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

Republic of Latvia

Cabinet

Regulation No. 96

Adopted 11 February 2014

**Procedures for Using Electronic Devices and Equipment for the Registration of Taxes and Other Payments**

*Issued pursuant to*

*Section 28.1, Paragraphs five and six of the law On Taxes and Fees*

[*15 December 2015*]

**I. General Provisions**

1. The Regulation prescribes:

1.1. the procedures for using electronic devices and equipment for the registration of taxes and other payments;

1.2. the users of electronic devices and equipment for the registration of taxes and other payments;

1.3. the types and particulars of the documents supporting transactions;

1.4. the obligations of the users of electronic devices and equipment for the registration of taxes and other payments and the obligations of maintenance service providers;

1.5. the procedures for registering the electronic devices and equipment, the users and maintenance service providers thereof in the uniform database (register) of the State Revenue Service (the uniform database of the State Revenue Service is a component of the Tax Information System and the State Revenue Service is the administrator thereof);

1.6. the procedures for the monitoring and control of the use, users, and maintenance service providers of electronic devices and equipment for the registration of taxes and other payments;

1.7. the cases when taxpayers, after receipt of the payment for transactions or remuneration for work for the activities laid down in laws and regulations (hereinafter – the payment for transactions) in cash, for the registration of taxes and other payments need not use cash registers, hybrid cash registers, cash-office systems, dedicated devices or equipment;

1.8. the procedures for performing a conformity check of electronic devices and equipment and attesting their conformity with the laws and regulations regarding the technical requirements for electronic devices and equipment for the registration of taxes and other payments.

[*27 November 2018*]

2. The Regulation shall not apply to natural persons or legal persons of foreign countries or the groups of such persons bound by a contract or agreement or the representatives of such groups who are registered only with the Register of Value Added Tax Taxable Persons of the State Revenue Service, but for whom places for performing economic activity have not been specified in the Republic of Latvia.

3. In order to ensure the registration of taxes and other payments, the taxpayers shall register the payment received for transactions in cash, with payment cards, or by other confirmations of payment (gift cards, receipts, vouchers, and other similar confirmations affirming that a settling of an account of a transaction is being performed) with electronic devices and equipment for the registration of taxes and other payments, i.e. cash registers, hybrid cash registers, cash-office systems, dedicated devices and equipment.

4. [18 December 2018]

5. [18 December 2018]

6. [18 December 2018]

7. [18 December 2018]

7.1 [18 December 2018]

**II. General Obligations of the User**

8. The user of a cash register, hybrid cash register, cash-office system, dedicated device or equipment (hereinafter – the user) is a taxpayer who performs economic activity and uses the cash register, hybrid cash register, cash-office system, dedicated device or equipment for the registration of its taxes and other payments.

9. Only such cash registers, hybrid cash registers, cash-office systems, dedicated devices or equipment shall be used for the registration of taxes and other payments that:

9.1. comply with the laws and regulations regarding the technical requirements for electronic devices and equipment for the registration of taxes and other payments;

9.2. are registered with the State Revenue Service in the name of the user;

9.3. are sealed with numbered strict accounting seals that have been purchased at the State Revenue Service (hereinafter – the seals) if it is provided for in the laws and regulations regarding the technical requirements for electronic devices and equipment for the registration of taxes and other payments.

10. The user shall ensure the purchase and use of the cash register, hybrid cash register, cash-office system, dedicated device or equipment of a design suitable for the type of economic activity for the registration of taxes and other payments at each fixed place of business (unit) or outside the fixed place of business (unit).

11. When accepting payments in a foreign currency, the user shall use such cash register, hybrid cash register, cash-office system, dedicated device or equipment that performs the calculation of currency exchange.

12. The user shall ensure that the sealing, programming, installing, repair and technical service (hereinafter – the maintenance) of the cash register, hybrid cash register, cash-office system, dedicated device and equipment are carried out by the maintenance service provider registered in accordance with the procedures laid down in this Regulation (hereinafter – the maintenance service provider).

12.1 Before the registration of the cash register, hybrid cash register, cash-office system, dedicated device or equipment with the State Revenue Service and commencement of use, the user shall enter into a written agreement with the maintenance service provider regarding maintenance of the cash register, hybrid cash register, cash-office system, dedicated device or equipment (hereinafter – the maintenance agreement).

[*15 December 2015; 27 November 2018*]

12.2 If the user of the cash register, hybrid cash register, cash-office system, dedicated device or equipment has discontinued the operation of the maintenance agreement entered into with the maintenance service provider or has not extended the period of operation (validity) thereof and entered into a new maintenance agreement with another maintenance service provider, the user shall, within 10 working days, inform the State Revenue Service thereof using the Electronic Declaration System of the State Revenue Service.

[*15 December 2015; 27 November 2018*]

13. The user shall ensure that the person who fulfils the obligations of the cashier (hereinafter – the cashier) is trained to work with the relevant model (modification) of the cash register, hybrid cash register, cash-office system, dedicated device or equipment and also shall specify the obligations of the cashier in writing.

14. If the cash register, hybrid cash register, cash-office system, dedicated device or equipment of the user that is a postal operator providing the universal postal service is used by the provider of intermediation services based on the contract entered into, then:

14.1. the obligations of the cashier shall be specified in writing by the provider of the intermediation services;

14.2. the obligations and rights of the user in respect of actual use of the cash register, hybrid cash register, cash-office system, dedicated device or equipment shall be ensured by the provider of intermediation services in accordance with the contract entered into between the user and the provider of intermediation services.

15. The user shall ensure that prior to the commencement of use of the cash register, hybrid cash register, cash-office system, dedicated device or equipment the appropriate particulars specified in the laws and regulations regarding the technical requirements for electronic devices and equipment for the registration of taxes and other payments (for taximeters – the particulars laid down in the laws and regulations regarding commercial carriage of passengers by passenger taxis) are installed and specified in the prepared and printed out documents.

[*15 December 2015; 27 November 2018*]

16. [15 December 2015]

17. The user is prohibited from altering the design and program of the cash register, hybrid cash register, cash-office system, dedicated device or equipment.

17.1 It is prohibited to use remote access software by which it is possible to modify, damage, destroy, deteriorate, or hide the information accumulated for the calculation of taxes and other payments which is laid down in the laws and regulations regarding the technical requirements for electronic devices and equipment for the registration of taxes and other payments (to knowingly enter false information, damage, or destroy protection system).

[*15 December 2015*]

18. The user may use training regime only before the cash register, hybrid cash register, cash-office system, dedicated device or equipment is registered with the State Revenue Service for the inclusion in the uniform database (register) of the State Revenue Service.

[*15 December 2015; 10 December 2020*]

19. The user is prohibited to use the cash register, hybrid cash register, cash-office system, dedicated device or equipment if:

19.1. as a result of damage, it does not ensure the registration of transactions in accordance with this Regulation and with the laws and regulations regarding the technical requirements for electronic devices and equipment for the registration of taxes and other payments (for taximeters – in accordance with the laws and regulations regarding commercial carriage of passengers by passenger taxis) or its paper or electronic control tape is disconnected;

19.2. it is not sealed if it is provided for in the laws and regulations regarding the technical requirements for electronic devices and equipment for the registration of taxes and other payments or the seals are damaged (for example, the seal is divided into parts, the series and number of the seal are not visible, unclear holographic image) or it is possible to interfere with the design and software of the cash register, hybrid cash register, cash-office system, dedicated device or equipment without damaging the seal;

19.3. the non-volatile memory, fiscal memory module, or control tape of the cash register, hybrid cash register, or cash-office system has been disconnected or an error has been detected for the non-volatile memory, fiscal memory module, or program;

19.4. if in the cases laid down in the law On Taxes and Fees, the economic activity of the user is suspended – until taking the decision to renew economic activity;

19.5. there is no maintenance agreement with the maintenance service provider.

[*15 December 2015; 27 November 2018*]

19.1 It is prohibited to use the cash register without fiscal memory module connected with a computer.

[*15 December 2015*]

20. The user is prohibited from servicing cash registers, hybrid cash registers, cash-office systems, dedicated devices or equipment at the disposal thereof, from removing or damaging the seals affixed by the maintenance service provider, and also from allowing that the abovementioned activities are performed by persons other than the maintenance service provider with which the maintenance agreement has been entered into and which is entitled to remove the seals in accordance with the procedures laid down in this Regulation and the State Revenue Service which is carrying out the control measures. The maintenance of cash registers, hybrid cash registers, cash-office systems, dedicated devices or equipment and making entries in a technical passport shall be carried out by a qualified employee of the maintenance service provider (hereinafter – the responsible person of the maintenance service provider).

[*27 November 2018; 10 December 2020*]

20.1 [27 November 2018]

21. The user shall submit to the maintenance service provider the technical passport for making the necessary entries. The user is prohibited from making entries in the technical passport (except for the case if the activities referred to in Paragraph 22 of this Regulation have been carried out), acts drawn up by the maintenance service provider, program printouts, except when signing (by indicating the date, given name, and surname of the responsible person) for having become acquainted with the entries and notes of the maintenance service provider.

[*15 December 2015*]

22. The user, when administrating the classifiers for the value added tax rates specified in laws and regulations, is allowed not to apply the requirements referred to in Paragraph 21 of this Regulation if there is no interfering with the design, software of the cash register, hybrid cash register, cash-office system, dedicated device, and the seals affixed by the maintenance service provider are not being removed or damaged.

[*15 December 2015*]

22.1 The user of the cash register, hybrid cash register, or cash-office system, dedicated device or equipment shall, after having carried out the activities referred to in Paragraph 22 of this Regulation which are related to the administration of tax rate classifier:

22.11. print out the Z report which shall be confirmed with the signature of the user and glued in the technical passport of the cash register;

22.12. immediately make an entry in the technical passport of the cash register, indicating the date and time and confirming it with the signature of the user.

[*15 December 2015*]

22.2 The user of the cash register, hybrid cash register, or cash-office system, dedicated device or equipment shall, after having carried out the activities referred to in Paragraph 22 of this Regulation which are related to the administration of tax rate classifier, inform in writing the maintenance service provider with which the maintenance agreement has been entered into of the administration carried out in addition to that laid down in Sub-paragraphs 22.11 and 22.12 of this Regulation within three working days.

[*27 November 2018*]

23. The user shall notify without delay the maintenance service provider of damage to the cash register, hybrid cash register, cash-office system, dedicated device or equipment which does not ensure the fulfilment of the functions laid down in the laws and regulations regarding the technical requirements for electronic devices and equipment for the registration of taxes and other payments and also damage to the seals affixed by the maintenance service provider or missing seals.

