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

5 October 1995 [shall come into force on 31 October 1995];

26 October 1995 [shall come into force on 3 November 1995];

16 January 1997 [shall come into force on 19 February 1997;

4 December 1997 [shall come into force on 18 December 1997];

18 June 1998 [shall come into force on 22 July 1998];

14 October 1999 [shall come into force on 4 November 1999];

26 June 2001 [shall come into force on 20 July 2001];

25 October 2001 [shall come into force on 23 November 2001];

20 June 2002 [shall come into force on 19 July 2002];

13 March 2003 [shall come into force on 8 April 2003];

16 June 2005 [shall come into force on 20 July 2005];

12 October 2006 [shall come into force on 9 November 2006];

5 June 2008 [shall come into force on 4 July 2008];

14 November 2008 [shall come into force on 8 December 2008];

12 December 2008 [shall come into force on 1 January 2009];

12 June 2009 [shall come into force on 1 July 2009];

8 October 2009 [shall come into force on 11 November 2009];

1 December 2009 [shall come into force on 1 January 2010];

3 June 2010 [shall come into force on 6 July 2010];

12 May 2011 [shall come into force on 1 July 2011];

15 March 2012 [shall come into force on 1 April 2012];

21 June 2012 [shall come into force on 25 July 2012];

13 December 2012 [shall come into force on 11 January 2013];

6 November 2013 [shall come into force on 11 December 2013];

18 September 2014 [shall come into force on 1 October 2014];

16 October 2014 [shall come into force on 12 November 2014];

17 December 2014 [shall come into force on 1 January 2015];

18 June 2015 [shall come into force on 14 July 2015];

2 June 2016 [shall come into force on 5 July 2016];

29 September 2016 [shall come into force on 3 November 2016];

23 November 2016 [shall come into force on 1 January 2017];

22 June 2017 [shall come into force on 19 July 2017];

27 September 2018 [shall come into force on 1 January 2019];

5 December 2019 [shall come into force on 31 December 2019];

23 September 2021 [shall come into force on 20 October 2021];

30 March 2023 [shall come into force on 2 May 2023].

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

The *Saeima*1 has adopted

and the President has proclaimed the following law:

**On the State Revenue Service**

**Chapter 1**

**Tasks, Structure and**

**Principles of Operation of the State Revenue Service**

**Section 1. State Revenue Service**

The State Revenue Service is an institution of direct administration under the supervision of the Minister for Finance which ensures the accounting of tax payments and taxpayers, the collection of State taxes, duties, and other mandatory payments determined by the State in the territory of the Republic of Latvia, and also collects taxes, duties, and other mandatory payments for the budget of the European Union, implements the customs policy and organises customs matters.

[*16 June 2005*]

**Section 2. Principal Tasks of the State Revenue Service**

The principal tasks of the State Revenue Service are:

1) to ensure the collection of State taxes, duties, and other State mandatory payments administered by the State Revenue Service in the territory of the Republic of Latvia and on the customs border, and also the collection of taxes, duties, and other mandatory payments for the budget of the European Union;

2) to participate in the development of policy of customs matters, tax and duty administration and disclosure of violations of the law in the field of State revenue and to implement such policy. To develop draft development planning documents, draft informative reports, and draft legal acts in the relevant field;

3) [20 June 2002];

4) to prevent and detect criminal offences in the field of State taxes, duties, and other mandatory payments determined by the State and in customs matters;

5) to provide civil servants (employees) of the State Revenue Service with training, to inform the public of the importance of the payment of taxes by organising informative activities and competitions, and also to advise taxpayers, in accordance with the procedures laid down in this Law, on the issues regarding application of tax laws and regulations;

6) in accordance with the procedures laid down in laws and Cabinet regulations, to register and record taxpayers and to control the conformity of registration documents with the requirements of the law and actual circumstances;

7) to ensure the fulfilment of the laws and regulations governing the movement of goods subject to excise duty;

8) to decide to grant the status of a public benefit organisation and to ensure supervision of such organisations in accordance with the procedures laid down in the Public Benefit Organisation Law;

9) to provide the necessary information (also without previous request) and to co-ordinate exchange thereof in order to ensure mutual assistance in recovery of tax claims, and also to maintain contact with tax administrations (competent authorities) of the European Union Member States.

[*5 October 1995; 16 January 1997; 18 June 1998; 14 October 1999; 25 October 2001; 20 June 2002; 16 June 2005; 1 December 2009; 15 March 2012; 21 June 2012; 16 October 2014; 5 December 2019*]

**Section 3. Structure of the State Revenue Service**

The Director General of the State Revenue Service shall, in accordance with this Law and other laws and regulations, determine the structure of the State Revenue Service which is made up of customs authorities, the Tax and Customs Police, the Internal Security Department, the tax administration and other units ensuring operation of the Service.

[*12 June 2009; 22 June 2017* / *Amendment regarding the replacement of the words “Financial Police” with the words “Tax and Customs Police, the Internal Security Department” shall come into force on 1 January 2018*. *See Paragraph 41 of Transitional Provisions*]

**Section 4. Director General of the State Revenue Service**

1. The Cabinet shall approve the candidature of the Director General of the State Revenue Service, upon recommendation of the Minister for Finance, for a period of five years. The Minister for Finance shall appoint the Director General of the State Revenue Service to the position for a period of five years. The rights, obligations, and liability of the Director General of the State Revenue Service shall be determined in a job description by the Minister for Finance. Six months prior to the end of term, the Cabinet shall take either a decision to extend the term for five years or a decision to remove from the position of the Director General of the State Revenue Service. The Minister for Finance shall notify the Director General of the State Revenue Service regarding the relevant decision and in accordance with the decision taken extend the term for five years or remove the Director General of the State Revenue Service from the position. If the Director General of the State Revenue Service has been suspended from performing his or her professional duties or has been removed from the abovementioned position, the Cabinet, upon recommendation of the Minister for Finance, shall approve a candidate for the fulfilment of the duties of the Director General of the State Revenue Service from among the deputies of the Director General of the State Revenue Service until the end of the term of suspension or until the appointing of a new Director General of the State Revenue Service.

2. The Director General of the State Revenue Service shall:

1) be liable for the performance of the tasks stipulated for the State Revenue Service;

2) determine the competence and responsibility of deputies of the Director General of the State Revenue Service, and also the rights of all civil servants and employees of the State Revenue Service in accordance with this Law;

3) approve the structure of the State Revenue Service, and also the list of civil servants and employees (establishment plan);

4) appoint and remove from the position, hire and discharge civil servants and employees of the State Revenue Service. The Director General of the State Revenue Service shall co-ordinate the candidates for deputies of the Director General of the State Revenue Service with the Minister for Finance prior to appointment to the position;

5) [12 June 2009];

6) approve budget expenditure estimates;

7) examine complaints for the decisions taken and orders issued by the officials of the units and institutions subject to control of the State Revenue Service and revoke the unjustified decisions taken and orders issued by the abovementioned officials;

8) initiate or require the initiation of a disciplinary matter against any civil servant of the State Revenue Service, take a decision in a disciplinary matter, and may suspend any civil servant of the State Revenue Service from fulfilling the duties of the office for a period of time, but not longer than until commencement of execution of the disciplinary punishment, retaining monthly wage, supplement for the special service rank, and social guarantees;

9) require the performance of calculation of taxes (duties) and revision (audit) of tax (duty) payments of any taxpayer subject to control by the State Revenue Service;

10) [12 June 2009];

11) enter into agreements with taxpayers on reduction of the calculated amounts in accordance with the procedures laid down in laws and regulations;

111) authorise the heads of the tax administration units of the State Revenue Service and their deputies to request the performance of calculation of taxes (duties) and revision (audit) of tax (duty) payments of a taxpayer subject to control by the relevant unit;

12) authorise civil servants of the State Revenue Service to take decisions to determine the payments to be additionally transferred into the budget as a result of revision (audit) of tax (duty) payments;

121) authorise civil servants of customs authorities to stop a vehicle for the performance of customs control in the customs territory of the Republic of Latvia and to transport the vehicle to the customs authority for the performance of customs control;

122) authorise civil servants of customs authorities to take a decision to inspect a person with regard to whom it is sufficiently reasonable to believe that, upon entering or leaving the customs territory of the Republic of Latvia, this person hides on himself or herself goods, objects subject to customs clearance or undeclared cash, or goods, objects, or substances the movement of which across the State border is prohibited, or if it is suspected that the person has ingested goods or prohibited substances subject to customs clearance or that they have been placed into the body thereof, thus violating the laws and regulations in the field of customs, and also determine in the decision which civil servant of the customs authority will perform inspection of such person;

13) [8 October 2009];

131) [16 October 2014];

132) [16 October 2014];

133) [15 March 2012];

134) [16 October 2014];

135) [16 October 2014];

136) be authorised to reach an agreement with the tax administration (competent authority) of a European Union Member State regarding special procedures for recovery of enforcement costs (Article 20 of Council Directive 2010/24/EU);

14) upon receipt of an offer expressed by a tax administration of another state, agree to the commencement of a joint cross-border tax inspection or refuse the commencement of an inspection;

15) make an offer to the tax administration of another state to commence a joint cross-border tax inspection;

16) on the basis of a request by tax administrations (competent authorities) of the European Union Member States and such states with which international agreements regarding prevention of double taxation and tax evasion have been entered into and approved by the *Saeima*, take a decision on the participation of representatives of the foreign tax administration (competent authority) in tax administration processes in the Republic of Latvia;

17) authorise civil servants of the State Revenue Service to participate in tax administration processes of other states for the purpose of obtaining and exchanging information on the basis of legal acts of the European Union or international agreements approved by the *Saeima*;

18) [5 December 2019 / See Paragraph 43 of Transitional Provisions];

181) in the cases specified in laws and regulations, authorise civil servants of the State Revenue Service to examine submissions regarding repayment of the amount of the fine overpaid or incorrectly paid into the State budget and repay the amount of the fine overpaid or incorrectly paid into the State budget;

19) on the basis of a request of an institution of a European Union Member State for mutual assistance in recovery of tax claim, take a decision on participation of an authorised representative thereof in recovery proceedings in the Republic of Latvia and provision of assistance in a court;

20) reach an agreement with an institution of a European Union Member State to which the State Revenue Service has submitted a request for assistance regarding participation in recovery proceedings of tax claim amounts in the relevant Member State and provision of assistance in court, and authorise a civil servant of the State Revenue Service to participate therein;

21) [16 October 2014];

22) enter into an agreement with a taxpayer in accordance with the procedures laid down in laws and regulations regarding determination of the market price (value) for a specific transaction or type of transaction.

