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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. 17

Adopted 3 January 2013

**Procedures for Applying the Norms of the Value Added Tax and Individual Requirements for the Payment and Administration of Value Added Tax**

*Issued pursuant to*

*Section 40, Paragraph eight, Section 45, Paragraph six, Section 46, Paragraph two, Section 49, Paragraph four, Section 51, Paragraph two, Section 52, Paragraph one, Clause 3, Sub-clause “a”, Section 52, Paragraph four, Section 65, Paragraph three, Section 66, Paragraph eight, Section 72, Paragraph two, Section 85, Paragraph eight, Clauses 1 and 3, Section 107, Section 117, Paragraph nine, Section 129, Paragraph eleven, Section 134, Paragraph four, Section 138, Paragraph twenty three, Section 140.1, Paragraph fourteen, Clauses 1, 2, and 3, Section 143.4, Paragraph five, and Section 144, Paragraph five of the Value Added Tax Law*

[*16 September 2014; 14 November 2017; 2 July 2019 / Amendment regarding the deletion of Section 143.5, Paragraph five shall come into force on 1 January 2020. See Paragraph 4 of the Amendments*]

**I. General Provisions**

1. This Regulation prescribes:

1.1. the information which the bailiff must clarify to determine the conformity of the immovable property with the status of unused immovable property or building land;

1.2. the procedures by which the zero per cent rate of the value added tax (hereinafter – the tax) shall be applied to importation of goods, if a registered taxable person who is acting on behalf of a registered taxable person of another European Union Member State (hereinafter – the Member State) supplies goods to another Member State to a registered taxable person of the other Member State within 30 calendar days after their importation;

1.3. the procedures by which the zero per cent tax rate shall be applied to importation of goods, if the fiscal representative who is representing a registered taxable person of a third country or third territory,or a registered taxable person of another Member State supplies goods to another Member State to a registered taxable person of the other Member State within 30 calendar days after their importation;

1.4. the procedures by which the zero per cent tax rate shall be applied to the services that are directly related to exportation, importation, transit traffic operations of goods, and also to the services which are supplied in the free zone or customs warehouse and are directly related to goods brought in the territory of the European Union from third countries or third territories and are not released for free circulation;

1.5. the procedures by which the zero per cent tax rate shall be applied to supplies of goods, if a natural person of a third country or third territory who is a non-taxable person in the territory of the European Union brings out goods acquired in inland from the territory of the European Union;

1.6. the criteria which determine the right of a registered taxable person to refund the tax;

1.7. the procedures for the tax refund and the procedures by which the submission of a registered taxable person shall be completed and submitted to the State Revenue Service;

1.8. the procedures by which the State Revenue Service examines a submission of a registered taxable person and grants the permission to a registered taxable person to refund the tax paid for the goods acquired in inland to natural persons of third countries or third territories, who are non-taxable persons in the territory of the European Union;

1.9. the procedures by which a registered taxable person and a seller of goods shall settle mutual accounts and accounts with the State budget;

1.10. the documents which are considered as documents attesting the exportation of goods and the documents which attest the application of the zero per cent tax rate;

1.11. the non-taxable medicinal services supplied by a medical treatment institution to a patient, using the medical technologies approved in laws and regulations;

1.12. the procedures by which exemption from the tax shall be applied to the following supplies of goods and services:

1.12.1. dental services;

1.12.2. services of State recognised educational institutions in the field of general education, vocational education, higher education and interest-related education, also supply of services and goods closely linked to such educational services carried out by the abovementioned educational institutions;

1.12.3. educational services supplied by teachers giving private classes within the framework of general education, vocational education and higher education programmes;

1.12.4. cultural services;

1.12.5. financial transactions;

1.12.6. gambling, drawings by lot and lotteries;

1.12.7. supply of immovable property;

1.12.8. residential premises renting services supplied to inhabitants;

1.13. a sample form of the submission for the registration of a registered taxable person as a fiscal representative with the State Revenue Service Value Added Tax Taxable Persons Register, and the procedures for completing, signing and submitting the abovementioned form;

1.14. the conditions and procedures for covering a possible tax debt in the deposit account of monetary accumulation indicated in the confirmation issued by the bank and insurance company or for the reduction of the amount of the guarantee provided and granting of exemption from submitting of such confirmation;

1.15. the duties of a fiscal representative in respect of covering a possible tax debt in the deposit account of monetary accumulation indicated in the confirmation issued by the bank and insurance company or in respect of conformity with the amount of a guarantee provided;

1.16. a sample form of the submissions for the registration with the State Revenue Service Value Added Tax Taxable Persons Register, and the procedures for completing, signing and submitting the abovementioned forms;

1.17. the procedures for extending the term of registration with the State Revenue Service Value Added Tax Taxable Persons Register, if the taxable person has been registered for a definite term;

1.18. the conditions under which the permits for the application of the special tax arrangement to transactions of importation of goods shall be issued, suspended and cancelled, the procedures for issuing, suspending and cancellation of such authorisations, and the procedures for the submission and examination of the submission for obtaining such authorisation;

1.19. the documents confirming payment of the tax into the State budget in transactions of importation of goods;

1.20. the documents justifying the deduction of the input tax and explaining the conditions for the deduction and adjustment of the input tax;

1.21. the procedures by which the input tax is deducted and adjusted, if a registered taxable person carries out hire purchase transactions with immovable property;

1.22. the information to be submitted to the State Revenue Service, which is submitted by a registered taxable person who as a result of reorganisation transfers immovable property to a newly established or acquiring commercial company, concerning such transferred immovable property;

1.23. the procedures by which a registered taxable person performs the adjustment of the input tax, if the used immovable property, to the supply of which the registered taxable person has chosen to apply the tax, has previously not been partially or wholly used for ensuring of taxable transactions;

1.24. the sample form for notification regarding payment of the tax into the State budget and the procedures for completing such notification;

1.25. the procedures for issuing a tax invoice;

1.26. the procedures by which a registered taxable person, who is the personal income taxpayer and conducts his accounting in a single entry system, shall conduct the accounts of the tax;

1.27. the sample of a tax record register and the procedures for completion thereof;

1.28. the goods that are deemed to be second-hand goods, as well as works of art, collectors’ items and antiques in conformity with the Combined Nomenclature codes laid down in Annex 1 to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (hereinafter – the Combined Nomenclature) and amendments thereto;

1.29. the procedures for the accounts of second-hand goods, works of art, collectors’ items and antiques and the documents necessary for the provision of accounts and content thereof;

1.30. the procedures by which a taxable person, who does not conduct economic activity in the European Union, and a taxable person who does not conduct economic activity in the Member State of consumption shall submit a submission for the registration with the Register of Telecommunications, Broadcasting and Electronically Supplied Services of the State Revenue Service (hereinafter – the Register of Non-Union Scheme and Union Scheme) for the application of the non-Union scheme and Union scheme, and the information to be indicated in the submission;

1.31. the procedures, by which the State Revenue Service shall register a taxable person, who does not conduct economic activity in the European Union, and a taxable person, who does not conduct economic activity in the Member State of consumption, as the supplier of telecommunications, broadcasting or electronically supplied services in the territory of the European Union, and the time limits for registration;

1.32. the procedures for the exclusion of a taxable person, who does not conduct economic activity in the European Union, and a taxable person, who does not conduct economic activity in the Member State of consumption, from the Register of Non-Union Scheme and Union Scheme, and the time limit for exclusion;

1.33. the supply of such goods which are considered metal products in conformity with the Combined Nomenclature Codes laid down in the Combined Nomenclature and amendments thereto, and services related to the supply of such metal products;

1.34. [17 December 2019].

[*16 September 2014; 9 February 2016; 14 November 2017*]

**II. Procedures for Applying the Norms of the Value Added Tax Law**

2. In applying Section 43, Paragraph two of the Value Added Tax Law (hereinafter – the Law), the fiscal representative shall be indicated as the consignor of goods in the customs declaration of bringing out the goods, which has been drawn up in accordance with the laws and regulations in the field of customs.

3. In applying Section 45 of the Law, if a registered taxable person has failed to meet the deadline for the dispatch of goods laid down in Section 45, Paragraph one or two of this Law and cannot justify it by objective forced circumstances, the zero per cent tax rate shall not be applied and the tax shall be collected in accordance with Section 124, Paragraph one of the Law. For example, a situation when a registered taxable person acts on behalf of another person and the permit does not provide for the dispatch of goods without a written instruction of the consignee of goods shall be deemed objective forced circumstances.

4. In applying Section 45 of the Law, the documents referred to in Paragraph 5 of this Regulation may be used as the documents attesting that the imported goods are intended to be transported or dispatched to another Member State.

5. In applying Section 45, Paragraph one or two of the Law, the zero per cent tax rate shall be applied, if, after release for free circulation, the goods are dispatched to the consignee – registered taxable person of another Member State which is indicated in the documents submitted for the release of goods for free circulation (for example, documents attesting a legal transaction of acquiring-selling the goods (invoice, contract), international consignment note (hereinafter – the CMR), international note for rail transport, air waybill) in unchanged form.

6. In applying Section 45, Paragraph one of the Law, if a registered taxable person, who operates on behalf of a registered taxable person of another Member State, is indicated as the consignee of goods in the goods transportation documents, but a registered taxable person of another Member State is indicated as the consignee of goods in the invoice (contract), by which goods are brought in from third countries or third territories, the invoice (contract) shall be used as the primary document for the justification of the zero per cent tax rate.

6.1 In applying Section 45, Paragraph one or two of the Law, if such Member State is not indicated as the place of unloading the goods in the international consignment note, which was mentioned in the documents submitted for the release of goods for free circulation, but another Member State is indicated, to which the goods have been actually brought, then the zero per cent tax rate shall be applied, if the registered taxable person has such documents at his disposal, which attest that such goods have been forwarded to the Member State indicated in the international consignment note to the consignee of goods (registered taxable person of another Member State) according to instructions of the person, who was mentioned as the consignee of goods in the documents submitted for the release of goods for free circulation.

[*28 May 2013*]

7. In applying Section 46, Paragraph one of the Law, the zero per cent tax rate shall be applied also to the services provided by third parties (for example, by customs brokers, principals, sub-forwarders, warehouse owners, sea ports, airports), if a contract for the servicing of the respective export or transit cargo has been concluded with the carrier or forwarder of goods.

8. In applying Section 46, Paragraph one of the Law, the zero per cent tax rate shall be applied also to transportation, forwarding, goods storage, loading, unloading, expert-examination and sorting services, which are related to exportation of goods (also exportation of such goods, the exportation procedure of which has been initiated in another Member State), importation of goods, carriage of goods in transit.

9. In applying Section 46, Paragraph one of the Law, for carriage of goods services, as well as to freight forwarding services, which are directly related to exportation of goods, importation of goods, carriage of goods in transit by crossing the State border of the Republic of Latvia and drawing up the international carriage of goods note (including CMR, international consignment note for rail transport), in which the indicated place of loading the goods is in the third country or third territory, or inland and the place of receipt of goods is inland or in the third country, or in the third territory, the zero per cent tax rate shall be applied to all of the value of transport services until the final destination (consignee) indicated in international consignment note.

10. In applying Section 46, Paragraph one of the Law, in case of exportation of goods the zero per cent tax rate shall be applied to all the value of the carriage of goods from the place of loading the goods in the customs territory of the Republic of Latvia until the place of unloading the goods in the third country or the third territory according to the international carriage of goods note.

11. In applying Section 46, Paragraph one of the Law, in case of transit of goods the zero per cent tax rate shall be applied to all the value of the carriage of goods from the place of loading the goods, which is indicated in the international carriage of goods note, until the place of unloading the goods, including the part of carriage performed inland.

12. In applying Section 46, Paragraph one of the Law, the zero per cent tax rate shall be applied to transport services, which are related to carriage of goods in transit by crossing the customs territory of the Republic of Latvia and which are provided by a registered taxable person regardless of where the consigner of goods and consignee of goods is located or registered, also if the consignee of transit goods is a provider of transport and forwarding services of the Republic of Latvia, which after storage of goods in a customs warehouse organises further supply of goods to the third countries or third territories or to another Member State.

13. If the carrier of transit goods is changed for the carriage of transit goods referred to in Paragraph 12 of this Regulation or change of vehicle or reloading of goods is taking place, the zero per cent tax rate shall be applied only if transit goods are transferred from one carrier to another carrier or if the change of the vehicle or reloading of goods takes place under customs control (for example, at a customs warehouse).

14. In applying Section 46, Paragraph one of the Law, the zero per cent tax rate shall be applied also to TIR carnet supplies, which according to the international agreements entered into by the Republic of Latvia are used in international carriage of goods by road.

15. A customs declaration of bringing out of goods, which has been drawn up in accordance with the laws and regulations in the field of customs, shall be deemed as documents attesting exportation.

16. In order to attest the fact of bringing out of goods, a combination of at least two documents referred to henceforth, which unequivocally attest the fact of exportation of goods, may be submitted to the customs authority:

16.1. international accompanying documents of transportation of goods or their copies (including CMR, international consignment note for rail transport, bill of lading, air waybill);

16.2. contracts, which have been entered into with persons of third countries or third territories (for consignees of goods);

16.3. documents attesting payment for the exportation of goods.

17. Documents attesting exportation shall be drawn up in accordance with the procedures laid down in the laws and regulations in the field of customs on behalf of such registered taxable person who exports goods. The abovementioned documents may also be drawn up on behalf of a forwarder, on behalf of a person who exports goods, or on behalf of a representative of such person, however, in such case they may be used as documents attesting export only if it is possible to prove the fact of export.

18. The following documents may be used as documents attesting application of the zero per cent tax rate:

18.1. for exportation, importation of goods and carriage of goods in transit, also freight forwarding services, which are directly related to importation, exportation and transit of goods – the international accompanying document of transportation of goods or its copy (including CMR, international consignment note for rail transport, bill of lading, air waybill) or a customs declaration drawn up in accordance with the laws and regulations in the field of customs, which attests bringing in of goods in the territory of the European Union (inland) or their bringing out from the territory of the European Union (from inland), also agreements, which have been entered into with persons of third countries or third territories (commissioning parties of transport service), documents, which attest payment for the abovementioned services, or other documents, which unequivocally certify the validity of application of the zero per cent tax rate;

18.2. for the carriage of goods in transit, if the carrier of transit goods is changed in the customs territory of the Republic of Latvia while in performing carriage of goods in transit – the international consignment note (or its copy), in which the place of loading the transit goods in third countries or third territories and the place of its unloading in the customs territory of the Republic of Latvia is indicated, also other documents (or their copies) with the approval of the customs authority (including internal consignment note for transit carriage, customs transit declaration), in which identification data of the vehicle, code and quantity of transit goods are indicated and which confirm the change of the carrier of goods in the customs territory of the Republic of Latvia;

18.3. for transport services, which have been provided by supplying the goods intended for exportation to ports, if the procedure for the bringing out of goods has been commenced in accordance with the laws and regulations in the customs matters – the international consignment note with the approval of the customs authority regarding importation of goods in the customs territory or free zone and the performance of exportation procedure, or bringing out customs declaration, which has been drawn up in accordance with the laws and regulations in the field of customs.

19. In order to confirm the exportation of goods and application of the zero per cent tax rate, on a case-by-case basis other documents, which unequivocally certify the fact of exportation and the application of the zero per cent tax rate, may be used concurrently with the documents referred to in Paragraphs 16 and 18 of this Regulation.