[*15 December 2015*]

24. The user shall ensure:

24.1. that the autonomous power sources necessary for the retention of the non-volatile memory of the cash register are changed in time. If the cash register, hybrid cash register, or cash-office system is powered by an autonomous power source – that it is charged in time;

24.2. that the fiscal memory modules of cash registers, hybrid cash registers, and cash-office systems and full non-volatile memory data carriers of cash registers, hybrid cash registers, and cash-office systems are changed in time. The full and changed non-volatile memory data carriers and fiscal memory modules shall be stored for three years;

24.2.1 that the fiscal memory module is removed in case of termination of use of the cash register, hybrid cash register, cash-office system. The removed fiscal memory module shall be stored for three years;

24.3. the conformity of the sum total of money in the money box and the additional money box (if any) of the cash register, hybrid cash register, cash-office system, dedicated device or equipment to the cash amount indicated in the statement at the moment of the X report printout;

24.4. the registration of small coinage in the cash register, hybrid cash register, and cash-office system in accordance with the procedures laid down by the user;

24.5. the records and storage of the received other payment confirmations (gift cards, receipts, vouchers, and other similar confirmations affirming that a settling of an account of a transaction is being performed) at the place of use of the cash register, hybrid cash register, cash-office system, and dedicated devices or equipment during the day (period) in accordance with the procedures laid down by the user;

24.6. the collection of money, i.e. money withdrawal, registration of the withdrawn amount of money in the cash register, hybrid cash register, or cash-office system or reading of the counter readings of the dedicated device or equipment and depositing money in the cashier’s office, bank, or transferring it to the collector in accordance with the procedures laid down by the user;

24.7. that the following is protected against data change (correction) and deletion (destruction):

24.7.1. the external memory device which is located outside the cash register with an electronic control tape, hybrid cash register, and cash-office system in which a backup copy is made and in which data of the electronic control tape are saved;

24.7.2. the information accumulated by the cash register with an electronic control tape, hybrid cash register, and cash-office system (for the data set laid down for each device type, i.e. electronic control tape, control data, data on events in the system, in audit files);

24.8. the conformity of the program of the cash register, hybrid cash register, or cash-office system with the relevant Hash SHA-256 checksum which is submitted to the State Revenue Service;

24.9. during the control measures of the State Revenue Service, access to the program registered by the user in order to be able to carry out the calculation of Hash SHA-256 checksum of such program when checking the conformity thereof with the Hash SHA-256 checksum which is submitted to the State Revenue Service in conformity with Sub-paragraph 94.1 of this Regulation.

[*15 December 2015*]

24.1 If the maintenance service provider has failed to fulfil the obligation referred to in Paragraph 116.1 of this Regulation and also if the model (modification) of a cash register, hybrid cash register, cash-office system, dedicated device or equipment is not registered anew with the uniform database (register) of the State Revenue Service within 12 months after exclusion from the uniform database (register) of the State Revenue Service, the user shall change the model (modification) of the cash register, hybrid cash register, cash-office system, dedicated device or equipment within 36 months after exclusion of the previous model (modification) from the uniform database (register) of the State Revenue Service.

[*27 November 2018*]

25. The user of the cash register, hybrid cash register, or cash-office system used for the registration of transactions of foreign currency purchase and sale shall ensure that the sum total of money in the money box and additional money box located at the place of use of the cash register, hybrid cash register, or cash-office system conforms to the entries made in the cash register log.

[*15 December 2015*]

26. [10 December 2020]

27. If a money box is not included in the design of the cash register, the user shall ensure that all money registered with the cash register is placed in a separate money box located at the place of use of the cash register.

**III. Registration of the Cash Register, Hybrid Cash Register, Cash-office System, Dedicated Device or Equipment of the User, Registration of the Termination of Use and Discontinuation with the Uniform Database (Register) of the State Revenue Service**

[*15 December 2015*]

28. Prior to the commencement of use of the cash register, hybrid cash register, cash-office system, dedicated device or equipment for the registration of taxes and other payments, it shall be registered by the user with the State Revenue Service in order to be included in the uniform database (register) of the State Revenue Service.

29. In order to register the cash register, hybrid cash register, cash-office system, dedicated device or equipment, the user shall approve the information provided by the maintenance service provider within three working days in conformity with that laid down in Sub-paragraph 92.5 of this Regulation using the Electronic Declaration System of the State Revenue Service. The cash register, hybrid cash register, cash-office system, dedicated device or equipment shall be regarded to be registered with the State Revenue Service on the name of the user after the user has approved the information provided by the maintenance service provider on the installation thereof.

[*27 November 2018*]

30. When registering the taximeter, the user shall, in addition to that laid down in Paragraphs 28 and 29 of this Regulation, approve at the time of registration of the taximeter in the uniform database (register) of the State Revenue Service that an entry on the verification of the meter is made by the conformity assessment authority accredited by the national accreditation authority to which the permit to carry out verification of taximeters has been issued.

[*27 November 2018*]

31. If the user organises the installation of the cash register, hybrid cash register, cash-office system, dedicated device or equipment at another fixed place of business (unit), it shall, within three working days, call the maintenance service provider for the performance of the abovementioned activities and after performance thereof approve the information referred to in Paragraph 109.1 of this Regulation submitted by the maintenance service provider on the change of the installation address of the cash register, hybrid cash register, cash-office system, dedicated device or equipment within three working days in the Electronic Declaration System of the State Revenue Service.

[*27 November 2018*]

31.1 Prior to the commencement of temporary (up to five days) use of the cash register, hybrid cash register, cash-office system, dedicated device or equipment outside the fixed place of business (the unit), market (except for the unit registered in the territory of the market), or street sales place, the user shall submit in the Electronic Declaration System of the State Revenue Service the information on the planned activities (specifying the place and time period for sales performance) and the Grand Total value registered in the fiscal memory or non-volatile memory or total amount of summary memory, but before resuming the use at the fixed place of business (unit) – the Grand Total value of the fiscal memory or non-volatile memory or total amount of summary memory.

[*10 December 2020*]

32. After taking the decision to terminate the use of the cash register, hybrid cash register, cash-office system, dedicated device or equipment for the registration of taxes and other payments, the user shall, within three working days, call the maintenance service provider for the performance of the activities referred to in Paragraph 109 of this Regulation and after performance thereof shall approve the information on the termination of use of the cash register, hybrid cash register, cash-office system, dedicated device or equipment submitted by the maintenance service provider within three working days in the Electronic Declaration System of the State Revenue Service.

[*27 November 2018*]

33. After taking the decision to terminate the use of the cash register, hybrid cash register, cash-office system, dedicated device or equipment for at least 30 days, the user shall, within three days, submit the information to the Electronic Declaration System of the State Revenue Service on the Grand Total value registered in the fiscal memory or non-volatile memory or total amount of summary memory, but before resuming the use – the Grand Total value of the fiscal memory or non-volatile memory or total amount of summary memory.

[*10 December 2020*]

**IV. Documentation of the Cash Register, Hybrid Cash Register, Cash-office System, Dedicated Device and Equipment**

34. The user shall ensure that at the place of use of the cash register, hybrid cash register, cash-office system, and dedicated device or equipment (in relation to a dedicated device or equipment which is not installed at the fixed place of business (unit), i.e. at the legal address) the following documents are available:

34.1. the technical passport (together with the drawn up acts), except for the technical passport which is made in the Electronic Declaration System of the State Revenue Service;

34.2. for the cash register with a paper control tape, dedicated devices and equipment, or also in case of registration of transactions of foreign currency purchase and sale – the cash register with a control tape, the cash register log of the hybrid cash register, or cash-office system (hereinafter – the log) with printed out Z reports and reports of POS terminals (payment card acceptance device) indicating the number and total amount of transactions;

34.3. the register of Z reports and reports of POS terminals to be conducted in the cases laid down in this Regulation where the date of entry and sequence number thereof is indicated.

[*10 December 2020*]

34.1 If the technical passport is prepared and stored electronically, during the installation of the cash register, hybrid cash register, cash-office system, dedicated device or equipment and after each entry on maintenance, the maintenance service provider shall calculate the Hash SHA-256 control amount for the electronic technical passport file and within three working days shall notify it to the State Revenue Service using the Electronic Declaration System of the State Revenue Service.

[*27 November 2018; 10 December 2020*]

34.2 The following particulars and information shall be indicated in the technical passport:

34.21. the document name, technical passport number, and date of creation;

34.22. the model, modification, version, chassis number of the cash register, hybrid cash register, cash-office system, dedicated device or equipment;

34.23. the Hash SHA-256 control amount of the program of the cash register, hybrid cash register, cash-office system, dedicated device or equipment;

34.24. the name of the user (for a natural person – the given name, surname) and the taxpayer registration code, legal address (for a natural person – the declared place of residence) of the cash register, hybrid cash register, cash-office system, dedicated device or equipment;

34.25. the name of the maintenance service provider (for a natural person – the given name, surname), the taxpayer registration code, legal address;

34.26. the participants to the maintenance agreement, validity period of the agreement;

34.27. the place of installation of the cash register, hybrid cash register, cash-office system, dedicated device or equipment in accordance with the conditions referred to in Paragraphs 34.5, 34.6, and 34.7 of this Regulation;

34.28. the information on the verification of the taximeter by an authority for the conformity check accredited by the national accreditation authority;

34.29. the name, physical location, and IP address (if used) of the installed program of the integrated information system;

34.210. connected external devices and their configuration parameters (if used);

34.211. description (instructions) and settings (address, port) of the communication interface and access of the cash register, hybrid cash register, or cash-office system;

34.212. the information on an additional money box (if installed);

34.213. operations with the cash register, hybrid cash register, cash-office system, dedicated device or equipment (installation, installation in another fixed place of business (unit), temporary cessation of use and termination of use) – the date and name of the performed operation, Grand Total value registered in the fiscal memory or non-volatile memory or total amount of summary memory, given name, surname, signature, and telephone number of the responsible person of the maintenance service provider;

34.214. calls to the maintenance service provider – date of service provision, description of operations performed, Grand Total value registered in fiscal memory or non-volatile memory or total amount of summary memory before and after performance of maintenance operations, the name, date, and number of the draw-up documents, the given name, surname, signature, and telephone number of the responsible person of the maintenance service provider;

34.215. if a fiscal memory module is installed or replaced – the unique identification number of the installed or replaced fiscal memory module, the Grand Total value registered in the installed or replaced fiscal memory module, information on the installation or replacement of the non-volatile memory data carrier, the Grand Total value registered in the installed or replaced non-volatile memory data carrier;

34.216. the series and numbers of the seals which have been affixed to and removed from the cash registers, hybrid cash registers, cash-office systems, dedicated devices and equipment;

34.217. the position, given name, surname, and signature (indicting the date of signing) of such responsible person of the user who has become acquainted with the entries made in the technical passport by the responsible person of the maintenance service provider;

34.218. information related to the use or technical requirements of the cash register, hybrid cash register, cash-office system, dedicated device or equipment the submission of which to the State Revenue Service is determined by laws and regulations and also other necessary information. The abovementioned information can also be added to the technical passport in the form of attachments as part of the technical passport.

[*10 December 2020*]

34.3 The particulars referred to in Paragraph 34.2 of this Regulation shall be indicated (except for the particulars referred to in Sub-paragraph 34.217 of this Regulation and the particulars referred to in Sub-paragraphs 34.213 and 34.214 of this Regulation – the signature of the responsible person of the maintenance service provider) in the electronic technical passport.

[*10 December 2020*]

34.4 The particulars referred to in Paragraph 34.2 of this Regulation (except for the particulars referred to in Sub-paragraphs 34.21 and 34.217 of this Regulation and the particulars referred to in Sub-paragraphs 34.213 and 34.214 of this Regulation – the signature of the responsible person of the maintenance service provider) shall be indicated in the technical passport created in the Electronic Declaration System of the State Revenue Service.

[*10 December 2020*]

34.5 The legal address of the user (for a natural person – the declared place of residence) or the address of the fixed place of business (unit) shall be indicated when providing information on the place of installation of the cash register, hybrid cash register, or cash-office system. Information that the use of the cash register, hybrid cash register, or cash-office system will take place outside the fixed place of business (unit) of the user shall be indicated if the cash register, hybrid cash register, or cash-office system is intended to be used only outside the fixed place of business (unit) of the user.