[*16 January 1997; 18 June 1998; 14 October 1999; 25 October 2001; 13 March 2003; 16 June 2005; 12 October 2006; 5 June 2008; 12 June 2009; 8 October 2009; 15 March 2012; 21 June 2012; 16 October 2014; 2 June 2016; 29 September 2016; 5 December 2019*]

**Section 4.1 Transparency of Activities of the State Revenue Service**

The State Revenue Service, including constituent investigating institutions thereof, may, in the interests of the Service, and also for the purpose of the protection of public interests and prevention, inform the public of the activities thereof and the determined violations in conformity with the presumption of innocence and the restrictions on the provision of information laid down in laws and regulations.

[*22 June 2017*]

**Section 4.2 Decision-taking in the Information Systems of the State Revenue Service**

1. In order to facilitate detection and prevention of tax evasion and customs offences, the State Revenue Service may, in conformity with the requirements of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation) (hereinafter – the Data Regulation) and of other laws and regulations, take a decision in the information systems within the framework of administrative proceedings in an institution, including may perform data profiling of natural persons for taking of such decisions, indicating that the decision has been taken in the information systems. A natural person may contest such decision to the Director General of the State Revenue Service and appeal it to a court in accordance with the procedures laid down in this Law or the law On Taxes and Fees.

2. Upon taking the decision referred to in Paragraph one of this Section, the State Revenue Service shall ensure personal data protection measures corresponding to the Data Regulation and other laws and regulations. Information on the procedures for exercising the rights of data subjects specified in the Data Regulation and other laws and regulations which are related to the decision referred to in Paragraph one of this Section shall be published on the website of the State Revenue Service.

[*5 December 2019*]

**Section 4.3 State Information Systems of the State Revenue Service**

(1) The State Revenue Service shall be the controller of State information systems and shall process data for the implementation of the tasks laid down in laws and regulations and shall also organise and manage the operation of the following State information systems in accordance with the purpose of their intended use:

1) the Excise Movement and Control System which ensures the circulation of information on the movement of excisable goods in the European Union Member States and countries of the European Economic Area, and in the territory of the Republic of Latvia;

2) the Central Customs Information System which ensures the accounting and control of customs payments, the registration and verification of the existence of international road transport permits and also accumulates statistical data on customs transactions and the information necessary for risk management in the field of customs;

3) the Data Warehouse System which ensures the analysis and integration of the information contained in the databases of the information systems of the State Revenue Service, the accumulation, storage, and circulation of up-to-date and historical data on taxpayers, submitted documents, customs operations, calculated and paid taxes, and also the analysis, accumulation, storage, and circulation of taxpayer-related information received from other State authorities and registers;

4) the Electronic Declaration System of the State Revenue Service which:

a) provides an authentication service in this and other information systems for the submission and receipt of documents;

b) ensures electronic communication with the person and the State Revenue Service and also notification of the administrative acts, decisions, other documents or information issued by the State Revenue Service;

c) ensures the possibility to submit and receive documents and information in the field of customs matters which are not to be submitted in the central customs information systems of the European Commission and also to draft and notify decisions;

d) ensures the submission of the tax return and informative return provided for in the law On Taxes and Fees and laws on specific taxes in the form of an electronic document within the time limits specified in laws and regulations, electronic submission of annual statements, submissions, and other documents and information provided for in laws and regulations to the State Revenue Service;

e) ensures the submission of declarations of public officials and lists of public officials and amendments thereto;

f) ensures the availability to the taxpayer of the data on the payable or overpaid amounts of taxes and duties administered by the State Revenue Service and also other payments determined by the State and payments related thereto (late payment charges and fines);

g) provides the employer (disburser of income) with information on the reliefs applicable to the payer by issuing a salary tax booklet;

h) ensures the availability of the data accumulated in the information systems of the State Revenue Service in the form of reports;

i) ensures the accumulation of the source documents submitted by taxpayers for their annual income tax returns;

j) ensures the preparation and issue of the statements and information on the payment of taxes and also the receipt of the information on individual indicators of tax compliance used by the State Revenue Service in determining the overall assessment of the rating of a taxpayer;

k) ensures measures to improve the quality of services provided to the public;

5) the European Union Data Preparation System which ensures the exchange of the registration data of value added tax payers and information on the turnover of goods and services between European Union Member States and countries of the European Economic Area, and the Republic of Latvia, the correct application of value added tax, and also the publication of information on registered value added tax payers;

6) the Electronic Customs Data Processing System which ensures electronic submission and processing of customs declarations and other related information, electronic exchange of information, including with customs information systems of other countries and the European Commission, documentation of customs controls, registration of economic operators, and other persons for customs purposes, registration of cash declarations;

7) the Integrated Tariff Management System which ensures the circulation and monitoring of information for the use of the classification of goods and the common customs tariff specified in laws and regulations, for the completion of customs declarations and customs control in the field of application of customs payments and procedures, for the processing of tariff quota requests of importers of the Republic of Latvia, for the processing of supervision data on import and export customs declarations and data on trade defence instrument measures and transfer thereof to the European Commission;

8) the Integrated Risk Information System which ensures the accumulation and exchange of information on detected and suspected offences in the fields of State revenue and customs for the detection of criminal offences and the fight against organised crime, preventive measures related to the movement of goods across the customs border of the European Union, the detection and prevention of tax and customs offences, and also risk management and customs control as defined in the Union Customs Code;

9) the Payment Administration Information System which ensures:

a) processing of the data at the disposal of the State Revenue Service on the registration and accounting of taxpayers and taxable objects;

b) supervision of taxpayers and the accounting, processing, and supervision of the tax returns and informative returns submitted by them;

c) accounting and supervision of public officials and processing and administration of declarations submitted by them;

d) accounting and administration of the taxes, fees, and other payments administered by the State Revenue Service;

e) accounting of revenues from the taxes, fees, and other payments administered by the State Revenue Service, exchange of information with external data sources, and automation of tax administration processes for the accounting of the revenues of the State budget and the budget of the European Union;

f) supervision and control functions laid down in the Law on the Prevention of Money Laundering and Terrorism and Proliferation Financing and in the Law on International Sanctions and National Sanctions of the Republic of Latvia, and also the identification and accounting of the subjects specified in the Law on the Prevention of Money Laundering and Terrorism and Proliferation Financing, issuance, extension, suspension, and revocation of the licence of outsourced accountants, supervision of outsourced accountants and maintenance of the public register of outsourced accountants;

g) enforcement of the laws and regulations governing the movement of excisable goods, including the issue of excise duty stamps, supervision of movement, and administration of securities;

h) granting of the status of a public benefit organisation and supervision of these organisations;

10) the Public Information Database of the State Revenue Service which ensures the publicity of the information to be made public that is specified in laws and regulations which is accumulated in the State information systems of the State Revenue Service;

11) the Automatic Vehicle and Container Identification System which ensures the acquisition and storage of the data on vehicles and containers and also the acquisition of information for the purposes of risk management provided for in laws and regulations and the provision of support to law enforcement authorities in the field of the protection of the financial interests of the European Union Member States and countries of the European Economic Area.

(2) The State Revenue Service shall process in the State information systems information on persons, facts, and events for the performance of the tasks of the State Revenue Service as laid down in laws and regulations.

(3) The State Revenue Service shall process the following categories of personal data:

1) in the Excise Movement and Control System – identification data of natural persons and data on economic activity;

2) in the Central Customs Information System – identification data of a natural person, data revealing the services received, financial and transaction information, data on customs procedures, accounting thereof, control and customs payments, and also data on administrative offences and penalties;

3) in the Data Warehouse System – data of a natural person accumulated in other information systems of the State Revenue Service and transferred for storage in the Data Warehouse System, and also data of a natural person revealing the services received and data of a natural person received from other State authorities and registers;

4) in the Electronic Declaration System of the State Revenue Service – identification data of a natural person, data on economic activity, health data, data revealing the services received, income, reliefs, transactions, political opinions, religious affiliation and trade union membership, data on administrative offences and penalties, data on family ties (including relatives);

5) in the European Union Data Preparation System – identification data of a natural person;

6) in the Electronic Customs Data Processing System – identification data of a natural person, data revealing the services received, financial and transaction information, data on customs procedures, accounting thereof and customs payments, and also on the movement of excisable goods, and data on customs controls performed on a person;

7) in the Integrated Tariff Management System – identification data of a natural person;

8) in the Integrated Risk Information System – identification data of a natural person and other information relevant for the detection and prevention of criminal offences;

9) in the Payment Administration Information System – identification data of a natural person, data on economic activity, data revealing the services received, data on family ties (including relatives), income, dependants, reliefs, a person’s positions and authorised persons, beneficial owners, data on debt obligations, financial situation, calculations of taxes, fees, and other payments administered by the State Revenue Service and accounting thereof, payments into and amounts to be repaid from the budget, on the assigned status of a person at risk, on licences, data on the parties to the transaction and persons related to them;

10) in the Public Information Database of the State Revenue Service – identification data of a natural person, data on economic activity, data revealing the services received, political opinions and affiliations, data on family ties (including relatives) and positions, data on licences, on the assigned status of a person at risk, administrative offences and penalties;

11) in the Automatic Vehicle and Container Identification System – data identifying the persons crossing the State border by vehicle and data relating to the border crossing.

(4) Institutions shall, in accordance with the provisions of laws and regulations, receive and process personal data from the State information system of the State Revenue Service to ensure the performance of State administration functions and tasks, and also to ensure the performance of the functions of State authorities – information that is only at the disposal of the tax administration or which the tax administration is obliged to create in accordance with its mandate.

(5) The Cabinet shall, except for the Electronic Declaration System of the State Revenue Service referred to in Paragraph one, Clause 4 of this Section, determine the information to be included in the State information systems of the State Revenue Service, its scope, processing rules, storage time limits and access rules, and also the conditions and procedures for the storage, disclosure, and issuance of the audit trails of the information systems.

(6) The Cabinet shall determine the information to be included in the Electronic Declaration System of the State Revenue Service, its scope, processing rules and storage time limits, and also the conditions and procedures for the storage, disclosure, and issuance of the audit trails of the information system.

[*30 March 2023*]

**Section 5. Director of Territorial Office of the State Revenue Service**

[12 June 2009]

**Section 6. Fulfilment of Requirements of Civil Servants of the State Revenue Service**

Fulfilment of the decisions taken, the requirements brought forward, and the instructions given by the civil servants of the State Revenue Service, within the scope of the competence specified in this Law, shall be mandatory for all legal persons and natural persons subject to the control of the State Revenue Service.

