Text consolidated by Valsts valodas centrs (State Language Centre) with amending regulations of:

6 March 2007 [shall come into force on10 March 2007];

28 April 2015 [shall come into force on 1 May 2015];

8 August 2017 [shall come into force on 11 August 2017];

27 October 2020 [shall come into force on 4 November 2020].

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. 178

Adopted 30 April 2001

**Procedures for Application of Tax Relief Determined in International Agreements for Prevention of Double Taxation and Tax Evasion**

*Issued pursuant to*

*Section 7, Paragraph three of the law On Taxes and Duties*

1. This Regulation prescribes the procedures for the application of tax relief determined in international agreements ratified by the Saeima for the prevention of double taxation and tax evasion (hereinafter – the tax agreements).

2. This Regulation shall be applicable if the tax payment procedures determined in tax agreements for payments which are made to a resident of the other contracting state (hereinafter – the recipient of payments) by a resident of Latvia or a permanent establishment of a non-resident in Latvia (hereinafter – the payer) differ from the procedures laid down in the laws and regulations of the Republic of Latvia.

[*6 March 2007*]

3. If the payer makes the relevant payments to the recipient of the payment in the reporting period and the tax agreement provides for the taxation of such payments (tax deduction) at a reduced rate or provides for exemption from taxation (tax deduction) in Latvia, the recipient of payments shall, by the date on which the annual financial statement for the reporting period or the personal income tax return must be submitted, submit to the payer a completed resident certificate-submission on the form specified for the application of the tax relief (hereinafter – the relief certificate) (Annex 1) or the document referred to in Paragraph 9.1 of this Regulation or the specific form of the certificate of residence of the other contracting state referred to in Paragraph 9.3, or a similar document. The recipient of payments shall certify the residence status as on the day of making the payments in the relief certificate.

[*28 April 2015; 8 August 2017; 27 October 2020*]

3.1If the payer of the payment referred to in Paragraph 3 of this Regulation fails to submit the annual financial statement or the personal income tax return in accordance with the laws and regulations of the Republic of Latvia, the recipient of payment shall, not later than four months after the end of the reporting period, submit to the payer the completed relief certificate or the document referred to in Paragraph 9.1 of this Regulation, or the specific form of the residence certificate of the other contracting state referred to in Paragraph 9.3, or a similar document.

[*27 October 2020*]

4. [27 October 2020]

5. The payer shall, not later than a month after the end of the time period for the submission of the annual financial statement for the reporting period or for the personal income tax return, but in the case referred to in Paragraph 3.1of this Regulation – not later than within five months after the end of the reporting year, submit the relief certificate or the document referred to in Paragraph 9.1of this Regulation to the State Revenue Service by using the Electronic Declaration System of the State Revenue Service. The State Revenue Service shall examine the received document and approve it within a month after the receipt thereof or provide a refusal to approve the relief certificate by sending a notification to the payer via the Electronic Declaration System of the State Revenue Service.

[*27 October 2020*]

5.1The payer – natural person – is entitled to submit the relief certificate received from the recipient or the document referred to in Paragraph 9.1of this Regulation without using the Electronic Declaration System of the State Revenue Service within the time period referred to in Paragraph 5 of this Regulation. In such case the recipient of the payment shall submit two copies of the completed relief certificate to the payer. The State Revenue Service shall examine the received relief certificate or the document referred to in Paragraph 9.1 of this Regulation and, within one month after receipt thereof, approve it by completing part VI in all copies of the relief certificate and forwarding one copy of the approved relief certificate to the payer, or provide a refusal to approve the relief certificate.

[*27 October 2020*]

5.2After receipt of the notification in the Electronic Declaration System of the State Revenue Service or receipt of the approved relief certificate, the payer is entitled to apply taxes from payments in accordance with the tax agreement starting from the day on which the application of the tax relief is requested.