[*10 December 2020*]

34.6 The address of the installation (it can be different from the legal address or the address of the fixed place of business (unit)) shall be indicated when providing information on the place of installation of the dedicated device or equipment. Information that the use of the dedicated device or equipment will take place outside the fixed place of business (unit) of the user shall be indicated if it is not possible to determine the address of the installation of the dedicated device or equipment.

[*10 December 2020*]

34.7 The State registration number of the taxi shall be indicated when providing information on the place of installation of the taximeter.

[*10 December 2020*]

35. For the cash registers, hybrid cash registers, cash-office systems, dedicated devices and equipment used in passenger transport vehicles, the user shall ensure that:

35.1. in the vehicle in which the cash register, hybrid cash register, cash-office system, dedicated device or equipment is being used, the technical passport or the copies of those pages of the technical passport are available in which the identification data of the maintenance service provider, the series and numbers of the affixed and removed seals are specified;

35.2. at the legal address or fixed place of business (unit) of the user, the log of the cash register with control tape or automatic vending machine is available;

35.3. the location of the cash register with control tape or automatic vending machine log is indicated in writing.

[*15 December 2015; 27 November 2018; 10 December 2020*]

36. [10 December 2020]

37. The user shall ensure:

37.1. the storage of the cash register with paper control tape, dedicated device or equipment log for five years after it has been completed;

37.2. the storage of control tape and electronic control tape for three years;

37.3. the storage of the technical passport for three years after the end of use of the cash register, hybrid cash register, cash-office system, dedicated device or equipment.

[*15 December 2015; 10 December 2020*]

**V. Registration of Transactions in the Cash Register, Hybrid Cash Register, Cash-office System, Dedicated Device or Equipment**

[*15 December 2015*]

38. The user shall ensure the registration of a transaction and payment received for it in cash, with payment cards, or by other confirmations of payment (gift cards, receipts, vouchers, and other similar confirmations affirming that a settling of an account of a transaction is being performed), the printing out of a cash receipt (with the particulars laid down for a cash receipt in the laws and regulations regarding technical requirements for electronic devices and equipment for the registration of taxes and other payments, while for taximeters – by the laws and regulations regarding commercial carriage of passengers by passenger taxis) and its issuance to the counterparty or customer (hereinafter – the counterparty).

[*27 November 2018*]

39. The user of the cash register, hybrid cash register, or cash-office system used for the registration of transactions of foreign currency purchase and sale shall ensure the registration of transactions of foreign currency purchase and sale and also the printing out and issue of a cash receipt (with the particulars laid down for a cash receipt in the laws and regulations regarding technical requirements for electronic devices and equipment for the registration of taxes and other payments) to the counterparty.

[*15 December 2015*]

40. The user shall register with the cash register, hybrid cash register, cash-office system, dedicated device or equipment the cancellation (refund) operations of a transaction only if it uses such cash register, hybrid cash register, cash-office system, dedicated device or equipment the design of which ensures separate registration of cancellation (refund) operations, printout of a refund cash receipt, and indication of the refunded sum of money on the refund cash receipt and in the X and Z reports.

[*15 December 2015*]

41. The user shall cancel the transaction by printing out the refund cash receipt in two copies in accordance with the following procedures:

41.1. upon request of the counterparty in accordance with the laws and regulations regarding the protection of consumer rights or upon request of the control authorities. One copy of the refund cash receipt shall be issued to the counterparty;

41.2. simultaneously with printing out of a cash receipt regarding the actual amount of fuel issued if a customer cannot receive the amount of fuel ordered because the cash-office system of the filling station works in the advance payment mode (except for the cash-office system of an automatic filling station). One copy of the refund cash receipt shall be issued to the counterparty;

41.3. at the end of the same working day (period) prior to printing out the Z report, acts shall be drawn up on the transactions cancelled during the working day (period) in accordance with the requirements laid down in the laws and regulations governing accounting regarding the requirements laid down for a source document according to the procedures laid down by the user. The reason for the cancellation shall be indicated in the acts and the cancelled faulty-printed cash receipts and the second copy of the cancellation receipts shall be glued therein. The act shall be stored together with the log or the log of Z reports;

41.4. the user of a cash register with a paper control tape, dedicated equipment or device shall glue the initially printed out cash receipt and refund cash receipt together with the Z report into the log or the log of Z reports if the log is prepared electronically, while the user of the cash register with an electronic control tape, hybrid cash register, and cash-office system shall glue the initially printed out cash receipt and the refund cash receipt together with the Z report into the log of Z reports.

[*15 December 2015*]

42. The user shall register the operations of issuing cash (for example, regarding packaging or customers who use payment cards for cash withdrawal) in a cash register, hybrid cash register, or cash-office system only if it uses the cash register, hybrid cash register, or cash-office system the design of which ensures registration of cash issuing operations and indication of the issued sum of money in the issued document and separately in the X and Z reports.

[*15 December 2015*]

43. The user shall register and indicate separately in the X and Z reports in the cash register or cash-office system the selling of gift cards, vouchers and receipt of other prepay or pay for cash-on-delivery or issuance of fuel for the purpose of the economic activity of the user.

[*15 December 2015*]

44. It is prohibited to use the automatic fuelling machine if it is disconnected from a cash-office system used in retail trade.

45. The user of the cash-office system used in retail trade shall, on the basis of a source document, enter information on the supplement of the fuel stocks into the cash-office system immediately after filling the fuel into the fuel tank of the filling station.

46. During the period when the cash register, hybrid cash register, or cash-office system does not operate, the user shall keep an account of transactions in the Revenue Accounting Register, indicating the date of the entry, sequence number, the amount of the transaction (in a separate division by the applied rates of the value added tax), the amount of value added tax (in a separate division by the applied rates of the value added tax), and other information necessary for the user. The registered receipt referred to in Paragraph 71 of this Regulation shall be drawn up upon request of a purchaser.

47. During the period of time when a cash register, hybrid cash register or cash-office system used for selling passenger and luggage tickets thereof does not operate, the user shall, in accordance with the procedures laid down in the laws and regulations governing the carriage of passengers, draw up and issue a ticket to the counterparty.

48. If operation of the cash-office system used in retail trade is interfered, the user shall immediately terminate registration of the transaction on fuel or other transactions if they are being registered in the terminals included in such system.

**VI. Cash Register, Hybrid Cash Register, Cash-office System, Dedicated Device or Equipment Log and Filling out Thereof, Z Report and POS Terminal Report Register and Filling out Thereof**

[*15 December 2015*]

49. The information indicated in the log and in Z report shall be used for making entries in accounting registers.

50. The user of the cash register with a paper control tape or automatic vending machine shall indicate the following in the log:

50.1. the date of Z report and POS terminal report (if non-cash payments are carried out and if POS terminal ensures the possibility to print out a report);

50.2. the number of Z report and POS terminal report (if non-cash payments are carried out and if POS terminal ensures the possibility to print out a report);

50.3. the total amount of the transactions in cash, non-cash registered and stored in the non-volatile memory, the total amount of the transactions in terms of non-cash registered and stored by other settlement confirmations and POS terminal (if non-cash payments are carried out) in respect of the cash register which conforms to the technical requirements laid down in Paragraph 4.2 of Cabinet Regulation No. 95 of 11 February 2014, Regulations Regarding Technical Requirements for Electronic Devices and Equipment for the Registration of Taxes and Other Payments;

50.4. the Grand Total value registered in non-volatile memory;

50.5. the amount of small coinage registered for the provision of the transaction registration and put into the money box or revenue counter (of an automatic vending machine);

50.6. the amount of money registered and withdrawn from the money box or revenue counter (of an automatic vending machine) and paid in the cashier’s office or bank, or transferred to the collector;

50.7. the amount of cash registered and withdrawn from the money box or revenue counter (of an automatic vending machine) which at the moment of the Z report printout is not paid into the cashier’s office or bank, or transferred to the collector;

50.8. the small coinage at the end of the day (Z report period) – the amount of money which the next day (at the beginning of the Z report period) is, in accordance with the procedures laid down by the user, being registered as the small coinage put into the money box or revenue counter (of an automatic vending machine);

50.9. the date and time of calling the maintenance service provider;

50.10. other information necessary for the user;

50.11. the responsible person who confirms the correctness of the information provided in the log with his or her signature;

50.12. [15 December 2015];

50.13. on the cover page in respect of non-cash payments, the serial number of the POS terminal and the payment account(s) linked to the POS terminal.

[*15 December 2015*]

51. The following shall be indicated in the taximeter activity log:

51.1. the entry number;

51.2. the entry date and time;

51.3. the date and time of commencing the work;

51.4. the time of finishing the work;

51.5. the readings of the odometer at the end of the work time (km);

51.6. the total run of the taxi (km);

51.7. the total run in the mode “occupied” (km);

51.8. the total number of trips in the mode “occupied”;

51.9. the sum total of money received in the mode “payment” (EUR);

51.10. the sum total of money received as an additional payment (EUR);

51.11. the sum total of the money collected (EUR);

51.12. the chassis number of the taximeter;

51.13. the given name, surname, and signature of the driver;

51.14. the registration number of the driver of the vehicle;

51.15. the State registration number of the vehicle;

51.16. information on the calls to the maintenance service provider (date, time).

[*10 December 2020*]

52. A sample of the log for currency purchase and sale transactions is specified in Annex 1 to this Regulation. The user may supplement the log with rows for the indication of additional particulars.

[*15 December 2015*]

53. The pages of the log drawn up as a register shall be numbered in ascending order, bound by a string, the number of pages shall be indicated on the last page certified by the signature and seal by the responsible person laid down in the accounting organising documents of the user.

54. If the log is being prepared in electronic form, a computer program conforming to the laws and regulations regarding conduct and organisation of accounting shall be used, indicating the information referred to in Paragraph 50 or 51 or Annex 1 to this Regulation accordingly and other information necessary for the user.

55. The user shall complete the log in accordance with the data of the Z report and POS terminal report after each printout of the Z report and POS terminal statement gluing the printed Z report and POS terminal report therein, or after reading the data of summary readings of the memory counters of dedicated devices and equipment.

56. If the log is prepared electronically, the user shall glue in the printed Z reports and POS terminal reports into a separate Z report and POS terminal report register, indicating therein the date and sequence number. Upon request of an official of the State Revenue Service, the user shall print out the log data of the cash register with a paper control tape, dedicated device or equipment for the time period required for the check and stitch the printouts in a brochure in chronological order together with the Z report register of the reporting month.

[*15 December 2015*]

56.1 The user of the cash register with electronic control tape, hybrid cash register, and cash-office system shall glue in the printed Z reports and POS terminal reports into a separate Z report and POS terminal report register, indicating therein the date and sequence number.

[*15 December 2015*]

57. If the log is prepared and stored only electronically and if cash operations are not recorded in the log in accordance with the laws and regulations regarding the recording of cash operations, the user need not apply the requirements referred to in Paragraph 56 of this Regulation regarding printing and stitching of the log if it provides an opportunity for inspection upon request of the controlling authorities to issue a paper printout of an electronically prepared and stored log for the required period of time.

58. The printing time of the Z report and POS terminal report shall be determined by the user, but not less than once at the end of each working day. If no operations have taken place with the cash register, hybrid cash register, cash-office system, dedicated device or equipment during the working day, the user shall not prepare the Z report and shall make an entry in the log that there are no transactions on the relevant working day.

