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

22 October 2013 [shall come into force on 1 January 2014];

20 December 2016 [shall come into force on 1 January 2017];

19 December 2017 [shall come into force on 1 January 2018];

7 April 2020 [shall come into force on 8 April 2020];

14 July 2022 [shall come into force on 16 July 2022].

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. 908

Adopted 18 December 2012

**Procedures for the Application of the Zero Per Cent Value Added Tax Rate to Supply of Goods and Services Provided to Diplomatic and Consular Missions, International Organisations, European Union Institutions, the North Atlantic Treaty Organisation (NATO), Units of the Armed Forces of Other States Party to the North Atlantic Treaty Organisation (NATO) and other European Union Member States, and Procedures for the Refund of Excise Duty for Excise Goods Purchased in the Republic of Latvia and Application of the Exemption from Excise Duty**

[*14 July 2022*]

*Issued pursuant to*

*Section 50, Paragraph eight of the Value Added Tax Law and Section 20, Paragraph two, Clause 1, Sub-clause “b”, Paragraphs four and eleven of the law On Excise Duties*

[*19 December 2017*]

**I. General Provisions**

1. The Regulation prescribes the procedures by which:

1.1. the zero per cent value added tax rate is applied to supplies of goods and services provided within the territory of the Republic of Latvia (hereinafter – inland) to diplomatic and consular missions, international organisations, European Union institutions, the North Atlantic Treaty Organisation (NATO), units of the armed forces of other States party to the North Atlantic Treaty Organisation (NATO), units of the armed forces of other European Union Member States, and the European Commission, an agency and a body which are established under the legal acts of the European Union and which acquire goods and services while performing the tasks assigned thereto by legal acts of the European Union in order to respond to the COVID-19 pandemic;

1.2. the Value Added Tax and Excise Duty Exemption Certificate (hereinafter – the certificate) shall be approved;

1.3. the right to use the certificate without approval shall be granted or withdrawn;

1.4. the certificate approved by the competent authority of the Republic of Latvia shall be used inland;

1.5. the excise duty for excise goods purchased inland shall be refunded from the State budget;

1.6. the zero per cent value added tax rate shall be directly applied to:

1.6.1. supply of goods and services provided inland to members of the Allied Headquarters recognised in the Republic of Latvia (hereinafter – the Allied Headquarters) and their dependants (except for the citizens or permanent residents of the Republic of Latvia) at the shop of the Allied Headquarters;

1.6.2. supply of fuel inland to the embassy of the United States of America in the Republic of Latvia and its diplomatic and consular agents and administrative technical personnel;

1.7. the exemption from excise duty shall be applied to:

1.7.1. excise goods supplied in the Republic of Latvia to members of the Allied Headquarters and their dependants at the shop of the Allied Headquarters in accordance with the provisions and restrictions of the Agreement between the Republic of Latvia and the Supreme Headquarters Allied Powers Europe and Headquarters, Supreme Allied Commander Transformation to Supplement the Paris Protocol (hereinafter – the Supplementary Agreement to the Paris Protocol);

1.7.2. petroleum products supplied as fuel (hereinafter – the fuel) in the retail selling points of oil products (fuel) of the Republic of Latvia to the embassy of the United States of America in the Republic of Latvia and its diplomatic and consular agents and administrative technical personnel in accordance with Article XIX of the Treaty of Friendship, Commerce and Consular Rights between Latvia and the United States of America (hereinafter – the Agreement between Latvia and the USA);

1.8. the excise duty for the excise goods purchased in the Republic of Latvia for which the excise duty has already been paid and which, upon application of exemption from the excise duty, have been supplied by the taxpayer to the subjects referred to in Sub-paragraphs 1.7.1 or 1.7.2 of this Regulation shall be refunded to the taxpayer.

[*19 December 2017; 14 July 2022*]

2. The zero per cent value added tax rate shall be applied indirectly by refunding the value added tax paid for the goods purchased and services received inland in accordance with the procedures laid down in Chapter II of this Regulation, complying with the conditions and restrictions of Chapter III of this Regulation.

3. The excise duty paid for the excise goods purchased inland shall be refunded in accordance with the procedures laid down in Chapter II of this Regulation, complying with the conditions and restrictions of Chapter III of this Regulation.

4. The zero per cent value added tax rate for the goods supplied and services provided inland shall be applied directly based on the certificate approved by the relevant competent authority of the European Union Member State or the competent authority of the Republic of Latvia in accordance with the procedures specified in Chapter IV of this Regulation, complying with the conditions of Chapter VI of this Regulation.

5. The competent authorities of the Republic of Latvia shall approve the certificate and grant or withdraw the right to use the certificate without approval in accordance with the procedures specified in Chapter V of this Regulation.

6. The certificate approved by the competent authority of the Republic of Latvia shall be used inland in accordance with the procedures specified in Chapter VI of this Regulation.

6.1 The Ministry of Foreign Affairs, the Ministry of Defence, and the State Revenue Service shall perform mutual exchange of information on the recorded amounts of excise goods within their competence to ensure the compliance with the conditions of Section 20 of the law On Excise Duties.

[*20 December 2016*]

6.2 The zero per cent value added tax rate shall be applied directly and exemption from the excise duty shall be applied in accordance with the procedures laid down in Chapter VI.1of this Regulation:

6.21. to supply of goods and services to members of the Allied Headquarters and their dependants at the shop of the Allied Headquarters by complying with the provisions and restrictions of Article 17 of the Supplementary Agreement to the Paris Protocol;

6.22. to supply of fuel to the embassy of the United States of America in the Republic of Latvia and its diplomatic and consular agents and administrative technical personnel at retail selling points of fuel in the Republic of Latvia by complying with the Agreement between Latvia and the USA.

[*19 December 2017*]

6.3 The excise duty paid for the excise goods purchased in the Republic of Latvia shall be refunded to the taxpayer who supplies excise goods in conformity with Paragraph 6.2 of this Regulation in accordance with the procedures laid down in Chapter VI.2 of this Regulation.

[*19 December 2017*]

6.4 Within the meaning of this Regulation, the employees of the Allied Headquarters shall be members of the Allied Headquarters and their dependants (except for the citizens and permanent residents of the Republic of Latvia) who have been specified as such in accordance with the Supplementary Agreement to the Paris Protocol.

[*19 December 2017*]

**II. Procedures for the Refund of the Value Added Tax and Excise Duty**

7. The procedures specified in this Chapter shall apply to:

7.1. in compliance with the parity principle:

7.1.1. the diplomatic and consular missions of the third countries registered in the Republic of Latvia;

7.1.2. the diplomatic and consular agents and administrative technical personnel of the missions referred to in Sub-paragraph 7.1.1 of this Regulation and family members of such persons if they are not citizens or permanent residents of Latvia;

7.2. the diplomatic and consular missions of other European Union Member States registered in the Republic of Latvia;

7.3. the diplomatic and consular agents and administrative technical personnel of the missions referred to in Sub-paragraph 7.2 of this Regulation and family members of such persons if they are not citizens or permanent residents of Latvia;

7.4. European Union institutions, representations of European Union institutions or bodies established by legal acts of the European Union which are registered in the Republic of Latvia and to which the Protocol on the Privileges and Immunities of the European Union of 8 April 1965 (hereinafter – the Protocol on the Privileges and Immunities) is applied;

7.5. the persons who are related to the European Union institution or a representation of the European Union institution in the Republic of Latvia referred to in Sub-paragraph 7.4 of this Regulation and who have the diplomatic status in the territory of the Republic of Latvia;

7.6. the international bodies registered in the Republic of Latvia which have not been referred to in Sub-paragraph 7.4 of this Regulation and which have been recognised as such by the competent authorities of the Republic of Latvia, as well as to the employees of such bodies, including international organisations registered in the Republic of Latvia and representations of international organisations;

7.7. the employees of international organisations and their representations referred to in Sub-paragraph 7.6 of this Regulation who have the diplomatic status in the territory of the Republic of Latvia if such persons are not citizens or permanent residents of Latvia;

7.8. units of the armed forces of other States party to the North Atlantic Treaty Organisation (NATO), including the civilian staff accompanying them (unless such persons are citizens or permanent residents of Latvia), when such forces take part in the common defence effort inland;

7.8.1 units of the armed forces of other European Union Member States, including the civilian staff accompanying them (unless such persons are citizens or permanent residents of Latvia), when such forces take part in the defence effort inland carried out for the implementation of the European Union activity under the common security and defence policy;

7.9. the persons referred to in Sub-paragraph 53.6 of this Regulation who, for the needs of a common defence effort, have purchased goods or received services inland not indicated in the certificate approved by the competent authority of the European Union Member State;

7.9.1the persons referred to in Sub-paragraph 53.6.1 of this Regulation who, for the needs of a common defence effort carried out for the implementation of the European Union activity under the common security and defence policy, have purchased goods or received services inland not indicated in the certificate approved by the competent authority of the European Union Member State;

7.10. the persons specified in agreements that have been entered into with foreign countries other than European Union Member States or with international organisations, unless such an agreement is allowed or approved in relation to the exemption from the value added tax.

[*20 December 2016*]

8. Within the meaning of this Chapter, the family members of diplomatic and consular agents and administrative technical personnel of the diplomatic and consular missions registered in the Republic of Latvia who are accompanying the aforementioned persons in the Republic of Latvia shall be:

8.1. minor children of such persons;

8.2. children of such persons who are older than 18 years of age if they are studying at higher education institutions or secondary educational institutions of the Republic of Latvia and reside with the parents;

8.3. spouses of such persons.

9. The value added tax shall be refunded to:

9.1. the persons referred to in Sub-paragraphs 7.1.1, 7.2, 7.4, and 7.6 of this Regulation – for goods and services for the official purposes of such persons;

9.2. the persons referred to in Sub-paragraphs 7.1.2, 7.3, 7.5, and 7.7 of this Regulation – for goods and services for the personal use of such persons;

9.3. the persons referred to in Sub-paragraphs 7.8 and 7.8.1 of this Regulation – for goods and services for the final consumption in the Republic of Latvia;

9.4. the persons referred to in Sub-paragraph 7.9 of this Regulation – for goods purchased and services received inland for the needs of the common defence effort in the case referred to in Sub-paragraph 7.9 of this Regulation;

9.5. the persons referred to in Sub-paragraph 7.9.1 of this Regulation – for goods purchased and services received inland for the needs of the defence effort carried out for the implementation of the European Union activity under the common security and defence policy in the case referred to in Sub-paragraph 7.9.1 of this Regulation.