[*27 October 2020*]

6. The State Revenue Service shall not approve the relief certificate if:

6.1. the payer is not entitled to use the relief determined in the particular tax agreement (for example, the recipient of payments is not considered a resident of the other contracting state in accordance with the relevant tax agreement, or the relief determined in the tax agreement is not applicable on the basis of the provisions for the restriction of privileges included in the tax agreement or other provisions of the tax agreement);

6.2. the information provided by the recipient of payments must be checked by exchanging information or by a procedure of mutual co-ordination with the competent authorities of the other contracting state.

7. [8 August 2017]

8. The payer shall attach one of the received copies of the documents referred to in Paragraph 9.3 of this Regulation to his or her income tax return and submit it to the State Revenue Service.

[*6 March 2007; 8 August 2017; 27 October 2020*]

9. If the payer has applied tax relief as provided by the tax agreement, but the recipient of payments is not entitled to use such tax relief (for example, the recipient of payments has not submitted to the payer an approved relief certificate or the document referred to in Paragraph 9.1 of this Regulation, or at the moment of receipt of payments the recipient of payments is not considered a resident of the other contracting state in accordance with the relevant tax agreement), tax on the payments, determined as the difference between the amount of tax that is calculated by applying the tax rates laid down in laws of the Republic of Latvia and the amount of tax calculated by applying the rates specified in the relevant tax agreement, shall be paid by the payer. In such case the payer shall also pay into the State budget the late fee specified in the law On Taxes and Fees, but the taxable income shall not be increased in accordance with the procedures laid down in Section 6, Paragraph one, Clause 4 of the law On Enterprise Income Tax.

[*6 March 2007; 28 April 2015*]

9.1 The payer may apply the tax relief specified in tax agreements on the basis of the specific form of the residence certificate of the other contracting state or similar documents, if the non-resident submits the abovementioned certificate or a similar document together with completed parts I, II, III, and IV of the residence certificate indicated in Annex 1 to this Regulation and if the following conditions have been fulfilled:

9.11 the information referred to in Paragraph 14 of this Regulation has been included in the residence certificate or a similar document of the other contracting state;

9.12. the residence certificate or a similar document of the other contracting state is in one or several foreign languages one of which is English, or the recipient of payments submits its translation into Latvian together with the respective document .

[*8 August 2017*]

9.2 The tax relief specified in tax agreements in accordance with the procedures laid down in Paragraph 9.1 of this Regulation shall be applicable within the time period specified in Paragraph 13 of this Regulation.

[*8 August 2017*]

9.3 If the sum of a single payment made to the recipient of the payment or the total sum of payments made in the taxation year does not exceed 5000 euros, the payer shall apply the tax relief specified in tax agreements on the basis of the specific form of the residence certificate of the other contracting state or similar documents, if they contain the information referred to in Sub-paragraphs 14.1 and 14.3 of this Regulation. In such case the payer shall not submit the abovementioned documents for approval to the State Revenue Service in conformity with Paragraphs 5 and 5.1of this Regulation and the certificates referred to in Annex 1 to this Regulation need not be at the disposal of the payer.

[*8 August 2017; 27 October 2020*]

9.4 The tax relief specified in tax agreements shall be applicable in accordance with the procedures referred to in Paragraph 9.3 of this Regulation within a time period which does not exceed one year from the date of issue of the relevant residence certificate or a similar document..

[*8 August 2017*]

10. If the tax relief determined in the tax agreement has not been applied in accordance with the procedures laid down in Paragraphs 3, 5, 5.1, 6, 8, 9.1, and 9.3 of this Regulation and taxes have been deducted in accordance with the laws of the Republic of Latvia, the recipient of payments shall, in order to recover the overpaid tax amount and within three years from the day of making the payments, submit to the State Revenue Service a completed residence certificate – submission for the reimbursement of the tax (hereinafter – the reimbursement certificate) (Annex 2).

[*6 March 2007; 28 April 2015; 8 August 2017; 27 October 2020*]

11. The State Revenue Service is entitled to request the recipient of payments or, where necessary, other private person to submit, in conformity with the tax agreement, additional information attesting that at the moment of making the payments the recipient of payments was entitled to use the tax relief provided for in the tax agreement. The additional information shall be submitted to the State Revenue Service within a month after notification of the request for additional information.