[*15 December 2015*]

58.1 The user of the cash-office system of an automatic filling station can prepare the Z report and the POS terminal report remotely from any registered unit of the company in the territory of Latvia, saving the Z report and the POS terminal report also electronically. Printouts of Z reports and POS terminal reports shall be prepared at least once a week.

[*15 December 2015*]

59. The user of the cash-office system of a filling station (except for the cash-office system of an automatic filling station if the price of one litre of fuel changes) shall also print the Z report before changing the fuel prices (if the cash-office system does not provide display of multiple prices in the Z report) and the configuration of filling station machines installed in the cash-office system of the filling station before resuming operations of fuel sales (dispensing).

[*15 December 2015*]

60. The user of the cash register with a paper control tape used for the registration of foreign currency purchase and sale transactions shall enter the amount received from the cash register and paid into the cash register for each currency in the log of the cash register.

[*15 December 2015*]

61. The user of the vending machine shall fill in the log after reading the meter readings and collecting the money. The time of meter reading and money collection shall be determined by the user.

62. At the end of each working day, after reading the meter reading, the taximeter user shall fill in or upload the log from a smart device to the Electronic Declaration System of the State Revenue Service, specifying the particulars referred to in Paragraph 51 of this Regulation.

[*16 July 2019 / The new wording of the Paragraph shall come into force on 1 January 2020. See Paragraph 2 of Amendments*]

**VII. Types and Particulars of the Documents Supporting Transactions**

63. Taxpayers shall certify the payment received for transactions with a transaction certifying document, i.e. a cash receipt or, in the cases referred to in Paragraphs 82, 82.1, 82.2, 84, and 85 of this Regulation, a numbered receipt registered with the State Revenue Service (hereinafter – the registered receipt) or a receipt drawn up electronically with a number generated in the Electronic Declaration System of the State Revenue Service (hereinafter – the electronically drawn up and registered receipt), or a numbered ticket and registered with the State Revenue Service (hereinafter – the registered ticket), or another document which certifies the payment and is specified in this Regulation.

[*18 December 2018; 10 December 2020*]

64. The particulars that shall be indicated on the cash receipt in conformity with the technical requirements of the cash register, hybrid cash register, cash-office system, dedicated device or equipment are laid down in the laws and regulations regarding the technical requirements for electronic devices and equipment for the registration of taxes and other payments, while for taximeters – in the laws and regulations regarding commercial carriage of passengers by passenger taxis.

[*27 November 2018*]

65. If all the particulars specified in the law On Accounting and the Value Added Tax Law are not indicated on the cash receipt or document issued in accordance with the procedures referred to in Sub-paragraph 82.3 and Paragraph 84 of this Regulation, the user shall, upon request of the counterparty, issue a source document drawn up in accordance with the abovementioned laws or make an additional entry in the cash receipt.

65.1 If the cash receipt issued to the counterparty is lost, the user shall, upon request of the counterparty, issue a drawn-up source document in which the particulars referred to in Sub-paragraphs 23.1, 23.2, 23.4, 23.5, 23.6, 23.7, 23.8, 23.9, and 23.13 of Cabinet Regulation No. 95 of 11 February 2014, Regulations Regarding Technical Requirements for Electronic Devices and Equipment for the Registration of Taxes and Other Payments, are specified.

[*15 December 2015*]

66. The user of the cash-office system or dedicated device or equipment of an automatic filling station need not draw up a source document in addition to a cash receipt and need not make an additional entry in a cash receipt if payment for the transaction is made in cash in the absence of the seller (provider of services).

67. A cash receipt need not specify the name of the goods (service) or group of goods registered in the transaction and the mark of the value added tax (number, letter, or another attribute indicating that the relevant goods or a group of goods are subject to a certain tax rate or not subject to tax), quantity, price, the applied rate of value added tax, the discounts granted in monetary terms (if any) if, in addition to the cash receipt, upon request of the counterparty, a source document for the transaction is drawn up, containing information on the goods (services) registered in the respective transaction in accordance with the requirements laid down in the laws and regulations governing accounting.

[*15 December 2015*]

68. The taxpayer shall register with the State Revenue Service receipts paperbound in books or tickets paperbound in books, or the numbers of the receipts or tickets submitting a relevant submission. When registering the numbers of receipts or tickets, two copies of the submission shall be submitted (except for the case when it is submitted using the Electronic Declaration System of the State Revenue Service), indicating the particulars referred to respectively in Paragraph 69 or 70 of this Regulation.

[*15 December 2015*]

68.1The health care service provider and postal merchant referred to in Paragraphs 82.1 and 82.2 of this Regulation shall submit a submission for the registration of receipt numbers using the Electronic Declaration System of the State Revenue Service. The following information shall be indicated in the submission:

68.11. the name of the taxpayer (for a natural person – the given name, surname), the taxpayer registration code (for a person subject to value added tax – the number of the person subject to value added tax assigned by the State Revenue Service), and the legal address (for a natural person – the declared place of residence);

68.12. the number of receipt numbers to be generated in the Electronic Declaration System of the State Revenue Service;

68.13. information that the applicant is a health care service provider or a postal merchant;

68.14. the exact algorithm for calculating the detail (checksum) referred to in Sub-paragraph 71.10 of this Regulation which is verifiable and repeatable.

[*18 December 2018 / Paragraph shall come into force on 1 February 2019. See Paragraph 2 of Amendments*]

69. The following information shall be indicated on the cover of the book of receipts to be registered with the State Revenue Service:

69.1. the name of the taxpayer (for a natural person – the given name, surname), the taxpayer registration code (for a person subject to value added tax – the number of the person subject to value added tax assigned by the State Revenue Service), and the legal address (for a natural person – address of the declared place of residence);

69.2. the quantity of receipts in the book of receipts, series, and numbers (from–to);

69.3. the date of registration of the receipts with the State Revenue Service. The responsible official of the State Revenue Service or the responsible person of the taxpayer shall confirm the registration of the receipts with the signature and seal if the receipts paperbound in books have been registered using the Electronic Declaration System of the State Revenue Service.

70. The following information shall be indicated on the cover of the book of tickets to be registered with the State Revenue Service:

70.1. the name of the taxpayer (for a natural person – the given name, surname), the taxpayer registration code (for a person subject to value added tax – the number of the person subject to value added tax assigned by the State Revenue Service), and the legal address (for a natural person – address of the declared place of residence);

70.2. the quantity of tickets in the book of tickets, series, and numbers (from–to), the price of a single ticket, the total value of the tickets in the book of tickets;

70.3. the date of registration of the tickets with the State Revenue Service. The responsible official of the State Revenue Service or the responsible person of the taxpayer shall confirm the registration of the tickets with the signature and seal if the tickets paperbound in books have been registered using the Electronic Declaration System of the State Revenue Service.

71. The registered receipt shall be drawn up in three copies and the following particulars shall be indicated therein:

71.1. the number composed of the series designated by two Latin characters and a sequential numbering of not more than six figures;

71.2. the date of the receipt number registration with the State Revenue Service if the receipts are not paperbound in books;

71.3. the date of drawing up (the month shall be written in words);

71.4. the name of the seller of goods or service provider (for a natural person – the given name, surname), the taxpayer registration code (for a person subject to value added tax – the number of the person subject to value added tax assigned by the State Revenue Service), and the legal address (for a natural person – address of the declared place of residence);

71.5. the name of the purchaser of the goods or recipient of a service (for a natural person – the given name, surname), the taxpayer registration code (for a person subject to value added tax – the number of the person subject to value added tax assigned by the State Revenue Service), and the legal address (for a natural person – address of the declared place of residence). If the natural person does not perform economic activities, the particulars referred to in this Sub-paragraph shall be indicated upon request thereof;

71.6. the name, quantity, price, and value of the goods sold or the type, amount, price, and value of the provided service;

71.7. the granted discounts (if any);

71.8. the rate and amount of the value added tax if the transaction is subject to value added tax;

71.9. the sum total of the transaction (in numbers and words);

71.10. the signatures of the seller of goods or service provider. In the electronically drawn up registered receipt, this particular shall be indicated in accordance with the requirements for the checksums to be indicated in the documents which are determined in the laws and regulations regarding the technical requirements for electronic devices and equipment for the registration of taxes and other payments;

71.11. other necessary additional information.

[*18 December 2018; 9 April 2019*]

72. The registered ticket shall be drawn up in one copy. The registered ticket shall be composed of two parts, i.e. the tear-off part and the counterfoil of the ticket.

73. The following particulars shall be indicated on the tear-off part of the ticket:

73.1. the number composed of the series designated by two Latin characters and a sequential numbering of not more than six figures and identical with the number of the ticket counterfoil;

73.2. the date of the ticket number registration with the State Revenue Service if the tickets are not paperbound in books;

73.3. the name of the ticket seller (organiser of the event) (for a natural person – the given name, surname), the taxpayer registration code (for a person subject to value added tax – the number of the person subject to value added tax assigned by the State Revenue Service), and the legal address (for a natural person – address of the declared place of residence);

73.4. the name of the transaction (service);

73.5. the price of the ticket;

73.6. the rate of the value added tax and the amount of the value added tax if the transaction is subject to value added tax. The particulars referred to in this Sub-paragraph shall not be indicted and the amount of the value added tax shall be included in the ticket price if that is laid down in the laws and regulations governing the value added tax;

73.7. the sum total of the transaction (in numbers and words) if the transaction is subject to value added tax;

73.8. other necessary additional information.

74. The number of the ticket and other information necessary for the user, and also the date of sale at the moment of ticket selling shall be indicated on the counterfoil of the registered ticket. If tickets are not paperbound in books, the date of the ticket registration with the State Revenue Service and the ticket price or the sum total of the transaction (for transactions subject to value added tax) shall be indicated on the counterfoil of the ticket.

75. The receipts referred to in Paragraph 68 of this Regulation shall be drawn up in three copies. The first copy of the drawn up registered receipt shall be issued to the purchaser (recipient of the service), the second copy shall remain with the seller (service provider), the third copy shall remain in the book of receipts (if the receipts are paperbound in books) or shall be paperbound in chronological order at the end quarter of a calendar year (earlier, if necessary).

[*18 December 2018 / The new wording of the Paragraph shall come into force on 1 February 2019. See Paragraph 2 of Amendments*]

75.1 Upon request of the counterparty, if it is technically possible, an electronically prepared registered receipt is sent to the means of electronic communication specified by the counterparty or a printed copy of the electronically prepared registered receipt shall be issued to the counterparty in paper form.

[*18 December 2018 / Paragraph shall come into force on 1 February 2019. See Paragraph 2 of Amendments*]

75.2 Electronically prepared registered receipts shall be stored in electronic format in the database, ensuring that they are not changed (corrected) and deleted (destroyed).

[*18 December 2018 / Paragraph shall come into force on 1 February 2019. See Paragraph 2 of Amendments*]

75.3 The storage period of electronically prepared registered receipts shall be three years. The taxpayer, using the Electronic Declaration System of the State Revenue Service, informs the State Revenue Service of the physical location of the database of electronically prepared registered receipts. Upon request of an official of the State Revenue Service, the taxpayer shall provide access to the data of electronically prepared registered receipts. The taxpayer shall provide the State Revenue Service with information on the place of data storage of the electronically prepared registered receipts within three working days after the start of data storage and, if the place of data storage is changed, within three working days after the change of the data storage place.