20. A tax invoice shall be used as a document attesting the application of the zero per cent tax rate in accordance with Section 47, Paragraph three, Clauses 2, 3, and 4 of the Law and Section 48, Paragraph three, Clauses 2, 3, and 4 of the Law, if at the time of writing out such tax invoice the service provider has unequivocal documentary evidence at the disposal thereof that the ship, to which the service is being supplied, conforms to the provisions of Section 47, Paragraph one of the Law, or it is established on the basis of the information accessible to the public on the website of the Ministry of Transport regarding airlines, to which a licence for the right to perform carriage by air has been issued and which operates for a fee mainly on international routes, that the aircraft, to which the service is supplied, is the aircraft referred to in Section 48, Paragraph one of the Law. Such tax invoice may be used for attesting the application of the zero per cent tax rate also if the service is supplied to ensure any of the services referred to in Section 47, Paragraph three and Section 48, Paragraph three of the Law.

[*17 December 2013*]

21. In applying Section 52, Paragraph one, Clause 3 of the Law, also payment for passes to social and medical rehabilitation institutions shall not be taxable. If, in addition to the services included in the value of the pass, the abovementioned institutions also supply other services, they shall be taxable in accordance with the procedures laid down in the Law.

22. The non-taxable medical services referred to in Section 52, Paragraph one, Clause 3, Sub-clause “a” of the Law are determined in Annex 1 to this Regulation.

22.1 Section 52, Paragraph one, Clauses 3 and 4 of the Law shall also be applied in cases when a health service is provided to a patient of another medical treatment institution based on a written agreement concluded between the medical treatment institutions.

[*17 December 2019*]

23. [17 December 2019]

24. Section 52, Paragraph one, Clause 12 of the Law shall be applied, if the educatee is acquiring education corresponding to an accredited educational programme in a State or local government educational institution or in a State accredited private educational institution and the educational institution issues a State recognised educational document to the educatee.

25. Section 52, Paragraph one, Clause 12 of the Law shall be applied to the pre-training offered by State accredited educational institutions for State accredited educational programmes.

26. Section 52, Paragraph one, Clause 12 of the Law shall be applied to a specific vocational education programme registered in the Register of Educational Programmes, which is linked to the standard of a specific profession and which is being implemented by an accredited educational institution, if a State recognised education document is issued for the education acquired.

27. Section 52, Paragraph one, Clause 12 of the Law shall be applied to the payment for vocational in-service training or vocationally oriented education, which is provided by a State accredited educational institution according to a licensed programme, if a document considered as equivalent to a State recognised education document on the completion of an accredited educational programme is issued for the education acquired.

28. Section 52, Paragraph one, Clause 12 of the Law shall be applied also to the payment for interest-related education, which is supplied by State and local government educational institutions to pupils, educatees or students of State, local government or State accredited private educational institutions.

29. Section 52, Paragraph one, Clause 12 of the Law shall be applied to:

29.1. training and sports services provided by sports schools to educatees of sports schools;

29.2. fee for the stay of children up to 18 years of age at recreational and sports camps;

29.3. fee for training lessons specially organised for children up to 18 years of age (for example, to fee for swimming lessons).

30. In applying Section 52, Paragraph one, Clause 12 of the Law, catering services shall not be taxable, if they are provided by an educational institution itself to its educatees and employees.

31. Section 52, Paragraph one, Clause 12 of the Law shall be applied also to the training services provided and organised by the Latvian School of Public Administration for employees of State administration institutions.

32. Section 52, Paragraph one, Clause 12 of the Law shall not be applied to such services supplied by State recognised educational institutions which are not directly related to educational process.

33. Section 52, Paragraph one, Clause 12 of the Law shall not be applied to the fee for training lessons for adults (for example, swimming, gymnastics), and the relevant fee shall be taxable in accordance with the procedures laid down in the Law.

34. Section 52, Paragraph one, Clause 14 of the Law shall be applied to persons who have a teacherʼs certificate with the right to provide services of private practice and the level and type of education and the educational programme within the scope of which such person may operate is specified in the certificate.

35. Section 52, Paragraph one, Clause 14 of the Law shall be applied also to private lessons provided by taxable persons (self-employed persons) within the scope of programmes of general education institutions and higher education institutions.

36. Section 52, Paragraph one, Clause 17 of the Law shall not be applied to such transactions as renting of premises of cultural institutions, organising of commercial exhibitions, fairs and similar events, also to public catering services in the abovementioned cultural institutions and abovementioned events.

37. Section 52, Paragraph one, Clause 17, Sub-clause “e” of the Law shall be applied also to making of copies from books and other documents in the library fund, also to thematic events, bibliographical, informative services (also Internet connectivity) and other similar services.

38. In applying Section 52, Paragraph one, Clause 21 of the Law, the service supplied by credit institutions – the approval of signature sample booklets which is performed on behalf of the bank – shall be exempted from tax.

39. Section 52, Paragraph one, Clause 21 of the Law shall be applied also to such services of credit institutions which are related to consulting of clients in financial issues (for example, regarding receipt and issuance of credits, buying and selling of securities).

40. Section 52, Paragraph one, Clause 21 of the Law shall not be applied to:

40.1. the strongbox lease and encashment services;

40.2. the security market research, investment and capital investment market research, interbank settlement research and credit market research services.

41. Section 52, Paragraph one, Clause 21, Sub-clause “a” of the Law shall be applied also to credit interest received by a pledgee.

42. Section 52, Paragraph one, Clause 21, Sub-clause “c” of the Law shall be applied also to services of the postal settlement system which are supplied by *valsts akciju sabiedrība* *“Latvijas Pasts”* [the State stock company *Latvijas Pasts*].

43. Section 52, Paragraph one, Clause 21, Sub-clause “d” of the Law shall be applied also to services, which are related to the issuance and servicing of payment and settlement cards.

44. The exemption laid down in Section 52, Paragraph one, Clause 21, Sub-clause “d” of the Law shall not be applied:

44.1. to banknotes and securities, if they have historic and numismatic value and they are purchased for a collection;

44.2. to precious coins, if:

44.2.1. they are not used in settlement of accounts;

44.2.2. they have historic and numismatic value and they are purchased for collection;

44.2.3. they are sold for a price, which does not conform to the nominal value (for example, anniversary coins);

44.2.4. in accordance with Section 139 of the Law they are not deemed as an investment gold;

44.3. to services, which are related to technical servicing of payment and settlement cards (including modification, improvement of systems, repair of automatic banknote dispensers).

45. Section 52, Paragraph one, Clause 21, Sub-clauses “c” and “e” of the Law shall not be applied to broadcasting services of electronic messages (including such services, which are supplied using SWIFT system).

46. Section 52, Paragraph one, Clause 21, Sub-clause “e” of the Law shall be applied to services, which are related to the purchase or selling of securities and capital shares (certificates) and as a result of which the rights and obligations of the persons involved in transactions with securities and capital share certificates are established, amended, terminated in relation to participation in the formation of the capital of a commercial company and to participation in the administration of a commercial company and distribution of profits, if securities or capital shares are sold for a price exceeding the denomination of the share.

47. The term “securities” used in Section 52, Paragraph one, Clause 21, Sub-clause “e” of the Law shall be applied to stocks, bonds, bills of exchange, debentures, privatisation certificates and other securities, which are issued by the State, local governments, merchants or natural persons in accordance with the procedures laid down in laws and which give the right to income to their holder.

48. The term “investment in capital” used in Section 52, Paragraph one, Clause 21, Sub-clause “e” of the Law shall be applied to investments in the equity capital of capital companies, investments in capital of partnerships, investments and payments in co-operative societies or societies, which have been established according to the company contract referred to in the Civil Law, also to the rights to capital shares of foreign merchants or distribution of profits, if they are not fixed in the form of stocks or bonds.

49. In applying Section 52, Paragraph one, Clause 23 of the Law, the winnings, lottery tickets, payment for admittance to casinos and gaming establishments, the right to play and the value of bets placed shall not be taxable for a taxable person who has the right to be engaged in establishment of casinos and gaming establishments and in organising of games of chance, drawings by lot and lotteries.

50. In applying Section 52, Paragraph one, Clause 23 of the Law, goods lotteries shall not be taxable.

51. Section 52, Paragraph one, Clause 23 of the Law shall not be applied:

51.1. to services not related to organising games of chance, drawings by lot and lotteries in casinos and gaming establishments (for example, public catering services or supply of goods);

51.2. to the purchase, repair of gaming machines and similar services;

51.3. to services, which are related to the purchase, maintenance and use of gaming machines for children.

52. Section 52, Paragraph one, Clause 24 of the Law shall be applied also to the sale of a part of immovable property (including apartments, artistʼs workshops and non-residential premises).

53. In applying Section 52, Paragraph one, Clause 24 of the Law, land and constructions thereon, buildings, structures, perennial plantations, objects which are continuously linked to land (for example, rails, bridges, roads, communications, tanks that are built into land and cannot be moved), areas for campsites, parking lots and sports fields shall also be deemed as immovable property.

54. In applying Section 52, Paragraph one, Clause 24 of the Law, the transfer of immovable property to the owner as a result of privatisation and also investment of unused immovable property in capital shall not deemed as selling of unused immovable property.

55. Section 52, Paragraph one, Clause 25, Sub-clause “a” of the Law shall also apply to rent payments of persons for the renting of official accommodation facilities.

56. [9 February 2016]

57. [9 February 2016]

58. [9 February 2016]

58.1 The special tax application arrangements referred to in Section 143.4 of the Law shall be applied to the supply of metal products referred to in Annex 7 to this Regulation.

[*14 November 2017*]

58.2[2 July 2019]

58.3 [2 July 2019 / See Paragraph 4 of Amendments]

**III. Information which Must be Ascertained by a Bailiff for the Application of Tax to the Immovable Property**

59. In applying Section 40, Paragraphs one, two, three, and four of the Law, a bailiff, using the State Revenue Service Value Added Tax Taxable Persons Register accessible to the public on the website of the State Revenue Service, shall ascertain whether the person who will sell property on auction is a registered taxable person on the day of announcing an auction.

60. In order to establish the conformity of immovable property with the status of building land referred to in Section 1, Clause 1 of the Law, the bailiff shall ascertain the following information:

60.1. in the building authority of the relevant local government – that after 31 December 2009 a building permit has been issued for building on a plot of land or construction of engineering communications, or for the building of roads, streets intended for such plot of land or entry of engineering communications;

60.2. in the building authority of the relevant local government – that the building or structure has not been accepted for operation;

60.3. in the State Unified Computerised Land Register – that a newly erected building has not been entered in the Land Register.

61. In order to establish the conformity of immovable property with the status of unused immovable property referred to in Section 1, Clause 12, Sub-clause “a” of the Law, the bailiff shall ascertain the following information:

61.1. in the building authority of the relevant local government, the State Unified Computerised Land Register or the Immovable Property State Cadastre Information System – whether the building or structure has been accepted for operation;

61.2. in the Population Register – that after the building or structure was accepted for operation the immovable property is not or has not been indicated as the declared place of residence, and in the Commercial Register – that after the building or structure was accepted for operation the immovable property is not or has not been indicated as the legal address, and in the Register of Taxable Persons of the State Revenue Service – that after the building or structure was accepted for operation the immovable property is not or has not been indicated as the address of any person or its unit, also in the Immovable Property State Cadastre Information System and the State Unified Computerised Land Register – that after the building or structure was accepted for operation the immovable property has not been leased, rented or transferred for use to any person.

62. In order to establish the conformity of immovable property with the status of unused immovable property referred to in Section 1, Clause 12, Sub-clause “b” of the Law, the bailiff shall ascertain the following information:

62.1. in the building authority of the relevant local government, the State Unified Computerised Land Register or the Immovable Property State Cadastre Information System – whether the building or structure has been accepted for operation and on the day of announcing an auction a year has not passed since the building or structure was accepted for operation;

62.2. in the State Unified Computerised Land Register and the Immovable Property State Cadastre Information System – that the building or structure has not been sold within a year after the building or structure was accepted for operation;

62.3. in the Population Register – that after acceptance of a building or structure for operation the immovable property is or has been indicated as a declared place of residence, and in the Commercial Register – that after the building or structure was accepted for operation the immovable property is or has been indicated as a legal address, or in the Register of Taxable Persons of the State Revenue Service – that after the building or structure was accepted for operation the immovable property is or has been indicated as the address of any person or its unit, also in the Immovable Property State Cadastre Information System and the State Unified Computerised Land Register – that after the building or structure was accepted for operation the immovable property has been leased, rented or transferred for use to any person.

63. In order to establish the conformity of immovable property with the status of unused immovable property referred to in Section 1, Clause 12, Sub-clause “c” of the Law, the bailiff shall ascertain the following information:

63.1. in the building authority of the relevant local government – that a building permit has been issued for the renovation, reconstruction or restoration of the building or structure;

63.2. in the building authority of the relevant local government, the State Unified Computerised Land Register or the Immovable Property State Cadastre Information System – that the building or structure has been accepted for operation after completion of renovation, reconstruction or restoration works;

63.3. in the Population Register – that after the building or structure was accepted for operation the immovable property is not or has not been indicated as a declared place of residence, and in the Commercial Register– that after the building or structure was accepted for operation the immovable property is not or has not been indicated as a legal address, and in the Register of Taxable Persons of the State Revenue Service – that after the building or structure was accepted for operation the immovable property is not or has not been indicated as the address of any person or its unit, also in the Immovable Property State Cadastre Information System and the State Unified Computerised Land Register – that after the building or structure was accepted for operation the immovable property has been leased, rented or transferred for use to any person.

[*14 November 2017*]

64. In order to establish the conformity of immovable property with the status of unused immovable property referred to in Section 1, Clause 12, Sub-clause “d” of the Law, the bailiff shall ascertain the following information:

64.1. in the building authority of the relevant local government – that a building permit has been issued for renovation, reconstruction or restoration of the building or structure;

64.2. in the building authority of the relevant local government, the State Unified Computerised Land Register or the Immovable Property State Cadastre Information System – whether the building or structure has been accepted for operation after completion of renovation, reconstruction or restoration works and on the day of announcing an auction a year has not passed since the building or structure was accepted for operation;

64.3. in the State Unified Computerised Land Register and the Immovable Property State Cadastre Information System – that the building or structure has not been sold within a year after its acceptance for operation;

64.4. in the Population Register – that after acceptance of a building or structure for operation the immovable property is or has been indicated as a declared place of residence, and in the Commercial Register – that after the building or structure was accepted for operation the immovable property is or has been indicated as a legal address, or in the Register of Taxable Persons of the State Revenue Service – that after the building or structure was accepted for operation the immovable property is or has been indicated as the address of any person or its unit, also in the Immovable Property State Cadastre Information System and the State Unified Computerised Land Register – that after the building or structure was accepted for operation the immovable property has been leased, rented or transferred for use to any person.

[*14 November 2017*]

65. In order to establish the conformity of immovable property with the status of unused immovable property referred to in Section 1, Clause 12, Sub-clause “e” of the Law, the bailiff shall ascertain the following information:

65.1. in the building authority of the relevant local government – that a building permit has been issued for the construction of the building or structure;

65.2. in the building authority of the relevant local government – that the building or structure has not been accepted for operation;

65.3. in the State Unified Computerised Land Register – that a newly erected building has been entered in the Land Register.

66. In order to establish the conformity of immovable property with the status of unused immovable property referred to in Section 1, Clause 12, Sub-clause “f” of the Law, the bailiff shall ascertain the following information:

66.1. in the building authority of the relevant local government – that a building permit has been issued for renovation, reconstruction or restoration of the building or structure;

66.2. in the building authority of the relevant local government – that the building or structure has not been accepted for operation.