[*16 January 1997; 25 October 2001*]

**Section 7. Co-operation of Institutions and Civil Servants of the State Revenue Service**

[16 January 1997]

**Chapter 2**

**Tasks of the State Revenue Service and Rights of Civil Servants in Tax (Duties) Administration**

[*16 January 1997; 25 October 2001*]

**Section 8. Tasks of the State Revenue Service in Tax (Duty) Administration**

The tasks of the State Revenue Service in relation to the administration of taxes (duties) (hereinafter – the tax administration) are specified in the law On Taxes and Fees (Section 18). In addition to these tasks the State Revenue Service shall:

1) record and register taxpayers and taxable objects;

2) recover the debts of taxes and fees administered by the State Revenue Service, and also other mandatory payment debts determined by the State the collection of which is under the jurisdiction of the State Revenue Service in accordance with laws and regulations;

3) record the property under the State jurisdiction, ensure the control of evaluation, sale, handing over free of charge, destruction thereof and transfer of revenues into the State budget. The Cabinet shall determine the procedures by which accounting, evaluation, sale, handing over free of charge, destruction of the property under jurisdiction of the State and transfer of revenues into the State budget shall be performed;

4) issue recommendations for taxpayers regarding the procedures for filling in of tax returns and accounting of tax payments for the tax accounting of taxpayers, and also other recommendations of an informative nature in the field of taxes;

5) in accordance with international agreements approved by the *Saeima* and legal acts of the European Union, as a competent authority, co-ordinate and perform the exchange of information between tax administrations and joint cross-border tax inspections;

6) in accordance with international agreements approved by the *Saeima* and legal acts of the European Union, collect and recover taxes, duties, and other mandatory payments from domestic taxpayers and taxpayers of other states for the benefit of a contracting state or a European Union Member State at the instruction of the competent authority of the relevant state and on behalf of its own State upon request of the competent authority of the contracting state or the European Union Member State on an uncontested basis;

61) collect and recover taxes, duties, and other mandatory payments for the budget of the European Union;

62) [5 June 2008];

7) train civil servants (employees) of the State Revenue Service and inform the public of the importance of the payment of taxes, promoting voluntary fulfilment of tax liabilities and tax collection and organising informative measures and competitions, and also advise taxpayers on the issues regarding application of the tax laws and regulations that apply to the specific taxpayer and have resulted from taxable activities of such taxpayer;

8) monitor the economic and financial activity of any legal persons and natural persons in order to implement the tasks specified in this Section;

9) [20 June 2002];

91) [12 October 2006];

10) in accordance with laws and regulations, receive declarations from persons and verify the veracity of information provided therein and the legality of the sources of income;

11) upon request of the person directing the criminal proceedings and on the basis of the documents submitted by the requester and the information at the disposal of the tax administration, perform the calculation of taxes and provide an opinion to the person directing the criminal proceedings on the amount of losses caused to the budget [taxes (duties) unpaid into the State budget and payments determined by the State];

12) carry out the tasks specified in laws and regulations which are related to the use of electronic devices and equipment for the registration of taxes and other payments;

121) grant the status of a public benefit organisation and supervise such organisations in accordance with the Public Benefit Organisation Law;

13) carry out the tasks specified in other laws and regulations.

[*16 January 1997; 18 June 1998; 14 October 1999; 25 October 2001; 20 June 2002; 16 June 2005; 12 October 2006; 5 June 2008; 5 December 2019*]

**Section 9. Tax Control Institutions and Civil Servants**

[16 January 1997]

**Section 10. Rights of Civil Servants in Tax Administration**

1. During the fulfilment of service duties, all civil servants have the right:

1) upon presentation of a service identification document and authorisation of a higher civil servant, to visit the territories and premises in the ownership or use of legal or natural persons where economic activities are performed or which are related to the generation of revenues for another legal or natural person, to perform tax control measures therein, physical inspection of goods, to seize samples of goods for the performance of expert-examination, and also to visit freely the State administration and local government institutions. Upon deciding on the issuance of the authorisation referred to in this Clause to a civil servant for exercising his or her rights in the field of tax control, the proportionality of the potential restriction on the fundamental rights of natural persons shall be evaluated;

2) to perform calculation of taxes and audit of tax payments, to inspect the accounting records of legal persons and natural persons and the main documents thereof, other documents related to calculations and budget payments, to receive necessary explanations and statements, to seal the sale and production premises, warehouses, archive premises, cash offices, and cash-desks in order to ensure the preservation of documentation, money, and materially valuable items during the audit of tax payments;

3) to request annual statements from legal persons, calculations of income and taxes of State and local governments, declarations, other necessary documents, to examine them, to specify the amount of taxes and fees administered by the State Revenue Service to be paid into the State and local government budget (basic budget or special budget), and also the amount of other mandatory payments determined by the State the collection of which is under jurisdiction of the State Revenue Service, to determine the amounts of fines, and also to request and receive relevant explanations;

4) to set a time period for legal persons and natural persons by which violations of laws and regulations determined in relation to taxes and fees administered by the State Revenue Service, and also other State and local government income the collection of which is under jurisdiction of the State Revenue Service shall be rectified;

5) to request presentation of the original documents and to receive derivatives of documents from merchants, institutions, organisations, local governments, financial institutions, and credit institutions for the accounting and registration of a taxable object (income) or examination of taxes and fees, and also to receive the necessary statements and derivatives of documents from natural persons which attest to tax liabilities and payments, property and income of the legal or natural person to be inspected, and also to request and receive relevant explanations;

6) to draw up a deed that confirms the concealment of income or other taxable objects from taxation if the procedures for engaging in entrepreneurial activities have been violated, and also to draw up deeds regarding other violations determined and the facts related thereto;

7) within the competence and in accordance with the procedures laid down in law, to impose administrative penalties and to seize the objects of administrative offences and the instruments for committing them;

8) to attach property (drawing up a deed) in order to secure the enforcement of a claim to be brought (brought) in a court or a decision of the State Revenue Service;

9) within the competence and in accordance with the procedures laid down in law, to remove the property and documents related to an administrative offence;

10) within their competence and in accordance with the conditions of Section 4, Paragraph two, Clause 12 of this Law, to take decisions to specify payments to be additionally included in the budget as a result of the revision (audit) of tax payments;

11) to summon a taxpayer to appear at the State Revenue Service;

12) [5 December 2019 / See Paragraph 43 of Transitional Provisions];

13) to take photographs, make audio and video recordings in order to record control actions and other procedural actions. Civil servants have the right to take photographs, make audio or video recordings to the extent necessary for the performance of control actions or other procedural actions, respecting the rights of a person to privacy.

2. The Director General of the State Revenue Service and his or her deputies, the heads of the units authorised by the Director General of the State Revenue Service, and their deputies in tax administration have the right:

1) to approve materials regarding violations of laws and regulations in the field of State revenue and to decide on holding the persons at fault liable as specified in law;

2) to receive from ministries, other State administration authorities, financial institutions, and credit institutions, and local governments the reports of inspections and audits performed by them, and also any other information related to the records of taxpayers and their economic and financial activity;

3) [8 October 2009];

4) to issue orders the implementation of which is mandatory for financial institutions, credit institutions, and providers of payment services as determined in Section 2, Paragraph two, Clauses 3, 4, and 7 of the Law on Payment Services and Electronic Money, regarding full or partial suspension of accounting operations (execution of payment orders) of legal persons and natural persons until the relevant persons have settled their accounts in full with the budget, if the legal and natural persons have not submitted on time, refuse to submit, or hide documents on the relations with the budget from the tax administration civil servants, resist or do not comply with the performance of tax inspection or audit, do not implement the decisions of the tax administration civil servants in the determined term, and also if the concealment of income, tax calculations incorrectly performed and performing of unlawful operations have been determined during the time of an examination;

5) on an uncontested basis, to recover from legal persons and natural persons the amounts of State taxes, duties administered by the State Revenue Service, and other amounts of mandatory payments determined by the State to be in arrears and to be collected by the State Revenue Service, the fines provided for by laws [if a decrease or concealment of revenues (income) has been determined], and other fines and late payment charges, and also income obtained from performing entrepreneurial activities without registration or a special permit (licence) for inclusion in the State and local government budget (basic budget or special budget), and also in special State and local government budgets;

6) in accordance with the procedures laid down in law, to submit an application to a court regarding termination of activities or insolvency of a merchant;

7) to submit to ministries, local governments, and other authorities a request the implementation of which is mandatory to revoke a special permit (licence) issued to a taxpayer for the performance of entrepreneurial activities, if a legal, natural, or another person who performs entrepreneurial activities has not been registered as a taxpayer or who does not submit the declarations or tax calculations provided for in tax laws, all the economic and accounting documents without which tax administration civil servants are not able to determine the tax base, or who does not provide the possibility of collecting taxes, or who does not allow a tax administration civil servant to enter the premises of the taxpayer if the abovementioned civil servant has such rights;

8) in accordance with the procedures laid down by laws and regulations, to suspend the activities of a taxpayer or units thereof;

9) to take a decision to reimburse the overpaid amounts or amounts of State taxes, duties, and payments related thereto incorrectly collected (recovered), on an uncontested basis, in the State or local government budget (basic budget and special budget), and also the amounts of payments determined by the State;

10) based on a reasoned written submission by a taxpayer to extend the time periods for the submission of tax returns and informative declarations to be submitted to the State Revenue Service;

11) [18 June 1998];

12) in accordance with the procedures laid down in laws and regulations, to extend the time periods for making tax payments and other payments to be included in budgets;

13) within their competence, to authorise the civil servants of the State Revenue Service to ensure the representation of the interests of the State Revenue Service;

14) in cases provided for in the law On Taxes and Fees, to extinguish the debts of mandatory payments determined by the State and to be included in the State budget the recovery of which is performed by the State Revenue Service and the extinguishing of which is not under the jurisdiction of the Minister for Finance or a local government;

15) to take a decision to apply the means for securing the enforcement in order to enforce the tax revision (audit) decisions;

16) to take a decision to apply the means for securing the enforcement prior to taking a tax revision (audit) decision, if during a tax revision (audit) evidence has been acquired indicating that a taxpayer is destroying, concealing, alienating his or her property, reorganising commercial companies, or performing other activities as a result of which it may become impossible to implement a revision (audit) decision;

17) to take a decision to deduct expenditures for implementation from the amounts recovered;

18) on the basis of a request of the tax administration (competent authority) of a European Union Member State, to notify a taxpayer regarding the decisions of a European Union Member State or other documents related to a claim of tax payments or other payments, or recovery of a claim, or application of tax laws and regulations in the territory thereof;

181) to notify a taxpayer of a European Union Member State or to request the tax administration (competent authority) of a European Union Member State to notify the taxpayer of its state regarding decisions of the State Revenue Service or other documents relating to a claim of taxes or other payments, or recovery of a claim, or application of tax laws and regulations in the territory of the Republic of Latvia;

19) to request institutions of European Union Member States to provide the information necessary for recovery of tax, duty, or other mandatory payments;