[*18 December 2018 / Paragraph shall come into force on 1 February 2019. See Paragraph 2 of Amendments*]

76. The tear-off part of the registered ticket shall be issued to the purchaser but the counterfoil shall remain in the book of tickets. If the registered tickets are not paperbound in books, the counterfoils shall be paperbound at the end quarter of a calendar year (earlier, if necessary).

77. A taxpayer who has registered with the State Revenue Service the receipts paperbound in books or tickets paperbound in books, or the numbers of tickets or receipts shall submit to the State Revenue Service the report on the use of the numbered receipts registered with the State Revenue Service or the report on the use of the numbered tickets registered with the State Revenue Service for each quarter of the calendar year by the twenty-fifth date of the month following the quarter.

78. The report on the use of the numbered receipts registered with the State Revenue Service shall contain the following information:

78.1. the report period;

78.2. the taxpayer registration code (for a person subject to value added tax – the registration number in the Register of Value Added Tax Taxable Persons of the State Revenue Service);

78.3. the name of the taxpayer (for a natural person – the given name, surname);

78.4. the status of used and cancelled receipts (used – U, cancelled – C), the date of registration of the receipts with the State Revenue Service, the series, numbers (from–to), quantity, and the amount of transactions indicated on the used and cancelled receipts. Health care service providers shall provide information on the use of electronically prepared registered receipts for each receipt in accordance with the particulars laid down in Paragraph 71 of this Regulation;

78.5. the position, given name, surname, and telephone number of the official of the taxpayer;

78.6. the date when the report was prepared. The official of the taxpayer shall confirm with a signature the report on the use of the numbered receipts registered with the State Revenue Service.

[*18 December 2018; 9 April 2019*]

79. The report on the use of the numbered tickets and registered with the State Revenue Service shall contain the following information:

79.1. the report period;

79.2. taxpayer registration code (for a person subject to value added tax – the registration number in Register of Value Added Tax Taxable Persons of the State Revenue Service);

79.3. the name of the taxpayer (for a natural person – the given name, surname);

79.4. the status of used and cancelled tickets (used – U, cancelled – C), the date of registration of the tickets with the State Revenue Service, the series, numbers (from–to), and quantity;

79.5. the position, given name, surname, and telephone number of the official of the taxpayer;

79.6. the date when the report was prepared. The official of the taxpayer shall confirm with a signature the report on the use of the numbered tickets registered with the State Revenue Service.

80. New receipts or tickets shall not be registered with the State Revenue Service if the report on the use of the registered receipts or registered tickets of the previous quarter has not been submitted.

81. When terminating economic activity, a taxpayer shall submit to the State Revenue Service the report on the use of the receipts numbered and registered with the State Revenue Service or the report on the use of the tickets numbered and registered with the State Revenue Service, destroy the unused receipts and tickets, and draw up an act in conformity with the requirements for a source document laid down in the laws and regulations governing accounting.

[*15 December 2015*]

82. Taxpayers, when receiving payment for transactions in cash or with payment cards, or using mobile applications, are allowed not to use cash registers, hybrid cash registers, cash-office systems, dedicated devices or equipment for the registration of taxes and other payments in the following cases:

82.1. when confirming a transaction with a registered receipt drawn up in accordance with the procedures referred to in Paragraph 71 of this Regulation regarding:

82.1.1. the services provided outside the fixed place of business (unit);

82.1.2. selling of self-acquired or self-produced goods at the place of production thereof (except for the places of public catering) or supply to the purchasers on site, or regarding repair of such goods;

82.1.3. the services provided at the fixed place of business (at the unit) if the average monthly cash revenue does not exceed six minimum monthly wages. The average monthly cash income shall be calculated by dividing the sum total of the cash income gained within the last three calendar months by three. If the average monthly cash income exceeds six minimum monthly wages for two months in a row, the commencement of use of the cash register, hybrid register, cash-office system, dedicated device or equipment shall be ensured during the following month;

82.1.4. [1 April 2021 / See Paragraph 141.10];

82.1.5. [1 April 2021 / See Paragraph 141.10];

82.1.6. legal services provided by sworn advocates and notaries, offices of sworn advocates;

82.1.7. the stay and catering of children in kindergartens and nurseries;

82.1.8. the provision of services characteristic to the activity of libraries and public archives;

82.1.9. paid services provided by State and local government budget institutions if payment is received outside the fixed place of business (unit);

82.1.10. donations received by associations, foundations, religious organisations, and political organisations (parties);

82.1.11. services provided by insurance intermediaries at the fixed place of business (unit);

82.1.12. catering services at educational institutions. If the payment is made in advance in accordance with a list of pupils, the receipt shall be issued to the person who is making the payment;

82.1.13. selling of items characteristic to the activities of churches, cultural institutions, botanic and zoological gardens, reserves, open-air sites, and entertainment productions (for example, programmes, brochures, cards, books, souvenirs, ritual items) when visiting such places;

82.1.14. if a taxpayer is a natural who performs economic activity by gaining income from property and who is allowed not to register the economic activity in accordance with the laws and regulations governing the field of taxes;

82.1.15. if a taxpayer is the payer of patent fee;

82.1.16. retail trade of self-acquired or self-produced goods outside the fixed place of business (unit), market (except for the unit registered in the market territory), and at street trade places;

82.2. [3 May 2017];

82.3. when confirming a transaction with a registered ticket drawn up in accordance with the procedures referred to in Paragraphs 72, 73, and 74 of this Regulation regarding:

82.3.1. an entrance fee, equipment hire, and other additional services at sports, film, cultural, and entertainment events;

82.3.2. an entrance fee for museums, historical sites, botanical gardens, zoological gardens, reserves, open-air sites;

82.3.3. an entrance fee and equipment hire at the open-air places of recreation, amusement parks, and pleasure grounds;

82.3.4. the services of parking lots outside the fixed place of business (unit);

82.3.5. the services of public toilets.

[*15 December 2015; 27 September 2016; 3 May 2017; 18 December 2018; 9 April 2019; 10 December 2020 / Sub-paragraph 82.1.16 shall come into force on 1 April 2021. See Paragraph 141.11*]

82.1 Health care service providers, when receiving payment for transactions in cash or with payment cards, or using mobile applications, are allowed not to use cash registers, hybrid cash registers, cash-office systems, dedicated devices or equipment for the registration of taxes and other payments confirming the transaction with an electronically prepared registered receipt the number of which has been received in the Electronic Declaration System of the State Revenue Service in accordance with the procedures referred to in Paragraph 68.1 of this Regulation.

[*18 December 2018 / Paragraph shall come into force on 1 February 2019. See Paragraph 2 of Amendments*]

82.2 Post merchants, when receiving payment for the transactions from the addressee of a post-paid postal item, and also at the machine for receiving postal items with payment cards or using mobile applications, are allowed not to use cash registers, hybrid cash registers, cash-office systems, dedicated devices or equipment, by confirming the transaction with an electronically prepared registered receipt the number of which has been received in the Electronic Declaration System of the State Revenue Service in accordance with the procedures referred to in Paragraph 68.1 of this Regulation.

[*18 December 2018; 10 December 2020*]

83. Taxpayers (except for the State and local government budget institutions) who in the cases referred to in Sub-paragraph 82.3.1 of this Regulation, when receiving payment for transactions in cash, choose not to use cash registers, hybrid cash registers, cash-office systems, dedicated devices or equipment for the registration of taxes and other payments, shall, together with the report on the use of the numbered tickets registered with the State Revenue Service, submit the following information on the use of the numbered tickets registered with the State Revenue Service at specific events:

83.1. the report period;

83.2. the taxpayer registration code (for a person subject to value added tax – the registration number in the Register of Value Added Tax Taxable Persons of the State Revenue Service);

83.3. the name of the taxpayer (for a natural person – given name, surname);

83.4. the name of the event and the date of occurrence thereof;

83.5. the tickets used at the event – the date of registration of the tickets at the State Revenue Service, series, numbers (from–to), and quantity;

83.6. the position, given name, surname, and signature of the taxpayer official;

83.7. the date when the report was prepared.

84. Cash registers, hybrid cash registers, cash-office systems, dedicated devices or equipment for the registration of taxes and other payments are allowed not to be used by:

84.1. State and local government budget institutions when receiving payment in cash for the provided paid services at the cashier’s office of an institution, the Bank of Latvia, credit institutions, and insurance companies when issuing a source document in accordance with the laws and regulations regarding the recording of cash operations;

84.2. persons who at points of sale are selling only raffle tickets or gambling tickets, taking into account the requirements laid down in the laws and regulations regarding gambling and lotteries and issuing the abovementioned tickets;

84.3. persons who sell the licences laid down in the laws and regulations regarding the procedures for licensed amateur fishing – angling outside the fixed place of business (unit) when issuing the referred to licence;

84.4. persons who sell only city public transport (road vehicles, trams, and trolley-buses) subscription transport documents drawn up in accordance with the laws and regulations regarding the carriage of passengers when issuing the subscription transport document;

84.5. [15 December 2015];

84.6. persons for international carriage of passengers and the luggage thereof by road vehicles when receiving the payment in the vehicle and issuing such ticket which is drawn up in accordance with the procedures laid down in the laws and regulations regarding the carriage of passengers;

84.7. persons for international carriage of passengers and the luggage thereof by rail when receiving the payment in the vehicle and at the sales point of tickets and issuing a ticket or receipt for luggage carried for a charge in accordance with the procedures laid down in the laws and regulations regarding carriage by rail;

84.8. the State Revenue Service when receiving payment for the provided paid services and issuing a receipt in which the particulars referred to in Paragraph 71 of this Regulation are indicated (except for the particulars referred to in Sub-paragraph 71.2 of this Regulation);

84.9. *valsts akciju sabiedrība “Ceļu satiksmes drošības direkcija”* [State joint-stock company Road Traffic Safety Directorate] when receiving payment for the provided services and issuing a receipt to the recipient of a service which is drawn up in one copy and in which the particulars referred to in Paragraph 71 of this Regulation are indicated (except for the particulars referred to in Sub-paragraphs 71.1 and 71.2 of this Regulation);

84.10. State and local government budget institutions when receiving payment for the provided paid services with payment cards and issuing a receipt of the terminal for processing payment cards;

84.11. *valsts akciju sabiedrība “Latvijas Pasts”* [State joint-stock company *Latvijas Pasts*] when receiving payment for transactions in cash outside the fixed place of business (unit) and issuing a receipt in which the particulars referred to in Paragraph 71 of this Regulation are indicated (except for the particulars referred to in Sub-paragraph 71.2 of this Regulation);

84.12. persons who carry out only non-cash payments in wholesale, receiving payment for transactions with payment cards and drawing up a relevant goods delivery document in accordance with the laws and regulation regarding keeping and organisation of accounting;

84.13. The National Library of Latvia when receiving prepayment for specific paid services, i.e. issuing or supplying a reader’s card.

[*15 December 2015; 3 May 2017; 18 December 2018; 16 July 2019*]

85. Cash registers, hybrid cash registers, cash-office systems, dedicated devices or equipment shall not be used by persons when receiving payment for the use of gaming equipment (for example, pool tables, darts, table hockey) and slot machines and gambling equipment registered by the Lotteries and Gambling Supervisory Inspection and issuing a registered receipt upon request of the counterparty. Documents certifying a transaction for the transactions with gaming equipment, slot machines, and gambling equipment shall not be issued if prior to commencement of the transaction the counterparty has not warned the service provider about a wish to receive the registered receipt or if the transaction is performed without the presence of the service provider.

86. Documents certifying a transaction for the transactions registered with the automatic vending machine without the presence of a sales person (service provider) shall not be issued if the design of an automatic vending machine is not intended for printing out receipts.