[*14 November 2017*]

**IV. Procedures for Applying and Refunding Tax for Goods Acquired Inland for a Natural Person of a Third Country or Third Territory who is a Non-taxable Person in the Territory of the European Union**

67. In applying Section 49, Paragraph one of the Law, tax for goods acquired inland shall, in accordance with this Regulation, be refunded to a natural person of a third country or third territory who is a non-taxable person in the territory of the European Union if:

67.1. the permanent place of residence or place of stay of the person is not the territory of the European Union;

67.2. the person is bringing out goods from the territory of the European Union in his luggage, which is presented to the customs authority before leaving or when leaving the territory of the European Union, until the end of the third month following the month when acquisition thereof took place;

67.3. the value of goods (without tax) conforms to the value laid down in Section 49, Paragraph three, Clause 1 of the Law.

68. In applying Section 49, Paragraph one of the Law, the territory of the European Union shall be deemed as the permanent place of residence or place of stay of a natural person of a third country or third territory who is a non-taxable person in the territory of the European Union if any Member State has issued a permanent residence permit to such person.

69. Tax for goods acquired inland shall be refunded to a natural person of a third country or third territory who is a non-taxable person in the territory of the European Union by a registered taxable person whom the State Revenue Service has granted a permit for the refunding of a tax to a natural person of a third country or third territory who is a non-taxable person in the territory of the European Union (hereinafter – the permit for the refunding of tax).

70. In order to receive a permit for the refunding of tax, a registered taxable person shall submit to the State Revenue Service:

70.1. a submission (in free form) for a wish to perform economic activity related to the refunding of the tax paid for the goods acquired inland to a natural person of a third country or third territory who is a non-taxable person in the territory of the European Union. If the submission is signed by an authorised person, he shall submit a written power of attorney concurrently with such submission;

70.2. by-laws governing the activities between a registered taxable person and a taxable person who will draw up cheques of special form for the acquired goods (hereinafter – the shop) to a natural person of a third country or third territory who is a non-taxable person in the territory of the European Union.

71. The way, in which a registered taxable person wishes to be notified by the State Revenue Service regarding a decision to grant a permit for refunding of tax – by post or using the Electronic Declaration System of the State Revenue Service – shall be indicated in the submission referred to in Paragraph 70 of this Regulation.

72. The following information shall be indicated in the by-laws referred to in Paragraph 70 of this Regulation:

72.1. the list of such shops (indicating the name, legal address of the shop or address and registration number of the unit with the State Revenue Service Value Added Tax Taxable Persons Register), in which it is intended to service a natural person of a third country or third territory, who is a non-taxable person in the territory of the European Union, in order to make it possible to refund the tax in accordance with this Regulation;

72.2. a description of how a natural person of a third country or third territory who is a non-taxable person in the territory of the European Union is intended to be serviced in the shops;

72.3. the amount of the tax to be refunded, which may not be less than 15 per cent (if standard tax rate is applied to goods) or less than six per cent (if reduced tax rate is applied to goods) from the value of goods acquired;

72.4. a cheque of special form, which is intended to be completed at the shop and to be issued to a natural person of a third country or third territory, who is a non-taxable person in the territory of the European Union and who acquires goods;

72.5. a sample of special goods packaging in order to ensure a possibility to identify goods acquired in the shop on the State border of the Republic of Latvia;

72.6. the procedures, by which, in accordance with this Regulation, a natural person of a third country or third territory who is a non-taxable person in the territory of the European Union will be ensured refunding of tax for the goods acquired inland in such European Union Member State, from which the person will leave the territory of the European Union.

73. After receipt of the submission referred to in Paragraph 70 of this Regulation the State Revenue Service shall verify whether the following conditions are fulfilled:

73.1. the by-laws, in which the information referred to in Paragraph 72 of this Regulation is indicated, have been submitted;

73.2. a registered taxable person has, before more than two years counting from the day when such submission was submitted, registered economic activity inland and since the day of registration has continuously performed economic activity;

73.3. the registered taxable person is a registered client in the Electronic Declaration System of the State Revenue Service;

73.4. on the day of submitting the submission the registered taxable person does not have tax debts, fee debts or debts of other mandatory payments to the State budget for the previous taxation periods or he pays the tax debts, fee debts or debts of other mandatory payments within five working days from the day of submitting such submission;

73.5. the employees of the registered taxable person having the right to sign have no criminal record of offences against the economy;

73.6. the registered taxable person within the time limit laid down by the State Revenue Service provides tax and informative declarations or additional information that is necessary for the determination of the tax amount payable into the State budget or the tax overpayment.

74. The State Revenue Service shall take the decision to grant a permit for the refunding of tax or to refuse to grant such permit:

74.1. within five working days after receipt of the submission referred to in Paragraph 70 of this Regulation, if a registered taxable person does not have tax debts, fee debts or debts of other mandatory payments;

74.2. within 15 working days after receipt of the submission referred to in Paragraph 70 of this Regulation, if a registered taxable person has tax debts, fee debts or debts of other mandatory payments;

74.3. within 10 working days after the time period referred to in Paragraph 77 of this Regulation, if a registered taxable person must fulfil the requirement referred to in Sub-paragraph 77.1 or 77.2 of this Regulation.

75. The State Revenue Service shall take the decision to grant a permit for the refunding of tax if the conditions referred to in Paragraph 73 of this Regulation are fulfilled.

76. The State Revenue Service shall take the decision to refuse to issue a permit for the refunding of tax if:

76.1. the conditions referred to in Sub-paragraphs 73.2, 73.4, 73.5, and 73.6 of this Regulation have not been fulfilled;

76.2. the requirements referred to in Paragraph 77 of this Regulation have not been fulfilled within the specified time period.

77. If the State Revenue Service establishes that a registered taxable person does not meet the conditions referred to in Sub-paragraph 73.1 or 73.3 of this Regulation, it shall request the following from the registered taxable person within 15 days after receipt of the request of the State Revenue Service:

77.1. to update the information indicated in the by-laws in accordance with Paragraph 72 of this Regulation, if the condition referred to in Sub-paragraph 73.1 of this Regulation is not fulfilled;

77.2. to become a registered client of the Electronic Declaration System of the State Revenue Service, if the condition referred to in Sub-paragraph 73.3 of this Regulation is not fulfilled.

78. The State Revenue Service shall send the decision to refuse to grant a permit for the refunding of tax to a registered taxable person by post as a registered postal item.

79. A permit for the refunding of tax shall be applied and tax to a natural person of a third country or third territory who is a non-taxable person in the territory of the European Union shall be refunded:

79.1. from the second working day after notification of the decision to grant a permit for the refunding of tax, if such decision is notified through the Electronic Declaration System of the State Revenue Service;

79.2. from the seventh day after the decision to grant a permit for the refunding of tax is handed over in a postal office, if such decision is notified, sending it by post.

80. The State Revenue Service shall take the decision to suspend the operation of a permit for the refunding of tax if:

80.1. on the fifth date of the current month, a registered taxable person whom the permit for the refunding of tax has been granted has a tax debt, fee debt or debt of other mandatory payments to the State budget for the previous period exceeding EUR 1430 – until the day when it is paid;

80.2. a registered taxable person whom the permit for the refunding of tax has been granted is not ensured with the fulfilment of the procedures referred to in Sub-paragraph 72.6 of this Regulation – until the day when it is ensured;

80.3. a registered taxable person whom the permit for the refunding of tax has been granted has not submitted the information referred to in Paragraph 111 of this Regulation to the State Revenue Service within two months – until the day when it is submitted.

[*22 October 2013*]

81. The State Revenue Service shall send the decision to suspend the operation of a permit for the refunding of tax to a registered taxable person by post as a registered postal item.

82. The operation of a permit for the refunding of tax shall be deemed suspended with the seventh day after handing over the decision referred to in Paragraph 81 of this Regulation to the post.

83. If a registered taxable person whom the permit for the refunding of tax has been granted has fulfilled the liabilities referred to in Paragraph 80 of this Regulation, he or she shall inform the State Revenue Service through the Electronic Declaration System of the State Revenue Service.

84. Upon informing the State Revenue Service of the fulfilment of liabilities in accordance with Paragraph 83 of this Regulation, a registered taxable person whom the permit for the refunding of tax has been granted shall indicate the way in which he wishes to be notified by the State Revenue Service of the decision to renew the operation of the permit for the refunding of tax – by post or through the Electronic Declaration System of the State Revenue Service.

85. The operation of a permit for refunding of tax shall be deemed as renewed:

85.1. from the second working day after notification of the decision to renew the operation of the permit for the refunding of tax if such decision is notified through the Electronic Declaration System of the State Revenue Service;

85.2. from the seventh day after the decision to renew the operation of the permit for refunding of tax is handed over in a postal office if such decision is notified, sending it by post.

86. The State Revenue Service shall send the decision not to renew the operation of a permit for the refunding of tax to a registered taxable person by post as a registered postal item.

87. The State Revenue Service shall take the decision to cancel a permit for the refunding of tax if:

87.1. decision has been taken to exclude a registered taxable person whom the permit for the refunding of tax has been granted from the State Revenue Service Value Added Tax Taxable Persons Register;

87.2. employees of a registered taxable person, who have the right to sign, have been punished for criminal offences in national economy during the term of operation of the permit for the refunding of tax;

87.3. the registered taxable person within the time limit laid down by the State Revenue Service does not provide the information laid down in the laws and regulations governing tax application which is necessary for the determination of the tax amount payable into the State budget or the tax overpayment;

87.4. the registered taxable person, within two months after suspending the operation of the permit for refunding of tax, has not settled the liabilities in accordance with Paragraph 80 of this Regulation;

87.5. the registered taxable person has provided false information referred to in Paragraph 111 of this Regulation;

87.6. the registered taxable person submits a submission for the cancellation of the permit for the refunding of tax.

88. The State Revenue Service shall send the decision to cancel the operation of a permit for the refunding of tax to a registered taxable person by post as a registered postal item.

89. The operation of a permit for the refunding of tax shall be deemed cancelled with the seventh day after handing over the decision referred to in Paragraph 88 of this Regulation to the post.

90. A registered taxable person whom the permit for the refunding of tax has been granted shall inform the State Revenue Service within 10 working days if the content of the information referred to in Paragraph 72 of this Regulation has changed.

91. [1 January 2014 / See Paragraph 198.1]

91.1 If a natural person of a third country or third territory who is a non-taxable person in the territory of the European Union has acquired goods in the shop within one day, the total value of which (without tax) is not less than the amount laid down in Section 49, Paragraph three, Clause 1 of the Law, and has presented a travel document attesting that the permanent place of residence or place of stay of such person is not the territory of the European Union, the representative of the shop shall draw up a cheque of special form (in two copies) on the same day and confirm with a signature and seal.

[*28 May 2013 / Paragraph shall come into force on 1 January 2014. See Paragraph 198.2*]

92. The following details shall be indicated in a cheque of special form in Latvian or English:

92.1. the name of the document (cheque of special form) and the number of the document;

92.2. the date of completing the document;

92.3. the name, legal address and registration number of the shop with the State Revenue Service Value Added Tax Taxable Persons Register;

92.4. the given name, surname of the natural person of a third country or third territory who is a non-taxable person in the territory of the European Union, the name and number of the travel document, permanent place of residence or place of stay;

92.5. the name and value of the goods acquired (with and without tax);

92.6. the tax rate;

92.7. the tax amount paid;

92.8. the calculated tax amount to be refunded.

93. When acquiring goods in the shop, a natural person of a third country or third territory who is a non-taxable person in the territory of the European Union shall pay the value of the goods (with tax), sign the drawn-up cheque of special form and receive its first copy together with a tax invoice (cash receipt) certifying the acquisition of goods. The second copy of the cheque of special form shall remain at the disposal of the shop.

94. If a natural person of a third country or third territory who is a non-taxable person in the territory of the European Union has received tax refund for the goods acquired in the shop and returns the goods acquired to the shop, the shop shall refund the value of the goods indicated in the tax invoice (cash receipt) without tax amount to such person.

95. If a natural person of a third country or third territory who is a non-taxable person in the territory of the European Union leaves the territory of the European Union, he or she shall present the goods acquired inland, which have been packaged in a special packaging, together with the cheque of special form completed in the shop, tax invoice (cash receipt) and travel document to the customs official of the Republic of Latvia at the border crossing point which has been established at the airport or aerodrome, port, on a motorway or railroad.

[*28 May 2013*]

96. If the journey of a natural person of a third country or third territory who is a non-taxable person in the territory of the European Union (except in the case referred to in Paragraph 97 of this Regulation) begins inland and the person, prior to leaving the territory of the European Union, goes to another Member State, the person shall present the goods acquired inland, which have been packaged in a special packaging, together with the cheque of special form completed in the shop, tax invoice and travel document to the customs official at the border crossing point of such Member State which has been established at the airport or aerodrome, port, on a motorway or railroad from which the person is leaving the territory of the European Union.

[*28 May 2013*]

97. If the journey of a natural person of a third country or third territory who is a non-taxable person in the territory of the European Union begins with an airplane inland and the person, prior to leaving the territory of the European Union, goes to another Member State, the person shall present the cheque of special form completed in the shop, tax invoice (cash receipt), travel document and goods acquired inland, which have been packaged in a special packaging:

97.1. to the customs official of the Republic of Latvia before registering the luggage, if it is intended to register goods as luggage (to hand over in the checked luggage of the airplane);

97.2. to the customs official of such Member State, from which the person is leaving the territory of the European Union, if goods are brought in hand luggage.

98. The customs official shall place a seal on a cheque of special form at the relevant border crossing point, if all of the following conditions are conformed to:

98.1. the permanent place of residence or place of stay of a natural person who is a non-taxable person in the territory of the European Union is not in the territory of the European Union;

98.2. a permanent residence permit has not been issued to a natural person who is a non-taxable person in the territory of the European Union in any Member State of the European Union;

98.3. goods are exported from the territory of the European Union not later than until the end of the third month following the month, the date of which is indicated in the cheque of special form, and they:

98.3.1. conform to the goods indicated in the cheque;

98.3.2. have not been used;

98.4. the cheque of special form is submitted to the customs official by the same natural person whose data is indicated in the cheque of special form.

[*28 May 2013*]

99. The customs official has the right to verify the conformity of goods with the goods indicated in the cheque of special form.

100. A natural person of a third country or third territory who is a non-taxable person in the territory of the European Union shall present the sealed cheque of special form together with tax invoices and travel document to the representative of a registered taxable person whom the permit for the refunding of tax has been granted and which is operating at the border crossing point established at the airport or aerodrome, port or on a motorway, in a place especially provided for this purpose. The abovementioned representative shall check the tax amount calculated at the shop and to be refunded, adjust it, if an error has been made in calculations, and refund the relevant tax amount to the natural person of a third country or third territory who is a non-taxable person in the territory of the European Union. The cheque of special form shall remain with the registered taxable person whom the permit for the refunding of tax has been granted.

[*28 May 2013*]

101. If tax is not refunded at the border crossing point established at the airport or aerodrome, port or on a motorway, a natural person of a third country or third territory who is a non-taxable person in the territory of the European Union is entitled to send the first sealed copy of the cheque of special form and a copy of the tax invoice to a registered taxable person whom the permit for the refunding of tax has been granted by post.