20) according to the competence specified in the laws and regulations in tax administration, to request and receive the information necessary for recovery of tax, duty, or other mandatory payments of European Union Member States;

21) specifying the reasons for refusal, to reject requests for assistance from institutions of European Union Member States regarding the provision of information necessary for recovery of tax, duty, or other mandatory payments;

22) on the basis of the uniform instrument issued in a European Union Member State and permitting enforcement in the requested Member State as specified in Annex II to Commission Implementing Regulation (EU) No 1189/2011 of 18 November 2011 laying down detailed rules in relation to certain provisions of Council Directive 2010/24/EU concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures (hereinafter – the uniform instrument permitting enforcement of a claim in the requested Member State), to apply the measures for securing enforcement of a claim of a European Union Member State for taxes, duties, costs related to recovery, or other mandatory payments;

23) on the basis of the uniform instrument permitting enforcement of a claim in the requested Member State issued in a European Union Member State, to recover taxes, duties, costs related to recovery, or other mandatory payments on an uncontested basis;

24) to submit the uniform instrument permitting enforcement of a claim in the requested Member State issued in a European Union Member State for enforcement to a sworn bailiff;

25) to take a decision to recover late payment charges which have been calculated for the delay in enforcement of a claim of tax or duty payment of a European Union Member State and to recover it on an uncontested basis;

26) to take a decision, in the cases and in accordance with the procedures laid down in laws and regulations, to terminate the operation of a capital company;

27) to take a decision, in the cases and in accordance with the procedures laid down in laws and regulations, to include a person in the list of persons of risk;

28) to take a decision on voluntary enforcement of late tax payments in the cases and in accordance with the procedures laid down in laws and regulations;

29) to request the tax administration (competent authority) of a European Union Member State to provide information and notify of decisions and other documents related to taxes or other payments, and also to apply relevant measures for securing enforcement or to take recovery measures;

30) to take a decision to apply measures for securing enforcement on the basis of a relevant request of the tax administration (competent authority) of a European Union Member State;

31) on the basis of a request of the tax administration (competent authority) of such country with which an international agreement regarding prevention of double taxation and tax evasion has been entered into and approved by the *Saeima* providing for assistance in tax collection, to take a decision to recover late tax payments;

32) by indicating the reasons for refusal, to reject a request of the tax administration (competent authority) of a European Union Member State to provide information and notify of decisions and other documents related to taxes or other payments, and also a request to apply relevant measures for securing enforcement or to take recovery measures;

33) to issue the uniform instrument permitting enforcement in the requested Member State;

34) to take a decision to refund late tax payments in the cases and in accordance with the procedures laid down in laws and regulations;

35) to take a decision to include the address of a taxpayer in the list of risk addresses in the cases and in accordance with the procedures laid down in laws and regulations;

36) to take a decision to disconnect a domain name or prohibit the transfer of the right of use of a domain name in the cases specified in the law On Taxes and Fees;

37) to take a decision to discontinue (suspend) hosting services in the cases specified in the law On Taxes and Fees.

2.1 The Director General of the State Revenue Service and his or her deputies have the right to consent to the implementation of legal protection proceedings.

2.2 The Director General of the State Revenue Service and his or her deputies shall take a decision to grant the status of a public benefit organisation and to remove the status of a public benefit organisation, and also a decision to refuse to examine a submission on the merits in accordance with the norms of the Public Benefit Organisation Law.

2.3 The right provided for in Paragraphs one and two of this Section shall also be applicable in the process of granting of the status of a public benefit organisation and of supervision of such organisations in order to assess the conformity of the activities of associations, foundations, and religious organisations with the procedures laid down in the Public Benefit Organisation Law.

3. In matters regarding the recovery of tax debt and other payments to be included in budgets, the rights of a bailiff shall be conferred to the civil servants of the State Revenue Service who pledge the property of the debtor and recover the debt in accordance with a court judgment or a decision of the State Revenue Service institution, and the activities of such civil servants as well as the necessary expenditure related to implementation of the judgment and the remuneration of the civil servants shall be determined in accordance with the Civil Procedure Law.

4. If a taxpayer has not paid the tax within 30 calendar days from the date of receipt of a request for payment, the State Revenue Service has the right to collect this tax and an amount covering the recovery expenses, recovering such from the property belonging to the taxpayer, similarly as it is done after a court ruling.

4.1 If the goods seized for the performance of expert-examination within the framework of the tax control measures referred to in Paragraph one, Clause 1 of this Section do not correspond to the goods specified in accompanying documents, a legal or natural person shall cover the expenditures of the expert-examination within five working days after receipt of the documents supporting the expenditures.

5. The procedures by which confidential information at the disposal of credit institutions shall be received and the cases in which such information shall be received shall be determined in the Credit Institution Law.

6. [12 June 2009]

[*16 January 1997; 18 June 1998; 25 October 2001; 13 March 2003; 16 June 2005; 5 June 2008; 12 June 2009; 8 October 2009; 1 December 2009; 3 June 2010; 12 May 2011; 15 March 2012; 13 December 2012; 6 November 2013; 18 September 2014; 16 October 2014; 17 December 2014; 18 June 2015; 23 November 2016; 5 December 2019*]

**3. CHAPTER 6**

**Tasks of the State Revenue Service and Rights of Civil Servants (Employees) in Implementation of Customs Policy and Control of Cross-border Postal Items**

[*23 September 2021*]

**Section 11. Tasks of the State Revenue Service in Implementation of Customs Policy**

1. Customs control of goods and other objects, imposition of an import duty and an export duty thereon (hereinafter – the customs duty), collection thereof and documentation of customs control, and also protection of the State economic border shall only fall within the competence of customs.

2. In the implementation of customs policy, the tasks of customs authorities are:

1) to control conformity with the laws and regulations adopted in customs matters and to prevent customs offences related to the transportation of goods across the State border;

2) to apply and administer customs tariffs, to collect the customs duty and other taxes to be paid at the customs border and provided for in laws and regulations;

3) to co-operate with foreign customs authorities;

4) in accordance with the procedures laid down in laws, to provide an account of the operations of customs authorities and basic statistical data;

5) in accordance with laws and regulations, to provide the State authorities, merchants, organisations, and natural persons with information on customs matters, to train specialists, and to increase the qualification of specialists regarding customs matters;

6) to co-operate with law enforcement, State control and State administration institutions, and also with other institutions in matters regarding conformity with the laws and regulations adopted in customs matters;

7) to carry out international obligations assumed by the State in relation to customs;

8) [16 June 2005];

9) to perform investigation in matters regarding criminal offences in the field of customs matters;

10) to conduct an examination of samples of goods, to provide opinions on the conducted examination of samples of goods;

11) to perform chemical forensic examinations.

3. [3 June 2010 / See Paragraph 28 of Transitional Provisions]

[*5 October 1995; 16 January 1997; 14 October 1999; 25 October 2001; 16 June 2005; 3 June 2010; 16 October 2014*]

**Section 11.1 Tasks of Customs Authorities in the Control of Cross-border Postal Items**

The customs authority shall, at a postal item sorting area of the provider of the universal postal service, control the postal items which have been received from the European Union Member States in order to identify suspicious postal items determined in the Postal Law (hereinafter – the suspicious postal item).

[*23 September 2021*]

**Section 12. Customs Authorities and Civil Servants**

[16 January 1997]

**Section 13. Rights of Customs Civil Servants (Employees)**

1. [16 October 2014]

2. Upon performing service duties, civil servants (employees) of customs authorities have the right, if necessary, in accordance with the procedures laid down in laws and regulations, to carry and use firearms, special means of protection, and also special means for stopping transport in the customs territory of the Republic of Latvia.

3. Civil servants of customs authorities, when performing service duties in the tax administration, have the rights specified in Section 10, Paragraph one of this Law.

4. In order to ensure the implementation of customs tasks, customs authorities shall co-operate with State and local government authorities, merchants, organisations, and natural persons.

5. Civil servants of customs authorities have the right and obligation, independently or together with employees of the border guard, immigration and public order services, to arrest violators of the State border of the Republic of Latvia in accordance with the procedures laid down in laws and regulations.

6. Civil servants of customs authorities have the rights determined in the customs laws and regulations, but, in performing an investigation in matters regarding criminal offences in the field of customs matters, they have the authorisation of an investigator as determined in the Criminal Procedure Law.

7. (3) [22 June 2017 / See Paragraph 41 of Transitional Provisions]

8. Civil servants of customs authorities authorised by the Director General of the State Revenue Service have the right to stop a vehicle for the performance of customs control in the customs territory of the Republic of Latvia and to transport the vehicle to the customs authority for the performance of customs control.

9. During customs control, civil servants of customs authorities of the State Revenue Service have the right to search a person and to record customs control activities (take photographs, make audio and video recordings), respecting the rights of a person to privacy.

10. The civil servants of customs authorities specified in a decision on civil servants of customs authorities authorised by the Director General of the State Revenue Service have the right to perform an inspection of any such person with regard to whom it is sufficiently reasonable to believe that, upon entering or leaving the customs territory of the Republic of Latvia, this person hides on himself or herself goods, objects subject to customs clearance or undeclared cash, or goods, objects or substances the movement of which across the State border is prohibited, or if it is suspected that the person has ingested goods or prohibited substances subject to customs clearance or they have been placed into the body thereof, thus violating the laws and regulations in the field of customs.

11. Civil servants of customs authorities have the right to perform the control of cross-border postal items, and also to remove, open, and destroy suspicious postal items in accordance with the procedures specified in the Customs Law.

[*5 October 1995; 16 January 1997; 18 June 1998; 14 October 1999; 25 October 2001; 20 June 2002; 16 June 2005; 5 June 2008; 12 June 2009; 16 October 2014; 2 June 2016; 22 June 2017; 5 December 2019; 23 September 2021*]

**Section 13.1 Rights of Civil Servants of the Customs Police in the Detection of Violations of Law in Customs Matters**

[22 June 2017 / See Paragraph 41 of Transitional Provisions]

**Chapter 4**

**Tasks of the Tax and Customs Police of the State Revenue Service and Rights of Civil Servants (Employees) Thereof in the Detection of Violations of Law in the Field of State Revenues and Customs Matters**

[*22 June 2017* / *The new wording of the name of the Chapter shall come into force on 1 January 2018. See Paragraph 41 of Transitional Provisions*]

**Section 14. Tasks of the Tax and Customs Police of the State Revenue Service in the Detection of Violations of Law in the Field of State Revenues and Customs Matters**

1. The Tax and Customs Police of the State Revenue Service shall have the following tasks:

1) to perform the investigatory operations specified in law in order to detect and prevent criminal offences in the field of State revenues;

2) to conduct investigations in criminal cases regarding criminal offences which have been determined in the field of State revenues;

3) to perform the task specified in Section 11, Paragraph two, Clause 7 of this Law in customs matters;

4) to perform the task specified in Section 11, Paragraph two, Clause 9 of this Law and the operational activities specified in law in order to detect and prevent criminal offences in customs matters;

5) to ensure the security of civil servants (employees) of the State Revenue Service in relation to the fulfilment of their duties and the security of the premises where they are located, if necessary.