[*27 October 2020*]

11.1The State Revenue Service shall examine the submitted documents and additional information, and within a month take the decision to reimburse, fully or partly, the overpaid tax amount referred to in Paragraph 10 of this Regulation, or take the decision to refuse to reimburse the overpaid tax amount.

[*27 October 2020*]

11.2If additional information is not received by the deadline referred to in Paragraph 11 of this Regulation, the State Revenue Service shall, within a month after the end of the time period intended for the receipt of the additional information, take the decision to refuse to reimburse the overpaid tax amount.

[*27 October 2020*]

12. After the State Revenue Service has taken the decision to reimburse the overpaid tax, the surplus amount collected shall be reimbursed in accordance with the procedures and time periods specified in Section 28 of the law On Taxes and Fees.

12.1 If the tax relief specified in a tax agreement for a non-resident who performs economic activities in Latvia is applicable on the basis of the fact that, within the meaning of the tax agreement, a permanent establishment is not forming for the non-resident in Latvia, then for the application of the abovementioned tax relief, the non-resident shall submit to the State Revenue Service a completed and specific form certificate – submission approved by the competent authority of the other contracting state for the non-registration of a permanent establishment (Annex 3). The certification shall be issued in three copies within 10 days from commencement of activities in Latvia.

[*6 March 2007; 28 April 2015*]

12.2 The State Revenue Service shall examine the received certificate – submission for the non-registration of a permanent establishment – and, not later than within 30 days after receipt, shall approve it by completing part VI in all three copies. Two of the approved copies of the certificate shall be sent to the non-resident. If the certificate – submission for non-registration of a permanent establishment – is not approved, a substantiated written refusal shall be issued to the non-resident.

[*6 March 2007; 28 April 2015*]

12.3 If the competent authority of the other contracting state cannot approve the certification – submission for the non-registration of a permanent representation –, the non-resident shall submit the referred to certification with parts I-III completed and attach the specific form residence certification or similar document of the competent authority of the other contracting state referred to in Paragraph 9.1 of these Regulations approved by the competent authority of the other contracting state.

[*6 March 2007*]

13. The term of validity of the relief certificate shall be five years from the date on which the application of taxation of a payment at a reduced rate or exemption from taxation is requested, if the State Revenue Service and the competent authority of the other contracting state have not established in the course of information exchange that the term of validity of the relief certificate is shorter (for example, the payer is recognised as a resident of the other contracting state only for a specific time period, but not for the whole time period referred to in this Paragraph.) If it is established that the term of validity is shorter, the State Revenue Service shall notify the payer in writing of the expiry of the term of validity of the relief certificate.

[*28 April 2015*]

14. If the competent authority of the other contracting state cannot approve the residence certificate indicated in Annex 2 to this Regulation, the non-resident shall submit the abovementioned certificate with parts I, II, III, and IV completed and shall attach the specific form of residence certificate or a similar document approved by the competent authority of the other contracting state. The following information shall be included in the specific form of residence certificate or a similar document of the competent authority of the other contracting state:

14.1. the given name, surname and personal identity number of the recipient of payments (for persons other than natural persons – the firm (title) and registration number);

14.2. confirmation of the competent authority of the state of residence of the recipient of payments (in one or several foreign languages of which one is English, or the recipient of payments shall submit translation in Latvian together with the relevant document) that the recipient of payment is a resident of the relevant state in accordance with the tax agreement between the Republic of Latvia and the relevant state and is entitled to use the requested tax relief;

14.3. taxation year (period) to which the confirmation referred to in Sub-paragraph 14.2 of this Regulation applies.