[*14 July 2022*]

10. The excise duty shall be refunded to:

10.1. the persons referred to in Sub-paragraphs 7.1.1, 7.2, 7.4, and 7.6 of this Regulation – for excise goods for the official purposes of such persons;

10.2. the persons referred to in Sub-paragraphs 7.1.2, 7.3, 7.5, and 7.7 of this Regulation – for excise goods for the personal use of such persons;

10.3. the persons referred to in Sub-paragraphs 7.8 and 7.8.1 of this Regulation – for excise goods for the final consumption in the Republic of Latvia;

10.4. the persons referred to in Sub-paragraph 7.9 of this Regulation – for excise goods purchased inland for the needs of the common defence effort in the case referred to in Sub-paragraph 7.9 of this Regulation;

10.4.1 the persons referred to in Sub-paragraph 7.9.1 of this Regulation – for excise goods purchased inland for the needs of the defence effort carried out for the implementation of the European Union activity under the common security and defence policy in the case referred to in Sub-paragraph 7.9.1 of this Regulation;

10.5. the persons referred to in Sub-paragraph 7.10 of this Regulation – for excise goods purchased for the purposes indicated in the agreements referred to in Sub-paragraph 7.10 of this Regulation.

[*14 July 2022*]

11. The amount of excise duty to be refunded for the relevant excise goods shall be calculated by taking into account the corresponding rate of excise duty and the following information:

11.1. regarding fuel (oil products and natural gas) – the quantity of fuel and type of the product (petroleum gas, natural gas, petrol, diesel fuel, biodiesel completely obtained from biomass or paraffinic diesel fuel obtained from biomass, petrol, or diesel fuel with additive of bioproduct. In such case, the type of the bioproduct (ethanol or biodiesel or paraffinic diesel fuel obtained from biomass) and the content of the bioproduct in fuel blend in per cent by volume shall be indicated);

11.2. regarding alcoholic beverages – the type of the product (beer, wine, fermented beverages, intermediate products, other alcoholic beverages), name, absolute alcohol content in the product in per cent by volume, volume of one packaging, number of packagings, producer (producer shall be indicated only for beer);

11.3. regarding tobacco products – the type of the product (cigars, cigarillos, cigarettes, fine-cut smoking tobacco intended for the rolling of cigarettes, other smoking tobacco, tobacco leaves, heated tobacco), name, weight of one packaging or number of units (cigarettes, cigars, cigarillos) in one packaging, number of packagings, retail price (for cigarettes – maximum retail selling price indicated on the excise duty stamp);

11.4. regarding non-alcoholic beverages – the type of the product (for example, lemonade, mineral water with added sugar, sweetener or flavouring), name, volume of one packaging, number of packagings;

11.5. regarding coffee – the type of the product (for example, ground coffee, soluble coffee, coffee beverage, extract), name, coffee content in per cent, weight of one packaging, number of packagings;

11.6. regarding liquid to be used in electronic smoking devices, ingredients for the preparation of liquid to be used in electronic smoking devices – the quantity of liquid or ingredients in millilitres;

11.7. regarding tobacco substitute products – the quantity of substitute products in grams.

[*20 December 2016*]

12. If the source documents do not contain the information referred to in Paragraph 11 of this Regulation which is necessary for the calculation of the amount of excise duty to be refunded, the persons referred to in Paragraph 10 of this Regulation shall additionally submit the source document containing the necessary information the veracity of which has been confirmed by the signature and stamp of the seller of excise goods. If it is not possible to determine the type of product and the rate of excise duty for alcoholic beverages, tobacco products, liquids to be used in electronic smoking devices, ingredients for the preparation of liquid to be used in electronic smoking devices, or tobacco substitute products, the numbers of excise duty stamps of the relevant products shall be indicated in the document or corresponding excise duty stamps shall be submitted.

[*14 July 2022*]

13. If the quantity of petroleum gas or natural gas is not indicated on the electronic cash register receipt in the units of measurement which are used for applying excise duty and for controlling the restricted fuel amount, the amount of petroleum gas and natural gas shall be recalculated using the following formula:

13.1. for petroleum gas if the indicated quantity in litres needs to be recalculated into kilograms:

Q = L x 0.5559 where

Q – quantity of petroleum gas in kilograms;

L – quantity of petroleum gas in litres;

0.5559 – average density of liquid petroleum gas (kg/l);

13.2. for natural gas if the indicated quantity in kilograms needs to be recalculated into megawatt hours (MWh):

E = Q x 0.01513 where

E – the gross calorific value of natural gas (MWh);

Q – quantity of natural gas in kilograms;

0.01513 – the average gross calorific value of natural gas (MWH/kg);

13.3. for natural gas if the indicated quantity in kilograms needs to be recalculated into litres:

V = Q x 1.35 where

V – equivalent in litres of the quantity of natural gas;

Q – quantity of natural gas in kilograms;

1.35 – equivalent in litres of one average kilogram of natural gas (1/kg).

[*19 December 2017*]

14. The value added tax and excise duty shall be refunded for the following time periods:

14.1. to the persons referred to in Sub-paragraphs 7.1.1, 7.2, and 7.6 of this Regulation, taking into account the right of such persons to choose one of the following time periods for refund:

14.1.1. once a quarter – for the goods purchased and services received during the quarter;

14.1.2. once a month if the amount of the value added tax requested for refund for the goods purchased and services received during a one-month period is not less than EUR 2100;

14.2. to the persons referred to in Sub-paragraphs 7.1.2, 7.3, and 7.7 of this Regulation, except for the persons referred to in Sub-paragraph 14.3 of this Regulation – once a quarter for the goods purchased and services received during the quarter;

14.3. to the administrative technical personnel of the diplomatic and consular missions of third countries and of the European Union Member States in the Republic of Latvia and the family members thereof – once during the accreditation for the goods purchased and services received during the first four months, starting from the day when the State Protocol of the Ministry of Foreign Affairs has received a notification regarding arrival of the relevant person in the Republic of Latvia;

14.4. to the persons referred to in Sub-paragraph 7.4 of this Regulation – as appropriate, but not less than once a year for the goods purchased and services received in the relevant time period for which the refund of value added tax and excise duty (hereinafter – the time period for refund) is requested;

14.5. to the persons referred to in Sub-paragraph 7.5 of this Regulation – according to the conditions provided for in the Protocol on the Privileges and Immunities and the implementation agreements thereof or headquarters agreements;

14.6. to the persons referred to in Sub-paragraphs 7.8 and 7.8.1 of this Regulation – once a quarter for the goods purchased and services received during the quarter;

14.7. to the persons referred to in Sub-paragraph 7.9 of this Regulation – once for the goods purchased and services received during each common defence effort for the needs of such effort;

14.7.1 to the persons referred to in Sub-paragraph 7.9.1 of this Regulation – once for the goods purchased and services received during each defence effort for the needs of such effort which is being carried out for the implementation of the European Union activity under the common security and defence policy;

14.8. to the persons referred to in Sub-paragraph 7.10 of this Regulation – once a quarter for the excise goods purchased during the quarter during the term of operation of the agreement referred to in Sub-paragraph 7.10 of this Regulation.

[*22 October 2013; 14 July 2022*]

14.1 For the refunding of taxes, one may submit only such source documents which include information on the recipient of the service or goods (for a legal person (representation, organisation) – its name, for a natural person – given name, surname). If the source documents do not contain the identification data of the recipient of the service or goods, the submitter shall additionally submit the source document that contains the necessary information and the veracity of which has been confirmed by the signature and seal of the seller of the goods or the service provider.

[*20 December 2016*]

15. The persons referred to in Sub-paragraphs 7.1, 7.2, 7.3, 7.4, 7.5, 7.6, 7.7, and 7.10 of this Regulation shall submit a submission (two copies) to the State Protocol of the Ministry of Foreign Affairs for the refund of value added tax and excise duty (Annex 1) together with the originals of source documents or copies of source documents certified in accordance with the procedures specified in the laws and regulations regarding the drawing up and preparation of documents (hereinafter – the certified copy of a document), including the documents certifying payment of value added tax and excise duty.

[*20 December 2016*]

15.1 The persons referred to in Sub-paragraphs 7.1.2, 7.3, 7.5, 7.7, and 7.10 of this Regulation shall append to the submission referred to in Paragraph 15 of this Regulation only the originals of source documents.

[*20 December 2016*]

16. The submission referred to in Paragraph 15 of this Regulation shall be submitted in the following time periods by:

16.1. the persons referred to in Sub-paragraph 7.1.1, 7.2, or 7.6 of this Regulation:

16.1.1. within 30 days after the end of the relevant quarter if the submission is submitted regarding a quarter;

16.1.2. within 15 days after the end of the relevant month if the submission is submitted regarding a month;

16.2. the persons referred to in Sub-paragraphs 7.1.2, 7.3, and 7.7 of this Regulation (including one of the parents of minor children referred to in Sub-paragraph 7.1.1 of this Regulation), except for the persons referred to in Sub-paragraph 14.3 of this Regulation – within 30 days after the end of the relevant quarter;

16.3. the persons referred to in Sub-paragraph 14.3 of this Regulation – within 30 days after the end of the fourth month;

16.4. the persons referred to in Sub-paragraphs 7.4 and 7.5 of this Regulation – within six months after the end of the time period for refund regarding which the submission is submitted;

16.5. the persons referred to in Sub-paragraph 7.10 of this Regulation – within 30 days after the end of the relevant quarter.

17. The persons referred to in Sub-paragraphs 7.1.1, 7.2, and 7.6 of this Regulation for whom, in the specified time period, it is not possible to submit the originals of source documents regarding the goods purchased or services received in the relevant time period for refund shall append the following to the submission:

17.1. certified copies of documents;

17.2. a written confirmation of the mission of the relevant country that the originals of source documents are at the Ministry of Foreign Affairs of this country or in another responsible authority in permanent storage.

18. The persons referred to in Sub-paragraph 7.4 of this Regulation for whom, in the specified time period, it is not possible to submit the originals of source documents regarding the goods purchased or services received in the relevant time period for refund shall append the following to the submission:

18.1. certified copies of documents;

18.2. written confirmation that the originals of source documents are at the responsible authority of the European Union in permanent storage.

19. [20 December 2016]

20. In order to draw up the submission referred to in Paragraph 15 of this Regulation, the submitter or an authorised person of the submitter shall do the following:

20.1. complete the submission;

20.2. if the refund of excise duty for fuel is requested in the submission, the registration number and make of such vehicles shall be indicated which are registered in the Republic of Latvia in the name of the person who requests the refund of excise duty;

20.3. if the submission is submitted by the persons referred to in Sub-paragraph 7.10 of this Regulation, the title, number, date, and term of operation of the agreement referred to in Sub-paragraph 7.10 of this Regulation shall be indicated.