2. Upon performing the tasks specified in Paragraph one, Clauses 3 and 4 of this Section, the Tax and Customs Police of the State Revenue Service shall have the status of a customs authority.

[*22 June 2017 / The new wording of the Section shall come into force on 1 January 2018. See Paragraph 41 of Transitional Provisions*]

**Section 15. Finance Inquiry Authorities and Civil Servants**

[16 January 1997]

**Section 16. Rights of Civil Servants (Employees) of the Tax and Customs Police of the State Revenue Service in the Detection of Violations of Law in the Field of State Revenues and Customs Matters**

1. Civil servants (employees) of the Tax and Customs Police of the State Revenue Service have the right to, in accordance with the procedures laid down in law, perform operational activities regarding issues within the competence of the State Revenue Service. Civil servants of the Tax and Customs Police are entitled to take measures of operational activities according to the special method in accordance with the procedures laid down in law and under a relevant authorisation by the Head of the Tax and Customs Police.

2. The Tax and Customs Police of the State Revenue Service shall perform an investigation of criminal offences in accordance with the procedures laid down in the Criminal Procedure Law.

3. In order to detect and prevent criminal offences and other violations of law, civil servants of the Tax and Customs Police of the State Revenue Service have the rights laid down in Section 10, Paragraph one, Clauses 1, 2, 3 (except for the right to determine the amount of payments and the amount of fine), 4, 5, 6, 7, 9, and 11, Paragraph two, Clause 8, and Section 13, Paragraph two of this Law, and also the right:

1) to participate in inspections performed by civil servants of the State Revenue Service;

2) to summon to a relevant State Revenue Service institution any person in relation to the cases and materials the examination of which falls within the competence of the Tax and Customs Police of the State Revenue Service, but if the relevant person fails to appear without a justifiable reason, to convey him or her by force;

3) to check personal identification documents of persons suspected of having committed violations of law, and also other documents necessary to verify conformity with the legal provisions the performance control and monitoring of which have been assigned to the Tax and Customs Police;

4) within their competence in cases and in accordance with the procedures laid down in law, to convey persons violating the law to the premises of the State Revenue Service, to conduct an inspection of such persons, to remove and inspect property and documents, to hold under administrative arrest persons violating the law, and to take other measures specified in law to ensure record-keeping of administrative offences;

5) within their competence in accordance with the procedures laid down in law, to arrest and convey persons who have committed an administrative offence or who are suspected or have been accused of committing criminal offences. The Cabinet shall determine the procedures for conveying the detained and arrested persons;

6) to use physical force, special means, and firearms in accordance with the procedures laid down in this Law;

7) to receive from ministries, other State administration authorities, financial institutions and credit institutions, and local governments the reports of inspections and audits performed thereby, and also any other information related to the records of taxpayers and their economic and financial activity if the relevant civil servant has been authorised for that in writing by the Director General of the State Revenue Service, his or her deputy, or the Head of the Tax and Customs Police or his or her deputy.

4. The procedures by which confidential information at the disposal of credit institutions shall be received and the cases in which such information shall be received shall be determined in the Credit Institution Law.

[*16 January 1997; 18 June 1998; 25 October 2001; 13 March 2003; 16 June 2005; 12 June 2009; 22 June 2017; 5 December 2019* / *Amendment to Paragraph three, Clause 1 regarding the replacement of the words “in measures taken (..) and to draw up administrative reports regarding detected offences” with the words “in inspections performed” shall come into force on 1 July 2020*. *See Paragraph 43 of Transitional Provisions*]

**Section 16.1 Rights of Civil Servants (Employees) of the Tax and Customs Police of the State Revenue Service to Use Physical Force and Special Means**

1. Civil servants (employees) of the Tax and Customs Police of the State Revenue Service have the right to use physical force, special fighting techniques, handcuffs, means of restraint, batons, tear gas in order to:

1) repel an attack on civil servants of the State Revenue Service who are performing service duties;

2) detain and convey persons violating the law to the premises of the State Revenue Service and restrain the detained persons during conveyance if such persons do not submit to or resist the civil servants of the Tax and Customs Police or if there is a reason to believe that they may escape or cause harm to other persons nearby or to themselves;

3) stop intentionally wrongful resistance to lawful requests made by civil servants of the Tax and Customs Police when performing service duties;

4) protect the guarded object against illegal or other threats.

2. The type of physical force and special means, and the intensity of use of special means shall be determined by taking into account the specific situation, the nature of the violation, and the individual characteristics of the violator, restricting as much as possible the harm done by such means. If persons are injured as a result of the use of physical force or special means, a civil servant (employee) of the Tax and Customs Police of the State Revenue Service has an obligation to immediately provide medical assistance to the injured persons and report the incident to his or her immediate supervisor who shall notify the Director General of the State Revenue Service and the prosecutor of such incident. The civil servant (employee) of the Tax and Customs Police of the State Revenue Service must immediately, as soon as possible, report to his or her immediate supervisor in writing on all cases of the use of special means.

3. It is prohibited to use special means (except for handcuffs and means of restraint) and special fighting techniques against women, persons with obvious signs of disability, and minors, except for the cases where they commit an armed attack, and also endanger the life or health of other persons, civil servants (employees) of the State Revenue Service, or show armed resistance. The Cabinet shall determine the types of special means permitted for the Tax and Customs Police of the State Revenue Service, the procedures for possessing, carrying, and using thereof.

[*16 January 1997; 25 October 2001; 13 March 2003; 16 June 2005; 22 June 2017; 5 December 2019*]

**Section 16.2 Rights of Civil Servants (Employees) of the Tax and Customs Police of the State Revenue Service to Use a Firearm**

1. Shooting on purpose shall be deemed to be the use of a firearm.

2. A civil servant (employee) of the Tax and Customs Police of the State Revenue Service has the right to permanently possess and carry a firearm issued to him or her for service needs. The Cabinet shall determine the regulations and procedures for possessing and carrying firearms available to civil servants (employees) of the Tax and Customs Police of the State Revenue Service.

3. A civil servant (employee) of the Tax and Customs Police of the State Revenue Service is entitled to use a firearm in case of extreme emergency in order to:

1) defend other persons and himself or herself from an attack that actually endangers life or may do harm to health or to avert an attempt to obtain a firearm by force;

2) repel a group attack or an armed attack on civil servants (employees) of the Tax and Customs Police of the State Revenue Service or other civil servants or employees of the State Revenue Service who perform service duties;

3) detain an offender who has been surprised upon breaking in or otherwise forcibly entering a guarded object or upon committing another criminal offence if the offender is showing resistance.

4. Civil servants (employees) of the Tax and Customs Police of the State Revenue Service also have the right to utilise a firearm in order to sound an alarm or summon help.

5. Before using a firearm, a warning shall be given, if necessary, a warning shot shall also be fired.

6. A firearm may be used without warning if the attack is sudden or if weapons, military equipment, or any other type of mechanical means of transport are utilised in the attack.

7. It is prohibited to use and utilise firearms at locations where other persons may be injured as a result of such use, and it is also prohibited to use firearms against women and minors, except for the cases where they commit an armed attack, show armed resistance, or are part of a group attack that endangers the life of other persons or civil servants (employees) of the Tax and Customs Police of the State Revenue Service.

8. Civil servants (employees) of the Tax and Customs Police of the State Revenue Service have the right to take out a firearm and prepare it for shooting if they believe that the use or utilisation thereof is not excluded in the particular situation.

9. In all cases of use and utilisation of firearms, a civil servant (employee) of the Tax and Customs Police of the State Revenue Service must do his or her utmost to guarantee the safety of other persons, and also to provide the necessary medical assistance.

10. A civil servant (employee) of the Tax and Customs Police of the State Revenue Service shall immediately, as soon as possible, report to the Director General of the State Revenue Service and the prosecutor in writing on each case of the utilisation of a firearm.

[*16 January 1997; 25 October 2001; 13 March 2003; 16 June 2005; 22 June 2017* / *Amendment regarding the replacement of the words “Financial Police” with the words “Tax and Customs Police” shall come into force on 1 January 2018*. *See Paragraph 41 of Transitional Provisions*]

**Chapter 5**

**Tasks of the State Revenue Service and Rights of Civil Servants in the Field of Movement, Provision, and Supervision of Excisable Goods**

[*14 October 1999; 25 October 2001*]

**Section 16.3 Tasks of the State Revenue Service in the Field of Movement, Provision, and Supervision of Excisable Goods**

Tasks of the State Revenue Service in the field of movement, provision, and supervision of excisable goods are as follows:

1) to issue and re-register special permits (licences) for commercial activities involving excisable goods, permits and statements for activities involving excisable goods, and also certificates regarding granting of the status of a small independent brewery;

2) to organise and perform control measures in the field of movement of excisable goods;

3) to examine violations of regulations in respect of the movement of excisable goods and to impose the sanctions provided for in laws and regulations;

4) [3 June 2010];

5) to ensure the issue of excise duty stamps and the supervision of the handling thereof;

6) to request, receive, systematise, and analyse information related to the production and handling of excisable goods;

7) to determine the procedures for the sale and transportation of excisable goods in cases where the special permits (licences) and statements have ceased to be valid, and also the procedures for the transportation of excisable goods in cases of removal, destruction or in the cases of any other type of alienation thereof;

8) to seal the metering devices, equipment, and tanks to be used for the movement of excisable goods;

9) [12 October 2006];

10) [12 October 2006];

11) to accept and re-register the excise duty security certificates, and also to control the use of excise duty security;

12) [12 October 2006];

13) [12 October 2006];

14) to train the civil servants (employees) of the State Revenue Service, and also to consult the persons related to the handling of excisable goods on such issues related to the application of the laws and regulations in the field of handling of excisable goods that apply to such persons and have arisen as a result of activities performed by the persons involving excisable goods;

15) to carry out the tasks specified in other laws and regulations.