87. The user of a taximeter shall issue a cash receipt for the provided taxi services in accordance with the requirements laid down in the laws and regulations regarding commercial carriage of passengers by passenger taxis.

[*27 November 2018*]

**VIII. Responsibility and Obligations of the Maintenance Service Providers**

[*15 December 2015*]

88. The maintenance service provider is a merchant registered in the uniform database (register) of the State Revenue Service before commencement of operations.

[*15 December 2015*]

88.1 The maintenance service provider shall conform to the following requirements:

88.11. it has qualified specialists who are familiar with the technical requirements for devices and equipment for the registration of taxes and other payments;

88.12. it has adequate technical support for high-quality maintenance service of cash register, hybrid cash register, cash-office system, dedicated device or equipment models, modifications, and program versions thereof;

88.13. according to the information available in the database of tax (fee) debtors administered by the State Revenue Service, it has no tax and duty debts that exceed EUR 150 in total;

88.14. it has a valid civil liability insurance against damages in accordance with the conditions referred to in Paragraph 120 of this Regulation;

88.15. tax risk management has been implemented for it in conformity with the requirements laid down in the laws and regulations governing the operation of the In-depth Cooperation Programme.

[*10 December 2020*]

89. The maintenance service provider shall only perform the maintenance of such cash registers, hybrid cash registers, cash-office systems, dedicated devices or equipment which:

89.1. which ensure the fulfilment of the requirements laid down in the laws and regulations regarding the technical requirements for electronic devices and equipment for the registration of taxes and other payments;

89.2. are included in the register of cash registers, hybrid cash registers, cash-office systems, dedicated devices and equipment maintenance service providers in the list for models (modifications) serviced by the relevant maintenance service provider.

[*15 December 2015*]

89.1 The maintenance service provider which is not the manufacturer or an authorised representative of the model (modification) of the cash register, hybrid cash register, cash-office system, dedicated device or equipment included in the uniform database (register) of the State Revenue Service may carry out the servicing of the cash register, hybrid cash register, cash-office system, dedicated devices or equipment if it has a permit issued by the maintenance service provider (which is the manufacturer or an authorised representative of the manufacturer of the specific model (modification) cash register, hybrid cash register, cash-office system, dedicated device or equipment) to service these devices or equipment.

[*10 December 2020*]

90. For each cash register, hybrid cash register, cash-office system, dedicated device or equipment that is installed or used for the registration of taxes and other payments, the maintenance service provider shall fill in the information specified in the technical passport.

[*15 December 2015*]

91. The maintenance service provider shall register with the State Revenue Service the identification number of each cash register with fiscal memory module, hybrid cash register, and fiscal memory module of the cash-office system to be serviced.

[*15 December 2015*]

92. When installing the cash register, hybrid cash register, cash-office system, dedicated device or equipment at the place of its operation, the responsible person of the maintenance service provider shall:

92.1. for cash registers with a fiscal memory module, hybrid cash register, and cash-office system, save the particulars of the user in the fiscal memory: name (given name, surname), legal address, taxpayer registration code (personal identity number), chassis number;

92.2. seal the cash register, hybrid cash register, cash-office system, dedicated device or equipment in conformity with the laws and regulations regarding the technical requirements for electronic devices and equipment for the registration of taxes and other payments;

92.3. make an entry in the technical passport, indicating the name of the user (for a natural person – given name, surname), taxpayer registration code, place of installation in accordance with Paragraphs 34.5, 34.6, and 34.7 of this Regulation, date and time, and the Grand Total value registered in the fiscal memory or non-volatile memory or total amount of summary memory, series, and numbers of the affixed seals and confirm the relevant entry with a signature. The detail, i.e. the signature of the responsible person of the maintenance service provider, shall not be indicated in the electronic technical passport and the technical passport created in the Electronic Declaration System of the State Revenue Service;

92.4. set the initial administrator password of the maintenance service provider for the hybrid cash register and cash-office system and the maintenance service provider shall be responsible for saving thereof;

92.5. using the Electronic Declaration System of the State Revenue Service, submit the information specified in the technical passport referred to in Sub-paragraphs 34.1 and 92.3 of this Regulation on the installation of the cash register, hybrid cash register, cash-office system, dedicated device or equipment for the user.

[*15 December 2015; 27 November 2018; 10 December 2020*]

93. When installing a dedicated device, i.e. taximeter, in a transport vehicle and performing its further maintenance, the responsible person of the maintenance service provider shall ensure that tariffs are programmed in the taximeter in conformity with the laws and regulations regarding commercial carriage of passengers by passenger taxi. The responsible person of the maintenance service provider shall enter the tariffs programmed in the taximeter into the technical passport of the taximeter, confirming the entry with the signature and indicating the date.

[*27 November 2018*]

94. When installing the cash register, hybrid cash register, cash-office system or changing its software, if the Hash SHA-256 checksum changes, or when changing its design, the responsible person of the maintenance service provider shall, in addition to the actions referred to in Paragraph 92 of this Regulation:

94.1. record the Hash SHA-256 checksum of the registered program of the relevant cash register, hybrid cash register, and cash-office system which is submitted to the State Revenue Service using the Electronic Declaration System of the State Revenue Service within three working days after the installation of a new cash register, hybrid cash register, and cash-office system;

94.2. save the user particulars in the cash register with a fiscal memory module, fiscal memory module of a hybrid cash register, or cash-office system before the user has started the registration of taxes and other payments in the cash register, hybrid cash register, or cash-office system.

[*15 December 2015*]

94.1 If, using remote access software, the maintenance service provider has installed a new version of the program for the hybrid cash register or cash-office system, the maintenance service provider shall, using the Electronic Declaration System of the State Revenue Service, submit to the State Revenue Service the Hash SHA-256 checksum of the hybrid cash register or cash-office system program and the Grand Total value accumulated in the fiscal memory module without taking the actions referred to in Paragraphs 92 and 94 of this Regulation.

[*27 November 2018*]

95. After having installed the cash register or cash-office system, the responsible person of the maintenance service provider shall ensure a printout of the first Z report which is certified with the signatures of the responsible person of the maintenance service provider and the user. When the first printout of the Z report is confirmed, the responsible person of the maintenance service provider shall glue it in the technical passport.

[*15 December 2015*]

96. The maintenance service provider shall seal cash registers, hybrid cash registers, cash-office systems, dedicated devices and equipment with the seals purchased thereby at the State Revenue Service. The seals shall be affixed in such a manner that it is impossible to arbitrarily change the design of the cash register, hybrid cash register, cash-office system, dedicated device or equipment, interfere with the program and to create a possibility to hide or reduce the income subject to taxes.

[*15 December 2015*]

97. For the purchase of the seals, the maintenance service provider shall draw up and submit to the State Revenue Service a substantiated written submission (Annex 3), indicating therein the type and quantity of the seals necessary for proper functioning.

[*15 December 2015*]

98. The maintenance service provider shall ensure accounting of the purchased, removed (including the seals used by another maintenance service provider), used, and cancelled seals. The maintenance service provider shall ensure destruction of the cancelled (damaged) seals and draw up an act in accordance with the requirements for a source document laid down in the laws and regulations governing accounting.

[*15 December 2015*]

99. Each month the maintenance service provider shall perform a stocktaking of the seals, indicating the series and numbers of the seals used for sealing, cancelled seals (for example, damaged seals that have not been used for sealing), seals removed from cash registers, hybrid cash registers, cash-office systems, dedicated devices and equipment in accordance with the acts drawn up during the maintenance and of those still in stock.

[*15 December 2015*]

100. The maintenance service provider shall submit to the State Revenue Service the report on the strict accounting seals (Annex 4) used in the relevant quarter by the twenty-fifth date of the month following it. The State Revenue Service shall not issue new seals if the report for the previous quarter has not been submitted.

[*15 December 2015*]

101. When re-organising economic activity, the maintenance service provider shall perform a stocktaking of the remaining seals and, in accordance with the results of the stocktaking, draw up and submit to the State Revenue Service the report on the use of the purchased strict accounting seals, and also submit a request to re-register the unused seals to the successor of rights and obligations or destroy them and draw up an act in conformity with the requirements for a source document laid down in the laws and regulations governing accounting.

[*15 December 2015*]

102. When terminating economic activity, the maintenance service provider shall perform a stocktaking of the remaining seals and, in accordance with the results of the stocktaking, draw up and submit to the State Revenue Service the report on the use of the strict accounting seals, destroy the unused seals, and draw up an act in conformity with the requirements for a source document laid down in the laws and regulations governing accounting.

[*15 December 2015*]

103. The maintenance service provider shall determine the responsible persons of the maintenance service provider who are entitled to perform servicing and make entries in the technical passports.

[*15 December 2015; 10 December 2020*]

104. Within 48 hours (unless the parties have agreed on another period) after receiving the call of the user, the maintenance service provider shall ensure the arrival of the responsible person of the maintenance service provider at the place of operation of the cash register, hybrid cash register, cash-office system, dedicated device or equipment.

[*15 December 2015*]

105. Within 24 hours after receiving the call from an official of the State Revenue Service, the maintenance service provider shall ensure the arrival of the responsible person of the maintenance service provider at the place of use of the cash register, hybrid cash register, cash-office system, dedicated device or equipment or at the State Revenue Service, providing explanation and training about the functionality and technical structure of the cash register, hybrid cash register, cash-office system, dedicated device or equipment.

[*15 December 2015*]

106. After servicing the cash register, hybrid cash register, cash-office system, dedicated device or equipment, the responsible person of the maintenance service provider shall replace the seals and make an entry on the service in the technical passport, indicating the date of service, the detected problem, the method of its processing, the Grand Total value of non-volatile memory or total amount of summary memory, the series and numbers of the seals affixed and removed, the name, date, and number of the drawn-up documents (if any), the name of the maintenance service provider, taxpayer registration code, the given name, surname, position, and signature of the responsible person.

[*15 December 2015*]

107. The responsible person of the maintenance service provider shall, in the event of a change of the maintenance service provider of the cash register, hybrid cash register, cash-office system, dedicated device or equipment, replace all seals and make an entry on the service in the technical passport, indicating the date of service, the detected problem, the method of its processing and possible solution time, the Grand Total value of non-volatile memory or total amount of summary memory, series and numbers of the seals affixed and removed, name, date, and number of the drawn-up documents (if any), name of the maintenance service provider, taxpayer registration code, the given name, surname, position, and signature of the responsible person.

[*15 December 2015*]

108. The maintenance service provider shall immediately, but no later than within 24 hours, using the Electronic Declaration System of the State Revenue Service, register the notifications received from the user in chronological order in accordance with Paragraph 23 of this Regulation, indicating:

108.1. the date and time of the notification;

108.2. the user name and taxpayer registration code of the cash register, hybrid cash register, cash-office system, dedicated device or equipment;

108.3. the reason for the notification and the way it is processed (changes have been made to the software and/or database, the correction will be installed with a new version of the program);

108.4. the date and time when the responsible person of the maintenance service provider arrived to start servicing the cash register, hybrid cash register, cash-office system, dedicated device or equipment;

108.5. the total value accumulated in the fiscal memory module or the Grand Total value of non-volatile memory or total amount of summary memory, the series and numbers of the seals affixed and removed;

108.6. the name, date, and number of the source documents drawn up during the maintenance (if any);

108.7. damage to the cash register, hybrid cash register, cash-office system, dedicated device or equipment identified by the maintenance service provider and the actions taken during servicing.