[*20 December 2016*]

21. The authorised person of the State Protocol of the Ministry of Foreign Affairs shall, within 30 days after receipt of the submission referred to in Paragraph 15 of this Regulation:

21.1. verify whether the submitter of the submission is entitled to receive the refund of value added tax and excise duty provided for in the Value Added Tax Law, the law On Excise Duties or this Regulation;

21.2. verify whether the submission has been submitted within the time periods specified in this Regulation;

21.3. verify whether the submission form (both copies) conforms to Annex 1 to this Regulation and whether the source documents have been appended to the submission in accordance with the conditions of this Regulation;

21.4. if copies of the source documents have been appended to the submission, verify whether the conditions referred to in Paragraph 17 or 18 of this Regulation have been complied with;

21.5. if all the conditions referred to in Sub-paragraphs 21.1, 21.2, 21.3, and 21.4 of this Regulation have been met:

21.5.1. it shall be certified in the submission with a signature and seal that the rights referred to in Sub-paragraph 21.1 of this Regulation have been established;

21.5.2. one copy of the submission together with the source documents shall be sent to the State Revenue Service by indicating in the cover letter the information on the recorded amount of excise goods (fuel, alcoholic beverages, tobacco products, liquid to be used in electronic smoking devices, ingredients for the preparation of liquid to be used in electronic smoking devices, and tobacco substitute products) indicated in the certificate in compliance with the conditions of Section 20 of the law On Excise Duties. The other copy of the submission shall be kept in the records of the State Protocol of the Ministry of Foreign Affairs.

[*20 December 2016*]

22. The authorised person of the State Protocol of the Ministry of Foreign Affairs shall, within 30 days after receipt of the submission, send the submission together with the source documents back to the submitter, specifying the reason if:

22.1. the rights referred to in Sub-paragraph 21.1 of this Regulation have not been established;

22.2. the submission has not been submitted within the time periods specified in this Regulation;

22.3. any of the conditions referred to in Sub-paragraphs 21.3 and 21.4 of this Regulation has not been met.

23. If the submission has been sent back on the basis of Sub-paragraph 22.3 of this Regulation:

23.1. the submitter of the submission is entitled to submit the updated submission to the State Protocol of the Ministry of Foreign Affairs within 30 days after receipt of the submission sent back;

23.2. the authorised person of the State Protocol of the Ministry of Foreign Affairs shall, within 30 days after receipt of the updated submission, verify whether the updated submission conforms to the conditions referred to in Sub-paragraphs 21.3 and 21.4 of this Regulation and:

23.2.1. if the updated submission conforms to the abovementioned conditions, shall send it to the State Revenue Service;

23.2.2. if the updated submission does not conform to the abovementioned conditions, shall send it together with the source documents back to the submitter, specifying the reason. In such case, the submitter of the submission is not entitled to repeatedly submit the updated submission anymore.

24. The persons referred to in Sub-paragraphs 7.8, 7.8.1, 7.9, and 7.9.1 of this Regulation shall submit a submission (two copies) to the Ministry of Defence for the refund of value added tax and excise duty (Annex 2) together with the originals of source documents or certified copies of documents, including the documents certifying the payment of value added tax and excise duty, in the following time periods:

24.1. the persons referred to in Sub-paragraphs 7.8 and 7.8.1 of this Regulation – within 30 days after the end of the relevant quarter;

24.2. the persons referred to in Sub-paragraph 7.9 of this Regulation – within 60 days after the end of the common defence effort;

24.3. the persons referred to in Sub-paragraph 7.9.1 of this Regulation – within 60 days after the end of the defence effort carried out for the implementation of the European Union activity under the common security and defence policy.

[*14 July 2022*]

25. In order to draw up the submission referred to in Paragraph 24 of this Regulation, the authorised person of the person referred to in Sub-paragraphs 7.8, 7.8.1, 7.9, and 7.9.1 of this Regulation shall complete the submission.

[*14 July 2022*]

26. The authorised person of the Ministry of Defence shall, within 30 days after receipt of the submission referred to in Paragraph 24 of this Regulation:

26.1. verify whether the submitter of the submission is entitled to receive the refund of value added tax or excise duty provided for in the Value Added Tax Law, the law On Excise Duties or this Regulation;

26.2. verify whether the submission has been submitted within the time periods specified in this Regulation;

26.3. verify whether the submission has been drawn up in accordance with the requirements of Paragraph 24 of this Regulation;

26.4. if all the conditions referred to in Sub-paragraphs 26.1, 26.2, and 26.3 of this Regulation have been met:

26.4.1. it shall be certified in the submission with a signature and seal that the rights referred to in Sub-paragraph 26.1 of this Regulation have been established;

26.4.2. one copy of the submission together with the source documents shall be sent to the State Revenue Service by indicating in the cover letter the information on the recorded amount of excise goods (fuel, alcoholic beverages, tobacco products, liquid to be used in electronic smoking devices, ingredients for the preparation of liquid to be used in electronic smoking devices, and tobacco substitute products) indicated in the certificate in compliance with the conditions of Section 20 of the law On Excise Duties. The other copy of the submission shall be kept in the records of the Ministry of Defence.

[*20 December 2016; 14 July 2022*]

27. The authorised person of the Ministry of Defence shall, within 30 days after receipt of the submission, send the submission together with the source documents back to the submitter, specifying the reason if:

27.1. the rights referred to in Sub-paragraph 26.1 of this Regulation have not been established;

27.2. the submission has not been submitted within the time periods specified in this Regulation;

27.3. the submission has not been drawn up in accordance with the conditions referred to in Sub-paragraph 26.3 of this Regulation.

28. If the submission has been sent back on the basis of Sub-paragraph 27.3 of this Regulation:

28.1. the submitter of the submission is entitled to submit the updated submission to the Ministry of Defence within 30 days after receipt of the submission sent back;

28.2. the Ministry of Defence shall, within 30 days after receipt of the updated submission, verify whether the updated submission conforms to the conditions referred to in Sub-paragraph 26.3 of this Regulation and:

28.2.1. if the updated submission conforms to the abovementioned conditions, shall send it to the State Revenue Service;

28.2.2. if the updated submission does not conform to the abovementioned conditions, shall send it together with the source documents back to the submitter, specifying the reason. In such case, the submitter of the submission is not entitled to repeatedly submit the updated submission anymore.

29. The State Revenue Service shall, within 30 days after receipt of the submission referred to in Paragraph 15 or 24 of this Regulation:

29.1. verify whether the submission and the information indicated therein conforms to the following conditions:

29.1.1. the goods and services indicated in the submission for which the right to request the refund of value added tax and excise duty exists conform to the requirements of the Value Added Tax Law, the law On Excise Duties or this Regulation;

29.1.2. the goods and services indicated in the submission have been received in the time period for the refund indicated in the submission;

29.1.3. the originals of source documents or certified copies of documents in the cases referred to in Paragraph 17 or 18 of this Regulation, including the documents certifying payment of value added tax and excise duty which have been drawn up in accordance with the procedures specified in the laws and regulations, have been appended to the submission;

29.1.4. the source documents appended to the submission conform to the requirements specified in laws and regulations;

29.1.5. the value of transaction indicated in each source document appended to the submission is not less than the sum indicated in Paragraph 42 or 44 of this Regulation;

29.1.6. the amount of excise goods calculated by adding up the amount of excise goods indicated in the submission for which the refund of excise duty is requested with the amount of excise goods indicated in the respective cover letter of the State Protocol of the Ministry of Foreign Affairs or the Ministry of Defence shall not exceed the amount of excise goods referred to in Section 20, Paragraph six of the law On Excise Duties in compliance with the conditions referred to in Paragraphs seven, eight, and ten of this Section;

29.2. verify the sum of value added tax indicated in the submission and to be refunded and the calculated sum of excise duty, and if an error has been made in the calculation, the sum shall be clarified;

29.3. take the decision on complete or partial refund of value added tax and excise duty or on refusal to refund any of the abovementioned tax or duty, or both the tax and duty.

[*20 December 2016*]

30. If the submission or the information indicated therein does not conform to any of the conditions referred to in Sub-paragraph 29.1 of this Regulation, the State Revenue Service shall take the decision on partial refund of value added tax or excise duty or on refusal to refund the value added tax or excise duty, or both.

31. If the State Revenue Service has taken the decision on complete refund of value added tax and excise duty, the State Revenue Service shall, within five working days after taking the decision, send the decision to the State Protocol of the Ministry of Foreign Affairs or to the Ministry of Defence, specifying:

31.1. the sum of the value added tax and excise duty for the recorded amounts of excise goods (alcoholic beverages, tobacco products, liquid to be used in electronic smoking devices, ingredients for the preparation of liquid to be used in electronic smoking devices, and tobacco substitute products) approved to be refunded for which the excise duty has been refunded;

31.2. the type of the vehicle if the value added tax is refunded for the vehicle referred to in Paragraph 46 of this Regulation.

[*20 December 2016; 19 December 2017; 14 July 2022*]

32. If the State Revenue Service has taken the decision on refusal to completely or partially refund the value added tax and excise duty on the basis of Paragraph 30 of this Regulation:

32.1. the State Revenue Service shall, within five working days after taking the decision, send the decision to the State Protocol of the Ministry of Foreign Affairs or to the Ministry of Defence together with the source documents, including the documents certifying payment of value added tax and excise duty, for which the refund is refused, specifying the reasons for refusal;

32.2. the State Protocol of the Ministry of Foreign Affairs or the Ministry of Defence shall, within seven working days, notify the submitter of the submission referred to in Paragraph 15 or 24 of this Regulation of the decision taken by the State Revenue Service.

33. The sum of value added tax or excise duty indicated in the decision referred to in Paragraphs 31 and 32 of this Regulation and approved for refund shall, within seven working days after taking the decision, be refunded from the State budget into the bank account indicated in the submission. The costs related to the transfer shall be deducted from the sum to be refunded.

34. The submissions on the basis of which the value added tax and excise duty has been refunded as well as the originals of source documents appended to the submissions or certified copies of documents in the case referred to in Paragraph 17 or 18 of this Regulation shall remain in storage at the State Revenue Service.

35. If the submitter of the submission referred to in Paragraph 15 or 24 of this Regulation, when submitting the submission, needs to receive the original of the submitted source document back, the submitter shall submit a copy of the document concurrently with the original of the source document to the State Revenue Service, and the State Revenue Service shall, upon request of the submitter, send him or her the original of the source document by certifying the submitted copy and keeping it for storage at the State Revenue Service. If the submitter of the submission needs to receive the submitted source document back in other cases, the State Revenue Service shall, upon request of the submitter, send him or her the original of the source document, keeping a certified copy of the document for storage at the State Revenue Service.

[*19 December 2017*]

36. The State Protocol of the Ministry of Foreign Affairs of the Republic of Latvia, on the basis of a proposal by the diplomatic or consular mission of another country registered in the Republic of Latvia, may take the decision on the refund of value added tax and excise duty to the diplomatic or consular mission of the relevant country in the Republic of Latvia and to persons related to the mission according to the conditions for the refund of value added tax and excise duty for a diplomatic or consular mission of the Republic of Latvia and for persons related to the mission in the relevant country.