[*16 June 2005; 12 October 2006; 3 June 2010; 16 October 2014*]

**Section 16.4 Rights of Civil Servants of the State Revenue Service in the Field of Movement, Provision, and Supervision of Excisable Goods**

Civil servants of the State Revenue Service performing service duties in the field of movement, provision, and supervision of excisable goods have the right:

1) upon presentation of a service identification document and an authorisation of a higher civil servant, to perform control measures in the locations of production, storage, sale, and distribution of excisable goods, and also in other locations related to the movement of such goods;

2) to request and receive any information from State and local government institutions, merchants, and registered consumers, and also to remove for inspection (expert-examination) or as material evidence any documents and objects which relate to activities involving excisable goods;

3) to perform inspections (expert-examinations) of excisable goods, and also to transfer the removed excisable goods for inspection (expert-examination), and to receive an opinion on the conformity thereof with the requirements of the laws and regulations;

4) to remove and confiscate excisable goods, and also tools and objects related to the committing of a violation, if they are located in places where unregistered activities involving excisable goods have been performed, if they have been acknowledged as material evidence, and if the excisable goods have features of illegal origin, and also in other cases specified in laws and regulations;

5) to transfer the removed excisable goods for storage until the taking of the decision to confiscate them;

6) to remove and destroy glass, plastic, and other type of packaging to be used for alcoholic beverages from which the labelling intended for alcoholic beverages has not been removed;

7) to cancel special permits (licences) for commercial activities involving excisable goods, permits and certificates for activities involving excisable goods, certificates regarding granting of the status of a small independent brewery, excise duty security certificates or to suspend the operation of such documents in cases provided for in the laws and regulations in the field of handling of excisable goods;

8) to perform the initial analysis of excisable goods at the places related to the handling of excisable goods;

9) to put into effect international co-operation in the field of supervision of movement of excisable goods and exchange of experience;

10) to determine a deadline for the persons related to the handling of excisable goods by which the violations of the laws and regulations in the field of excisable goods determined should be eliminated, and also to invite the person related to the handling of excisable goods to appear at the State Revenue Service.

[*25 October 2001; 16 June 2005; 12 October 2006*]

**Chapter 5.1**

**Tasks of the Internal Security Department of the State Revenue Service and Rights of Civil Servants Thereof in the Detection of Violations of Law in the Actions of Civil Servants (Employees) of the State Revenue Service**

[*22 June 2017 / The Chapter shall come into force on 1 January 2018. See Paragraph 41 of Transitional Provisions*]

**Section 16.5 Tasks of the Internal Security Department of the State Revenue Service in the Detection of Violations of Law in the Actions of Civil Servants (Employees) of the State Revenue Service**

The Internal Security Department of the State Revenue Service shall have the following tasks:

1) to perform the operational activities specified in law in order to detect and prevent criminal offences in the actions of civil servants (employees) of the State Revenue Service which are related to the fulfilment of their duties;

2) to conduct investigation in criminal cases regarding criminal offences which have been determined in the actions of civil servants (employees) of the State Revenue Service and are related to the fulfilment of their duties.

[*22 June 2017 / Section shall come into force on 1 January 2018. See Paragraph 41 of Transitional Provisions*]

**Section 16.6 Rights of Civil Servants of the Internal Security Department of the State Revenue Service**

1. Civil servants of the Internal Security Department of the State Revenue Service who have been authorised by the Head of the Internal Security Department of the State Revenue Service have the right to, in accordance with the procedures laid down in law, perform operational activities in order to detect and prevent criminal offences in the actions of civil servants (employees) of the State Revenue Service that are related to the fulfilment of their duties.

2. The Internal Security Department of the State Revenue Service shall conduct an investigation of criminal offences which have been determined in the actions of civil servants (employees) of the State Revenue Service and are related to the fulfilment of their duties in accordance with the procedures laid down in the Criminal Procedure Law.

3. In order to detect and prevent criminal offences in the actions of civil servants (employees) of the State Revenue Service, civil servants of the Internal Security Department of the State Revenue Service have the following rights:

1) to summon to the Internal Security Department of the State Revenue Service any person in relation to the cases and materials the examination of which falls within the competence of the Internal Security Department of the State Revenue Service, but if the relevant person fails to appear without a justifiable reason, to convey him or her by force;

2) to check personal identification documents of persons suspected of having committed violations of law, and also other documents necessary to verify conformity with the legal provisions the performance control and monitoring of which have been assigned to the Internal Security Department of the State Revenue Service;

3) within their competence in the cases and in accordance with the procedures laid down in law, to convey persons violating the law to the premises of the State Revenue Service, to conduct an inspection of such persons, to seize and inspect their property and documents;

4) within their competence in accordance with the procedures laid down in law, to detain and convey persons who are suspected or have been accused of committing criminal offences. The Cabinet shall determine the procedures for conveying the detained and arrested persons;

5) to use physical force and special means in accordance with the procedures laid down in Section 16.1 of this Law. The Cabinet shall determine the types of special means permitted for civil servants of the Internal Security Department of the State Revenue Service, the procedures for possessing, carrying, and using thereof;

51) to use firearms in accordance with the procedures laid down in Section 16.2 of this Law. The Cabinet shall determine the regulations and procedures for possessing and carrying firearms available to civil servants of the Internal Security Department of the State Revenue Service;

6) civil servants authorised by the Head of the Internal Security Department of the State Revenue Service – to request from ministries, other State administration authorities, financial institutions and credit institutions, and local governments any information related to the unlawful action of a civil servant (employee) of the State Revenue Service;

7) civil servants of the Internal Security Department authorised by the Director General of the State Revenue Service – the right of civil servants of customs authorities specified in Section 13, Paragraph eight of this Law to stop a vehicle for the re-performance of customs control in the customs territory of the Republic of Latvia and to transport it to the customs authority for the re-performance of customs control in order to ensure control of the fulfilment of the duties of civil servants of customs authorities;

8) the rights specified in Section 10, Paragraph one, Clauses 1, 2, 5, 6, 9, and 12 of this Law, and also the rights to participate in inspections performed by civil servants of the State Revenue Service.

4. The procedures by which confidential information at the disposal of credit institutions shall be received and the cases in which such information shall be received shall be determined in the Credit Institution Law.

[*22 June 2017; 5 December 2019* / *Clause 8 of Paragraph three shall come into force on 1 July 2020. See Paragraph 43 of Transitional Provisions*]

**Chapter 6**

**Status and Liability of Civil Servants and Employees of the State Revenue Service, Dispute and Appeal Procedures for Their Decisions, Material Security, Symbols and Seal of the State Revenue Service**

[*25 October 2001 / 20 June 2002*]

**Section 17. Requirements to be Brought Forward for Civil Servants and Employees of the State Revenue Service**

1. A person who complies with the requirements laid down in Section 7 of the State Civil Service Law, and also the requirement for an impeccable reputation may be a civil servant of the State Revenue Service.

2. A person who complies with the following requirements may be an employee of the State Revenue Service:

1) the person is a citizen or non-citizen of the Republic of Latvia or a person who has received a permanent residence permit in the Republic of Latvia;

2) the person is fluent in the Latvian language;

3) the person has higher or secondary education (in conformity with the relevant work duties);

4) the person has not been convicted of intentional criminal offences or has been rehabilitated or for whom the conviction has been set aside or extinguished;

5) the person on whom a penalty prohibiting to hold a specific position has not been imposed in relation to an administrative offence case or a criminal case;

6) the person whose capacity to act has not been restricted by a court;

7) the person is not or has not been a staff employee in the State security service, intelligence or counter-intelligence service of the U.S.S.R., the Latvian S.S.R. or any foreign state;

8) the person is not or has not been a member of organisations prohibited by law or by court rulings.

[*27 September 2018; 5 December 2019*]

**Section 18. Procedures for the Selection of Applicants for Vacant Positions of Civil Servants and Assessment of Conformity with Positions of Civil Servants**

1. A competition for vacant civil servant positions in the State Revenue Service shall be announced in accordance with the following procedures:

1) the Minister for Finance shall announce an open competition for applicants to the position of the Director General of the State Revenue Service on the vacancy portal of the State Employment Agency;

2) the Director General of the State Revenue Service shall announce an open competition for applicants to other positions of civil servants of the State Revenue Service on the vacancy portal of the State Employment Agency.

2. In the announcement of the competition, the requirements to be brought forward for applicants to the position of a civil servant according to the job description, and also the time period for the application and the location where applications are to be submitted shall be specified.

3. The time period for the application of applicants shall not be shorter than 10 days and longer than 30 days from the day of the announcement of the competition.

4. A competition for vacant civil servant positions need not be announced if a civil servant of the State Revenue Service is transferred to the relevant position from another unit by an order of the Director General of the State Revenue Service.

5. The conformity of applicants for a vacant civil servant position shall be assessed by a commission for assessment of applicants and civil servants which shall be established by:

1) the Minister for Finance – for the competition for the position of the Director General of the State Revenue Service;

2) the Director General of the State Revenue Service – for the competition for positions of civil servants of the State Revenue Service;

3) [12 June 2009].

6. The commission for assessment of applicants and civil servants shall select the applicant who best conforms to the requirements brought forward in the job description of the civil servant position and, giving reasons for the choice, recommend the relevant candidate to the Minister for Finance or the Director General of the State Revenue Service. The relevant civil servant shall evaluate the recommendation of the commission for assessment of applicants and civil servants and, in accordance with the procedures laid down in this Law, take a decision to appoint the applicant to the civil servant position.

7. The relevant institution shall publish the decision to appoint the applicant to the position on the vacancy portal of the State Employment Agency within 10 days after taking of the decision.

8. An applicant who has participated in the competition has the right to become acquainted with the recommendation of the commission for assessment of applicants and civil servants and the decision of the Minister for Finance or the Director General of the State Revenue Service. The applicant has the right to contest and appeal such decision in accordance with the procedures laid down in the Administrative Procedure Law.

9. A repeat competition of applicants shall be announced if:

1) no applicant has applied for the competition;

2) according to the decision of the commission for assessment of applicants and civil servants, no applicant has the professional preparedness conforming to the requirements brought forward in the description of the civil servant position;

3) none of the applicants recommended by the commission for assessment of applicants and civil servants has been recognised to be appropriate for the relevant position by the relevant civil servant referred to in Paragraph six of this Section.

[*13 March 2003; 14 November 2008; 12 June 2009; 27 September 2018*]

**Section 19. Appointing of an Applicant to Position of a Civil Servant**

1. An applicant shall be appointed to the position of a civil servant for an indefinite period of time by the Director General of the State Revenue Service. An applicant may be appointed to the position of a civil servant for a specific period. In such a case, the service circumstances shall be indicated that determine the appointment of an applicant to the position for a specific period.

2. An applicant shall be appointed to the position of the Director General of the State Revenue Service in accordance with the procedures laid down in Section 4, Paragraph one of this Law.

3. Upon appointing an applicant to the position of a civil servant, the Director General of the State Revenue Service may determine a probationary period that shall not exceed six months.

4. Upon appointing an applicant to the position of a civil servant for the first time, the Director General of the State Revenue Service shall determine a probationary period of three to six months.