[*27 October 2020*]

15. [8 August 2017]

16. The reimbursement certificate shall be valid only for the reimbursement of the overpaid tax specified therein.

16.1 The tax relief specified in tax agreements in relation to pensions which for natural persons – non-residents who are residents of other European Union Member States – are disbursed by the State Social Insurance Agency shall be applied on the basis of the confirmation of the fact of residence in accordance with the procedures laid down in Regulation (EC) No 883/2004 of the European Parliament and of the Council of 29 April 2004 on the coordination of social security systems and Regulation (EC) No 987/2009 of the European Parliament and of the Council of 16 September 2009 laying down the procedure for implementing Regulation (EC) No 883/2004 on the coordination of social security systems, receiving from the relevant competent authority the form E 202, E 203 or E 204 or structured electronic documents P 2000, P 2100 or P 2200.

[*28 April 2015*]

16.2 The tax relief specified in tax agreements in relation to pensions which for a natural persons – non-residents who are a residents of such a state with which the Republic of Latvia has entered into a bilateral agreement on co-operation in the field of social welfare – are disbursed by the State Social Insurance Agency shall be applied on the basis of the confirmation of the fact of residence in accordance with the procedures laid down in the bilateral agreement on co-operation in the field of social welfare.

[*6 March 2007*]

17. If the income of a resident of Latvia is not subject to taxation in Latvia in accordance with the tax agreement, the resident – recipient of the income – shall submit to the State Revenue Service written information regarding the received income for the application of tax relief and shall indicate the provisions of the tax agreement on the basis of which the abovementioned income is exempt from taxation in Latvia, and also attach documents confirming that the exemption determined in the tax agreement applies to this income. The State Revenue Service shall examine the received information received and, within 30 days from receipt of the information, shall confirm the application of the relief in writing or provide a written substantiated refusal to apply the exemption specified in the tax agreement.

[*28 April 2015*]

17.1 If the income of a resident of Latvia is not taxable in the other contracting state or is taxable on the basis of a reduced rate in accordance with the tax agreement, for the application of tax exemption or tax relief in the other contracting state, the resident of Latvia – recipient of income – may use the specific form residence certificate prepared in the Electronic Declaration System of the State Revenue Service which certifies that the abovementioned person is a resident of Latvia for the application of the relief laid down in the relevant tax agreement (hereinafter – the residence certificate of Latvia). The following information shall be indicated in the residence certificate of Latvia:

17.1 1. the given name, surname and personal identity number of the resident of Latvia (for persons other than natural persons – the firm (title) and registration number);

17.12. the taxation period (calendar year);

17.13. the state with which the relevant tax agreement has been entered into.

[*27 October 2020*]

17.2The residence certificate of Latvia prepared electronically shall be valid without electronic or secure electronic signature. By using the verification code assigned to the taxpayer authenticity of the residence certificate prepared in the Electronic Declaration System of the State Revenue Service can be validated. Where necessary, the State Revenue Service shall issue the prepared residence certificate of Latvia in paper form, signed and sealed if it is requested by the competent authority of other contracting state or the payer of income.

[*27 October 2020*]

17.3The State Revenue Service shall, upon request, issue the residence certificate of Latvia to the taxpayer which is not a user of the Electronic Declaration System of the State Revenue Service.

[*27 October 2020*]

18. Resident certificates-submissions for the application of tax relief specified in Cabinet Regulation No. 66 of 19 March 1996, Regulations Regarding Application of Tax Relief to Payments Made to Non-residents, which have been approved by foreign competent authorities prior to coming into force of this Regulations shall be valid for one year from the date on which the application of provisions of the tax agreement is requested, unless the competent authorities of the Republic of Latvia and the other contracting state have established in the course of exchanging information that the term of validity of the issued certificate-submission is shorter. If it is established that the term of validity is shorter, the State Revenue Service shall notify the taxpayer in writing of the expiry of the term of validity of the certificate.

19. The certificate referred to in Paragraph 18 of this Regulation that has been issued to a person who is not regarded as a resident of the other contracting state in accordance with substantial amendments to tax laws of the other contracting state shall be valid until 31 December 2001.

20. Cabinet Regulation No. 66 of 19 March 1996, Regulations Regarding Application of Tax Relief to Payments Made to Non-residents (Latvijas Vēstnesis, 1996, No. 53), is repealed.