37. In order to be able to change the conditions for the refund of value added tax and excise duty in accordance with Paragraph 36 of this Regulation, a diplomatic or consular mission of the relevant country registered in the Republic of Latvia shall submit a submission to the State Protocol of the Ministry of Foreign Affairs in which the conditions for the refund of value added tax and excise duty for the mission of the Republic of Latvia and the persons related to the mission in the relevant country are indicated, adding proposals to apply the conditions for the refund of value added tax and excise duty of the relevant country also to the diplomatic or consular mission and the persons related thereto in the Republic of Latvia.

38. The State Protocol of the Ministry of Foreign Affairs shall, within 30 working days after receipt of the submission referred to in Paragraph 37 of this Regulation:

38.1. evaluate the proposals included in the submission;

38.2. take the decision to change or not change the conditions for the refund of value added tax and excise duty for the diplomatic or consular mission of the relevant country registered in the Republic of Latvia and the persons related to the mission according to the proposals indicated in the submission;

38.3. inform the person who submitted the submission referred to in Paragraph 37 of this Regulation of the decision taken;

38.4. if the decision to change the conditions for the refund of value added tax and excise duty has been taken, inform the State Revenue Service in writing of the future conditions for the refund of value added tax and excise duty for the diplomatic or consular mission of the relevant country registered in the Republic of Latvia and the persons related to the mission.

39. If information regarding changes in the conditions for the refund of value added tax and excise duty for a diplomatic or consular mission of the Republic of Latvia and the persons related to the mission in the relevant country has been received, the State Protocol of the Ministry of Foreign Affairs is entitled to take the decision to change the conditions for the refund of value added tax and excise duty for the diplomatic or consular mission of the relevant country in the Republic of Latvia and the persons related to the mission.

**III. Restrictions and Conditions for the Refund of Value Added Tax and Excise Duty**

40. The value added tax shall be refunded to:

40.1. the persons referred to in Sub-paragraphs 7.1.1, 7.2, and 7.6 of this Regulation – for the goods and services indicated in Annex 3 to this Regulation;

40.2. the persons referred to in Sub-paragraphs 7.1.2, 7.3, and 7.7 of this Regulation – for the goods and services indicated in Annex 4 to this Regulation;

40.3. the persons referred to in Sub-paragraphs 7.4 and 7.5 of this Regulation – for the goods and services in accordance with the restrictions and conditions provided for in the Protocol on the Privileges and Immunities and the implementation agreements thereof or headquarters agreements.

41. The value added tax for the goods purchased and services received inland and the excise duty for the excise goods purchased inland by the embassy of the United States of America in the Republic of Latvia and the persons related to the embassy shall be refunded without applying the restrictions referred to in this Regulation.

42. The value added tax and excise duty shall be refunded to the persons referred to in Sub-paragraphs 7.1.1, 7.2, 7.4, 7.6, 7.8, 7.8.1, 7.9, 7.9.1, and 7.10 of this Regulation if the sum of transaction indicated in each source document, including value added tax, is not less than EUR 178, but if a headquarters agreement has been entered into – the sum indicated in each value added tax invoice is not less than the minimum sum specified in each particular headquarters agreement for which value added tax is refunded.

[*14 July 2022*]

43. The restriction referred to in Paragraph 42 of this Regulation shall not be applicable to the payment for electronic communications services, radio and television broadcasting, lease of premises, electricity, gas, and thermal energy supply, water supply in the central water supply system, sewage services and waste collection, security services, as well as to the payment for the fuel purchased for vehicles.

44. The value added tax and excise duty shall be refunded to the persons referred to in Sub-paragraphs 7.1.2, 7.3, 7.5, and 7.7 of this Regulation if the sum of transaction indicated in each source document, including value added tax, is not less than EUR 50, but if a headquarters agreement has been entered into – the sum indicated in each value added tax invoice is not less than the minimum sum specified in each particular headquarters agreement for which value added tax is refunded.

[*22 October 2013; 20 December 2016*]

45. The restriction referred to in Paragraph 44 of this Regulation shall not be applicable to the payment for electronic communications services, radio and television broadcasting, and to the payment for the fuel purchased for vehicles.

46. The value added tax shall be refunded to the persons referred to in Sub-paragraphs 7.1.2, 7.3, and 7.7 of this Regulation once every three years for one vehicle purchased during the performance of service in the Republic of Latvia.

47. The excise duty shall be refunded in accordance with the conditions of Section 20, Paragraphs six, seven, eight, nine, and ten of the law On Excise Duties.

[*20 December 2016*]

48. The value added tax shall not be refunded for the ancient or antique objects which are older than 100 years, objects of art, and second-hand goods purchased in the Republic of Latvia.

49. The value added tax shall not be refunded for the excise goods purchased in the Republic of Latvia for which the refund of the excise duty is not provided in accordance with the law On Excise Duties.

[*19 December 2017*]

50. The goods for which value added tax and excise duty has been refunded and the goods to which the zero per cent value added tax rate has been applied may not be used for commercial purposes.

51. The value added tax and excise duty refunded to the person referred to in Paragraph 7 of this Regulation shall be refunded to the State budget or the refundable tax or duty amount calculated in conformity with further submissions shall be reduced by this amount, provided that:

51.1. the person referred to in Sub-paragraphs 7.1.1, 7.2, 7.4, 7.6, 7.8, and 7.8.1 of this Regulation, within a year after the purchase, sells or otherwise alienates goods (except for vehicles) the value of which (excluding value added tax) exceeds EUR 1423 per one unit for the benefit of another person not referred to in Paragraph 7 of this Regulation;

51.2. the person referred to in Sub-paragraphs 7.1.2, 7.3, 7.5, and 7.7 of this Regulation, within a year after the purchase, sells or otherwise alienates goods (except for vehicles) the value of which (excluding value added tax) exceeds EUR 711 per one unit for the benefit of another person not referred to in Paragraph 7 of this Regulation;

51.3. the person referred to in Sub-paragraphs 7.1.1, 7.2, 7.4, 7.6, 7.8, and 7.8.1 of this Regulation, within three years after the purchase of a vehicle and registration thereof in the Republic of Latvia, but if a headquarters agreement has been entered into – within the time period specified in the particular headquarters agreement, sells or otherwise alienates the vehicle for the benefit of another person not referred to in Paragraph 7 of this Regulation;

51.4. the value added tax or excise duty has been refunded by mistake;

51.5. the persons referred to in Sub-paragraphs 7.1.2, 7.3, 7.5, and 7.7 of this Regulation for whom the value added tax for the purchase of a vehicle has been refunded in accordance with the procedures specified in this Regulation, within three years after the purchase of a vehicle and registration thereof in the Republic of Latvia, sell or otherwise alienate the vehicle for the benefit of another person or authority in the Republic of Latvia which is not referred to in Paragraph 7 of this Regulation. 1/36th of the sum of value added tax to be refunded shall be paid into the State budget for each month which is left until reaching the term of three years.

[*22 October 2013; 20 December 2016; 14 July 2022*]

52. Regarding the amount of value added tax and excise duty to be refunded into the State budget in accordance with Paragraph 51 of this Regulation:

52.1. the person referred to in Paragraph 7 of this Regulation shall inform the competent responsible authority (the State Protocol of the Ministry of Foreign Affairs or the Ministry of Defence) if the conditions referred to in Paragraph 51 of this Regulation apply, whereas the relevant authorities shall inform the State Revenue Service thereof;

52.2. the State Revenue Service shall inform the person referred to in Paragraph 7 of this Regulation and the relevant responsible authority (the State Protocol of the Ministry of Foreign Affairs or the Ministry of Defence) if the person referred to in Paragraph 7 of this Regulation has not provided information in accordance with Sub-paragraph 52.1 of this Regulation, but the State Revenue Service has the information referred to in Paragraph 51 of this Regulation at the disposal thereof;

52.3. the Ministry of Foreign Affairs shall inform the State Revenue Service if there is information at the disposal thereof about the fact that the persons referred to in Paragraph 7 of this Regulation are preparing to alienate or have alienated vehicles for the benefit of another person or authority which has not been referred to in Paragraph 7 of this Regulation before the three-year period referred to in Sub-paragraph 51.5 of this Regulation.

[*20 December 2016*]

**IV. Procedures for the Application of the Zero Per Cent Value Added Tax Rate**

53. The procedures specified in this Chapter shall apply to:

53.1. diplomatic and consular missions of the third countries registered in other European Union Member States, their diplomatic and consular agents, administrative technical personnel, and family members of the abovementioned persons;

53.2. diplomatic and consular missions of the European Union Member States registered in other European Union Member States, their diplomatic and consular agents, administrative technical personnel, and family members of the abovementioned persons;

53.3. European Union institutions registered in other European Union Member States or their representations in the territory of the European Union and the persons related thereto, the European Atomic Energy Community, the European Central Bank, the European Investment Bank, or bodies established in accordance with the legal acts of the European Union to which the Protocol on the Privileges and Immunities is applied – in accordance with the restrictions and conditions provided for in the abovementioned Protocol and the implementation agreements or headquarters agreements thereof;

53.4. international bodies registered in other European Union Member States which are not referred to in Sub-paragraph 53.3 of this Regulation and which have been recognised as such by the competent authorities of the relevant Member State, and participants of such bodies, including international organisations or representations of international organisations in the territory of the European Union (hereinafter – the international organisation or representation thereof in the territory of the European Union) – in accordance with the restrictions and conditions provided for in international conventions by which such organisations have been established, or in headquarters agreements;

53.5. employees of the international organisations referred to in Sub-paragraph 53.4 of this Regulation or representations thereof who have the diplomatic status in the territory of the relevant European Union Member State – in accordance with the restrictions and conditions provided for in international conventions by which such organisations have been established, or in headquarters agreements;

53.6. units of the armed forces of other States party to the North Atlantic Treaty Organisation (NATO), including the civilian staff accompanying them, when such forces take part in the common defence effort inland;

53.6.1 units of the armed forces of other European Union Member States, including the civilian staff accompanying them, when such forces take part in the defence effort inland carried out for the implementation of the European Union activity under the common security and defence policy;

53.7. units of the North Atlantic Treaty Organisation (NATO) which, on the basis of an international agreement, have entered into a contract with a registered taxable person regarding supply of goods or provision of services inland, if it has been paid for the goods and services indicated in the contract from funds of the North Atlantic Treaty Organisation (NATO);

53.8. the persons referred to in Sub-paragraphs 7.1.1, 7.2, 7.4, 7.6, 7.8, and 7.8.1 of this Regulation registered in the Republic of Latvia who build immovable property inland provided for official purposes, for the purchase of goods or receipt of services provided for the construction of the immovable property (including the supply of construction materials, designing, construction services);

53.9. the persons referred to in Paragraph 7 of this Regulation in accordance with Section 20 of the law On Excise Duties for the purchase of excise goods from an excise duty warehouse inland, from other Member States by applying the deferred payment of the excise duty and for the purchase of excise goods imported in the Republic of Latvia for releasing into free circulation in accordance with the laws and regulations in the customs sector;

53.10. European Union institutions registered in the Republic of Latvia – within the limits and under the conditions laid down by headquarters agreements;

53.11. the European Commission, an agency and a body which are registered in other European Union Member States and established under the legal acts of the European Union and which acquire goods and services while performing the tasks assigned thereto by legal acts of the European Union in order to respond to the COVID-19 pandemic;

53.12. an agency and a body which are registered in the Republic of Latvia and established under the legal acts of the European Union and which acquire goods and services while performing the tasks assigned thereto by legal acts of the European Union in order to respond to the COVID-19 pandemic.