[*28 May 2013*]

102. If a natural person of a third country or third territory who is a non-taxable person in the territory of the European Union leaves the territory of the European Union by crossing a border crossing point of external borders of the Republic of Latvia which has been established on railroad, he or she shall send the first sealed copy of the cheque of special form and a copy of the tax invoice to a registered taxable person whom the permit for the refunding of tax has been granted by post.

[*28 May 2013*]

103. In the case referred to in Paragraph 101 or 102 of this Regulation, a registered taxable person whom the permit for the refunding of tax has been granted shall check the tax amount calculated at the shop and to be refunded, adjust it, if an error has been made in calculations, and refund to the natural person of a third country or third territory who is a non-taxable person in the territory of the European Union by performing a bank transfer or sending a bank cheque. The cheque of special form together with a copy of the tax invoice shall remain with the registered taxable person whom the permit for the refunding of tax has been granted.

103.1 [1 January 2014 / See Paragraph 198.3]

104. Tax shall not be refunded if:

104.1. the cheque of special form has not been completed in accordance with the requirements of this Regulation and the Law;

104.2. a seal has not been placed on the cheque of special form at the border crossing point;

104.3. a natural person of a third country or third territory who is a non-taxable person in the territory of the European Union requests refunding of the tax within more than a year after completing the cheque of special form;

104.4. tax refund is requested by another natural person, other than the natural person whose data are indicated in the cheque of special form;

104.5. [1 January 2014 / See Paragraph 198.3].

[*28 May 2013*]

105. A registered taxable person whom the permit for the refunding of tax has been granted shall continue to refund the tax to natural persons of third countries or third territories who are non-taxable persons in the territory of the European Union in accordance with this Regulation for two months after the day when the permit for the refunding of tax is deemed cancelled for such requests that have been submitted during the term of operation of the permit for the refunding of tax.

106. If the permit for the refunding of tax has not been issued to any other registered taxable person, the registered taxable person shall continue to refund the tax to natural persons of third countries or third territories who are non-taxable persons in the territory of the European Union in accordance with this Regulation for two months after the day when the permit for the refunding of tax is deemed cancelled.

107. The shop shall pay the tax amount, which has been collected during the taxation period from natural persons of third countries or third territories who are non-taxable persons in the territory of the European Union into the State budget in accordance with the procedures laid down in the Law.

108. A registered taxable person whom the permit for the refunding of tax has been granted shall, not less than once a month, write out and send an invoice to the shop for the total tax amount indicated in the sealed cheques of special form which have been received at border crossing points or by post from natural persons of third countries or third territories who are non-taxable persons in the territory of the European Union.

[*28 May 2013*]

109. The shop shall, not less than once a month, refund the tax amount indicated in the invoice to a registered taxable person whom the permit for the refunding of tax has been granted. The shop has the right to reduce the tax amount to be paid into the State budget for the tax amount refunded to a registered taxable person whom the permit for the refunding of tax has been granted.

110. A registered taxable person whom the permit for the refunding of tax has been granted shall ensure:

110.1. scanning of the first copies of cheques of special form;

110.2. storage of scanned copies of the first copies of cheques of special form in his database;

110.3. an opportunity for representatives of the shop and of the State Revenue Service:

110.3.1. to become acquainted with the scanned copies of the first copies of cheques of special form without delay after receipt of a request;

110.3.2. to become acquainted with the original copies of the first copies of cheques of special form within five working days after receipt of a request.

111. A registered taxable person whom the permit for the refunding of tax has been granted shall keep accounts of the refunded tax for each calendar month and, by the fifteenth date of the following month, shall submit the following information to the State Revenue Service in writing:

111.1. the value of the goods exported to specific third countries or third territories according to cheques of special form;

111.2. the tax amount received from specific shops;

111.3. the refunded tax amount.

**V. Procedures for Submitting a Submission for Registration and Conditions for Registration with the State Revenue Service Value Added Tax Taxable Persons Register**

112. In order for a taxable person to be registered with the State Revenue Service Value Added Tax Taxable Persons Register, he or she shall submit a submission for registration to the State Revenue Service in accordance with Annex 2 to this Regulation.

113. In order for a taxable person of another Member State or a taxable person of a third country or third territory to be registered with the State Revenue Service Value Added Tax Taxable Persons Register, he or she shall submit a submission for registration to the State Revenue Service in accordance with Annex 3 to this Regulation.

114. If the submission for registration referred to in Paragraph 112 or 113 of this Regulation is submitted to the Enterprise Register concurrently with the application for the recording of a merchant in the Commercial Register, the submission shall be signed by the person which is intended to have the right of representation after recording of the merchant in the Commercial Register.

115. In order to register a registered taxable person with the State Revenue Service Value Added Tax Taxable Persons Register as a fiscal representative, he or she shall submit a submission for registration to the State Revenue Service in accordance with Annex 4 to this Regulation whereto any of the certifications referred to in Section 65, Paragraph one, Clause 6 of the Law are appended.

116. The amount foreseen for the covering of a possible tax debt which is to be indicated in the certification may be reduced for a registered taxable person by 50 per cent if at least one of the following conditions exists for the registered taxable person prior to submitting the submission for his or her registration as a fiscal representative with the State Revenue Service Value Added Tax Taxable Persons Register or where the registration number of a fiscal representative has already been assigned thereto:

116.1. within at least last three taxation years he or she continuously uses a general security in accordance with the requirements laid down in the laws and regulations in the field of customs and has received the status of a recognised merchant in accordance with the requirements laid down in the laws and regulations in the field of customs;

116.2. within at least last three taxation years he or she continuously uses a general security in accordance with the requirements laid down in the laws and regulations in the field of customs, and the status of a participant of the In-depth Cooperation Programme has been granted thereto in accordance with the laws and regulations regarding the operation of the In-depth Cooperation Programme.

117. A registered taxable person may be exempted from submitting a certification for the covering of a possible tax debt, if at least one of the following conditions exists for the registered taxable person prior to submitting the submission for his or her registration as a fiscal representative with the State Revenue Service Value Added Tax Taxable Persons Register or where the registration number of a fiscal representative has already been assigned thereto

117.1. within at least last five taxation years he or she continuously uses a general security in accordance with the requirements laid down in the laws and regulations in the field of customs and has received the status of a recognised merchant in accordance with the requirements laid down in the laws and regulations in the field of customs;

117.2. he or she has received an exemption from the requirement to submit a general security in accordance with the requirements laid down in the laws and regulations in the field of customs and has received the status of a recognised merchant in accordance with the requirements laid down in the laws and regulations in the field of customs;

117.3. within at least last five taxation years he or she continuously uses a general security in accordance with the requirements laid down in the laws and regulations in the field of customs, and the status of a participant of the In-depth Cooperation Programme has been assigned to him or her in accordance with the laws and regulations regarding the operation of the In-depth Cooperation Programme;

117.4. he or she has received an exemption from the requirement to submit a general security in accordance with the requirements laid down in the laws and regulations in the field of customs, and the status of a participant of the In-depth Cooperation Programme has been assigned to him or her in accordance with the laws and regulations regarding the operation of the In-depth Cooperation Programme.

118. In applying Paragraph 116 of this Regulation, a registered taxable person whom the registration number of a fiscal representative has been assigned shall ascertain after the end of each taxation period that the amount foreseen for the covering of a possible tax debt and indicated in the certification is not less than 50 per cent of the amount of certification referred to in Section 65, Paragraph one, Clause 6 of the Law.

119. In applying Paragraph 116 of this Regulation, if a registered taxable person whom the registration number of a fiscal representative has been assigned establishes that after the end of the taxation period the amount foreseen for the covering of a possible tax debt and indicated in the certification is less than 50 per cent of the amount of certification referred to in Section 65, Paragraph one, Clause 6 of the Law, he or she shall ensure that such amount is increased up to 50 per cent within a month.

120. In order for a registered taxable person to use the reduction referred to in Paragraph 116 of this Regulation or the exemption from submitting a certification referred to in Paragraph 117 of this Regulation, he or she shall submit a submission to the State Revenue Service for the reduction of the amount indicated in the certification for covering of the possible tax debt or for the exemption from submitting a certification for the covering of the possible tax debt.

121. The State Revenue Service shall examine the submission referred to in Paragraph 120 of this Regulation and, within five working days after receipt thereof, shall decide:

121.1. to grant the reduction referred to in Paragraph 116 of this Regulation or the exemption from submitting the certification referred to in Paragraph 117 of this Regulation;

121.2. to refuse to grant the reduction referred to in Paragraph 116 of this Regulation or the exemption from submitting the certification referred to in Paragraph 117 of this Regulation.

122. A taxable person (trader) which applies tax to supplies of goods in accordance with the special tax arrangement referred to in Paragraph 138 of this Regulation shall register with the State Revenue Service Value Added Tax Taxable Persons Register, submitting the submission referred to in Paragraph 112 of this Regulation and, in calculating the total value of taxable supplies of goods and supplied services in accordance with the procedures laid down in Section 59, Paragraphs one and two of the Law, shall take into account the value of the supply of goods (to a purchaser of goods) without tax and not the taxable value laid down in Section 138, Paragraph ten of the Law.

123. The following shall not be completed in the application referred to in Paragraph 112 of this Regulation:

123.1. Part A, Paragraphs 5, 6, 7, 8, 9, 10, 12, 13, and 14 and Part B, Paragraphs 20 and 22 if the submission is submitted by a taxable person, which has been registered with the State Revenue Service Value Added Tax Taxable Persons Register in accordance with Section 142 of the Law;

123.2. Part A, Paragraphs 2, 10, 12, 13, 14 and Part B, Paragraphs 15, 16, 17, and 20 if the submission is submitted by a taxable person – legal person – for which insolvency proceedings have been declared.

[*16 September 2014*]

124. A taxable person which has been registered with the State Revenue Service Value Added Tax Taxable Persons Register for a specific time period in accordance with Section 55, Paragraph two of the Law has the right to request the State Revenue Service to extend the registration period by submitting a submission (in free form) in which the need to extend the registration period is explained.

125. The State Revenue Service shall examine the submission referred to in Paragraph 124 of this Regulation and, within five working days after receipt thereof, decide on the refusal to extend the registration period with the State Revenue Service Value Added Tax Taxable Persons Register, if at least one of the following conditions is in effect:

125.1. the submission is not justified;

125.2. the circumstance referred to in Section 73, Paragraph one, Clause 2, 3, 4, 6 or 12 of this Law sets in;

125.3. the circumstance referred to in Section 73, Paragraph three of this Law sets in and the State Revenue Service concludes, on the basis of the evaluation made, that the registered taxable person must be excluded from the State Revenue Service Value Added Tax Taxable Persons Register.

[*9 February 2016*]

126. The State Revenue Service shall send the decision to refuse to extend the registration period to the taxable person which has been registered with the State Revenue Service Value Added Tax Taxable Persons Register for a specific time period, by post as a registered postal item.

**VI. Documents Attesting Tax Payment in Importation Transactions and Permit for the Application of the Special Tax Arrangement for Transactions of Importation of Goods**

127. The customs declaration or another accompanying document of goods specified in the laws and regulations in the field of customs, bearing a note of the customs authority that the tax has been paid, and a receipt of customs payment or a payment document of a bank or another institution (postal office), which attests that the tax has been paid, shall be used as documents attesting tax payment for the importation of goods.

128. The tax invoice received from the supplier of services, customs declaration regarding importation of the particular goods and tax return of the relevant taxation period shall be deemed as documents, which attest that tax for the services referred to in Section 36, Paragraph one of the Law has been paid into the State budget in accordance with Section 124, Paragraph four of the Law.

129. If goods are released for free circulation and the customs authority has decided to cover tax payments, using security deposit, the decision of the customs authority to transfer the tax transferred into the security deposit account of the State Revenue Service into the State budget or a payment document which certifies that according to the decision of the customs authority tax has been paid into the State budget and in which identification data of the customs declaration are mentioned shall be deemed as a document attesting tax payment into the State budget.

130. If goods are released for free circulation and the customs authority in post-importation check has decided to pay additional tax into the State budget, the decision of the customs authority to pay the tax into the State budget or a payment order which attests that according to the decision of the customs authority the tax has been paid into the State budget and in which identification data of the customs declaration are mentioned shall be deemed as a document attesting tax payment into the State budget.

131. A registered taxable person who wishes to apply the special tax arrangement for transactions of importation of goods in accordance with Section 85, Paragraph three of the Law, or his or her authorised person shall submit a submission to the State Revenue Service through the Electronic Declaration System of the State Revenue Service. The way in which the registered taxable person wishes to be notified by the State Revenue Service of the decision to grant a permit for application of the special tax arrangement for transactions of importation of goods (hereinafter – the special authorisation for transactions of importation) – by post or through the Electronic Declaration System of the State Revenue Service.

132. The State Revenue Service shall examine the submission referred to in Paragraph 131 of this Regulation and, on the basis of the conditions referred to in Section 85, Paragraph four of the Law, shall decide on whether or not to grant the special permit for transactions of importation within 15 working days after receipt of the submission.

[*2 July 2019 / The new wording of the Paragraph shall come into force on 12 July 2019. See Paragraph 3 of the Amendments*]

133. The special permit for transactions of importation shall be applied:

133.1. with the second working day after notification of the decision to grant the special permit for transactions of importation if the decision to grant such authorisation is notified by the State Revenue Service through the Electronic Declaration System of the State Revenue Service;

133.2. with the seventh day after the decision to grant the special permit for transactions of importation is handed over in a postal office if the decision to grant such authorisation is notified by the State Revenue Service, sending it by post.

134. The State Revenue Service shall send the decision to refuse to grant the special permit for transactions of importation by post as a registered postal item.

135. The State Revenue Service shall take the decision to suspend the operation of the special permit for transactions of importation if:

135.1. on the fifth date of the current month, the registered taxable person has a tax debt, fee debt or debt of other mandatory payments to the State budget for the previous period exceeding EUR 150 – until the day when it is paid;

135.2. during performance of tax administration measures, it is established that the registered taxable person, when bringing in goods from third countries or third territories inland which are intended for ensuring taxable transactions, upon release thereof for free circulation, has not indicated the calculated tax amount for such goods in the tax return of the corresponding taxation period – until the day when the relevant tax return is updated and liabilities are settled in accordance with Section 146, Paragraph three of the Law.

[*2 July 2019 / The new wording of the Paragraph shall come into force on 12 July 2019. See Paragraph 3 of the Amendments*]

136. The State Revenue Service shall send a decision to suspend the operation of the special permit for transactions of importation to a registered taxable person by post as a registered postal item.

137. The operation of the special permit for transactions of importation shall be deemed suspended with the seventh day after handing over the decision referred to in Paragraph 136 of this Regulation to the post.

138. If a registered taxable person has fulfilled the liabilities referred to in Sub-paragraph 135.1 or 135.2 of this Regulation, he or she shall inform the State Revenue Service through the Electronic Declaration System of the State Revenue Service and shall indicate the way in which he or she wishes to be notified by the State Revenue Service of the decision to renew the operation of the special permit for transactions of importation – by post or through the Electronic Declaration System of the State Revenue Service.

139. The State Revenue Service shall, within seven working days after receipt of the information referred to in Paragraph 138 of this Regulation, decide on whether or not to renew the operation of the special permit for transactions of importation.

140. The operation of the special permit for transactions of importation shall be deemed renewed:

140.1. with the second working day after notification of the decision to renew the operation of the special permit for transactions of importation, if such decision is notified through the Electronic Declaration System of the State Revenue Service;

140.2. with the seventh day after the decision to renew the operation of the special permit for transactions of importation is handed over in a postal office if such decision is notified, sending it by post.