[*12 June 2009; 18 June 2015*]

**Section 20. Legal Protection of Civil Servants of the State Revenue Service**

1. Persons at fault shall be held liable, as laid down in laws, for hindering the civil servants of the State Revenue Service in the exercising of their lawful rights, for defamation, for threats or violence directed against them, and also for the endangerment of their lives in relation to the fulfilment of service duties.

2. Civil servants of the State Revenue Service have the right to carry a personal or service weapon or other special means for the purposes of self-defence.

[*1 December 2009*]

**Section 20.1 Benefits and Compensations for a Civil Servant of the State Revenue Service who Performs Service Duties Abroad in the Status of a Liaison Officer**

[1 December 2009]

**Section 21. Liability of Civil Servants and Employees**

1. Civil servants and employees are prohibited, except for the cases provided for in the law On Taxes and Fees, to disclose any information on a taxpayer that has become known to the civil servants or employees in the fulfilment of service duties. Civil servants or employees at fault shall be held liable as specified by the law for the disclosure of information.

2. [3 June 2010]

[*3 June 2010*]

**Section 22. Contesting and Appeal Procedures for Decisions and Orders of Civil Servants of the State Revenue Service**

1. Decisions taken (except for the cases referred to in Paragraphs 2.1 and 2.2 of this Section, and also decisions to impose administrative penalties) and orders issued by civil servants of the State Revenue Service may be contested in accordance with the procedures laid down in the Administrative Procedure Law to the Director General of the State Revenue Service. The decisions of the Director General of the State Revenue Service shall be appealed to a court.

2. The State Revenue Service shall examine a submission regarding contesting of the decisions and orders referred to in Paragraph one of this Section and take a decision within a month. The Director General of the State Revenue Service may extend the time period for not more than four months from the day when the submission of contesting was received.

2.1 The specific characteristics in the administrative proceedings in relation to the decisions taken as a result of control (inspection, revision) performed by civil servants of the State Revenue Service, the decisions to reimburse the overpaid tax amounts, the decisions to recover late tax payments, the decisions to cover expenditure for recovery of late tax payments, on an uncontested basis, from the resources of a taxpayer or the decisions to apply the means for securing the enforcement, and also the submission regarding contesting of such decisions shall be determined in the law On Taxes and Fees.

2.2 Decisions of civil servants of the State Revenue Service to extend (suspend, divide) a time period for the payment of current taxes, late taxes, and taxes calculated as a result of tax control (inspection, audit), late payment charges, fines, and other payments to be transferred into budgets and decisions on voluntary enforcement of late tax payments may be contested and appealed within the time period specified in Part D of the Administrative Procedure Law for the submission of a claim regarding compulsory enforcement actions.

3. [12 June 2009]

4. An order of the State Revenue Service which has been issued in accordance with Section 10, Paragraph two, Clause 4 of this Law shall enter into effect from the time when it has been notified to the relevant financial institution or credit institution. Contesting or appeal of such order shall not suspend the operation thereof.

[*20 June 2002; 13 March 2003; 16 June 2005; 5 June 2008; 12 June 2009; 3 June 2010; 13 December 2012; 18 June 2015*]

**Section 23. Procedures for the Reimbursement of Payments Incorrectly Recovered and Compensation for Losses Caused Due to Unlawful Actions or Mistakes of Civil Servants of the State Revenue Service**

[8 October 2009]

**Section 24. Material Security of the State Revenue Service**

The material security of the State Revenue Service shall be formed from the following funds:

1) grants from general revenue of the State budget;

2) its own income from paid services provided;

3) foreign financial assistance.

[*13 March 2003; 5 June 2008; 16 October 2014*]

**Section 25. Identification Documents of Civil Servants and Employees of the State Revenue Service, Service Ranks and Identifying Insignia of Civil Servants**

1. Civil servants and employees of the State Revenue Service shall have a service identification document the description and sample of which shall be determined by the Cabinet.

2. Civil servants of the Internal Security Department, customs authorities, the Tax and Customs Police of the State Revenue Service shall be granted service ranks the titles and the procedures for granting, preserving, demoting, and removing whereof shall be determined by the Cabinet.

3. Upon performing service duties, civil servants of the Internal Security Department, customs authorities, the Tax and Customs Police of the State Revenue Service shall wear uniforms, service rank identifying insignia, and badges the description of which shall be determined by the Cabinet but the procedures for wearing such by the Director General of the State Revenue Service.

4. [18 June 2015]

5. [18 June 2015]

6. Upon performing service duties or work duties in customer service halls, civil servants and employees of the State Revenue Service shall wear similar style working clothes the description of and the procedures for wearing whereof shall be determined by the Director General of the State Service Revenue.

[*12 October 2006; 5 June 2008; 13 December 2012; 16 October 2014; 18 June 2015; 22 June 2017; 27 September 2018*]

**Section 25.1 Right of a Civil Servant to Wear a Ceremonial (Parade) Uniform with whom State Civil Service Relations Have Been Terminated or who Has Been Transferred to Another Position and who Has Been Granted A Service Rank Previously**

1. A civil servant with whom State civil service relations have been terminated in the State Revenue Service or who has been transferred to another position in the State Revenue Service and who has been granted a service rank previously has the right to wear a ceremonial (service) uniform at the events of public holidays, remembrance days, or days of significance, at an event of the State Revenue Service or unit thereof, and also at any other event in the Republic of Latvia or abroad which is supported by the State Revenue Service and in which officials of the State Revenue Service participate.

2. The right referred to in Paragraph one of this Section shall not apply to a civil servant who has been removed from the position of a civil servant in the State Revenue Service:

1) due to failing the probationary period;

2) due to non-conformity to the position;

3) due to non-conformity to the mandatory requirements for a civil servant;

4) in accordance with a court judgement in a criminal case;

5) upon applying a disciplinary penalty – removal from the position of a civil servant.

3. The civil servant referred to in Paragraph one of this Section has the right to purchase, using his or her personal means, and wear the ceremonial (parade) uniform specified in laws and regulations according to the last service rank granted.

4. Upon wearing the ceremonial (parade) uniform, the civil servant referred to in Paragraph one of this Section shall respect the general standards of public decency and ethical principles and shall refrain from any activities discrediting the State Revenue Service.

5. If the civil servant referred to in Paragraph one of this Section fails to respect the general standards of public decency or ethical principles and discredits the State Revenue Service through his or her actions, the Minister for Finance or the Director General of the State Revenue Service may deprive the civil servant of the right to wear the ceremonial (parade) uniform.

[*18 June 2015*]

**Section 26. Symbols and Seal of the State Revenue Service**

1. The State Revenue Service shall have a seal with the supplemented lesser State Coat of Arms of Latvia and the name of the service.

2. [12 June 2009]

3. [16 October 2014 / See Paragraph 33 of Transitional Provisions]

[*12 June 2009*]

**Chapter 7**

**Specialised State Civil Service Career Path in the State Revenue Service**

[*25 October 2001*]

**Section 27. Transfer to Another Position**

The procedures for the transfer of civil servants of the State Revenue Service shall be determined by the State Civil Service Law.

[*13 March 2003*]

**Section 28. Disciplinary Liability**

1. The grounds for disciplinary liability of civil servants of the State Revenue Service, the types of disciplinary violations and the applicable disciplinary penalties, and also the procedures for the examination of issues regarding holding civil servants to disciplinary liability shall be determined by the Law on Disciplinary Liability of State Civil Servants.

2. [12 June 2009]

3. A civil servant may contest a decision of the Director General of the State Revenue Service to apply disciplinary penalty to the commission for examination of disciplinary matters created by the Ministry of Finance within one month from the day when the decision entered into effect. A civil servant may appeal a decision of the commission that has been taken in relation to the application of disciplinary penalty to a court in accordance with the procedures laid down in the Administrative Procedure Law.

[*12 October 2006; 12 June 2009*]

**Section 28.1 Procedures for Contesting and Appealing Administrative Acts of the Director General of the State Revenue Service in the Field of State Civil Service**

A civil servant may contest the administrative act issued by the Director General of the State Revenue Service in the field of State civil service, except for a decision to apply a disciplinary penalty, to the Ministry of Finance. A civil servant may appeal the decision taken by the Ministry of Finance with regard to the contested administrative act by the Director General of the State Revenue Service in the field of State civil service in accordance with the procedures laid down in the Administrative Procedure Law.

[*16 October 2014*]

**Section 29. Termination of the State Civil Service Relations**

[8 October 2009]

**Transitional Provisions**

1. The Ministry of Finance shall, by 1 November 1993, submit to the Cabinet the proposals on the personnel of the State Revenue Service and calculations of budget allocations for the fourth quarter of 1993 and for 1994.

2. The establishment of the State Revenue Service shall be fully completed by 1 April 1994.

3. With the coming into force of this Law, the law On the State Finance Inspection of Latvia is repealed.

4. Regulations in relation to the fulfilment of the law On the State Revenue Service shall be adopted by the Cabinet.

5. Section 10, Paragraph four of this Law shall come into force concurrently with the relevant amendments to the Latvian Civil Procedure Code.

[*18 June 1998*]

6. Amendments to Sections 2 and 3, Section 4, Paragraph two, Clause 6, Section 22, Paragraph one, and the new Chapter 5 of this Law shall come into force concurrently with the relevant amendments to the Handling of Alcohol Law.

[*14 October 1999*]

7. The amendment on the deletion of Section 24, Paragraph four of this Law shall come into force on 1 January 2000.

[*14 October 1999*]

8. The State Revenue Service shall assume the rights and obligations of the Excise Goods Department at the moment when it has assumed fully such rights and obligations in accordance with the procedures stipulated by the Cabinet.

[*14 October 1999*]

9. The following, issued by the Excise Goods Department:

1) special permits (licences) in the field of handling of alcohol – shall be re-registered with the State Revenue Service within the time period determined in the special permit (licence);

2) special permits (licences) in the field of handling of tobacco, tobacco products, precious metals, precious stones and articles thereof, and also in the field of handling of fuel – shall be valid up to the end of the time period determined in the special permit (licence);

3) permits and certificates issued for a time period not exceeding one year shall be valid until the end of the time period determined therein.

[*14 October 1999*]

10. The conditions in Section 4, Paragraph two, Clause 4 and Section 5, Paragraph one of this Law regarding the appointing to position of the directors of territorial offices of the State Revenue Service for a time period not exceeding four years shall be applicable also to such directors of the territorial offices of the State Revenue Service who were appointed to the positions before the time of the coming into force of these Sections.