[*20 December 2016; 14 July 2022*]

54. Zero per cent value added tax rate, on the basis of a certificate approved by the competent authority of the relevant European Union Member State, shall be applied to the supplies of goods and the services indicated in the certificate and provided inland:

54.1. to the persons referred to in Sub-paragraphs 53.1, 53.2, 53.3, 53.4, 53.5, and 53.11 of this Regulation;

54.2. to the persons referred to in Sub-paragraph 53.6 of this Regulation, except for the persons who take part in the common defence effort inland from a country in which the certificate cannot be drawn up;

54.3. to the persons referred to in Sub-paragraph 53.6.1 of this Regulation, except for the persons who take part in the defence effort inland carried out for the implementation of the European Union activity under the common security and defence policy and who are from a country in which the certificate cannot be drawn up.

[*14 July 2022*]

55. Zero per cent value added tax rate, on the basis of the certificate approved by the competent authority of the Republic of Latvia, shall be applied:

55.1. to the supplies of goods and the services indicated in the certificate and provided inland:

55.1.1. to the persons referred to in Sub-paragraph 53.6 of this Regulation who take part in the common defence effort inland from a country in which the certificate cannot be drawn up if they have entered into a contract with a registered taxable person for the supply of goods or provision of services intended for the common defence effort;

55.1.1.1 to the persons referred to in Sub-paragraph 53.6.1 of this Regulation who take part in the defence effort inland carried out for the implementation of the European Union activity under the common security and defence policy and who are from a country in which the certificate cannot be drawn up if they have entered into a contract with a registered taxable person for the supply of goods or provision of services intended for such defence effort;

55.1.2. to the persons referred to in Sub-paragraphs 53.7, 53.8, 53.10, and 53.12 of this Regulation;

55.2. to the deliveries of excise goods indicated in the certificate from an excise duty warehouse inland, from other Member States by applying the deferred payment of the excise duty, and for the deliveries of excise goods imported in the Republic of Latvia for releasing into free circulation in accordance with the laws and regulations in the customs sector to the persons referred to in Paragraph 7 of this Regulation.

[*20 December 2016; 14 July 2022*]

56. In order to purchase goods or receive services with the zero per cent value added tax rate inland on the basis of the certificate approved by the competent authority of the relevant European Union Member State or the competent authority of the Republic of Latvia, the person referred to in Paragraphs 54 and 55 of this Regulation shall submit the original of the certificate to a registered taxable person from which it purchases goods or receives services.

57. Only the registered taxable person indicated in the certificate has the right to apply the zero per cent value added tax rate to the supply of goods and services provided inland to the persons referred to in Paragraphs 54 and 55 of this Regulation.

58. The registered taxable person shall write out to the submitter of the certificate a value added tax invoice for the goods supplied and services provided in accordance with Section 125 of the Value Added Tax Law, applying the zero per cent value added tax rate, and shall keep the original of the certificate in accounting documents thereof.

**V. Procedures for Approval of the Certificate and Granting or Withdrawal of the Right to Use the Certificate without Approval by the Competent Authorities of the Republic of Latvia**

59. The competent authorities of the Republic of Latvia which approve the certificate as well as grant or withdraw the right to use the certificate without approval shall be:

59.1. Ministry of Foreign Affairs;

59.2. Ministry of Defence.

60. In performing changes in the procedures for approval of certificates in the Republic of Latvia, the Ministry of Foreign Affairs or the Ministry of Defence shall, within five working days:

60.1. inform the European Commission thereof, indicating the competent authorities of the Republic of Latvia responsible for the approval of certificates;

60.2. send the signature and seal samples which are used by the competent authorities of the Republic of Latvia for the approval of certificates to the State Revenue Service and the European Commission.

61. Sample form of the certificate is specified in Annex II to Council Implementing Regulation (EU) No 282/2011 of 15 March 2011 laying down implementing measures for Directive 2006/112/EC on the common system of value added tax (hereinafter – Regulation No 282/2011). The certificate form shall be completed in Latvian or in English. Guidelines for the completion of the certificate form are given on the website of the Ministry of Foreign Affairs (http://www.am.gov.lv/en/protocol/).

62. The Ministry of Foreign Affairs shall approve the certificate drawn up by:

62.1. the persons referred to in Sub-paragraphs 7.1, 7.2, 7.3, 7.4, 7.5, 7.6, 7.7, and 7.10 of this Regulation:

62.1.1. for the purchase of goods and receipt of services in another European Union Member State;

62.1.2. for the purchase of excise goods at an excise duty warehouse inland;

62.1.3. for the purchase of excise goods that are imported in the Republic of Latvia for releasing into free circulation in accordance with the laws and regulations in the customs sector;

62.2. the persons referred to in Sub-paragraphs 7.1.1, 7.2, 7.4, and 7.6 of this Regulation for the purchase of goods and receipt of services inland for the construction of immovable property intended for official purposes;

62.3. the persons referred to in Sub-paragraphs 53.10 and 53.12 of this Regulation for the purchase of goods and receipt of services inland.

[*20 December 2016; 14 July 2022*]

63. The Ministry of Defence shall approve the certificate drawn up by:

63.1. the persons referred to in Sub-paragraphs 7.8 and 7.8.1 of this Regulation:

63.1.1. for the purchase of goods and receipt of services in another European Union Member State;

63.1.2. for the purchase of excise goods at an excise duty warehouse inland;

63.1.3. for the purchase of goods or receipt of services inland for the construction of immovable property intended for official purposes;

63.1.4. for the purchase of excise goods that are imported in the Republic of Latvia for releasing into free circulation in accordance with the laws and regulations in the customs sector;

63.2. units of the National Armed Forces of the Republic of Latvia leaving for a common defence effort in another European Union Member State – for the purchase of goods and receipt of services intended for the purposes of the defence effort in another European Union Member State;

63.3. the persons referred to in Sub-paragraph 53.6 of this Regulation who take part in the common defence effort inland from a country in which the certificate cannot be drawn up if they have entered into a contract with a registered taxable person for the supply of goods or provision of services intended for the common defence effort – for the purchase of goods and receipt of services intended for the purposes of the common defence effort inland;

63.3.1 the persons referred to in Sub-paragraph 53.6.1 of this Regulation who take part in the defence effort inland carried out for the implementation of the European Union activity under the common security and defence policy and who are from a country in which the certificate cannot be drawn up if they have entered into a contract with a registered taxable person for the supply of goods or provision of services intended for such defence effort – for the purchase of goods and receipt of services intended for the purposes of the defence effort inland;

63.4. the persons referred to in Sub-paragraph 53.7 of this Regulation – for the purchase of goods and receipt of services provided for in the contract entered into with a registered taxable person.

[*20 December 2016; 14 July 2022*]

64. The persons referred to in Paragraph 62 or 63 of this Regulation shall submit a completed certificate form (in three copies) and the purchase order form, if a purchase order has been appended to the certificate, for approval to the relevant competent authority (the Ministry of Foreign Affairs or the Ministry of Defence).

65. The authorised person of the Ministry of Foreign Affairs or the Ministry of Defence shall, within 15 working days after receipt of the certificate form referred to in Paragraph 64 of this Regulation:

65.1. verify whether the submitter is entitled to receive goods and services with the zero per cent value added tax rate or an exemption from excise duty according to the requirements of this Regulation;

65.2. verify whether the certificate form has been completed in accordance with the requirements of Annex II to Regulation No 282/2011 and Paragraph 84 this Regulation;

65.3. verify whether a translation has been attached if the certificate form or purchase order form has not been completed in Latvian or English;

65.4. take the decision to approve the certificate or to refuse the approval of the certificate.

66. The Ministry of Foreign Affairs or the Ministry of Defence shall not approve the certificate if it does not meet any of the conditions referred to in Sub-paragraph 65.1, 65.2, or 65.3 of this Regulation.

67. The Ministry of Foreign Affairs shall not approve the certificate if any of the conditions referred to in Section 20, Paragraphs six, seven, eight, nine, and ten of the law On Excise Duties has not been met in the submission of the person referred to in Paragraph 62 of this Regulation.

[*20 December 2016*]

68. The Ministry of Defence shall not approve the certificate if the person referred to in Paragraph 63 of this Regulation has drawn it up regarding the purchase of alcoholic beverages, tobacco products, liquid to be used in electronic smoking devices, ingredients for the preparation of liquid to be used in electronic smoking devices, and tobacco substitute products.

[*14 July 2022*]

69. If the decision on approval of the certificate has been taken, the authorised person of the Ministry of Foreign Affairs or the Ministry of Defence shall, within the time period referred to in Paragraph 65 of this Regulation:

69.1. approve the certificate with a signature and seal in Column 6 of the certificate form;

69.2. approve the purchase order form with a signature and seal;

69.3. assign a registration number to the certificate;

69.4. send the approved certificate to the person referred to in Paragraph 62 or 63 of this Regulation.

70. If the decision not to approve the certificate has been taken, the Ministry of Foreign Affairs or the Ministry of Defence shall, within the time period referred to in Paragraph 65 of this Regulation, send the certificate form without approval back to the person referred to in Paragraph 62 or 63 of this Regulation, specifying the reasons in accordance with Paragraph 66, 67, or 68 of this Regulation.

[*20 December 2016*]

71. The Ministry of Foreign Affairs or the Ministry of Defence shall ensure the record-keeping of the certificates and decisions taken in relation thereto in the database of the Ministry of Foreign Affairs or the Ministry of Defence, indicating:

71.1. the name and accreditation number of the submitter (legal person) in the Republic of Latvia or the given name, surname, and the number of the diplomat identity card of the natural person, or the name and legal address of the unit of the North Atlantic Treaty Organisation (NATO) or of the unit of armed forces, or the position, service rank, given name and surname of the authorised person thereof;

71.2. the date of approval of the certificate;

71.3. the registration number of the certificate;

71.4. the name, quantity, and total value of the goods included in the certificate or purchase order (indicating the currency):

71.4.1. which are intended to be purchased in other European Union Member States;

71.4.2. which are intended to be purchased inland;

71.5. the name, amount, and total value of the services included in the certificate or purchase order (indicating the currency):

71.5.1. which are intended to be received in other European Union Member States;

71.5.2. which are intended to be received inland;

71.6. other information, if required.

