Amount (EUR) of the supply of goods or services | K\* | VAT registration number of the replaced transaction partner |
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| Signature and full name of the responsible person |

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**Annex 4**

Cabinet Regulation No. 40

15 January 2013

[*17 December 2022*]

**VAT 3**

**Revision Report on Supplies of Goods and Services Supplied in the Territory of the European Union**

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| **1.** | VAT registration number of the registered taxable person | **LV** |  |  |  |  |  |  |  |  |  |  |  |

|  |  |
| --- | --- |
| **2.** | Name or given name, surname of the registered taxable person |
| \* Indicate the type of the transaction, using the following codes: **S**– transactions referred to in Section 16, Paragraph four of the Law, **P**– services, **G** – goods, **C** – supply of goods in accordance with Section 45, Paragraph five of the Law, **E** – dispatch or transportation of goods to another Member State by supplying the goods to a warehouse in another Member State in accordance with Section 8.1 of the Law, **N** – supply of goods in the territory of the European Union at the moment specified in Section 31.1 of the Law if the goods are supplied to a warehouse in another Member State. |

|  |  |
| --- | --- |
| **3.** |   |
|   | Taxation period |  | State code |  | VAT registration number of the transaction partner |  | Amount (EUR) of the supply of goods or services |  | K\* | VAT registration number of the replaced transaction partner |
| **V** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **J** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| **V** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **J** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| **V** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **J** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| **V** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **J** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| **V** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **J** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

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| Signature and full name of the responsible person |

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**Annex 5**

Cabinet Regulation No. 40

15 January 2013

[*8 October 2013*]

**VAT 4**

**Value Added Tax Return for the Taxation Year**

|  |  |  |  |
| --- | --- | --- | --- |
| Name of the registered taxable person |  |  | Taxation year |
|  |  |
| Legal address |  |  |  |  |  |  |
|  |  |  LV- |  |  |  |  |  |  |
| VAT registration number of the registered taxable person | LV |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Phone |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

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| --- | --- | --- |
|  |  | (EUR) |
| Tax amount calculated in the returns submitted for the taxation year |  |  |
|  |
| Tax calculated for the taxation year with the adjustments made |  |  |
|  |
| Tax to be paid into the State budget |  | + |  |
|  |
| Tax to be repaid from the State budget |  | – |  |

**I Hereby confirm that the information provided in the tax return is complete and true.**

|  |  |
| --- | --- |
| Responsible person |  |
|  | (signature and full name) |

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|  |
| --- |
| Responsible official of the State Revenue Service |
|  |  |
|  | (signature and full name) |
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Acting for the Minister for Finance – Minister for Agriculture L. Straujuma

**Annex 6**

Cabinet Regulation No. 40

15 January 2013

**Value of the Supplied Goods Broken Down by Free Ports and Special Economic Zones**

[20 December 2016]

**Annex 7**

Cabinet Regulation No. 40

15 January 2013

[*8 October 2013*]

**VAT 6**

**Report on the Transactions Made by the Fiscal Representative**

**I. Goods Received and Exported**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **1.** | VAT registration number of the fiscal representative | **LV** |  |  |  |  |  |  |  |  |  |  |  |

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| **2.** | Period – for | **2** | **0** |  |  | (year) |  |  | (month) |

|  |  |  |
| --- | --- | --- |
| **3.** | Total value of the goods received during the taxation period (3.1 + 3.2 + 3.3 + 3.4) (EUR), including: |  |
| 3.1. | in customs warehouses from inland |  |
| 3.2. | in excise warehouses from inland |  |
| 3.3. | in customs warehouses from EU Member States |  |
| 3.4. | in excise warehouses from EU Member States |  |
| **4.** | Total value of the goods exported within the taxation period (4.1 + 4.2 + 4.3 + 4.4) (EUR), including goods received: |  |
| 4.1. | in customs warehouses from inland |  |
| 4.2. | in excise warehouses from inland |  |
| 4.3. | in customs warehouses from EU Member States |  |
| 4.4. | in excise warehouses from EU Member States |  |
| **5.** | Total value of the goods in stock at the end of the taxation period (5.1 + 5.2 + 5.3 + 5.4) (EUR), including goods received: |  |
| 5.1. | in customs warehouses from inland |  |
| 5.2. | in excise warehouses from inland |  |
| 5.3. | in customs warehouses from EU Member States |  |
| 5.4. | in excise warehouses from EU Member States |  |
| **6.** | Value of goods in stock imported under the special tax scheme at the end of the taxation period (EUR) |  |

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|  |  |
| Signature and full name of the responsible person |

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**II. List of Suppliers of Goods**

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| **1.** | VAT registration number of the fiscal representative | **LV** |  |  |  |  |  |  |  |  |  |  |  |

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| **2.** | Period – for | **2** | **0** |  |  | (year) |  |  | (month) |

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| --- | --- | --- | --- | --- | --- |
| Entry | Supplier of goods | Row No\* | Value of goods (EUR) | Value of goods in foreign currency | Invoice received from the supplier of goods |
| No. | date | name | VAT registration number (for a non-registered taxable person, for a non-registered taxable person of another Member State – the code of the taxable person) | amount | currency code | number | date (dd.mm.yy) |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
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| **Total** |  |  |  |  |  |

Note. \* Please indicate the corresponding row number (Row 3.1, 3.2, 3.3 or 3.4) in Part I of the Report VAT 7 where the relevant transaction is indicated.