[*14 October 1999*]

11. The requirement on higher education referred to in Section 17, Paragraph one, Clause 3 of the Law shall be applied from 1 August 2007 to civil servants who hold a position of a civil servant in the State Revenue Service on the day of coming into force of this Law. A civil servant of the State Revenue Service who has not commenced studies in a higher education institution by the day of coming into force of this Law shall commence studies in a higher education institution by 1 October 2002 and submit to the Director General of the State Revenue Service or the director of the territorial office a statement on the commencing of studies issued by the higher education institution. A civil servant who studies in an higher education institution shall, by 15 October every year, submit to the Director General of the State Revenue Service or the director of the territorial office a statement on the continuation of studies issued by the higher education institution. A civil servant who has not commenced studies in a higher education institution by the time period determined in this Paragraph or he or she does not continue studies and has not submitted the statement referred to in this Paragraph shall be removed from the position of a civil servant in the State Revenue Service in connection with non-conformity to the position. If six years or less have remained until attaining the retirement age for a civil servant of the State Revenue Service as determined by the State on the day of coming into force of the State Civil Service Law, he or she is permitted to hold a position of a civil servant without higher education.

[*25 October 2001; 20 June 2002*]

12. [16 June 2005]

13. Section 20, Paragraph seven of this Law shall come into force on 1 January 2002.

[*25 October 2001*]

14. The norms of Section 25, Paragraphs two and three of this Law related to the service ranks intended for civil servants of the customs authorities shall come into force on 1 July 2002.

[*25 October 2001*]

15. Section 28, Paragraph one of this Law in relation to other cases of disciplinary penalties of civil servants specified in law shall be applied in accordance with the Cabinet Regulation No. 158 of 16 August 1994, On Disciplinary Penalties for Civil servants, up to the day of coming into force of the Law on Disciplinary Penalties for Civil Servants.

[*25 October 2001*]

16. Amendments to Sections 2 and 8 of this Law shall come into force on 1 August 2002.

[*20 June 2002*]

17. Within the meaning of this Law the term “merchant” also means such cultural institutions, educational institutions, and scientific institutions which operate as State or local government non-profit organisations and which in accordance with the Law on Procedures for the Coming into Force of the Commercial Law are being transformed or liquidated, and also individual undertakings, farms and fish farms, and cooperative societies.

[*16 June 2005*]

18. Amendments to Section 3, Paragraph five of this Law regarding the substitution of the term “inquiry institution” with the term “investigator”, amendments to Section 16, Paragraph two of this Law in relation to the rights of the Finance Police to perform an investigation in accordance with the procedures laid down in the Criminal Procedure Law, and amendments to Section 28, Paragraph fourteen, Clause 3 in relation to the term “commencement of criminal proceedings” shall come into force concurrently with the Criminal Procedure Law.

[*16 June 2005*]

19. Until the day of coming into force of the Criminal Procedure Law, the term “investigation” used in the Law means “inquiry” and the term “Criminal Procedure Law” – “Latvian Criminal Procedure Code”.

[*16 June 2005*]

20. Amendment to Section 20, Paragraph three of this Law in relation to the determination of supplement for a service rank in addition to the monthly wages of civil servants of the State Revenue Service, amendment to Section 25 in relation to supplementation of the Section with Paragraph four, amendment to Section 28 in relation to the new wording of the Section, and amendment to Section 29, Clause 1, Sub-clause “i” and in relation to deletion of Sub-clause “k” shall come into force on 1 January 2007.

[*12 October 2006; 5 June 2008*]

21. Amendment to Section 25 in relation to supplementation of the Section with Paragraph five shall come into force on 1 March 2007.

[*12 October 2006*]

22. Until the day of coming into force of new Cabinet regulations referred to in Section 25, Paragraphs two and four of this Law but not later than until 1 December 2008, Cabinet Regulation No. 76 of 1 February 2005, Regulations Regarding Service Ranks of Civil Servants of the Customs Authorities, and Cabinet Regulation No. 122 of 13 February 2007, Regulations Regarding Service Ranks of Civil Servants of the State Revenue Service Finance Police, shall be applied, insofar as they are not in contradiction with this Law.

[*5 June 2008*]

23. The remuneration provided for in accordance with this Law (monthly wage, supplements, compensations, benefits, etc.) in 2009 shall be determined in accordance with the law On Remuneration of Officials and Employees of State and Local Government Authorities in 2009.

[*12 December 2008*]

24. Until making of the relevant amendments to other laws and regulations, the term “territorial unit of the State Revenue Service” means “the State Revenue Service”.

[*12 June 2009*]

25. Until reorganisation of the State Revenue Service is fully completed but not longer than until 1 November 2009, territorial units of the State Revenue Service shall continue the execution of the tasks determined for them and the implementation of the rights laid down in laws and regulations in accordance with the laws and regulations which were in force on the day when amendments to the law On the State Budget for 2009 adopted in June 2009 came into force. Territorial units of the State Revenue Service shall cease their existence when the functions, tasks, and matters are completely transferred to the units stipulated by the Director General of the State Revenue Service.

[*12 June 2009*]

26. Amendment to Section 10, Paragraph two, Clause 16 of this Law shall come into force concurrently with the relevant amendments to Section 26.1 of the law On Taxes and Fees.

[*8 October 2009*]

27. Section 10, Paragraph 2.2 of this Law shall come into force concurrently with amendments to the Public Benefit Organisation Law, providing for that a decision to grant the status of a public benefit organisation and removal thereof shall be taken by the State Revenue Service.

[*1 December 2009*]

28. Amendment to Section 11 in relation to deletion of Paragraph three of this Section shall come into force on 1 July 2011.

[*3 June 2010*]

29. Section 4, Paragraph two, Clause 22 of this Law shall come into force on 1 January 2013.

[*21 June 2012*]

30. Amendment to Section 10, Paragraph two, Clause 18, Section 10, Paragraph two, Clause 18.1 of this Law, and also amendments to informative reference to European Union directives shall come into force concurrently with the relevant amendments to the law On Taxes and Fees.

[*13 December 2012*]

31. The new wording of Section 25, Paragraph five of this Law shall come into force on 1 July 2013.

[*13 December 2012*]

32. Amendments to Section 10 of this Law in relation to the supplementation of Paragraph two with Clause 27 shall come into force on 1 January 2014.

[*6 November 2013*]

33. Amendment to Section 26 of this Law regarding the deletion of Paragraph three shall come into force on 1 January 2015.

[*16 October 2014*]

34. Until making of the relevant amendments to other laws and regulations, the term “Customs Fraud Office” means the term “Customs Police”.

[*16 October 2014*]

35. The Cabinet shall, by 1 October 2016:

1) submit to the *Saeima* amendments to the State Civil Service Law that aim to determine that a person with regard to whom consequences of the effect of an administrative penalty prohibiting to hold the position of a public official have not remained may be eligible for the position of a civil servant;

2) assess the possibility to apply an ancillary administrative penalty – a prohibition to hold positions of public officials – more extensively for violations in the field of prevention of corruption and, where necessary, submit to the *Saeima* corresponding amendments to Chapter Twelve “c” “Administrative Violations in the Field of Prevention of Corruption” of the Latvian Administrative Violations Code.

[*2 June 2016*]

36. [27 September 2018]

37. Section 4, Paragraph two, Clause 18.1 of this Law shall come into force concurrently with the relevant amendments to the Latvian Administrative Violations Code.

[*29 September 2016*]

38. Until making of the relevant amendments to other laws and regulations, the terms “Financial Police” or “Customs Police” means the term “Tax and Customs Police”.

[*22 June 2017 / The Clause shall come into force on 1 January 2018. See Paragraph 41 of Transitional Provisions*]

39. Until the day of coming into force of the new Cabinet regulations referred to in Section 25, Paragraphs two and three of this Law but not later than until 1 June 2018, Cabinet Regulation No. 65 of 27 January 2009, Regulations Regarding Service Ranks of Civil Servants of the Customs Authorities and the Financial Police of the State Revenue Service, and Cabinet Regulation No. 705 of 3 September 2013, Regulations Regarding Uniforms, Badges and Service Rank Identifying Insignia of Civil Servants of the Customs Authorities and Financial Police of the State Revenue Service, shall be applicable, insofar as they are not in contradiction with this Law.

[*22 June 2017 / The Clause shall come into force on 1 January 2018. See Paragraph 41 of Transitional Provisions*]

40. Until completion of the merger of the Financial Police and the Customs Police but not later than by 1 January 2018, the relevant units of the State Revenue Service shall continue performing the tasks assigned thereto and exercising the rights specified in laws and regulations. The Financial Police and the Customs Police shall cease to exist when the functions, tasks, and cases are completely transferred to the units specified by the Director General of the State Revenue Service.

[*22 June 2017 / The Clause shall come into force on 1 January 2018. See Paragraph 41 of Transitional Provisions*]

41. Amendments to Section 3 of this Law, amendments to Section 13 regarding the deletion of Paragraph seven, amendments to Section 13.1 regarding the deletion of this Section, amendments to the title of Chapter 4, Sections 14, 16, 16.1, and 16.2 and Chapter 5.1, and also amendments to Section 25, Paragraphs two and three, and Paragraphs 38, 39, and 40 of these Transitional Provisions shall come into force concurrently with the relevant amendments to the Criminal Procedure Law.

[*22 June 2017*]

42. The Cabinet shall, by 1 March 2020, issue the regulations provided for in Section 16, Paragraph three, Clause 5, and Section 16.6, Paragraph three, Clauses 4, 5, and 5.1 of this Law.

[*5 December 2019*]

43. Amendments to Section 4, Paragraph two, Clause 18, Section 10, Paragraph one, Clause 12, Section 16, Paragraph three, Clause 1, and Section 16.6, Paragraph three, Clause 8 of this Law shall come into force concurrently with the Law on Administrative Liability.

[*5 December 2019*]

44. The Cabinet shall, by 31 July 2023, issue the regulations provided for in Section 4.3, Paragraphs five and six of this Law.

[*30 March 2023*]

**Informative Reference to European Union Directives**

[*16 June 2005; 5 June 2008; 8 October 2009; 15 March 2012; 13 December 2012; 22 June 2017*]

This Law contains norms arising from:

1) [8 October 2009];

2) [8 October 2009];

3) [8 October 2009];

4) [8 October 2009];

5) [13 December 2012];

6) [13 December 2012];

7) [13 December 2012];

8) [13 December 2012];

9) [13 December 2012];

10) [15 March 2012];

11) Council Directive 2010/24/EU of 16 March 2010 concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures;

12) Council Directive 2011/16/EU of 15 February 2011 on administrative cooperation in the field of taxation and repealing Directive 77/799/EEC;

13) Directive (EU) 2016/343 of the European Parliament and of the Council of 9 March 2016 on the strengthening of certain aspects of the presumption of innocence and of the right to be present at the trial in criminal proceedings.

The Law has been adopted by the *Saeima* on 28 October 1993.

President G. Ulmanis

Rīga, 11 November 1993