72. If the person referred to in Sub-paragraphs 7.1.1, 7.2, 7.4, 7.6, 7.8, 7.8.1, 53.10, and 53.12 of this Regulation purchases goods or receives services for official purposes, the Ministry of Foreign Affairs or the Ministry of Defence may take the decision to grant such person the right to use the certificate without approval for a time period not exceeding 36 months.

[*14 July 2022*]

73. If the person referred to in Sub-paragraphs 7.1.1, 7.2, 7.4, 7.6, 7.8, and 7.8.1 of this Regulation builds immovable property inland for official purposes, the Ministry of Foreign Affairs or the Ministry of Defence may take the decision to grant such person the right to use the certificate inland without approval for the purchase of goods and receipt of services intended for the construction of such immovable property during implementation of the immovable property building project.

[*14 July 2022*]

74. In order to receive the right to use the certificate without approval, the person referred to in Sub-paragraphs 7.1.1, 7.2, 7.4, 7.6, 7.8, 7.8.1, 53.10, and 53.12 of this Regulation shall submit a written submission to the Ministry of Foreign Affairs or the Ministry of Defence.

[*14 July 2022*]

75. The authorised person of the Ministry of Foreign Affairs or the Ministry of Defence shall, within 15 working days after receipt of the submission referred to in Paragraph 74 of this Regulation:

75.1. verify whether the person who has requested the right to use the certificate without approval conforms to the requirements referred to in Paragraph 72 or 73 of this Regulation;

75.2. verify whether the right to use the certificate without approval is not requested before three years have elapsed from the day when the decision was revoked by which the person was granted the right to use the certificate without approval;

75.3. take the decision to grant the person the right to use the certificate without approval or to refuse to grant such right.

76. The Ministry of Foreign Affairs or the Ministry of Defence shall not grant the right to use the certificate without approval if it does not conform to any of the conditions referred to in Sub-paragraph 75.1 or 75.2 of this Regulation.

77. For three years, the person referred to in Sub-paragraphs 7.1.1, 7.2, 7.4, 7.6, 7.8, 7.8.1, 53.10, and 53.12 of this Regulation shall not be granted the right to use the certificate without approval if:

77.1. the person who does not conform to the requirements referred to in Paragraph 72 or 73 of this Regulation has used the certificate without approval;

77.2. the person who has been granted the right to use the certificate without approval by a decision has used it after the end of the time period indicated in the decision;

77.3. the decision by which the person was granted the right to use the certificate without approval has been revoked.

[*14 July 2022*]

78. If the decision to grant the right to use the certificate without approval has been taken, the Ministry of Foreign Affairs or the Ministry of Defence shall, within the time period specified in Paragraph 75 of this Regulation, inform in writing:

78.1. the person who has submitted the submission referred to in Paragraph 74 of this Regulation, indicating the time period for which the right has been granted to use the certificate without approval as well as the date and number of the decision;

78.2. the State Revenue Service and the European Commission, indicating the person who has been granted the right to use the certificate without approval, the time period for which the abovementioned right has been granted, as well as the date and number of the decision.

79. If the decision not to grant the right to use the certificate without approval has been taken, the Ministry of Foreign Affairs or the Ministry of Defence shall, within the time period specified in Paragraph 75 of this Regulation, inform the person who has submitted the submission referred to in Paragraph 74 of this Regulation in writing of the decision taken, specifying the reasons for refusal in accordance with Paragraph 76 or 77 of this Regulation.

80. The decision by which a person is granted the right to use the certificate without approval shall be included in the database of the Ministry of Foreign Affairs or the Ministry of Defence, indicating the time period for which the abovementioned right is granted, the date and number of the decision.

81. If a person who has been granted the right to use the certificate without approval has used the certificate inland without complying with the conditions referred to in Paragraph 84 of this Regulation, the Ministry of Foreign Affairs or the Ministry of Defence shall, on the basis of the information provided by the State Revenue Service and within five working days after receipt of the abovementioned information, revoke the decision by which the person was granted the right to use the certificate without approval and inform the person and the State Revenue Service in writing of the revoking of the decision, indicating the reasons for revoking and the date from which the submitter has lost the right to use the certificate without approval.

82. The date from which the decision referred to in Paragraph 78 of this Regulation is revoked and the reasons for revoking the decision shall be indicated in the database of the Ministry of Foreign Affairs or the Ministry of Defence.

**VI. Procedures for the Use of the Certificate Approved by the Competent Authority of the Republic of Latvia Inland**

83. Only the persons referred to in Paragraph 55 of this Regulation have the right to use the certificate approved by the competent authority of the Republic of Latvia in order to purchase goods and receive services with the zero per cent value added tax rate inland.

84. The person referred to in Paragraph 55 of this Regulation shall prepare the certificate in order to submit it to a registered taxable person who supplies goods or provides services to the person inland, complying with the following conditions:

84.1. the certificate shall be prepared individually for each registered taxable person who supplies goods or provides services;

84.2. the certificate shall be prepared for each taxation period in which the goods or services have been received;

84.3. the “Republic of Latvia” shall be indicated in Column 5, Part A, Paragraph 2 of the certificate form;

84.4. the name and quantity of the goods and services received in each taxation period, the value of one unit and the total value (excluding value added tax) in euros shall be indicated in Column 5, Part B of the certificate form or purchase order;

84.5. if a contract for the supply of goods and provision of services has been entered into with a registered taxable person:

84.5.1. the certificate shall be prepared for the term of operation of the contract, appending a copy of the contract to the certificate form;

84.5.2. the number and date of the contract as well the name and total value (excluding value added tax) in euros of such goods and services which are intended to be received according to the contract shall be indicated in Column 5, Part B of the certificate form;

84.6. if a contract has been entered into with a registered taxable person on the basis of an international agreement, also the name and date of the international agreement shall be indicated in Column 5, Part B of the certificate form.

[*22 October 2013*]

**VI.1 Procedures for the Direct Application of the Zero Per Cent Value Added Tax Rate and Exemption from the Excise Duty**

[*19 December 2017*]

84.1The procedures specified in this Chapter shall apply to:

84.1 1. members of the Allied Headquarters and their dependants by complying with the Supplementary Agreement to the Paris Protocol;

84.1 2. the embassy of the United States of America in the Republic of Latvia and its diplomatic and consular agents and the administrative technical personnel which is indicated in the statement of the Ministry of Foreign Affairs referred to in Sub-paragraph 84.5 of this Regulation by complying with Paragraph 41 of this Regulation;

84.13. a taxpayer who:

84.13.1. supplies goods and provides services at the shop of the Allied Headquarters;

84.13.2. supplies the fuel to the embassy of the United States of America in the Republic of Latvia and its diplomatic and consular agents and administrative technical personnel at retail selling points of fuel in the Republic of Latvia.

[*19 December 2017*]

84.2 So that the persons referred to in Sub-paragraph 84.12 of this Regulation could directly purchase the fuel in accordance with the procedures laid down in this Chapter with the zero per cent rate and exemption from the excise duty, the embassy of the United States of America in the Republic of Latvia shall submit a submission to the State Protocol of the Ministry of Foreign Affairs which includes the following:

84.21. the list in which vehicles with diplomatic number plates registered on the name of the embassy of the United States of America in the Republic of Latvia are indicated;

84.2 2. the list of diplomatic and consular agents and administrative technical personnel of the embassy of the United States of America in the Republic of Latvia in which the number of the certificate issued to the persons by the State Protocol of the Ministry of Foreign Affairs (hereinafter – the identification card) and diplomatic number plates of those vehicles which are registered on the name of the abovementioned persons in the Republic of Latvia and in which the fuel will be filled;

84.23. the list in which the taxpayers at the retail selling points of fuel of which the fuel will be supplied to the embassy of the United States of America in the Republic of Latvia by using the vehicles referred to in Sub-paragraph 84.2 1 of this Regulation and to the persons included in the list referred to in Sub-paragraph 84.2 2 of this Regulations by using the vehicles referred to in Sub-paragraph 84.2 2 of this Regulation are indicated.

[*19 December 2017*]

84.3 The embassy of the United States of America in the Republic of Latvia shall inform the State Protocol of the Ministry of Foreign Affairs in writing of changes in the information referred to in Sub-paragraphs 84.21, 84.22, and 84.23 of this Regulation.

[*19 December 2017*]

84.4 The persons referred to in Sub-paragraph 84.12 of this Regulation are allowed to purchase the fuel directly with the zero per cent value added tax rate and exemption from excise duty in accordance with the procedures laid down in this Chapter at those retail selling points of the fuel which are owned by such taxpayer or which are managed by such taxpayer who is registered as a value added taxpayer and who has a special permit (licence) for retail trade in petroleum products, and who, when selling fuel in retail, uses non-cash settlement. The persons referred to in Sub-paragraph 84.1 2 of the Regulation shall, when paying for the purchased fuel, use non-cash settlement.

[*19 December 2017*]

84.5 The State Protocol of the Ministry of Foreign Affairs shall, within 15 working days after receipt of the information referred to in Paragraphs 84.2 and 84.3 of this Regulation, issue a statement to the particular taxpayer (a copy shall be sent to the State Revenue Service) in which the following shall be indicated:

84.5 1. the diplomatic and consular agents and administrative technical personnel of the embassy of the United States of America in the Republic of Latvia and the information on the identification card number of those persons who have the right to purchase the fuel with the zero per cent value added tax rate and exemption from excise duty in accordance with the procedures laid down in this Chapter;

84.5 2. diplomatic number plates of the vehicles (in which the fuel will be filled) referred to in Sub-paragraphs 84.2 1 and 84.2 2 of this Regulation;

84.5 3. the taxpayer at the retail selling points of whom the persons referred to in Sub-paragraph 84.1 2 of this Regulation will directly purchase the fuel with the zero per cent value added tax rate and exemption from excise duty in accordance with the procedures laid down in this Chapter.

[*19 December 2017*]

84.6 The zero per cent value added tax rate shall be applied directly and exemption from excise duty shall be applied by the following in accordance with the procedures laid down in this Chapter:

84.61. the taxpayer, when supplying goods and providing services at the shop of the Allied Headquarters to the persons referred to in Sub-paragraph 84.11 of this Regulation;

84.62. the taxpayer indicated in the statement of the State Protocol of the Ministry of Foreign Affairs referred to in Paragraph 84.5 of this Regulation when supplying fuel at the retail selling points of fuel to the persons referred to in Sub-paragraph 84.12 of this Regulation if the fuel is filled in the vehicles with the diplomatic number plate referred to in Sub-paragraph 84.52 of this Regulation.