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  | **2** | **0** |  |  |  |  |
| Day | Month | Year |  |  |
|  |  |  |  | Signature and full name of the responsible person |

|  |  |  |  |  |  |  |  |  |
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**III. List of Suppliers of Goods Exported in the Taxation Period**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **1.** | VAT registration number of the fiscal representative | **LV** |  |  |  |  |  |  |  |  |  |  |  |

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **2.** | Period – for | **2** | **0** |  |  | (year) |  |  | (month) |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Entry | Value of exported goods (EUR) | Exportation Customs Declaration | Code of the country of exportation | Supplier of goods | Row No\* | Value of goods (EUR) | Invoice received from the supplier of goods |
| No. | date | number | date (dd.mm.yy) | name | VAT registration number (for a non-registered taxable person, for a non-registered taxable person of another Member State – the code of the taxable person) | number | date (dd.mm.yy) |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
|  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| **Total** |   | **Total** |  |  |

Note. \* Please indicate the corresponding row number (Row 4.1, 4.2, 4.3 or 4.4) in Part I of the Report VAT 7 where the relevant transaction is indicated.

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  | **2** | **0** |  |  |  |  |
| Day | Month | Year |  |  |
|  |  |  |  | Signature and full name of the responsible person |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
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Acting for the Minister for Finance – Minister for Agriculture L. Straujuma

**Annex 8**

Cabinet Regulation No. 40

15 January 2013

[*20 December 2016; 25 July 2017*]

**VAT 7**

**Report on the Use of Immovable Property**

**I. On Registration of the Immovable Property (Section A) and Exclusion of the Immovable Property from the Register (Section C)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **1.** | VAT registration number of the registered taxable person | **LV** |  |  |  |  |  |  |  |  |  |  |  |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **2.** | **Period – for** | **2** | **0** |  |  | **(year)** |  |  | **(month)** |  |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **1st quarter** |  | **2nd quarter** |  | **3rd quarter** |  | **4th quarter** |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Cadastre number | Cadastral designation | Date of acquisition or date of putting into operation | Section A | Section C |
| total tax amount | input tax | proportion of use | transactions or actions with immovable property\* | tax to be paid into the State budget or tax to be repaid from the State budget | information on the immovable property to be excluded\*\* | transactions or actions with immovable property\*\*\* |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |

\* indicate the transactions or actions carried out with the immovable property (or part of immovable property), using the following codes:

1 – the immovable property to be registered has been acquired;

2 – the immovable property to be registered is an acquired used immovable property, the sale of which was subject to tax;

3 – the immovable property to be registered has been built;

4 – the immovable property to be registered has been reconstructed, renovated or restored.

\*\* indicate information where all registered immovable property or part of the registered immovable property is excluded, using the following codes:

A – all initially registered immovable property is excluded;

B – part of the registered immovable property is excluded and adjustments will be continued in relation to the remaining part of the registered immovable property;

C – the remaining part of the registered immovable property is excluded.

\*\*\* indicate transactions or actions with the registered immovable property (or part of the registered immovable property), using the following codes:

5 – the registered immovable property (or part of the registered immovable property) has been sold;

6 – the registered immovable property (or part of the registered immovable property) is a used immovable property, the sale of which was subject to tax;

7 – the registered immovable property (or part of the registered immovable property) has been destroyed due to a natural disaster or other forced coercion;

8 – the registered immovable property (or part of the registered immovable property) has been demolished;

9 – the registered immovable property (or part of the registered immovable property) has been invested in the capital of a commercial company;

10 – the registered immovable property (or part of the registered immovable property) after reorganisation or transition of the undertaking has been transferred to the acquiring company;

11 – the registered immovable property (or part of the registered immovable property) is excluded due to another reason.

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  | **2** | **0** |  |  |  |  |
| Day | Month | Year |  |  |
|  |  |  |  | Signature and full name of the responsible person |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
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**II. On the Use of Immovable Property in the Taxation Year (Section B)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **1.** | Registration number of the registered taxable person | **LV** |  |  |  |  |  |  |  |  |  |  |  |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **2.** | **Period – for** | **2** | **0** |  |  | **(year)** |

|  |  |  |  |
| --- | --- | --- | --- |
| Cadastre number | Cadastral designation | Date of acquisition or date of putting into operation | Section B |
| proportion of use | tax to be paid into the State budget or tax to be repaid from the State budget | information on adjustment\* |
| 1 | 2 | 3 | 4 | 5 | 6 |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

\* indicate whether adjustment is performed in relation to all initially registered immovable property or adjustment is performed in relation to the remaining part of the registered immovable property after exclusion of the part of the immovable property from the register, using the following codes:

D – adjustment is performed in relation to all of the registered immovable property;

E – adjustment is performed in relation to the remaining part of the registered immovable property after exclusion of part of the registered immovable property from the register.

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  | **2** | **0** |  |  |  |  |
| Day | Month | Year |  |  |
|  |  |  |  | Signature and full name of the responsible person |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
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Acting for the Minister for Finance – Minister for Agriculture L. Straujuma