[*15 December 2015; 27 September 2016*]

109. If the maintenance service provider is called in relation to the decision of the user to terminate the use of the cash register, hybrid cash register, cash-office system, dedicated device or equipment for the registration of taxes and other payments and to exclude it from the uniform database (register) of the State Revenue Service, the responsible person of the maintenance service provider shall remove the seals from the relevant cash register, hybrid cash register, cash-office system, dedicated device or equipment and make an entry in the technical passport indicating the Grand Total value accumulated in the fiscal memory module or the non-volatile memory or total amount of summary memory, the reasons, date, and time for removing the seals.

[*15 December 2015; 27 September 2016*]

109.1 Within three working days, using the Electronic Declaration System of the State Revenue Service, the maintenance service provider shall submit the information on the performance of the activities referred to in Paragraphs 106, 107, and 109 of this Regulation and also on the installation of the cash register, hybrid cash register, cash-office system, dedicated device or equipment, or change of address or termination of use for at least 30 days.

[*27 November 2018*]

110. The maintenance service provider shall register and record all cases of maintenance of cash registers, hybrid cash registers, cash-office systems, dedicated devices and equipment in chronological order within the maintenance and calls register by indicating the following information:

110.1. the entry sequence number;

110.2. the date and time of applying for maintenance;

110.3. the name of the user and taxpayer registration code of the cash register, hybrid cash register, cash-office system, dedicated device or equipment;

110.4. the model, modification, version, chassis number, and the technical passport number of the cash register, hybrid cash register, cash-office system, dedicated device or equipment;

110.5. the date and time of arrival of the responsible person of the maintenance service provider at the location of the cash register, hybrid cash register, cash-office system, dedicated device or equipment;

110.6. the announced reasons for calling;

110.7. the established reasons for calling;

110.8. the total value accumulated in the fiscal memory module or the Grand Total value of non-volatile memory or total amount of summary memory, the series and numbers of the seals affixed and removed;

110.9. the name, date, and number of the source documents drawn up during the maintenance (if any);

110.10. the date and number of the maintenance agreement;

110.11. other necessary additional information.

[*15 December 2015; 27 November 2018*]

111. The maintenance service provider shall provide cashiers of the user with training to work with cash registers, hybrid cash registers, cash-office systems, dedicated devices and equipment which in the uniform database (register) of the State Revenue Service are included in the list of models (modifications) of cash registers, hybrid cash registers, cash-office systems, dedicated devices and equipment serviced by the relevant maintenance service provider.

[*15 December 2015*]

112. The maintenance service provider shall ensure the administration and storage of the passwords of the serviced hybrid cash registers and cash-office systems, including:

112.1. ensure that the relevant passwords are available only to the responsible persons of the maintenance service provider;

112.2. ensure that passwords are changed regularly (at least once a year);

112.3. ensure that the responsible person of the maintenance service provider does not disclose passwords to the user or third parties and keeps them confidential;

112.4. when the responsible persons change, evaluate the need to change passwords and, if necessary, change them;

112.5. if the term of the service agreement has expired, pass the passwords to the maintenance service provider with whom the user has concluded an agreement.

[*15 December 2015*]

113. The maintenance service provider shall submit to the State Revenue Service information on what data is sent or received from the integrated information system (for example, accounting data, warehouse accounting system data).

[*15 December 2015*]

114. If, during service, illegal changes in the structure or program of the cash register, hybrid cash register, cash-office system, dedicated device or equipment are detected or seal damage is detected, the maintenance service provider shall notify the State Revenue Service thereof within one day.

[*15 December 2015*]

115. If the data storage of the cash-office system used in fuel retail has been disrupted and the work of the gas station is automatically blocked, the maintenance service provider shall check the devices or equipment included in the unified system of the gas station and restore the program of the cash-office system, record in the data carrier or print the control data of the automatic gas station cash-office system, and transfer them to the State Revenue Service within 10 days using the Electronic Declaration System of the State Revenue Service.

[*15 December 2015*]

116. The maintenance service provider shall be responsible for:

116.1. the conformity of the design, program, and seals of the cash register, hybrid cash register, cash-office system, dedicated device or equipment with the requirements of the relevant regulations;

116.2. the conformity of the program of the cash register, hybrid cash register, cash-office system with the relevant Hash SHA-256 checksum which is submitted to the State Revenue Service.

[*15 December 2015*]

116.1 If, after the actions referred to in Paragraph 129.15 of this Regulation, the State Revenue Service determines that the model (modification) of the cash register, hybrid cash register, cash-office system, dedicated device or equipment does not comply with the laws and regulations regarding the technical requirements for electronic devices and equipment for the registration of taxes and other payments and takes the decision to refuse to register the model (modification) of the cash register, hybrid cash register, cash-office system, dedicated device or equipment in the uniform database (register) of the State Revenue Service or to exclude therefrom, the maintenance service provider has the following obligation:

116.11. within three months from taking the abovementioned decision, rectify the identified inconsistencies and submit the model (modification) of the cash register, hybrid cash register, cash-office system, dedicated device or equipment for a repeated conformity check;

116.12. within three months from the registration of a new version of model (modification) of the electronic device or equipment in the uniform database (register) of the State Revenue Service, ensure the user with the adjustment or replacement of the cash register, hybrid cash register, cash-office system, dedicated device or equipment and, using the Electronic Declaration System of the State Revenue Service system, submit the information referred to in Sub-paragraph 92.5 of this Regulation.

[*27 November 2018*]

117. The maintenance service provider is prohibited from:

117.1. deleting the contents of the fiscal memory module or non-volatile memory. If, due to *force majeure* or repairs, the content of the fiscal memory module and (or) the non-volatile memory is changed, the responsible person of the maintenance service provider shall draw up the act in three copies. The first copy of the act shall be given to the user, the second to the maintenance service provider, and the third shall be sent to the State Revenue Service within 10 days;

117.2. making available the computer program or electronic components of the cash register, hybrid cash register, or cash-office system that can be used to change, correct, delete, cancel, or otherwise alter any records stored on the data carrier in order to create an opportunity to avoid payment of taxes;

117.3. programming in the dedicated device, i.e. the taximeter, such tariffs for commercial passenger transportation by taxi which have not been notified to the planning region or city, when submitting the application for receiving a special permit (license) for commercial carriage of passengers by passenger taxi.

[*15 December 2015; 27 November 2018*]

118. The cash register, hybrid cash register, cash-office system, dedicated device or equipment may not be serviced by a maintenance service provider that is itself the user of the relevant cash register, hybrid cash register, cash-office system, dedicated device or equipment.

[*15 December 2015*]

119. If the maintenance service provider has taken the decision to terminate further operations, within 10 days after making the decision, it shall inform the State Revenue Service and the users if agreements have been entered into with them for the servicing of cash registers, hybrid cash registers, cash-office systems, dedicated devices and equipment. The maintenance service provider shall ensure servicing of the cash registers, hybrid cash registers, cash-office systems, dedicated devices and equipment which in the uniform database (register) of the State Revenue Service are included in the list of models (modifications) of cash registers, hybrid cash registers, cash-office systems, dedicated devices and equipment serviced by the relevant maintenance service provider for three months after informing the State Revenue Service and the users of the termination of further activity. The maintenance service provider of hybrid cash registers or cash-office systems shall ensure that after termination of servicing of the relevant devices and equipment all passwords are taken over by another maintenance service provider which is entitled to service models (modifications) of the particular hybrid cash registers or cash-office systems.

[*15 December 2015*]

120. The maintenance service provider shall ensure civil liability insurance against losses if any arise due to the professional activity or inaction of the maintenance service provider. The minimum liability rate of civil liability insurance is EUR 30 000 per year.

[*15 December 2015; 10 December 2020*]

121. The maintenance service provider shall provide the user with the opportunity to get acquainted with the price list of services approved by the maintenance service provider and to choose the payment procedures in the form of a subscription fee or for individual services.

[*15 December 2015*]

**VIII.1 Conformity Check of Model, Modification, and Program Version of Cash Registers, Hybrid Cash Registers, Cash-office Systems, Dedicated Devices and Equipment**

[*15 December 2015 / Chapter shall come into force on 1 July 2016. See Paragraph 141.5 of Amendments*]

121.1 The conformity check of cash registers, hybrid cash registers, cash-office systems, dedicated devices and equipment is a verification of the models, modifications, and program version of cash registers, hybrid cash registers, cash-office systems, dedicated devices and equipment to ensure the conformity of electronic devices for the registration of taxes and other payments with the technical requirements (hereinafter – the conformity check).

[*15 December 2015 / See Paragraph 141.5*]

121.2 The conformity check shall be carried out by an authority that meets the requirements of this Regulation and is registered in the uniform database (register) of the State Revenue Service (hereinafter – the authority for the conformity check).

[*15 December 2015 / See Paragraph 141.5*]

121.3 The authority for the conformity check shall conform to the following requirements:

121.31. it can provide the conformity check for all models, modifications, and program versions of cash registers, hybrid cash registers, cash-office systems, dedicated devices or equipment;

121.32. it has qualified specialists, i.e. employees of the authority for the conformity check who are familiar with the technical requirements of devices and equipment for the registration of taxes and other payments;

121.33. it has the appropriate technical provisions for quality conformity check of models, modifications of cash registers, hybrid cash registers, cash-office systems, dedicated devices or equipment and program versions thereof;

121.34. its economic activity is carried out for more than three full reporting years;

121.35. the average labour income of its employees is higher than the average income of employees in the sector;

121.36. according to the information available in the database of tax (fee) debtors administered by the State Revenue Service, it has no tax and duty debts that exceed EUR 150 in total;

121.37. it has a valid civil liability insurance against damages in accordance with the conditions referred to in Paragraph 121.7 of this Regulation;

121.38. tax risk management has been implemented for it in conformity with the requirements laid down in the laws and regulations governing the operation of the In-depth Cooperation Programme.

[*10 December 2020*]

121.4 The maintenance service provider shall submit technical documentation to the authority in the official language of the manufacturer, adding a notarised translation into the official language, for the conformity check of the models, modifications, program versions of cash registers, hybrid cash registers, cash-office systems, dedicated devices and equipment. The technical documentation shall include:

121.41. a general description of the cash register, hybrid cash register, cash-office system, dedicated device or equipment which explains its construction and operation, and descriptions of the solutions that justify the fulfilment of the technical requirements laid down in the laws and regulations regarding the technical requirements for electronic devices and equipment for the registration of taxes and other payments, working diagrams and diagrams, including information on the software, its characteristics and operations;

121.42. if necessary, other technical documentation provided by the manufacturer to better understand the operation of the cash register, hybrid cash register, cash-office system, dedicated device or equipment;

121.43. verification results and certificates (if any) of the conformity with the requirements laid down in the relevant European Union Member States, Turkey, or any of the countries of the European Economic Area;

121.44. the source code (a human-readable computer instruction written by a developer) and executable code (a set of symbols understood by a computer to execute a program compiled by a developer) of the registered software, and also of the fiscal memory module.

[*15 December 2015; 3 May 2017*]

121.5 Within six months from the receipt of the documents specified in Paragraph 121.4 of this Regulation, the authority for the conformity check shall issue to the maintenance service provider the certificate of approval on the conformity of the model, modification, or version of the cash register, hybrid cash register, cash-office system, dedicated device and equipment with the technical requirements for electronic devices and equipment for the registration of taxes and other payments (hereinafter – the certificate of approval) or refusal to issue a certificate of approval, and also shall send it to the State Revenue Service.