21. The Regulation shall come into force on 1 June 2001.

Prime Minister A. Bērziņš

Acting for the Minister for Finance, Minister for Special Assignments –

Co-operation with International Financial Agencies R. Zīle

**Annex 1**

Cabinet Regulation No. 178

30 April 2001

[*27 October 2020*]

|  |
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| Izsniegta saskaņā ar Latvijas Republikas un \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ līgumu par nodokļu dubultās uzlikšanas un nodokļu nemaksāšanas novēršanu (turpmāk – nodokļu līgums)  |
| *Issued pursuant to the Agreement between the Republic of Latvia and* \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *for the Avoidance of Double Taxation and Prevention of Fiscal Evasion (hereinafter – Tax Agreement)*  |

**Rezidenta apliecība–iesniegums nodokļu atvieglojumu piemērošanai**

***Resident’s Certificate-Application for Tax Relieves***

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| attiecībā uz nodokļiem, kas Latvijas Republikā iekasējami ienākumu izmaksas brīdī no maksājumiem, kas tiek izmaksāti \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (turpmāk – otra līgumslēdzēja valsts) rezidentiem saskaņā ar nodokļu līgumu |
| *with regard to Latvian anticipatory taxes withheld at source from payments, paid to residents of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (hereinafter – the other contracting state) issued pursuant to Tax Agreement* |

**I. Maksājumu saņēmējs/*Recipient of Payment***

|  |  |
| --- | --- |
| 1. Firma (nosaukums)/Vārds, uzvārds*Firm (name)/Name, surname*  |  |
| 2. Nodokļu maksātāja reģistrācijas numurs/personas kods*Taxpayer’s registration number/identity number* |  |
| 3. Adrese*Address* |  |
| 4. Kontaktinformācija *–* e-pasta adrese, tālrunis*Contact details – e-mail address, phone number* |  |

**II. Maksājumu izmaksātājs/*Payer of Income***

|  |  |
| --- | --- |
| 1. Nodokļu maksātāja reģistrācijas numurs/personas kods*Taxpayer’s registration number/identity number* |  |
| 2. Firma (nosaukums)/Vārds, uzvārds*Firm (name)/Name, surname* |  |

**III. Ienākumi/*Income***

|  |  |
| --- | --- |
| 1. Ienākumu veids*Type of income* |  |
| 2. Datums, ar kuru tiek pieprasīts piemērot maksājumu aplikšanu ar nodokli pēc samazinātās likmes vai atbrīvojumu no aplikšanas ar nodokļiem*Date as from which reduction or exemption is claimed* |  |
| 3. Darījuma ekonomiskais saturs un būtība*Economic content and nature of the transaction* |  |
| 4. Līguma numurs*Contract number* |  |

**IV. Maksājumu saņēmēja apliecinājums/*Statement of Recipient***

|  |
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| Maksājumu saņēmējs apliecina, ka:- ir \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ rezidents saskaņā ar nodokļu līgumu;- ir patiesais labuma guvējs attiecībā uz III daļā minētajiem ienākumiem, kuri nav gūti, izmantojot pastāvīgo pārstāvniecību vai pastāvīgo bāzi Latvijas Republikā |
| *The recipient declares:*- *that he/she/it is a resident of* \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *according to the Tax Agreement;*- *that he/she/it is the beneficial owner of the income referred to in Part III was not derived through permanent establishment or fixed base maintained by him/her/it in the Republic of Latvia* |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_parakstīšanas vieta un datums\**place and date* | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_maksājumu saņēmēja vai pārstāvja vārds, uzvārds un paraksts\**name, surname and signature of the recipient or representative* |
| \* Nav jāaizpilda, ja parakstīts ar drošu elektronisko parakstu*Not completed if signed with a secure electronic signature* |