141. The State Revenue Service shall send the decision to not renew the operation of the special permit for transactions of importation to a registered taxable person by post as a registered postal item.

142. The State Revenue Service shall take the decision to cancel the operation of the special permit for transactions of importation, if:

142.1. the decision to exclude the registered taxable person from the State Revenue Service Value Added Tax Taxable Persons Register has been taken;

142.2. during the term of validity of the special permit for transactions of importation, the persons having the right of representation of registered taxable persons have been convicted of fraud, falsification of documents, tax evasion and similar non-payment or criminal offences which may affect the determination of the amount of a tax liability;

142.3. the registered taxable person has failed to submit tax returns and informative declarations, and annual statement within the time limits laid down in the laws and regulations governing the field of taxes, and also has failed to submit additional information which is necessary for the determination of the tax amount payable into the State budget or the tax overpayment within the time limits specified by the State Revenue Service;

142.4. the registered taxable person, within three months after suspension of the operation of the special permit for transactions of importation, has not settled the liabilities in accordance with Sub-paragraph 135.1 or 135.2 of this Regulation;

142.5. the registered taxable person submits a submission regarding cancellation of the special permit for transactions of importation;

142.6. an official of the registered taxable person – legal person – or a registered taxable person – natural person – has been included in the list of persons of risk in accordance with the law On Taxes and Duties;

142.7. the registered taxable person has not conducted any transactions of importation in the period of last 12 months;

142.8. the registered taxable person – legal person – has no official or the board thereof has no rights of representation for more than one month;

[*2 July 2019 / The new wording of the Paragraph shall come into force on 12 July 2019. See Paragraph 3 of the Amendments*]

143. The State Revenue Service shall send the decision to cancel the operation of the special permit for transactions of importation to a registered taxable person by post as a registered postal item.

144. The special permit for transactions of importation shall be deemed cancelled with the seventh day after handing over the decision referred to in Paragraph 143 of this Regulation to the post.

145. In the case referred to in Sub-paragraph 142.1 of this Regulation, the special permit for transactions of importation shall not be applicable from the day when the decision to exclude the registered taxable person from the State Revenue Service Value Added Tax Taxable Persons Register has entered into effect.

**VII. Procedures and Conditions for the Deduction and Adjustment of Input Tax**

146. When making an investment in the capital of a commercial company, if thee immovable property is transferred as a result of reorganisation or of transition of an enterprise, a registered taxable person shall record the amount of the input tax for each uncompleted building object separately, and the newly established or existing acquiring capital company shall continue the recording of such amounts so that at the time when the particular object is accepted for operation and registered with the State Revenue Service the total amount of input tax could be declared, and also henceforth shall make the adjustment of the input tax (from the first day of construction of such immovable property) in accordance with the Law.

147. If, as a result of reorganisation, several immovable properties for which the newly established or existing acquiring capital company will continue to make adjustments of the input tax have been transferred thereto, the commercial company to be reorganised must draw up a list of such immovable properties and agree thereupon with the State Revenue Service. In turn, the newly established or existing acquiring capital company, taking into account the information approved in the abovementioned list, shall re-register such immovable properties with the State Revenue Service in its name.

148. In order to draw up the list referred to in Paragraph 147 of this Regulation, a commercial company to be reorganised which as a result of reorganisation transfers immovable properties to the newly established or existing acquiring capital company which have been registered with the State Revenue Service shall indicate the following information regarding each immovable property:

148.1. the total tax amount (Nkop.), which is indicated in tax invoices regarding the acquisition, construction, reconstruction, renovation or restoration of the immovable property;

148.2. the input tax amount deducted from the State budget (Natsk.) in conformity with the proportion of the use of immovable property for taxable and non-taxable transactions which were indicated when registering the immovable property with the State Revenue Service by 2010;

148.3. the input tax amount deducted from the State budget (N1atsk.) in conformity with the proportions of the use of immovable property which were indicated when registering the immovable property with the State Revenue Service starting from 2011;

148.4. the input tax amount (Niem.) which was paid back into the State budget when making the adjustment of the input tax in the time period from 1998 to 2002;

148.5. the input tax amount actually deducted from the State budget (Nfakt.) which is calculated, using the following formula:

Nfakt. = Natsk. – Niem., where

Natsk. — the input tax amount deducted from the State budget;

Niem. – the total input tax amount which has been paid back into the State budget in performing adjustment;

148.6. the input tax amount actually deducted from the State budget (N1fakt.) which is calculated, using the following formula:

N1fakt. = N1atsk. – Niem., where

N1atsk. – the input tax amount deducted from the State budget in accordance with Sub-paragraph 148.3 of this Regulation;

Niem. – the total input tax amount which has been paid back into the State budget in accordance with Sub-paragraph 148.4 of this Regulation.

[*14 November 2017*]

149. The number of years (n) after re-registration of immovable property regarding which a registered taxable person, starting from 2002, shall make adjustment of the input tax shall be calculated as follows: the year of acquisition (or acceptance for operation) of the immovable property) + 10 (years) – 2002 (year).

150. The number of years (n1) after re-registration of immovable property regarding which a registered taxable person, starting from 2011, shall make adjustment of the input tax shall be calculated as follows: the year of acquisition (or acceptance for operation) of the immovable property) + 9 (years) – year of re-registration of the immovable property.

151. Adjustment of the input tax regarding each taxation year after re-registration of the immovable property until 2010 shall be made according to the following procedures:

151.1. the part of the actually deducted input tax (Pfakt.) shall be calculated, using the following formula:

Pfakt. = Nfakt. / n, where

Nfakt. – the input tax amount actually deducted from the State budget;

n – the number of years regarding which adjustment of the input tax is made;

151.2. the input tax to be deducted (Patsk.) shall be calculated, using the following formula:

Patsk. = Nkop. / n x p, where

Nkop. – total tax amount;

n – the number of years regarding which adjustment of the input tax is made;

p – the proportion of use of immovable property intended for the needs of economic activity for taxable and non-taxable transactions in the relevant taxation year;

151.3. the difference S to be paid by a registered taxable person into the budget or to be received from the budget shall be calculated, using the following formula:

Pfakt. – Patsk., where

Pfakt. – the part of the actually deducted input tax;

Patsk. – input tax to be deducted.

152. Adjustment of the input tax regarding each taxation year after re-registration of the immovable property starting from 2011 shall be made according to the following procedures:

152.1. the part of the actually deducted input tax (P1fakt.) shall be calculated, using the following formula:

P1fakt. = N1atsk. / n1, where

N1atsk.– the input tax amount deducted from the budget in accordance with Sub-paragraph 148.3 of this Regulation;

n1– the number of years regarding which adjustment of the input tax is made and which have been calculated in accordance with Paragraph 150 of this Regulation;

152.1.1 if, upon re-registration of an immovable property, the proportion of the use of immovable property for taxable and non-taxable transactions which was indicated when the immovable property was registered with the State Revenue Service changes, the part of the actually deducted input tax (P1fakt.) shall be calculated, using the the formula indicated in Sub-paragraph 152.1 of the Regulation, where N1atsk. is the input tax amount actually deducted from the State budget;

152.2. the input tax to be deducted (P1atsk.) shall be calculated, using the following formula:

P1atsk. = Nkop. / n1 x p1, where

Nkop. – the total tax amount in accordance with Sub-paragraph 148.1 of this Regulation;

n1– the number of years regarding which adjustment of the input tax is made and which have been calculated in accordance with Paragraph 150 of this Regulation;

p1 – the proportions of use of immovable property intended for the needs of economic activity in accordance with Section 99, Paragraph ten, Clause 1 of the Law;

152.3. the difference S to be paid by a registered taxable person into the budget or to be received from the budget shall be calculated, using the following formula:

S = P1fakt. – P1atsk., where

P1fakt. – the part of the actually deducted input tax;

P1atsk. – input tax to be deducted.

153. If in a hire purchase transaction a hire purchase contract for the supply of immovable property is terminated prior to the time period specified in such hire purchase contract and the immovable property remains in the ownership of the supplier, then the supplier of the immovable property shall write out a credit invoice to the person with whom the hire purchase contract for the supply of immovable property has been concluded for the unpaid part of the immovable property, and also shall write out a tax invoice for the lease service for the time period in which hire purchase payments were made. The part of payments paid shall be indicated in the tax invoice regarding the lease service provided (according to the hire purchase contract for the supply of immovable property) and separately – the tax amount.

154. If a hire purchase contract for the supply of immovable property is terminated before 10 years have elapsed after acquisition of an unused immovable property (including acquisition of a built, reconstructed, renovated or restored immovable property within a year after acceptance for operation), and the immovable property remains in the ownership of the supplier of immovable property, then the supplier of immovable property (registered taxable person) shall make adjustment of the input tax in the remaining period in accordance with Section 102, Paragraph two of the Law.

[*14 November 2017*]

155. A registered taxable person with whom the supplier of immovable property entered into a hire purchase contract for the supply of immovable property is entitled to deduct the tax amount included in the payment indicated separately in the tax invoice regarding the supplied lease service as the input tax for the time period in which the immovable property was leased in accordance with Paragraph 153 of this Regulation if the lease service of immovable property was received for ensuring taxable transactions.

156. If in accordance with the conditions of Section 144 of the Law a used immovable property registered with the State Revenue Service or which the input tax was not deducted is being sold, the adjustment of the input tax shall be made according to the following procedures:

156.1. the part of the deducted input tax shall be calculated, using the following formula:

P = (1/10 x N) x n2 + (1/120 x N) x n3, where

N – the total tax amount paid for the acquisition of immovable property or for the construction, reconstruction, renovation or restoration services;

n2– full number of years remaining from the year following the year of selling up to the 10 years referred to in Section 102, Paragraph one of the Law;

n3 – full number of months remaining from the month following the month of selling up to the end of the year;

156.2. if in accordance with the conditions of Section 144 of the Law a used immovable property registered with the State Revenue Service for which the input tax was partially deducted is being sold, the adjustment of the input tax shall be made, using the following formula:

D = (1/10 x (N – Z)) x n2 + (1/120 x (N – Z)) x n3, where

N – the total tax amount paid for the acquisition of immovable property or for the construction, reconstruction, renovation or restoration services;

Z – the input tax amount which was initially deducted in registering such immovable property with the State Revenue Service;

n2– full number of years remaining from the year following the year of selling up to the 10 years referred to in Section 102, Paragraph one of the Law;

n3 – full number of months remaining from the month following the month of selling up to the end of the year.

[*14 November 2017*]

157. A registered taxable person may also deduct the tax which is indicated in the tax invoice regarding the goods acquired and services received for ensuring his administrative operation (for example, for equipment of the working place, acquisition of drinking water) and for taking advertising measures as the input tax.

158. A registered taxable person shall also deduct tax as the input tax for the goods and services indicated in the tax invoice for ensuring his taxable transactions, for which payment was made in advance.

159. The tax indicated in the tax invoice for the goods and services for recreational activities, personal needs (including transport services, purchase of fuel and electronic communications services), catering, health improvement and entertainment measures of employees of a registered taxable person shall not be deducted as the input tax.

160. The tax indicated in the tax invoice for the goods acquired and services received for ensuring such services which are non-taxable or related to the fulfilment of State administration (executive power) functions or tasks or for ensuring such activities to which the provisions of the law do not apply shall not be deducted as the input tax.

160.1 In calculating the part of the input tax to be deducted, a registered taxable person, which applies the separate accounting laid down in Section 98, Paragraph one of the Law for the needs of input tax deduction, has the right in the case, if it is not possible to ensure the separate accounting laid down in Section 98, Paragraph one of the Law for the relevant costs, to apply the proportion laid down in Section 98, Paragraph two of the Law.

[*17 December 2013*]

161. If tax on the European Union border (which is also the State border of the Republic of Latvia) on behalf of the consignee of goods has been paid by a third party (for example, customs broker), then the consignee of goods, if he or she is a registered taxable person, may deduct the paid tax as the input tax, if the accounting of the recipient of goods contains documents, which attest payment of the tax for the importation of goods and in which the recipient of goods is indicated as the commissioning party or importer. A customs declaration and a document attesting payment of the tax with identification data of the customs declaration shall be deemed as such documents.

162. A registered taxable person is entitled to deduct the tax amount for goods, which are imported by a registered taxable person inland according to the customs procedure “temporary importation” and to which partial exemption from customs duty is applicable in accordance with the laws and regulations in customs matters, as the input tax.

163. A registered taxable person is entitled not to perform adjustment of the input tax for goods which have been stolen or destroyed in a natural disaster or in other forced manner, if it can be proved by documents that he or she has taken all the measures possible to recover the value of the lost goods, for example, has notified, without delay, the investigating institutions of the event and the decision to initiate criminal proceedings or to refuse to initiate criminal proceedings has been taken.

[*17 December 2013*]

163.1 A registered taxable person shall perform adjustment of the input tax, submitting a tax return for the last taxation period of the calendar year, if the value of losses of goods exceeds the amount of losses planned in accordance with the laws and regulations regarding enterprise income tax and personal income tax.

[*16 September 2014*]

164. A registered taxable person, which deducts the input tax from the tax amount indicated in tax invoices received from other registered taxable persons for such goods received and such services for ensuring his taxable transactions, which have been acquired thereby prior to registration with the State Revenue Service Value Added Tax Taxable Persons Register, shall perform the record-keeping of such goods and services in the accounting registers established for such purpose, which have been used for ensuring taxable transactions.

**VIII. Notification of the Payment of Tax into the State Budget**

165. The sample form of the notification of the payment of tax into the State budget is determined in Annex 5 to this Regulation.

166. The notification of the payment of tax into the State budget shall be completed and submitted to the State Revenue Service also if the tax calculated is zero.

167. A bailiff shall pay the tax which has been calculated for the sale of property at an auction organised by the bailiff into the State budget, submitting the notification of the payment of tax into the State budget.

168. In completing the notification of the payment of tax into the State budget, a bailiff shall indicate each transaction in the table in a separate row. In Column 1 of the abovementioned table, a transaction with the code “M” (sale of property at an auction) and identification data of its payment order (date, number, the total tax amount indicated in the payment order and the deposit account number of the bailiff, from which payment of tax was made), which certifies payment of tax into the State budget, shall be indicated. In Columns 6 and 7 of the abovementioned table, the identification data of such person who acquired property at an auction shall be indicated (if the transaction partner is a natural person, the given name, surname and personal identity number of such person shall be indicated). In Columns 9, 10, and 11 of the abovementioned table the identification data of the tax invoice written out by a bailiff shall be indicated.

**IX. Procedures for Writing out a Tax Invoice**

169. By indicating the serial sequential number of a tax invoice referred to in Section 125, Paragraph one, Clause 2 of the Law in the tax invoice, the tax invoice is identified, which is used to designate, with letters, digits or in other way, separately established groups of invoices (for example, in grouping tax invoices according to the type of taxable transactions, consignees of goods or services).

169.1 A taxable person may indicate the information specified in Section 125, Paragraph one, Clauses 8 and 9 of the Law in the document appended to the invoice, which includes a reference to the date of writing out the tax invoice and the sequential number of the tax invoice. Such document appended to the tax invoice shall be deemed as an integral part of the tax invoice.

[*17 December 2013*]

170. In writing out a tax invoice in accordance with Section 129, Paragraph seven of the Law, a bailiff shall use an individual one or several serial sequential numbers of the invoice referred to in Section 125, Paragraph one, Clause 2 of the Law, which ensure unique identification of the tax invoice in relation to the sale of property of a registered taxable person at an auction organised by the bailiff.