[*19 December 2017*]

84.7 An identification card shall be presented:

84.71. by the persons referred to in Sub-paragraph 84.11 of this Regulation when purchasing goods and receiving services at the shop of the Allied Headquarters;

84.72. by the persons referred to in Sub-paragraph 84.22 of this Regulation when purchasing the fuel at the retail selling points of fuel which are owned by the taxpayer indicated in the statement of the State Protocol of the Ministry of Foreign Affairs referred to in Paragraph 84.5of this Regulation or which he or she manages.

[*19 December 2017*]

84.8 Only those taxpayers who correspond to the following have the right to directly apply the zero per cent value added tax rate and exemption from excise duty in accordance with the procedures laid down in this Chapter:

84.81. they are registered value added taxpayers and supply goods and provide services at the shop of the Allied Headquarters;

84.82. they are indicated in the statement of the State Protocol of the Ministry of Foreign Affairs referred to in Paragraph 84.5 of this Regulation.

[*19 December 2017*]

84.9 A taxpayer shall issue a value added tax invoice to the persons referred to in Sub-paragraph 84.11 or 84.12 of this Regulation in conformity with Section 125 or 126 of the Value Added Tax Law or simplified value added tax invoice for the supplied goods or provided services by applying the zero per cent value added tax rate and reducing the compensation for the amount of the excise duty rate which in accordance with the law On Excise Duties is in force at the time when the excise goods are supplied. A taxpayer shall indicate the information referred to in Sub-paragraphs 84.101 and 84.111 of this Regulation in addition to the information indicated in Section 125 or 126 of the Law on Value Added Tax in the value added tax invoice or simplified value added tax invoice.

[*19 December 2017*]

84.10 In order to prove the application of the zero per cent value added tax rate and exemption from excise duty, the taxpayer who supplies goods and provides services at the shop of the Allied Headquarters shall ensure the following:

84.101. the information on persons (the given name, surname, and identification card number) to whom the goods are supplied and services are provided at the shop of the Allied Headquarters;

84.102. a separate accounting for the excise goods (by types of excise goods) which, by applying exemption from excise duty, are delivered to the members of the Allied Headquarters and their dependants by complying with the information referred to in Paragraph 11 of this Regulation.

[*19 December 2017*]

84.11 In order to prove the application of the zero per cent value added tax rate and exemption from excise duty, the taxpayer indicated in the statement of the State Protocol of the Ministry of Foreign Affairs shall ensure:

84.111. the information on a person (registration number which the State Protocol of the Ministry of Foreign Affair has granted to the embassy of the United States of America in the Republic of Latvia, or the given name, surname, and identification card number of a natural person, and also the diplomatic number plate of the vehicle (in which the fuel is filled)) to whom the fuel is supplied by directly applying zero per cent value added tax rate and exemption from excise duty;

84.112. a separate accounting for excise goods (the date when the fuel was supplied, the type, quantity of the fuel and price of the fuel with excise duty and without it).

[*19 December 2017*]

**VI.2 Procedures for the Refund of Excise Duty to the Taxpayer for the Excise Goods Supplied to the Persons Referred to in Sub-paragraphs 84.11 and 84.12 of this Regulation**

[*19 December 2017*]

84.12The procedures specified in this Chapter shall apply to:

84.121. the taxpayer who, by applying exemption from excise duty, supplies excise goods to the persons referred to in Sub-paragraph 84.11 of this Regulation at the shop of Allied Headquarters;

84.122. the taxpayer indicated in the statement of the State Protocol of the Ministry of Foreign Affairs referred to in Paragraph 84.5 of this Regulation who, by applying exemption from excise duty, supplies the fuel at the retail selling points of fuel to the persons referred to in Sub-paragraph 84.12 of this Regulation.

[*19 December 2017*]

84.13 A taxpayer (or his or her authorised person) shall submit a submission for the refund of the excise duty to the State Revenue Service (Annex 5) in respect of:

84.13 1. the excise goods purchased in the Republic of Latvia which he or she has supplied to the persons referred to in Sub-paragraph 84.11 of this Regulation at the shop of the Allied Headquarters;

84.13 2. the fuel purchased in the Republic of Latvia which he or she has supplied to the persons referred to in Sub-paragraph 84.12 of this Regulation.

[*19 December 2017*]

84.14 A taxpayer shall append to the submission the source documents or copies thereof which attest for the supply of excise goods in the Republic of Latvia to the persons referred to in Sub-paragraphs 84.11 and 84.12 of this Regulation.

[*19 December 2017*]

84.15 A taxpayer shall submit the submission referred to in Paragraph 84.13 of this Regulation and the documents referred to in Paragraph 84.14 of this Regulation electronically in conformity with the laws and regulations regarding the circulation of electronic documents within 15 days after the end of the calendar month on which the submission has been submitted.

[*19 December 2017*]

84.16 The amount of the excise duty to be refunded shall be calculated for the relevant excise goods in compliance with Paragraphs 11, 12, and 13 of this Regulation.

[*19 December 2017*]

84.17 The State Revenue Service shall, not later than within 30 days after receipt of the submission referred to in Paragraph 84.13 of this Regulation and all the documents referred to in Paragraph 84.14 of this Regulation, take the decision to refund excise duty or to refuse to refund excise duty, and notify the taxpayer thereof.

[*19 December 2017*]

84.18 The State Revenue Service is entitled not to refund the excise duty to a taxpayer if:

84.181. the documents submitted by the taxpayer fail to meet the requirements of this Regulation or are not submitted in accordance with them;

84.182. the taxpayer has supplied excise goods to the persons failing to comply with the procedures laid down in Chapter VI.1of this Regulation in respect of the application of the exemption from excise duty.

[*19 December 2017*]

**VII. Closing Provisions**

85. The following Cabinet regulations are repealed:

85.1. Cabinet Regulation No. 284 of 23 March 2010, Regulations Regarding the Approval of the Excise Duty and Value Added Tax Exemption Certificate (*Latvijas Vēstnesis*, 2010, No. 52; 2011, No. 5);

85.2. Cabinet Regulation No. 308 of 30 March 2010, Procedures for the Application of Value Added Tax to the Supply of Goods and Services Provided to Diplomatic and Consular Missions, International Organisations, European Union Institutions and the North Atlantic Treaty Organisation (NATO), and Procedures for the Refund of the Excise Duty for the Excisable Goods Purchased in the Republic of Latvia (*Latvijas Vēstnesis*, 2010, No. 52; 2011, No 6, 178).

85.1 Cabinet Regulation No. 73 of 18 February 1997, Procedures by which the Embassy of the United States of America in the Republic of Latvia may Purchase Fuel without the Excise Duty and Value Added Tax (*Latvijas Vēstnesis*, 1997, No. 54/55), is repealed.

[*19 December 2017*]

86. The certificate for the purchase of goods and receipt of services inland with the zero per cent value added tax rate need not be prepared if the contract referred to in Sub-paragraph 53.7 of this Regulation has been entered into with a registered taxable person to whom the State Revenue Service has, until 31 December 2012, issued the permit to apply the zero per cent value added tax rate to the supplies of goods and services provided for in the contract during the term of operation of the contract.

87. Submissions for the refund of value added tax and excise duty for the periods of time for the refund until 31 December 2012 shall be verified in accordance with the procedures that were applied until 31 December 2012.

87.1Submissions for the refund of value added tax and excise duty for the periods of time for the refund until 31 December 2016 shall be verified in accordance with the procedures that were applied until 31 December 2016.

[*20 December 2016*]

87.2If the time period for the submission of submissions specified in this Regulation fully or partially coincides with the period for which the emergency situation has been declared to contain the spread of COVID-19 or if the respective time period falls within 30 days after the end of the emergency situation, then the time period for the submission of submissions specified in this Regulation shall be started to count from the thirtieth day after the end of the emergency situation. The State Protocol of the Ministry of Foreign Affairs, the Ministry of Defence, and the State Revenue Service have the right to perform the duties specified in this Regulation within 60 days after receipt of the abovementioned submissions.

[*7 April 2020*]

87.3The procedures laid down in this Regulation for the application of the zero per cent value added tax rate and the procedures for the refund of the excise duty for excise goods purchased in the Republic of Latvia and application of the exemption from excise duty to the units of armed forces of other European Union Member States, including the civilian staff accompanying them, when such forces take part in the defence effort inland carried out for the implementation of the European Union activity under the common security and defence policy shall be applicable starting from 1 July 2022.

[*14 July 2022*]

88. The Regulation shall come into force on 1 January 2013.

Prime Minister V. Dombrovskis

Minister for Finance A. Vilks

**Annex 1**

Cabinet Regulation No. 908

18 December 2012

[*14 July 2022*]

**Submission for the Refund of Value Added Tax and Excise Duty to Diplomatic and Consular Missions Registered in the Republic of Latvia, European Union Institutions, and International Organisations**

**To the State Protocol of the Ministry of Foreign Affairs**

**Submitter**

|  |  |  |  |
| --- | --- | --- | --- |
|  | diplomatic or consular mission |  | diplomatic or consular agents of the diplomatic or consular mission |
|  | administrative technical personnel of the diplomatic or consular mission |
|  | family members of the diplomatic and consular agents or administrative technical personnel |
|  | European Union institution or representation thereof |  | person related to the European Union institution or representation thereof who has the diplomatic status in the Republic of Latvia |
|  | international organisation or representation thereof |  | employees of the international organisation or representation thereof who have the diplomatic status in the Republic of Latvia |
|  | an agency or a body which has been established under the legal acts of the European Union and which acquires goods and services while performing the tasks assigned thereto by legal acts of the European Union in order to respond to the COVID-19 pandemic |  | the person indicated in the agreement entered into with a foreign country which is not a European Union Member State or with the international organisation |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  |  |  |  |
| Account owner (name or given name, surname) |  | (BIC, SWIFT code) |  | (IBAN account number) |

**Please refund:**

 value added tax (VAT) indicated in Column 6 of the Table EUR

 excise duty indicated in Column 14 of the Table EUR

**I confirm that the goods indicated in the submission have not been used and will not be used for commercial purposes.**

|  |  |  |  |
| --- | --- | --- | --- |
| Name of the mission/representation or institution | |  | Head of the State Protocol (or the authorised person thereof) |
|  | |  |  |
|  | |  | (given name, surname, signature) |
| Head |  |  |  |
|  | (given name, surname, signature) |  |  |
| Submitter |  |  |  |
|  | (given name, surname, signature) |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Date |  |  | Date |  |
|  |  |  |  |  |
| Place for a seal |  |  | Place for a seal |  |

Please refund VAT and excise duty for the goods and services indicated in the source documents for which the following has been paid during the time period from until

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| No. | Name of goods or service (also the type of product shall be indicated for excise goods)1 | Number and date of the source document (tax invoice) | Information on | | | | | | | | | | |
| VAT2 | | | excise duty3 | | | | | | | |
| value of goods or service excluding VAT (EUR) | VAT rate (%) | VAT amount (EUR) (Column 4 x Column 5) | make and registration number of the vehicle (shall be indicated when requesting refund of excise duty for fuel)2 | number of packagings of goods | weight (kg), volume (l) or units (of cigarettes, cigars, cigarillos) of one packaging of goods, indicating the unit of measurement | the quantity of the excise goods, indicating the unit of measurement (Column 8 x Column 9) | alcohol content in alcoholic beverage (% vol.) | maximum retail selling price of cigarettes | excise duty rate | amount of excise duty (EUR) |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Total | | | | |  | Total | | | | | | |  |

Notes.