**V. Otras līgumslēdzējas valsts kompetentās iestādes apliecinājums/**

***Statement of the Competent Authority of the other Contracting State***

|  |
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| Apliecinām, ka I daļā minētā persona ir (maksājuma izmaksas brīdī bija) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ rezidents saskaņā ar nodokļu līgumu un ka apliecinājums, kuru šajā apliecībā–iesniegumā sniedzis maksājumu saņēmējs vai pārstāvis, ir patiess un atbilst īstenībai saskaņā ar mūsu rīcībā esošo informāciju |
| *We confirm that the person referred to in Part I is (at the date of payment was) a resident of* \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *according to the Tax Agreement and that the statement made in this form by the recipient himself or by his/hers/its representative is true to the best of our knowledge* |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_parakstīšanas vieta un datums\**place and date* | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_amats, vārds, uzvārds un paraksts\**position, name, surname and signature* | Z. v.*Place for a seal* |
| \* Nav jāaizpilda, ja parakstīts ar drošu elektronisko parakstu*Not completed if signed with a secure electronic signature* |

**VI. Latvijas Republikas Valsts ieņēmumu dienesta apliecinājums1/**

***Statement of the State Revenue Service of the Republic of Latvia1***

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| Apliecinām, ka I daļā minētā persona ir tiesīga izmantot nodokļu līgumā noteiktos nodokļu atvieglojumus attiecībā uz III daļā minētajiem ienākumiem un ka II daļā minētais izmaksātājs ir tiesīgs piemērot minētos nodokļu atvieglojumus attiecībā uz III daļā minētajiem ienākumiem |
| *We confirm that the person referred to in Part I is entitled to use reduction or exemption from Latvian taxes according to the Tax Agreement in respect of income referred to in Part III, and that the payer of the income referred to in Part II is entitled to apply reduction of or exemption from Latvian taxes in respect to the income referred to in Part III* |
| Rezidenta apliecība–iesniegums nodokļu atvieglojumu piemērošanai derīga līdz *Resident’s Certificate-Application for Tax Benefit Valid through* | *\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_*Datums*Date* |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_parakstīšanas vieta un datums\**place and date* | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_amats, vārds, uzvārds un paraksts\**position, name, surname and signature* | Z. v.*Place for a seal* |
| \* Nav jāaizpilda, ja parakstīts ar drošu elektronisko parakstu*Not completed if signed with a secure electronic signature* |

 Aizpilda, ja fiziskā persona iesniedz atvieglojumu apliecību, neizmantojot Valsts ieņēmumu dienesta elektroniskās deklarēšanas sistēmu, atbilstoši Ministru kabineta 2001. gada 30. aprīļa noteikumu Nr. 178 "Kārtība, kādā piemērojami starptautiskajos līgumos par nodokļu dubultās uzlikšanas un nodokļu nemaksāšanas novēršanu noteiktie nodokļu atvieglojumi" 5.1punktam.

*To be completed in case the certificate for reliefs has been submitted by a natural person not using the electronic declaration system of the State Revenue Service according to the provisions of Paragraph 51 of Cabinet Regulation No. 178 of 30 April 2001*.

**Annex 2**

Cabinet Regulation No. 178

30 April 2001

[*27 October 2020*]

|  |
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| Izsniegta saskaņā ar Latvijas Republikas un \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ līgumu par nodokļu dubultās uzlikšanas un nodokļu nemaksāšanas novēršanu (turpmāk – nodokļu līgums)  |
| *Issued pursuant to the Agreement between the Republic of Latvia and* \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *for the Avoidance of Double Taxation and Prevention of Fiscal Evasion (hereinafter – Tax Agreement)*  |

**Rezidenta apliecība–iesniegums nodokļu atmaksāšanai**

***Resident’s Certificate-Application for Tax Refund***

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| kas Latvijas Republikā iekasēti ienākumu izmaksas brīdī no maksājumiem (autoratlīdzība, procenti, atlīdzība par vadības un konsultatīvajiem pakalpojumiem, atlīdzība par īpašuma izmantošanu, dividendes un citi ienākumu veidi), kuri izmaksāti \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (turpmāk – otra līgumslēdzēja valsts) rezidentiem |
| *of Latvian taxes withheld at source from payments (royalties, interest, management and consultancy fees, leasing fees, dividends and certain other types of income), paid to residents of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (hereinafter – the other contracting state)* |