171. Sworn notaries and sworn advocates who are registered with the State Revenue Service Value Added Tax Taxable Persons Register as natural persons, in writing out a tax invoice regarding services provided by a notary or advocate, shall indicate the address of the declared place of residence or the address of the location of the practice.

172. If a commercial invoice and cashierʼs cheque is used as a tax invoice, then the address of the location of loading (unloading) of goods or supply (receipt) of service may be indicated instead of the legal address of the consignor (consignee) of goods or supplier (consignee) of service.

173. A fiscal representative shall write out a tax invoice in the transactions referred to in Section 1, Clause 5 of the Law in his name, indicating himself as the consignor of goods and making a note “Goods consigned upon instruction of person A (details of the represented taxable person)” in this invoice.

174. In the case referred to in Section 125, Paragraph one, Clause 23 of the Law a fiscal representative shall draw up one tax invoice, if it forms one consignment of export goods, drawing up one customs declaration, in which the goods received from inland or another Member State and intended for exportation shall be indicated.

175. So that a cashierʼs cheque together with a corroborative document could be used as a tax invoice, the number of the cheque shall be indicated in the corroborative document in addition to the details referred to in Section 125, Paragraph one or Section 126, Paragraph one of the Law. The corroborative document shall be written out in two copies. The first copy shall be received by the purchaser (recipient of service), but the second copy shall remain with the supplier of goods (supplier or service). The supplier of goods (supplier of service) shall write out a corroborative document upon request of the purchaser (recipient of service).

176. [22 October 2013]

**X. Procedures for Conducting Tax Accounting and for Completing a Tax Record Register**

177. A registered taxable person who is a personal income taxpayer and conducts his accounting in a single entry system, shall keep a Tax Record Register (Annex 6) for tax accounting.

178. If the Tax Record Register is kept electronically, the columns, which need not be completed when performing economic activity, need not be indicated in this Register.

179. If the registered taxable person referred to in Paragraph 177 of this Regulation only meets the criteria laid down in Section 137, Paragraph one of the Law and uses the special procedures for tax payment and input tax deduction laid down in Section 137 of the Law, he, upon keeping the Economic Activity Revenue and Expenditure Record Register electronically, need not keep the Register referred to in Paragraph 177 of this Regulation, but supplement the Economic Activity Revenue and Expenditure Record Register with columns to record the calculated tax amounts, for which payment has been received in the taxation period, and the tax amounts to be indicated in the input tax, for which payment has been made in the taxation period according to tax invoices received from other registered taxable persons.

180. The registered taxable person referred to in Paragraph 177 of this Regulation shall account the supply (receipt) of goods and supply (receipt) of services, if:

180.1. goods have been consigned and a tax invoice has been written out;

180.2. goods have been received and a tax invoice has been received;

180.3. service has been supplied and a tax invoice has been written out;

180.4. service has been received and a tax invoice has been received;

180.5. supply of goods has taken place in accordance with Section 6, Paragraph one of the Law or supply of services has taken place in accordance with Section 6, Paragraph two of the Law and a tax invoice has been written out;

180.6. acquisition of goods has taken place in the territory of the European Union – goods have been received and a tax invoice has been written out;

180.7. an invoice has been received for the amount to be paid in advance (advance has been paid) prior to consigning (receipt) of goods or supply (receipt) of services;

180.8. exportation of goods has taken place;

180.9. importation of goods has taken place.

181. The provisions of Paragraph 180 of this Regulation shall not apply to a registered taxable person who uses only the special procedures for tax payment and input tax deduction laid down in Section 137 of the Law.

182. A new Tax Record Register shall be arranged for tax accounting in each taxation year.

**XI. Procedures for the Accounting of Second-hand Goods, Works of Art, Collectorsʼ Items and Antiques and Documents Necessary for the Provision of Record-keeping**

183. In applying Section 138 of the Law, tangible things, which have been used and are fit for further use in the same way without transformations or after fixing and which are not works of art, collectorsʼ items or antiques, shall be deemed as used goods.

184. Precious stones or precious metals shall not be deemed the used goods referred to in Paragraph 183 of this Regulation, but articles of precious metals or precious stones shall be deemed as such, if they have been supplied or transferred to the trader for sale by the seller referred to in Section 138, Paragraph four of the Law. The articles, which conform to Group 71, 82, 83, 90 or 96 of the Combined Nomenclature, shall be deemed as articles of precious metals and precious stones.

185. In applying Section 138 of the Law, the articles referred to in Codes 9701, 9702 00 00, 9703 00 00, 5805 00 00, and 6304 of the Combined Nomenclature shall be deemed as works of art. The articles referred to in Codes 5805 00 00 and 6304 00 00 must be hand-made from original drawings of an artist, in not more than eight copies.

186. In applying Section 138 of the Law, the articles referred to in Codes 9704 00 00 and 9705 00 00 of the Combined Nomenclature shall be deemed as collectorsʼ items.

187. In applying Section 138 of the Law, the articles referred to in Code 9706 00 00 of the Combined Nomenclature shall be deemed as antiques.

188. A trader, in procuring or accepting goods for sale from a seller, author of works of art or successor in title, in addition to the concluded contract shall draw up a corroborative document – procurement act. The following information shall be indicated therein:

188.1. the name and registration number of the trader with the State Revenue Service Value Added Tax Taxable Persons Register;

188.2. the legal address of the trader;

188.3. the number and date of the procurement act;

188.4. the registration number of the procurement act with the record register;

188.5. the name of the seller, author of works of art or successor in title, registration number of the taxable person, if any (for a registered taxable person – registration number with the State Revenue Service Value Added Tax Taxable Persons Register), for a natural person – the given name, surname, personal identity number or personal identification code, address of the declared place of residence;

188.6. the description of goods (for cars and motorcycles – also make, year of production, chassis number, unladen mass, engine capacity, and colour);

188.7. the identification number of goods (for cars and motorcycles – State registration number of the car or motorcycle, for other goods – the number assigned by the trader);

188.8. the procurement price of goods:

188.8.1. the procurement price of goods without tax;

188.8.2. the tax, if any;

188.8.3. the price of goods with tax;

188.9. the trader and the seller, author of works of art or successor in title (signature and full name).

189. Paragraph 188 of this Regulation shall not be applied by the trader referred to in Section 138, Paragraph three of the Law.

190. The trader, in selling goods, shall issue a drawn-up cashierʼs cheque, in which the number of the procurement act or the number of the loan agreement entered into with a seller is indicated. If tax is applied to sale of goods in accordance with the special tax arrangement laid down in Section 138 of the Law, the sales value of goods, which includes the tax calculated in accordance with Section 138, Paragraph ten or eleven of the Law, shall be indicated in the cashierʼs cheque. Tax value shall not be indicated in the cashierʼs cheque.

191. At the end of the working day or after printing out each cashierʼs cheque a trader shall complete the record register.

192. At each location for trade of goods the trader shall keep a transactions record register for record-keeping of the special tax arrangement and general tax application procedures.

193. The following information shall be indicated in the record-keeping referred to in Paragraph 192 of this Regulation:

193.1. the date and sequential number of the entry;

193.2. the number of the procurement act or loan agreement;

193.3. the transaction partner indicated in the procurement act or loan agreement (seller, author of works of art or successor in title);

193.4. the description of goods (for cars and motorcycles – also make, year of production, chassis number, unladen mass, engine capacity, and colour);

193.5. the identification number of goods (for cars and motorcycles – the State registration number of the car or motorcycle, for other goods – the number assigned by the trader). If the identification number of goods coincides with the number indicated in the procurement act or loan agreement, it shall not be indicated;

193.6. the procurement value of goods in accordance with Section 138, Paragraph fourteen of the Law:

193.6.1. the procurement price of goods without tax;

193.6.2. the tax, if any;

193.6.3. the price of goods with tax;

193.7. in relation to the special tax arrangement:

193.7.1. the date of sale;

193.7.2. the number of the cashierʼs cheque;

193.7.3. the price of sale;

193.7.4. the difference between the sales value and procurement value;

193.7.5. the tax to be paid;

193.8. in relation to the general tax application procedures:

193.8.1. the date of sale;

193.8.2. the number of the cashierʼs cheque;

193.8.3. the sales price without tax;

193.8.4. the tax;

193.9. in relation to return of goods:

193.9.1. the date of such document, by which goods are returned;

193.9.2. the number of such document, by which goods are returned;

193.9.3. the remuneration returned by the trader from the seller, or author of works of art, or successor in title, without tax;

193.9.4. the tax.

194. The trader referred to in Section 138, Paragraph three of the Law, upon selling the the pledged properties, shall indicate the information referred to in Sub-paragraphs 193.1, 193.2, 193.3, 193.4, and 193.5 of this Regulation, also the following information in the Transactions Record Register:

194.1. the date of selling the pledged item;

194.2. the number of the cashierʼs cheque;

194.3. the price of sale;

194.4. the remuneration for intermediation, which is collected for selling the pledged item, or the difference between the sales value and the amount of loan issued to the pledger;

194.5. the tax amount to be paid.

**XI.1 Procedures for the Registration of a Taxable Person with the Register of Non-Union Scheme and Union Scheme, and General Cases for the Exclusion of a Taxable Person from the Register of Non-Union Scheme and Union Scheme**

[*16 September 2014*]

194.1 In applying Section 140.1, Paragraph three of the Law, a taxable person, which does not conduct economic activity in the European Union, and a taxable person, which does not conduct economic activity in the Member State of consumption, shall submit an application to the State Revenue Service. The following shall be indicated in the application:

194.1 1. for the use of the non-Union Scheme the information referred to in Column B, Paragraphs 2 to 12 of Annex I to 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 (hereinafter – Regulation No 815/2012), also indicate the information referred to in Paragraph 17, if services are provided for the first time, taking into account the condition referred to in the second paragraph of Article 57d of Council Regulation (EU) No 967/2012 of 9 October 2012 amending Implementing Regulation (EU) No 282/2011 as regards the special schemes for non-established taxable persons supplying telecommunications services, broadcasting services or electronic services to non-taxable persons (hereinafter – Council Regulation No 967/2012). A taxable person shall also confirm that it does not have the seat of economic activity and a fixed establishment in the European Union;

194.1 2. for the use of the Union Scheme the information referred to in Column C from Paragraph 3 to Sub-paragraph 15.1 of Annex I to Regulation No 815/2012 and indicate the information referred to in Paragraph 17, if services are provided for the first time, taking into account the condition referred to in the second paragraph of Article 57d of Council Regulation No 967/2012, also mark the information referred to in Paragraph 20.

[*2 July 2019*]

194.2 The State Revenue Service shall, within five working days after receipt of the submission referred to in Paragraph 194.1 of this Regulation, examine it and decide on the registration of the taxable person referred to in Paragraph 194.1 of this Regulation with the Register of Non-Union Scheme and Union Scheme or refusal to register the relevant taxable person with the Register.

194.3 If the State Revenue Service decides to register the taxable person referred to in Paragraph 194.1 of this Regulation for the use of the Register of Non-Union Scheme and Union Scheme, it shall, not later than on the following day after taking the decision, notify the relevant taxable person of his or her inclusion in the Register of Non-Union Scheme and Union Scheme and the assigned registration number, sending the decision to the electronic mail address indicated in the submission for registration.

194.4 The taxable person referred to in Paragraph 194.1 of this Regulation, upon submitting the submission for registration with the Register of Non-Union Scheme and Union Scheme, shall apply the respective scheme from the date laid down in Article 57.d of Council Regulation No 967/2012.

194.5 The State Revenue Service shall take the decision to refuse to register the taxable person referred to in Paragraph 194.1 of this Regulation for the use of the Register of Non-Union Scheme and Union Scheme, if at least one of the following circumstances exists:

194.5 1. the relevant taxable person has been registered for the use of the Register of Non-Union Scheme and Union Scheme in another Member State;

194.5 2. false information has been indicated in the submission for registration;

194.5 3. the information indicated in the submission for registration is incomplete;

194.5 4. the time period laid down in Council Regulation No 967/2012 in relation to repeat registration for the use of the non-Union scheme or Union scheme is not conformed to, if the taxable person was excluded from the register of the relevant scheme.

194.6 If the State Revenue Service takes the decision to refuse to register the taxable person referred to in Paragraph 194.1 of this Regulation with the Register of Non-Union Scheme and Union Scheme, it shall indicate the reason for refusal and, not later than on the following day after taking of the decision, shall notify the relevant taxable person thereof by sending the decision to the electronic mail address indicated in the submission for registration.

194.7 The State Revenue Service shall exclude a taxable person from the Register of Non-Union Scheme and Union Scheme, if at least one of the following circumstances sets in:

194.7 1. the taxable person notifies through the Electronic Declaration System of the State Revenue Service that he or she no longer supplies telecommunications services, broadcasting services or electronic services;

194.7 2. the taxable person notifies through the Electronic Declaration System of the State Revenue Service that he or she wishes to cease the use of the non-Union scheme or Union scheme, taking into account the conditions referred to in Article 57g of Council Regulation No 967/2012;

194.7 3. if based on other indicia it may be assumed that the activities of the taxable person, which are taxable and to which the non-Union scheme or Union scheme applies, have ceased;

194.7 4. if the taxable person no longer meets the conditions necessary for the use of the non-Union scheme and Union scheme;

194.7 5. if the taxable person persistently fails to comply with the rules in relation to the non-Union scheme and Union scheme, taking into account the conditions referred to in Article 58b of Council Regulation No 967/2012;

194.7 6. the taxable person through the Electronic Declaration System of the State Revenue Service notifies that he wishes to change the Member State of identification, taking into account the conditions referred to in Article 57f of the Council Regulation No 967/2012.

[*1 January 2015 / See Paragraph 198.5*]

194.8 The State Revenue Service shall notify the decision taken to exclude from the Register of Non-Union Scheme and Union Scheme not later than on the following day after taking of the decision, sending it to the electronic mail address indicated in the submission for registration.

[*1 January 2015 / See Paragraph 198.5*]

194.9 The taxable person is excluded from the Register of Non-Union Scheme and Union Scheme from the date laid down in Articles 57g and 58 of Council Regulation No 967/2012.

[*1 January 2015 / See Paragraph 198.5*]

194.10 If the taxable person referred to in Paragraph 194.1 of this Regulation wishes to notify of changes related to registration data, he or she shall submit a submission for making changes in registration data of non-Union scheme or Union scheme through the Electronic Declaration System of the State Revenue Service.

**XII. Closing Provisions**

195. A registered taxable person to whom the licence for the reimbursement of tax to natural persons registered in third countries or third territories has been issued in accordance with Cabinet Regulation No. 293 of 13 April 2004, Procedures by which Value Added Tax is to be Reimbursed to Natural Persons Registered in Third Countries or in Third Territories for Goods Purchased in the Republic of Latvia which are Exported from the Territory of the European Union, Procedures for Issuing of a Licence and Procedures by which a Licensed Person and Store Settles Mutual Accounts and Accounts with the State Budget, need not have a permit for the refunding of the tax to refund the in accordance with the procedures referred to in Chapter IV of this Regulation until expiry of the validity of the abovementioned licence.