1 Persons who request only the refund of VAT and to whom VAT is refunded without the restrictions specified in Annex 3 or 4 to this Regulation need not complete Column 2.

2 Persons who request only the refund of excise duty need not complete Columns 4, 5, and 6.

3 Persons who request only the refund of VAT need not complete Columns 7, 8, 9, 10, 11, 12, 13, and 14.

4 Vehicles which have been registered in the Republic of Latvia in the name of the relevant diplomatic or consular mission registered in the Republic of Latvia or a person related to the mission or in the name of a European Union institution or representation thereof in the Republic of Latvia, or a person related thereto, or in the name of the person indicated in the agreement entered into with a foreign country which is not a European Union Member State, or an international organisation shall be indicated in Column 7.

**Annex 2**

Cabinet Regulation No. 908

18 December 2012

[*14 July 2022*]

**Submission for the Refund of Value Added Tax and Excise Duty to the Units of Armed Forces of Other States Party to the North Atlantic Treaty Organisation (NATO) and Units of Armed Forces of Other European Union Member States**

**To the Ministry of Defence**

**Submitter**

|  |  |  |  |
| --- | --- | --- | --- |
|  | Unit of the armed forces of a State party to the NATO that takes part in the common defence effort in the Republic of Latvia |  | Unit of the armed forces of a European Union Member State that takes part in the defence effort in the Republic of Latvia carried out for the implementation of the European Union activity under the common security and defence policy |
|  | Unit of the armed forces of a State party to the NATO that takes part in the common defence effort in the Republic of Latvia and has paid VAT and excise duty for the goods purchased or services received for the purposes of such effort which are not indicated in the certificate approved by the competent authority of the relevant European Union Member State |  | Unit of the armed forces of a European Union Member State that takes part in the defence effort in the Republic of Latvia carried out for the implementation of the European Union activity under the common security and defence policy and has paid VAT and excise duty for the goods purchased or services received for the purposes of such effort which are not indicated in the certificate approved by the competent authority of the relevant European Union Member State |
|  | Person comprised in the unit of the armed forces of the State party to the NATO |  | Person comprised in the unit of the armed forces of the European Union Member State |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  |  |  |  |
| Account owner (name or given name, surname) |  | (BIC, SWIFT code) |  | (IBAN account number) |

**Please refund:**

 value added tax (VAT) indicated in Column 6 of the Table EUR

 excise duty indicated in Column 11 of the Table EUR

**I confirm that the goods indicated in the submission have not been used and will not be used for commercial purposes.**

|  |  |  |
| --- | --- | --- |
| Name of the unit of the armed forces of the State party to the NATO or the unit of the armed forces of the European Union Member State |  | Authorised person of the Ministry of Defence |
|  |  |  |
|  |  | (given name, surname, signature) |
| Authorised person of the unit of the armed forces of the State party to the NATO or the unit of the armed forces of the European Union Member State |  |  |
|  |  |  |
| (position, service rank, given name, surname, signature) |  |  |
| Person comprised in the unit of the armed forces of the State party to the NATO or the unit of the armed forces of the European Union Member State |  |  |
|  |  |  |
| (position, service rank, given name, surname, signature) |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Date |  |  | Date |  |
|  |  |  |  |  |
| Place for a seal |  |  | Place for a seal |  |

Please refund VAT and excise duty for the goods and services indicated in the source documents for which the following has been paid during the time period from until

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| No. | Name of goods or service (also the type of product shall be indicated for excise goods)1 | Number and date of the source document (tax invoice) | Information on | | | | | | | |
| VAT 2 | | | excise duty3 | | | | |
| value of goods or service excluding VAT (EUR) | VAT rate (%) | VAT amount (EUR) (Column 4 x Column 5) | number of packagings of goods | weight (kg), volume (l) or number of units in one packaging of goods, indicating the unit of measurement | the quantity of the excise goods, indicating the unit of measurement (Column 7 x Column 8) | excise duty rate | amount of excise duty (EUR) |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
|  |  |  |  |  |  |  |  |  |  |  |
| Total | | | | |  | Total | | | |  |

Notes.

1 Persons who request only the refund of VAT need not complete Column 2.

2 Persons who request only the refund of excise duty need not complete Columns 4, 5, and 6.

3 Persons who request only the refund of VAT need not complete Columns 7, 8, 9, 10, and 11.

Persons who request the refund of VAT and excise duty for the goods purchased or services received inland for the purposes of a common defence effort or such defence effort which is being carried out for the implementation of the European Union activity under the common security and defence policy which have not been indicated in the certificate approved by the competent authority of the relevant European Union Member State shall indicate:

the start date of the common defence effort or such defence effort which is being carried out for the implementation of the European Union activity under the common security and defence policy

the end date of the common defence effort or such defence effort which is being carried out for the implementation of the European Union activity under the common security and defence policy

**Annex 3**

Cabinet Regulation No. 908

18 December 2012

**Goods and Services Intended for the Official Purposes of Diplomatic and Consular Missions Registered in the Republic of Latvia, International Organisations or Representations Thereof for which Value Added Tax is Refunded from the State Budget**

[*20 December 2016*]

1. Goods:

1.1. land vehicles, equipment, spare parts, lubricants, and fuel stipulated in the laws and regulations of the Republic of Latvia regarding road traffic and vehicle registration;

1.2. interior objects of premises;

1.3. musical instruments;

1.4. office equipment, components and accessories thereof, including spare parts;

1.5. household appliances:

1.5.1. electric appliances;

1.5.2. audio equipment and video equipment;

1.5.3. photographic equipment and accessories thereof;

1.5.4. mobile phones and accessories thereof;

1.6. stationery;

1.7. printed matter;

1.8. intended for the following activities in the premises and territory of missions/representations and managers thereof:

1.8.1. construction materials necessary for the construction and repairs;

1.8.2. inventory and goods necessary for the management (maintenance, improvement, and cleaning);

1.9. supply of electricity, gas and thermal energy, water supply in the central water supply system;

1.10. fire safety equipment and inventory;

1.11. security systems for the protection of persons and property.

2. Services:

2.1. repair and maintenance of land vehicles;

2.2. transport services for the carriage of the goods referred to in Paragraph 1 of this Annex;

2.3. mail and express mail services;

2.4. repair and maintenance of musical instruments;

2.5. repair and maintenance of office equipment and household appliances;

2.6. printing and layout design services;

2.7. intended for the following activities in the premises and territory of missions/representations and managers thereof:

2.7.1. designing, construction, and repair;

2.7.2. management (maintenance, improvement, and cleaning) services;

2.7.3. sewage and waste removal services;

2.8. leasing services;

2.9. [20 December 2016];

2.10. services for interior designing, including making and mounting of interior objects;

2.11. repair and maintenance of fire safety equipment and inventory;

2.12. repair and maintenance of security and alarm systems;

2.13. services for ensuring the protection of persons and property;

2.14. electronic communications services;

2.15. radio and television broadcasting services.

Minister for Finance A. Vilks

**Annex 4**

Cabinet Regulation No. 908

18 December 2012

**Goods and Services Intended for Personal Needs of Persons Related to Diplomatic and Consular Missions Registered in the Republic of Latvia, International Organisations or Representations Thereof for which the Value Added Tax is Refunded from the State Budget**

[*20 December 2016*]

1. Goods:

1.1. land vehicles, equipment, spare parts, lubricants, and fuel stipulated in the laws and regulations of the Republic of Latvia regarding road traffic and vehicle registration;

1.2. interior objects of premises;

1.3. office equipment, components and accessories thereof, including spare parts;

1.4. household appliances:

1.4.1. electric appliances;

1.4.2. audio equipment and video equipment;

1.4.3. photographic equipment and accessories thereof;

1.4.4. mobile phones and accessories thereof;

1.5. security systems for the protection of persons and property.

2. Services:

2.1. repair and maintenance of land vehicles;

2.2. transport services for the carriage of the goods referred to in Paragraph 1 of this Annex;

2.3. services for interior designing, including making and mounting of interior objects;

2.4. repair and maintenance of office equipment and household appliances;

2.5. services for ensuring the protection of persons and property;

2.6. electronic communications services;

2.7. radio and television broadcasting services.

Minister for Finance A. Vilks

**Annex 5**

Cabinet Regulation No. 908

18 December 2012

[*19 December 2017*]

**Submission for the Refund of Excise Duty for the Fuel Supplied to the Embassy of the United States of America in the Republic of Latvia and its Diplomatic and Consular Agents and Administrative Technical Personnel, or for Excise Goods which are Supplied to Members of the Allied Headquarters and Their Dependants**

**To the State Revenue Service**

**Submitter**

|  |  |
| --- | --- |
| firm name (company) |  |
| registration number |  |
| address |  |
| phone |  |
| electronic mail address |  |
| account number (BIC/SWIFT code; IBAN account number) |  |
|  |  |

**Please refund excise duty** in the amount of EUR  for the following excise goods which have been supplied during the time period from to

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Information on excise duty** | | | | | | | | | |
| No. | the type and name of the goods | the number and date of the source document which attests for the purchase of excise goods in the Republic of Latvia (value added tax invoice) | the number and date of the source document which attests for the supply of excise goods to certain persons (value added tax invoice) | make and diplomatic number plate of the vehicle (shall be indicated when requesting the refund of excise duty for the fuel)1 | number of packagings of goods | weight (kg), volume (l) or number of units in one packaging of goods, indicating the unit of measurement | the quantity of the excise goods, indicating the unit of measurement (Column 6 x Column 7) | excise duty rate | amount of excise duty (EUR) |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
| TOTAL | | | | | | | | |  |

Note. 1 Vehicles registered in the Republic of Latvia on the name of the embassy of the United States of America in the Republic of Latvia or its diplomatic or consular agents or administrative technical personnel shall be indicated.

**Appended documents**

|  |  |  |
| --- | --- | --- |
| No. | Name | Number of pages |
|  |  |  |
|  |  |  |
|  |  |  |

**Responsible official**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Position |  | | | | | | | | | | | |
| Given name, surname |  | | | | | | | | | | | |
| Date |  |  | **/** |  |  | **/** |  |  |  |  | Signature |  |

**Submitter of the documents**(*shall be completed if documents are submitted by another person*):

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Given name, surname |  | | | | | | | | | | | |
| Date |  |  | **/** |  |  | **/** |  |  |  |  | Signature |  |
| For the authorised person – the date and number of the power of attorney |  | | | | | | | | | | | |