**I. Maksājumu saņēmējs/*Recipient of Payment***

|  |  |
| --- | --- |
| 1. Firma (nosaukums)/Vārds, uzvārds*Firm (name)/Name, surname* |  |
| 2. Nodokļu maksātāja reģistrācijas numurs/personas kods*Taxpayer’s registration number/identity number* |  |
| 3. Adrese*Address* |  |
| 4. Bankas konta numurs, BIC/SWIFT kods*Account number, BIC/SWIFT code of the bank* |  |
| 5. Kontaktinformācija *–* e-pasta adrese, tālrunis*Contact details – e-mail address, phone number* |  |

**II. Maksājumu izmaksātājs/*Payer of Income***

|  |  |
| --- | --- |
| 1. Firma (nosaukums)/Vārds, uzvārds*Firm (name)/Name, surname* |  |
| 2. Nodokļu maksātāja reģistrācijas numurs/personas kods*Taxpayer’s registration number/identity number* |  |
| 3. Adrese*Address* |  |

**III. Ienākumi/*Income***

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Ienākumu izmaksas datums*Date of payment* | Ienākumu veids*Type of income* | Latvijas Republikā samaksātā nodokļa summa un likme*Amount of tax and rate of tax paid in the Republic of Latvia* | Nodokļa summa un likme, kas piemērojama saskaņā ar nodokļu līgumu*Amount of tax and rate under the Tax Agreement* | Atmaksājamā nodokļa summa*Amount of tax to be refunded* |
| 1 | 2 | 3 | 4 | 5 |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  | Kopā/*Total* |  |

**IV. Maksājumu saņēmēja apliecinājums/*Statement of Recipient***

|  |
| --- |
| Maksājumu saņēmējs apliecina, ka:- ir (ienākumu izmaksas brīdī bija) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ rezidents saskaņā ar nodokļu līgumu;- ir patiesais labuma guvējs attiecībā uz III daļā minētajiem ienākumiem, kuri nav gūti, izmantojot pastāvīgo pārstāvniecību vai pastāvīgo bāzi Latvijas Republikā |
| *The recipient declares:*- *that he/she/it is (at the date of payment was) a resident of* \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *according to the Tax Agreement;*- *that he/she/it is the beneficial owner of the income referred to in Part III was not derived through permanent establishment or fixed base maintained by him/her/it in the Republic of Latvia* |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_parakstīšanas vieta un datums\**place and date* | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_maksājumu saņēmēja vai pārstāvja vārds, uzvārds un paraksts\**name, surname and signature of the recipient or representative* |
| \* Nav jāaizpilda, ja parakstīts ar drošu elektronisko parakstu*Not completed if signed with a secure electronic signature* |

**V. Otras līgumslēdzējas valsts kompetentās iestādes apliecinājums/**

***Statement of the Competent Authority of the other Contracting State***

|  |
| --- |
| Apliecinām, ka I daļā minētā persona ir (ienākumu izmaksas brīdī bija) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ rezidents saskaņā ar nodokļu līgumu un apliecinājums, kuru šajā apliecībā–iesniegumā sniedzis maksājumu saņēmējs vai pārstāvis, ir patiess un atbilst īstenībai saskaņā ar mūsu rīcībā esošo informāciju |
| *We confirm that the person referred to in Part I is (at the date of payment was) a resident of* \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *according to the Tax Agreement and that the statement made in this form by the recipient himself or by his/her/its representative is true to the best of our knowledge* |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_parakstīšanas vieta un datums\**place and date* | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_amats, vārds, uzvārds un paraksts\**position, name, surname and signature* | Z. v.*Place for a seal* |
| \* Nav jāaizpilda, ja parakstīts ar drošu elektronisko parakstu*Not completed if signed with a secure electronic signature* |