196. The registered taxable person referred to in Paragraph 195 of this Regulation has an obligation to operate according to the same conditions as must be complied with by a registered taxable person whom the permit for the refunding of the tax has been granted. If the requirements referred to in Chapter IV of this Regulation are not conformed to, the operation of the licence referred to in Paragraph 195 of this Regulation is suspended and cancelled in accordance with the procedures referred to in Chapter IV of this Regulation in relation to the permit for the refunding of the tax.

197. The permit for the application of the special tax arrangement for transactions of importation of goods which has been granted to a registered taxable person in accordance with Cabinet Regulation No. 1359 of 24 November 2009, Regulations Regarding a Permit for the Application of Special Value Added Tax Arrangement for Transactions of Importation of Goods, shall be applied as long as it is in effect.

198. Operation of the permit referred to in Paragraph 197 of this Regulation shall be suspended and cancelled in accordance with the procedures referred to in Chapter VI of this Regulation in relation to the special permit for transactions of importation.

198.1 Paragraph 91 of this Regulation shall be in force until 31 December 2013.

[*28 May 2013*]

198.2 Paragraph 91.1 of this Regulation shall come into force on 1 January 2014.

[*28 May 2013*]

198.3 Paragraph 103.1 and Sub-paragraph 104.5 of this Regulation shall be in force until 31 December 2013.

[*28 May 2013*]

198.4 Cabinet Regulation No. 897 of 18 December 2012, Procedures for the Calculation and Payment of Value Added Tax for Electronically Supplied Services in the Territory of the European Union (*Latvijas Vēstnesis*, 2012, No. 202; 2013, No. 208), is repealed on 1 January 2015.

[*16 September 2014*]

198.5 Paragraphs 194.7, 194.8 and 194.9 of this Regulation shall come into force on 1 January 2015.

[*16 September 2014*]

199. This Regulation shall be applicable from 1 January 2013.

**Informative Reference to European Union Directives**

[*2 July 2019*]

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 (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.

Prime Minister V. Dombrovskis

Minister for Finance A. Vilks

**Annex 1**

Cabinet Regulation No. 17

3 January 2013

**Medicinal Services which are not Taxable with Value Added Tax**

1. General medicinal procedures.

2. Internal medicine and functional diagnostics medicinal services.

3. Laboratory testing medicinal services.

4. Diagnostic and therapeutic radiology medicinal services.

5. Pediatrics medicinal services.

6. Anaesthesiology, reanimatology, transfusiology and intensive care medicinal services.

7. Oncology and haematology medicinal services.

8. Ophthalmology medicinal services.

9. Otorhinolaryngology medicinal services.

10. Dental care medicinal services.

11. Infectology medicinal services.

12. Dermatology and venereology medicinal services.

13. Psychiatry and psychotherapy medicinal services.

14. Narcology medicinal services.

15. Urology medicinal services.

16. Renal replacement therapy medicinal services.

17. Obstetrics and gynaecology medicinal services and medicinal fertilization services.

18. General surgery medicinal services.

19. Thoracic surgery medicinal services.

20. Cardiovascular surgery medicinal services.

21. Neurosurgery medicinal services.

22. Neurology medicinal services.

23. Traumatology, orthopaedics and spine surgery medicinal services.

24. Pediatric surgery medicinal services.

25. Oral and maxillofacial surgery medicinal services.

26. Plastic surgery medicinal services.

27. Transplantology medicinal services.

28. Pathology medicinal services.

29. Physical medicine and laser therapy medicinal services.

30. Rehabilitation medicinal services.

31. Alternative medicine services.

32. Sports medicine services.

33. Occupational medicine services.

34. Emergency medical assistance services.

Minister for Finance A. Vilks

**Annex 2**

Cabinet Regulation No. 17

3 January 2013

**Submission for Registration with the State Revenue Service Value Added Tax Taxable Persons Register**

[*22 October 2013; 16 September 2014; 9 February 2016; 2 July 2019*]

*Complete the submission in block letters*

**Part A**

(Part A of the submission shall not be completed, if the submission is submitted to the Enterprise Register concurrently with the application for entering a merchant in the Commercial Register)

1. Information regarding a legal person:

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| 1.1. registration code |  |  |  |  |  |  |  |  |  |  |  |  |
| 1.2. name (firm name of the merchant) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| 1.3. legal address (street, house number or name and apartment number, city or village and/or rural territory, municipality) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| LV |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | postal code |  | telephone number |  | code of the territory |

2. Information regarding a natural person:

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| 2.1. personal identity number |  |  |  |  |  |  | – |  |  |  |  |  |  |
| (if the person does not have a personal identity number, the date of birth shall be indicated) |  |
| 2.2. given name, surname |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2.3. address of the declared place of residence (street, house number or name and apartment number, city or village and/or rural territory, municipality) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| postal code |  |  |  | telephone number |  | code of the territory |

3. Mark if the taxable person is registering to receive construction services in accordance with Section 142 of the Value Added Tax Law (if mark is made in this Paragraph, Part A, Paragraphs 5, 6, 7, 8, 9, 10, 12, 13, 14 and Part B, Paragraphs 20, 22 of this submission shall not be completed)

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4. Mark if the taxable person is registering for a specific time period in accordance with Section 55, Paragraph two of the Value Added Tax Law

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| 4.1. the start date of the operation |  |  |  |  |  |  |  |  |  | 4.2. the end date of the operation |  |  |  |  |  |  |  |  |
|   | (day, month, year) |  | (day, month, year) |

4.1 Mark, if the taxable person – legal person – has been declared insolvency proceedings (if mark is made in this Paragraph, Part A, Paragraphs 2, 10, 12, 13, 14 and Part B, Paragraphs 15, 16, 17, and 20 of this submission shall not be completed)

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4.2 Mark, if the taxable person – legal person – has been declared insolvency proceedings and he has been excluded from the State Revenue Service Value Added Tax Taxable Persons Register for the violation referred to in Section 73, Paragraph one, Clause 4, 5 or 6 of the Value Added Tax Law, which were committed until the declaration of insolvency proceedings

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5. Total value of value added tax taxable supplies of goods and services supplied in the previous 12 months (EUR), if the taxable person conducts economic activity for 12 months or more

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6. Total value of value added tax taxable supplies of goods and services supplied in the previous months of operation (EUR), if the taxable person conducts economic activity for less than 12 months

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7. If the total value of value added tax taxable transactions of the taxable person has exceeded EUR 40 000, the day, month and year when such amount was exceeded shall be indicated

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|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| (day, month, year) |

8. Total value of the acquisition of goods in the territory of the European Union in a calendar year (EUR) without value added tax (*to be completed by the taxable person who is registering in accordance with Section 57, Paragraph one of the Value Added Tax Law*)

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9. Day, month, and year when the acquisition value of goods of the taxable person without value added tax in the territory of the European Union has reached or exceeded EUR 10 000

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10. Equity capital of the commercial company:

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 10.1. the subscribed equity capital (EUR) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 10.2. the paid equity capital (EUR) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

11. Information regarding demand deposit accounts opened in foreign countries

|  |  |  |  |
| --- | --- | --- | --- |
| Name, code, state of the credit institution | Account number |  | Currency |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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12. Information regarding economic activity, for conducting of which special permits (licences), certificates are necessary

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| No. | Special permit (licence), certificate | Issuer | Number | Term of validity |
| 1. |  |  |  |  |
| 2. |  |  |  |  |
| 3. |  |  |  |  |
| 4. |  |  |  |  |
| 5. |  |  |  |  |

13. Information which certifies the property right or lease right for premises of units (types of documents, dates of signing and numbers, term of lease)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Type of document | Number | Date of signing(day, month, year) |  | Term of lease(day, month, year) |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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14. Composition and value of owned and leased fixed assets in each unit (for example, plots of land, buildings and structures, perennial plantings, long-term investments in leased fixed assets, equipment and machinery, other fixed assets and inventory. Indicate the origin of the property – own property, acquisition, except for a loan from credit institutions, loan from related undertakings, investment of personal resources of employees, fixed assets are leased)

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**Part B**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 15. Firm name (name) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

16. The equity capital is formed by:

|  |  |
| --- | --- |
|  | personal resources: |
|  |  |  |  |
|  |  | monetary investment |  |
|  |  | property investment |  |
|  |  | monetary and property investment |  |
|  |  |
|  | loan |
|  |  |
|  | credit |

17. Investors in the equity capital of the commercial company (*to be completed only by stock companies*):

17.1. information regarding a legal person:

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 17.1.1. registration number |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 17.1.2. firm name (name) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 17.1.3. legal address (street, house number or name and apartment number, city or village and/or rural territory, municipality) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| LV |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | postal code |  | telephone number |  | code of the territory |
|  |  |  |  |  |  |
| 17.1.4. | Number of investments shares | Share value | Total sum |  | Currency |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

17.2. information regarding a natural person:

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 17.2.1. personal identity number |  |  |  |  |  |  | – |  |  |  |  |  |
| 17.2.2. given name and surname |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 17.2.3. address of the declared place of residence (street, house number or name and apartment number, city or village and/or rural territory, municipality) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| LV |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| postal code |  | telephone number |  | code of the territory |
|  |  |  |  |  |  |
| 17.2.4. | Number of investments shares | Share value | Total sum |  | Currency |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

18. Types of activity (NACE2)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| 18.1. type of the basic activity |  |  |  |  |  |  |
|   |  |  |  |  |  |  |
| 18.2. other (*indicate three main types apart from the basic activity, if any*) |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |

19. Information regarding main transaction partners – suppliers, buyers (registration number, firm name (name of the merchant); for which transaction a contract has been entered into – acquisition or supply of which goods; the type of the service supplied or received)

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20. Indicate the possibilities of ensuring the type of the economic activity:

*To be completed by the taxable person, the term of economic activity of which is less than 12 calendar months*

|  |  |
| --- | --- |
|  | registration of the unit is planned |
|  |  |
|  | loan in credit institutions is planned |

planned number of employees, which is necessary in order to ensure the operation of the taxable person in the first 12 months of operation:

|  |  |
| --- | --- |
|  | from 1 to 5 |
|  |  |
|  | from 6 to 10 |
|  |  |
|  | from 11 to 50 |
|  |  |
|  | 51 or more |

21. Contact information of the taxable person:

*(indicate, if any)*

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| e-mail address |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| telephone number |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| fax number |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| door code of the legal address/declared place of residence |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| website |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

22. Mark if wishes to apply the special procedures for the payment of the value added tax and deduction of the input tax in accordance with Section 137 of the Value Added Tax Law

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
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**Part C**

|  |  |
| --- | --- |
|  | I wish to receive the decision to register with the State Revenue Service Value Added Tax Taxable Persons Register by post |
|  |
|  | I wish to receive the decision to register with the State Revenue Service Value Added Tax Taxable Persons Register on the website of the State Revenue Service |
|  |
|  | I wish to receive the decision to register with the State Revenue Service Value Added Tax Taxable Persons Register in the Electronic Declaration System of the State Revenue Service |
|  |

**I am informed that:**

**1) the State Revenue Service is entitled to take the decision to refuse to register a value added tax taxable person with the State Revenue Service Value Added Tax Taxable Persons Register if at least one of the circumstances referred to in Section 69 of the Value Added Tax Law exists;**

**2) the State Revenue Service shall re-register a value added tax taxable person, who has been excluded from the State Revenue Service Value Added Tax Taxable Persons Register in accordance with Section 73, Paragraph one, Clause 4, 5, 6 or 11, or Paragraph three of the Value Added Tax Law, with the State Revenue Service Value Added Tax Taxable Persons Register after conditions referred to in Section 70, Paragraph one of the Value Added Tax Law have been met.**

I confirm the accuracy of the information provided:

the person with the right to sign (authorised person):

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| given name |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | signature |  |
| surname |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Date |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (day, month, year) |  |  |  |  |  |  |  |  |  |  |  |  |  |

*Note. The details of the document “signature” and “date” shall not be completed if the electronic document has been prepared in accordance with the laws and regulations regarding drawing up of electronic documents.*

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|  |

*To be completed by an employee of the State Revenue Service or the Enterprise Register*

The submission for registration was accepted by:

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| given name |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | signature |  |
| surname |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  | (day, month, year) |  |  |  |  |  |  |  |  |  |  |  |  |  |

Minister for Finance A. Vilks

**Annex 3**

Cabinet Regulation No. 17

3 January 2013

**Submission of a Taxable Person of Another Member State and of a Third Country or Third Territory for Registration with the State Revenue Service Value Added Tax Taxable Persons Register**

[*22 October 2013; 17 December 2013; 16 September 2014*]

*The submission shall be completed using Latin characters, Paragraphs 1 and 2 of the submission shall be completed in block letters*

1. Information regarding a legal person:

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 1.1. registration code |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1.2. name |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1.3. legal address (street, house and apartment number, city or populated area) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | country |  | postal code |  | telephone number |
| 1.4. location of carrying out the transaction in the Republic of Latvia (district, city or populated area) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  | code of the territory |

2. Information regarding a natural person:

|  |  |
| --- | --- |
| 2.1. personal identity number (if any) or identification number (if any) |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2.2. date of birth (day, month, year) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2.3. given name, surname |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2.4. address of the place of residence (street, house and apartment number, city or populated area) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  | country |  | postal code | telephone number |
| 2.5. location of carrying out the transaction in the Republic of Latvia (district, city or populated area) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | code of the territory |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

3. Registration number of the value added tax taxable person assigned in the Republic of Latvia with the State Revenue Service Value Added Tax Taxable Persons Register (to be indicated, if information regarding changes in the registration data of the value added tax taxable person is submitted)

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| LV |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

3.1 Mark if the taxable person is registering for a specific time period in accordance with Section 55, Paragraph two of the Value Added Tax Law

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| 3.1 1. the start date of the operation |  |  |  |  |  |  |  |  | 3.1 2. the end date of the operation |  |  |  |  |  |  |  |  |
|  | (day, month, year) |  | (day, month, year) |

4. Information regarding officials who have the right of signature (given name, surname, position, personal identity number or identification number, address of the place of residence, telephone number)

|  |
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5. Amount of the registered equity capital (EUR) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(to be indicated according to the exchange rate published by the European Central Bank, which is in effect at the beginning of the day when the form is completed)

6. Justification for registration (*mark*):

(the total amounts of supplies of goods shall be indicated according to the exchange rate published by the European Central Bank, which is in effect at the beginning of the day when the form is completed)

 taxable person of another Member State who supplies goods, to which excise duty is applied in the Republic of Latvia to a taxable person not registered inland or to a person who is a non-taxable person

 registered taxable person of another Member State who performs transactions of distance selling of goods, and goods are received in Latvia, and the total amount of supplies of such goods without value added tax in the current calendar year reaches or exceeds EUR 35 000. Total amount of supplies of goods (EUR) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 taxable person of another Member State who supplies goods to a non-registered taxable person or to a person who is a non-taxable person, and such goods are assembled or installed inland

 taxable person of another Member State who supplies services inland and, in accordance with the Value Added Tax Law, is responsible for the payment of value added tax

 fixed establishment of the person inland is getting involved in the supply of goods or supply of services by such person inland

 taxable person of another Member State, the total amount of supplies of goods of which without value added tax in the current calendar year has not exceeded EUR 35 000. Total amount of supplies of goods (EUR) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 taxable person of another Member State who performs acquisition of goods inland in the territory of the European Union or supply of goods

 taxable person of a third country or third territory who performs one or several value added tax taxable transactions and, in accordance with the Value Added Tax Law, is responsible for the payment of value added tax

7. Information regarding current accounts in credit institutions in the Republic of Latvia

|  |  |  |  |
| --- | --- | --- | --- |
| Name, code of the credit institution | Account number |  | Currency |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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8. Types of activity in the Republic of Latvia (NACE2)