**Annex 3**

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|  |
| --- |
| Izsniegta saskaņā ar Latvijas Republikas un \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (turpmāk – otra līgumslēdzēja valsts) līgumu par nodokļu dubultās uzlikšanas un nodokļu nemaksāšanas novēršanu (turpmāk – nodokļu līgums) |
| *Issued pursuant to the Agreement between the Republic of Latvia and* \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *(hereinafter – other contracting state) for the Avoidance of Double Taxation and Prevention of Fiscal Evasion (hereinafter – Tax Agreement)* |

**Iesniegums par pastāvīgās pārstāvniecības nereģistrēšanu**

***Application for Non-registration of Permanent Establishment***

**I. Informācija par nerezidentu/*Information Regarding Non-resident***

|  |  |
| --- | --- |
| 1. Firma (nosaukums)/Vārds, uzvārds*Firm (name)/Name, surname*  |  |
| 2. Nodokļu maksātāja reģistrācijas numurs/personas kods*Taxpayer’s registration number/identity number* |  |

**II. Darbības vieta un ienākumi Latvijā/*Place of Activity and Income in Latvia***

|  |  |
| --- | --- |
| 1. Darbības vieta Latvijā (adrese)*Place of activity in Latvia (address)* |  |
| 2. Datums, ar kuru tiek uzsākta darbība Latvijā*Date of commencement of activity in Latvia* |  |
| 3. Plānotais darbības ilgums Latvijā*Planned period of activity in Latvia* |  |
| 4. Plānotais darbības veids Latvijā*Planned type of activity in Latvia* |  |
| 5. Līguma numurs un noslēgšanas datums*Date and number of contract* |  |

**III. Nerezidenta apliecinājums/*Statement of Non-resident***

|  |
| --- |
| Nerezidents apliecina, ka:- ir \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ rezidents saskaņā ar nodokļu līgumu;- atrašanās vai II daļā minēto darbību veikšana Latvijā neveido pastāvīgo pārstāvniecību saskaņā ar nodokļu līgumu |
| *The non-resident declares:*- *that he/she/it is a resident of* \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *according to the Tax Agreement;*- *that his/hers/its presence or activity (referred to in Part II) in Latvia does not constitute a permanent establishment in accordance with the Tax Agreement* |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_parakstīšanas vieta un datums\**place and date* | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_nerezidenta vārds, uzvārds un paraksts\**name, surname and signature of the non-resident* |
| \* Nav jāaizpilda, ja parakstīts ar drošu elektronisko parakstu*Not completed if signed with a secure electronic signature* |

**IV. Otras līgumslēdzējas valsts kompetentās iestādes apliecinājums/**

***Statement of the Competent Authority of the other Contracting State***

|  |
| --- |
| Apliecinām, ka I daļā minētā persona ir \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ rezidents saskaņā ar nodokļu līgumu |
| *We confirm that the person referred to in Part I is a resident of* \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ *according to the Tax Agreement* |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_parakstīšanas vieta un datums\**place and date* | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_amats, vārds, uzvārds un paraksts\**position, name, surname and signature* | Z. v.*Place for a seal* |
| \* Nav jāaizpilda, ja parakstīts ar drošu elektronisko parakstu*Not completed if signed with a secure electronic signature* |

**V. Latvijas Republikas Valsts ieņēmumu dienesta apliecinājums/**

***Statement of the State Revenue Service of the Republic of Latvia***

|  |
| --- |
| Apstiprinām, ka I daļā minētā persona ir tiesīga izmantot nodokļu līgumā noteiktos nodokļu atvieglojumus attiecībā uz II daļā minētajiem ienākumiem II daļā norādītajā laikposmā |
| *We confirm that the person referred to in Part I is entitled to apply reduction or exemption from Latvian taxes according to the Tax Agreement in respect of income referred to in Part II during the period stated in Part II* |
| \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_parakstīšanas vieta un datums\**place and date* | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_amats, vārds, uzvārds un paraksts\**position, name, surname and signature* | Z. v.*Place for a seal* |
| \* Nav jāaizpilda, ja parakstīts ar drošu elektronisko parakstu*Not completed if signed with a secure electronic signature* |

**4. Annex**

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