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 8.1. type of the basic activity (NACE2) |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

9. Information regarding co-operation partners in the Republic of Latvia (registration code, name, address)

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10. Contact person in the Republic of Latvia (for a legal person – the name, registration number, legal address, person with the right to sign, telephone number; for a natural person – the given name, surname, personal identity number, address of the declared place of residence, telephone number), if any

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11. Authorised person in the Republic of Latvia (for a legal person – the name, registration number, legal address, person with the right to sign, telephone number; for a natural person – the given name, surname, personal identity number, address of the declared place of residence, telephone number)

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| --- | --- |
|  | I wish to receive the decision to register with the State Revenue Service Value Added Tax Taxable Persons Register by post |
|  |
|  | I wish to receive the decision to register with the State Revenue Service Value Added Tax Taxable Persons Register on the website of the State Revenue Service |
|  |  |
|  | I wish to receive the decision to register with the State Revenue Service Value Added Tax Taxable Persons Register in the Electronic Declaration System of the State Revenue Service |
|  |

I confirm the accuracy of the information provided:

the person with the right to sign (authorised person):

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| given name |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | signature |  |
| surname |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Date |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (day, month, year) |  |  |  |  |  |  |  |  |  |  |  |  |  |

*Note. The details of the document “signature” and “date” shall not be completed if the electronic document has been prepared in accordance with the laws and regulations regarding drawing up of electronic documents.*

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*To be completed by an employee of the State Revenue Service*

The submission for registration was accepted by:

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| given name |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | signature |  |
| surname |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  | (day, month, year) |  |  |  |  |  |  |  |  |  |  |  |  |  |

Minister for Finance A. Vilks

**Annex 4**

Cabinet Regulation No. 17

3 January 2013

**Submission for the Registration of a Fiscal Representative with the State Revenue Service Value Added Tax Taxable Persons Register**

[*16 September 2014*]

*Complete the submission in block letters*

1. Information regarding a legal person:

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 1.1. registration code |  |  |  |  |  |  |  |  |  |  |  |  |
| 1.2. name (firm name) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1.3. legal address (street, house number or name and apartment number, city or village and/or rural territory, municipality) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| LV |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | postal code |  | telephone number |  | code of the territory |

2. Information regarding a natural person:

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 2.1. personal identity number |  |  |  |  |  |  | – |  |  |  |  |  |  |
| (if the person does not have a personal identity number, the date of birth shall be indicated) |  |
| 2.2. given name, surname |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2.3. address of the declared place of residence (street, house number or name and apartment number, city or village and/or rural territory, municipality) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| LV |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| postal code |  |  |  | telephone number |  | code of the territory |

3. Documents appended to the submission:

|  |  |
| --- | --- |
|  | certification from a bank that an accumulation of monetary resources has been made for the operation of the fiscal representative in a deposit account for covering a possible debt of value added tax |
|  |
|  | certification from a bank or insurance company that the relevant institution will provide the necessary guarantee for the operation of the fiscal representative for covering a possible debt of value added tax |
|  |

4. I wish to receive the decision to register the fiscal representative with the State Revenue Service Value Added Tax Taxable Persons Register:

|  |  |
| --- | --- |
|  | by post |
|  |  |
|  | on the website of the State Revenue Service |
|  |  |
|  | in the Electronic Declaration System of the State Revenue Service |

**I am informed regarding the conditions for the registration of a fiscal representative laid down in Section 65, Paragraph one of the Value Added Tax Law with the State Revenue Service Value Added Tax Taxable Persons Register.**

I confirm the accuracy of the information provided:

the person with the right to sign (authorised person):

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| *given name* |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | *signature* |  |
| *surname* |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| *Date* |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | *(day, month, year)* |  |  |  |  |  |  |  |  |  |  |  |  |  |

*Note. The details of the document “signature” and “date” shall not be completed if the electronic document has been prepared in accordance with the laws and regulations regarding drawing up of electronic documents.*

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*To be completed by an employee of the State Revenue Service*

The submission for registration was accepted by:

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| given name |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | signature |  |
| surname |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| Date |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | (day, month, year) |  |  |  |  |  |  |  |  |  |  |  |  |  |

Minister for Finance A. Vilks

**Annex 5**

Cabinet Regulation No. 17

3 January 2013

[*22 October 2013*]

**State Revenue Service**

**Notification of the Payment of Value Added Tax**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  | For a legal person – name |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

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|  | for a natural person – given name, surname |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  | For a legal person – legal address |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

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|  | for a natural person – declared place of residence |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | For a legal person — registration number of the taxable person |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

or

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | for a natural person – personal identity number |  |  |  |  |  |  | – |  |  |  |  |  |  |
|  |  |  |
|  | Telephone |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| Type of transaction\* | Registration number of the owner of the property with the State Revenue Service Value Added Tax Taxable Persons Register | Transaction value (in EUR) | Paid amount of value added tax (in EUR) | Date of payment of value added tax | Identification data of the transaction partner | Identification data of the corroborative document, type of the document\*\* |
| name | registration number of the value added tax taxable person | country | name | number | date |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
| (given name, surname of the representative of the legal person or of the natural person) |  | (signature\*\*\*) |  | (date\*\*\*) |

Notes.

1. \* Indicate the type of the transaction, using the following codes:

Z – bad debts;

J – new vehicle has been purchased (in completing the row regarding such transaction, Boxes 6, 7, 8, 9, 10 and 11 of the table shall not be completed);

M – property sale at an auction;

C – other transaction.

2. \*\* Please indicate the type of the corroborative document, using the following codes:

1 – tax invoice;

2 – cashier’s check or receipt;

3 – non-cash payment order;

4 – credit invoice;

5 – other;

6 – customs declaration.

3. \*\*\* The details of the document “signature” and “date” shall not be completed if the electronic document has been prepared in accordance with the laws and regulations regarding drawing up of electronic documents.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Responsible person of the SRS** |  |  |  |  |  |
|  | (given name, surname) |  | (signature) |  | (date) |

Minister for Finance A. Vilks

**Annex 6**

Cabinet Regulation No. 17

3 January 2013

**Value Added Tax Record Register**

**for \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ 20\_\_\_\_\_\_\_**

|  |
| --- |
|  |
| (given name, surname of the natural person; name of the legal person; registration number of the value added tax (hereinafter – VAT) taxable person) |
|  |
| Entry | Name, number, date of the document | Author of the document, transaction partner (given name, surname of the natural person or name of the legal person) | Registration number of the VAT taxable person of the transaction partner (registration code, personal identity number)1 | Description of the economic transaction | Number or name of the analytic register2 | Value of transactions without VAT | Calculated VAT |
| sequential number | date | transactions taxable at the VAT standard rate | transactions taxable at the reduced VAT rate | transactions taxable at the zero per cent VAT rate | type of transactions taxable at the zero per cent VAT rate3 | transactions performed in other countries | transactions not subject to VAT | goods and services received from the EU Member States taxable at the VAT standard rate | goods received from the EU Member States taxable at the reduced VAT rate | for transactions taxable at the VAT standard rate4 | for transactions taxable at the reduced VAT rate | for services received |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| Transfer |  |  |  | x |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| Turnover – in total |  |  |  | x |  |  |  |  |  |  |  |
| Transfer/turnover in the taxation period |  |  |  | x |  |  |  |  |  |  |  |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Calculated VAT | In total5 | Value of transactions without VAT | VAT to be indicated in the input tax | In total9 | Notes on payment | Other information12 |
| for goods and services taxable at the standard rate and received from other Member States | for goods taxable at the reduced rate and received from other Member States | imported goods6 | goods and services received inland | services received, for which VAT must be paid by the recipient of services | goods and services received from EU Member States7 | for goods imported8 | VAT indicated in the VAT invoice for goods and services inland | for services received in accordance with Section 92, Paragraph one, Clause 4 of the Law | for goods and services received from EU Member States | compensation in the 14% of VAT disbursed to farmers | payment document dateand number10 | amount paid (with VAT)11 |
| 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 | 32 | 33 | 34 |
|  |  | x | x | x | x | x |  |  |  |  |  | x | x | x |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|  |  |  |  |  |  |  |  |  |  |  |  |  | x | x |  |
|  |  | x | x | x | x | x |  |  |  |  |  | x | x | x |  |

Notes.

1. “x” – the box is not filled in.

2. 1 In Column 5 of the Register, the registration number of the transaction partner with the State Revenue Service VAT Taxable Persons Register shall be indicated, indicating the country code before digits; for a person, which is VAT non-taxable person, registration code shall be indicated, for a natural person – personal identity number (if any).

3. 2 In Column 7 of the Register, the number or name of such analytic register (if any) shall be indicated, in which the relevant corroborative document is recorded.

4. 3 In Column 11 of the Register, the row of the VAT declaration corresponding to the type of transactions taxable at the zero per cent VAT rate shall be indicated:

– transaction taxable at the zero per cent VAT rate, which was performed in the free port and SEZ (Row 44 of the VAT declaration);

– supply of goods to EU Member States (Row 45 of the VAT declaration);

– supply of goods of third countries or third territories at a customs warehouse and free zones (Row 46 of the VAT declaration);

– supply of new vehicles to EU Member States (Row 47 of the VAT declaration);

– supply of services taxable at zero per cent VAT rate (Row 48 of the VAT declaration);

– exportation of goods (Row 48.1 of the VAT declaration).

5. 4 In Column 16 of the Register, the calculated VAT amount for transactions taxable at the VAT standard rate, also the VAT amount indicated in the customs declaration, but not paid, shall be indicated, applying the special VAT arrangement for transactions of importation of goods in accordance with Section 85 of the Value Added Tax Law (Row 52 of the VAT declaration).

6. 5 In Column 21 of the Register, the total amount (Columns 8 + 9 + 10 + 12 + 13 + 14 + 15 + 16 + 17 + 18 + 19 + 20) shall be indicated for mathematical control.

7. 6 In Column 22 of the Register, the value of imported goods without VAT, also the value of imported goods in applying the special VAT arrangement for transactions of importation of goods in accordance with Section 85 of the Value Added Tax Law, shall be indicated (shall not be indicated in the VAT declaration).

8. 7 In Column 25 of the Register, the value of the goods and services received from EU Member States shall be indicated, indicating the applicable VAT rate (standard rate or reduced rate) in brackets.

9. 8 In Column 26 of the Register, the amount of VAT paid for imported goods, also the amount of VAT indicated in the customs declaration, but not paid, shall be indicated, applying the special VAT arrangement for transaction of importation of goods in accordance with Section 85 of the Value Added Tax Law (Row 61 of the VAT declaration).

10. 9 In Column 31 of the Register, the total amount (Columns 22 + 23 + 24 + 25 + 26 + 27 + 28 + 29 + 30) shall be indicated for mathematical control.

11. 10 In Column 32 of the Register, the date and number of the payment document shall be indicated. A registered VAT taxable person may complete Column 32 of the Register to record debts of debtors and creditors.

12. 11 In Column 33 of the Register, the amount indicated in the payment document and paid, together with VAT, also the amount of VAT compensation disbursed to farmers in the amount of 14 % from the value of the acquired produce shall be indicated. A registered VAT taxable person may complete Column 33 of the Register to record debts of debtors and creditors.

13. 12 In Column 34 of the Register, the additional information necessary for oneself may be indicated.

14. When completing the Register, the column totals of each page shall be added up and entered in the bottom row “Turnover – in total”.

15. During the taxation period the column totals indicated in the row “Turnover – in total” of each page shall be summed up with the relevant column totals indicated in the upper row “Transfer” of the page. The result obtained shall be entered in the lower row “Transfer/turnover in the taxation period” of each page, deleting the words “turnover in the taxation period”.

16. If several pages are completed for a taxation period, the column totals of each page shall be transferred to the upper row “Transfer” of the next page.

17. At the end of the taxation period, the column totals of the taxation period shall be added up and the result obtained shall be entered in the lower row “Transfer/turnover in the taxation period” of the page of the Register, deleting the word “Transfer”.

18. Entries regarding each following taxation period shall be commenced in a new page of the Register, and the column totals indicated in the lower row “Transfer/turnover in the taxation period” of the page of the previous taxation period shall not be transferred thereto.

19. Only such part of the amount, which is related to the transactions performed for ensuring oneʼs economic activity (for example, 40 % from the amount of goods acquired or services received for representative purposes, the part of the amount of such communications services received, which is related to economic activity), shall be indicated in Columns 22, 23, 24, 25, 26, 27, 28, and 29 of the Register.

20. If a registered VAT taxable person has chosen to apply the special procedures for paying VAT and deducting the input tax laid down in Section 137 of the Value Added Tax Law, the cash flow principle shall be conformed to in keeping the Register and:

20.1. the amounts of goods supplied or services supplied and the calculated VAT amounts, for which payment was received in the taxation period, shall be indicated in Columns 8, 9, 10, 13, 14, 15, 16, 17, 18, 19, 20, and 21 of the Register. The amounts of goods supplied or services supplied and the calculated VAT amounts, if such amounts have not been paid to a registered VAT taxable person, shall also be included in the Register not later than six months after writing out a VAT invoice;

20.2. the amounts of goods or services received and the VAT amounts to be indicated in the input tax, for which payment was made in the taxation period, shall be indicated in Columns 22, 23, 24, 25, 26, 27, 28, 29, 30, and 31 of the Register, according to the information, which is indicated in VAT invoices received from other registered VAT taxable persons.

Minister for Finance A. Vilks

**Annex 7**

Cabinet Regulation No. 17

3 January 2013

**Ferrous and Non-ferrous Semi-finished Metals Supplies Whereof are Subject to the Application of the Special Value Added Tax Application Arrangements**

[*2 July 2019 / The new wording of the Annex shall be applicable from 1 July 2019. See Paragraph 2 of the Amendments.*]

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| No. | Code of the Combined Nomenclature\* | Name |
| 1. | 7207 | Semi-finished products of iron or non-alloy steel |
| 2. | 7208 | Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated |
| 3. | 7209 | Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated |
| 4. | 7210 | Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated |
| 5. | 7211 | Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated |
| 6. | 7212 | Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated |
| 7. | 7213 | Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel |
| 8. | 7214 | Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling |
| 9. | 7215 | Other bars and rods of iron or non-alloy steel |
| 10. | 7216 | Angles, shapes and sections of iron or non-alloy steel |
| 11. | 7218 | Stainless steel in ingots or other primary forms; semi-finished products of stainless steel |
| 12. | 7219 | Flat-rolled products of stainless steel, of a width of 600 mm or more |
| 13. | 7220 | Flat-rolled products of stainless steel, of a width of less than 600 mm |
| 14. | 7222 | Other bars and rods of stainless steel; angles, shapes and sections of stainless steel |
| 15. | 7224 | Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel |
| 16. | 7225 | Flat-rolled products of other alloy steel, of a width of 600 mm or more |
| 17. | 7226 | Flat-rolled products of other alloy steel, of a width of less than 600 mm |
| 18. | 7228 | Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel |
| 19. | 7407 | Copper bars, rods and profiles |
| 20. | 7604 | Aluminium bars, rods and profiles |

\* In accordance with the Combined Nomenclature and its amendments.

**Annex 8**

Cabinet Regulation No. 17

3 January 2013

**Household Electronic Devices and Household Electrical Equipment Supplies Whereof are Subject to the Application of the Special Value Added Tax Application Arrangements**

[1 January 2020 / See Paragraph 4 of the Amendments.]