[*27 November 2018*]

121.6 If a participant of the In-depth Cooperation Programme for which a tax risk management system has been introduced, needs to make changes to the cash-office system program registered in the uniform database (register) of the State Revenue Service and installed by the user, as a result of which the Hash SHA-256 checksum calculated for the cash-office system program changes:

121.61. the maintenance service provider shall:

121.61.1. within three working days before the installation of the program changes for the user, using the Electronic Declaration System of the State Revenue Service, submit to the State Revenue Service the description of the software design, the specification of the software design, and the new Hash SHA-256 checksum calculated for the program of a cash-office system. The conformity check of program changes at the authority for the conformity check is not required;

121.61.2. upon request of the State Revenue Service, within 24 hours, submit the source code and executable code of the changed program version of the cash-office system;

121.61.3. the program version of the cash-office system shall be submitted to the authority for the conformity check within six months after receiving the opinion of the previous conformity check. The State Revenue Service shall, after evaluating the submitted technical documentation and finding that the changes made are essential, determine the term in which the program version of the cash-office system must be submitted to the authority for the conformity check for the performance of the conformity check;

121.62. within three working days after installing each program change, the user shall inform the State Revenue Service thereof, using the Electronic Declaration System of the State Revenue Service.

[*27 November 2018*]

121.7 The authority shall ensure civil liability insurance against losses if any arise due to the professional activity or inaction of the authority. The minimum liability limit of professional civil liability insurance is EUR 30 000 per year.

[*15 December 2015; 10 December 2020*]

121.8 For the performance of the conformity check, the maintenance service provider shall submit the cash register, hybrid cash register, cash-office system, dedicated device or equipment, or if the device or equipment cannot be moved due to technical reasons (for example, a self-service cash-office system of a fuel metering station consisting of several units), shall ensure physical access to the location of the device or equipment.

[*3 May 2017*]

121.9 Officials and employees who operate the cash register, hybrid cash register, cash-office system, dedicated device or equipment may not be officials or employees of the authority for the conformity check.

[*3 May 2017*]

121.10 The authority for the conformity check shall publish on the website the list of models (modifications) of the cash register, hybrid cash register, cash-office system, dedicated device or equipment and the maintenance service providers servicing them, indicating the date of submission, the date of the certificate of approval, or the date when the issuance of the certificate of approval was refused.

[*27 November 2018*]

**IX. Registration of Cash Registers, Hybrid Cash Registers, Cash-office Systems, Dedicated Devices and Equipment, Their Users, Authorities for the Conformity Check, and Maintenance Service Providers with the Uniform Database (Register) of the State Revenue Service**

[*15 December 2015*]

122. The State Revenue Service shall register the following in the uniform database (register) of the State Revenue Service:

122.1. models (modifications) of cash registers, hybrid cash registers, cash-office systems, dedicated devices and equipment that ensure the fulfilment of the requirements laid down in the laws and regulations regarding technical requirements for electronic devices and equipment for the registration of taxes and other payments – in accordance with the procedures laid down in this Chapter;

122.2. users and cash registers, hybrid cash registers, cash-office systems, dedicated devices and equipment used by them – in accordance with the procedures laid down in Chapter III of this Regulation;

122.3. maintenance service providers – in accordance with the procedures laid down in this Chapter;

122.4. authorities for the conformity check – in accordance with the procedures laid down in this Chapter.

[*15 December 2015; 27 November 2018*]

123. The authority for the conformity check shall, using the Electronic Declaration System of the State Revenue Service, register with the State Revenue Service before starting operations by submitting the application for inclusion in the uniform database (register) of the State Revenue Service. The following shall be appended to the abovementioned submission:

123.1. a list containing the employees of the authority for the conformity check, i.e. specialists who carry out conformity checks, and copies of educational documents issued to these persons in accordance with the procedures for issuing State-recognised vocational education and professional qualification documents, and documents certifying completion of a part of an accredited vocational education programme for appropriate technical education or vocational education, or professional qualification;

123.2. a confirmation on the presence of the appropriate technical provisions for quality conformity check of models, modifications of cash registers, hybrid cash registers, cash register systems, dedicated devices or equipment and program versions thereof;

123.3. information on the fixed places of business (units) where the conformity check will be carried out;

123.4. a valid contract (or a copy thereof) confirming that civil liability insurance against losses is provided in accordance with the provisions referred to in Paragraph 121.7 of this Regulation;

123.5. a description or methodology for the process of ensuring the verification of models, modifications of cash registers, hybrid cash registers, cash-office systems, dedicated devices or equipment and program versions thereof, and standards and methods applicable in the verification;

123.6. a confirmation that the authority for the conformity check will not disclose the information obtained as a result of professional activity to third parties, except for the State Revenue Service;

123.7. a confirmation of conformity of the tax risk management introduced by the authority for the conformity check with the requirements laid down in the laws and regulations governing the operation of the In-depth Cooperation Program.

[*10 December 2020*]

124. Prior to registering and including the authority for the conformity check in the uniform database (register) of the State Revenue Service, the State Revenue Service shall evaluate the competence and ability of the authority to carry out conformity check of models or modifications of cash registers, hybrid cash registers, cash-office systems, dedicated devices and equipment and also program versions thereof, taking into account the requirements referred to in Paragraph 121.3 of this Regulation and the information specified in the documents referred to in Paragraph 123 of this Regulation.

[*15 December 2015 / See Paragraph 141.5*]

124.1 The State Revenue Service shall not register a person as the authority for the conformity check if:

124.11. the person is the maintenance service provider registered in the uniform database (register) of the State Revenue Service;

124.12. the person is in the process of liquidation or its economic activity has been suspended or terminated;

124.13. the person, according to the information available in the database of tax (fee) debtors administered by the State Revenue Service, has debts of taxes, fees, including mandatory State social insurance contributions, which in total exceed EUR 150;

124.14. during the last three years before the date of receipt of the submission, the fact of the payment of wages without payment of taxes has been established for the person in accordance with the procedures laid down in laws and regulations;

124.15. the person has not submitted the documents referred to in Paragraph 123 of this Regulation;

124.16. the person has carried out the economic activity less than three full reporting years.

[*3 May 2017; 10 December 2020*]

124.2 The State Revenue Service shall register the authority for the conformity check and make relevant changes in the uniform database (register) of the State Revenue Service within 15 working days after receipt of the documents referred to in Paragraph 123 of this Regulation.

[*10 December 2020*]

124.3 If there have been changes in the information specified in the documents referred to in Paragraph 123 of this Regulation, the authority for the conformity check shall inform the State Revenue Service thereof within 10 days by submitting the relevant (updated) documents.

[*10 December 2020*]

124.4 The State Revenue Service shall evaluate the conformity of the authority for the conformity check with Sub-paragraphs 121.32, 121.35, 121.36, and 121.37 of this Regulation by the end of the month following each quarter. The State Revenue Service shall carry out a repeated evaluation of the conformity of the abovementioned authority also before the term specified in this Paragraph if:

124.41. it has been established that the authority for the conformity check does not meet the requirements referred to in Paragraph 121.3 of this Regulation;

124.42. inconsistencies or changes in the information specified in the documents referred to in Paragraph 123 of this Regulation have been established and the authority for the conformity check has not submitted the relevant (updated) documents to the State Revenue Service;

124.43. a complaint is received about the actions taken by the authority for the conformity check;

124.44. violations have been established in the actions taken by the authority for the conformity check;

124.45. the legal address or address of the unit of the authority for the conformity check has been changed or a new unit has been registered;

124.46. the members of the executive board or supervisory board of the authority for the conformity check have been changed.

[*10 December 2020*]

125. The maintenance service provider shall, using the Electronic Declaration System of the State Revenue Service, register with the State Revenue Service before starting operations by submitting the application for inclusion in the uniform database (register) of the State Revenue Service. The following shall be appended to the abovementioned submission:

125.1. a list containing the responsible persons of the maintenance service provider, and copies of educational documents issued to these persons in accordance with the procedures for issuing State-recognised vocational education and professional qualification documents and documents certifying completion of a part of an accredited vocational education program for appropriate technical education or vocational education, or professional qualification;

125.2. a confirmation on the presence of the appropriate technical provisions for quality servicing of models, modifications of cash registers, hybrid cash registers, cash-office systems, dedicated devices or equipment and program versions thereof;

125.3. information on the permanent places of operation (units) where the servicing will be carried out;

125.4. a valid contract (or a copy thereof) confirming that civil liability insurance against losses is provided in accordance with the provisions referred to in Paragraph 120 of this Regulation;

125.5. information on cash registers, hybrid cash registers, cash-office systems, dedicated devices or equipment to be serviced;

125.6. if the maintenance service provider is not the manufacturer or an authorised representative of the manufacturer of the model (modification) of the cash register, hybrid cash register, cash-office system, dedicated device or equipment included in the uniform database (register) of the State Revenue Service – the permit issued by the maintenance service provider (which is the manufacturer or authorised representative of the manufacturer of the specific model (modification) of the cash register, hybrid cash register, cash-office system, dedicated device or equipment) to service these devices or equipment;

125.7. a confirmation that the maintenance service provider will not disclose the information obtained as a result of professional activity to third parties, except for the State Revenue Service;

125.8. a confirmation of conformity of the tax risk management introduced by the maintenance service provider with the requirements laid down in the laws and regulations governing the operation of the In-depth Cooperation Program.

[*10 December 2020*]

126. In addition to the documents referred to in Paragraph 125 of this Regulation, the maintenance service provider shall also submit, upon request of the State Revenue Service, the technical documentation and usage documents of the models or modifications of the cash registers, hybrid cash registers, cash-office systems, dedicated devices and equipment.

[*15 December 2015*]

127. Prior to registering and including the maintenance service provider in the uniform database (register) of the State Revenue Service, the State Revenue Service shall evaluate the competence and ability of the maintenance service provider to carry out servicing of the models or modifications of the cash registers, hybrid cash registers, cash-office systems, dedicated devices and equipment, taking into account the requirements referred to in Paragraph 88.1 of this Regulation, and also the information specified in the documents referred to in Paragraph 125 and (or) Paragraph 126 of this Regulation (evaluate the conformity of the maintenance service provider).

[*10 December 2020*]

128. If the information specified in the documents referred to in Paragraph 125 and (or) Paragraph 126 of this Regulation changes, the maintenance service provider shall inform the State Revenue Service thereof within 10 days by submitting the relevant (updated) documents.

[*The Paragraph regarding the evaluation of the documents referred to in Sub-paragraphs 125.2 and 125.4 shall come into force on 1 July 2016. See Paragraph 141.5*]

129. The State Revenue Service shall carry out a repeated evaluation of the conformity of the maintenance service provider with Sub-paragraphs 88.11, 88.13, and 88.14 of this Regulation by the end of the month following each quarter. The State Revenue Service shall carry out a repeated evaluation of the conformity of the maintenance service provider also before the term specified in this Paragraph if:

129.1. it has been established that the maintenance service provider does not meet the requirements referred to in Paragraph 88.1 of this Regulation;

129.2. inconsistencies or changes in the information specified in the documents referred to in Paragraph 125 and (or) Paragraph 126 of this Regulation have been established and the maintenance service provider has not submitted the relevant (updated) documents to the State Revenue Service;

129.3. a complaint is received about the actions taken by the maintenance service provider;

129.4. violations have been established in the actions taken by the maintenance service provider;

129.5. the legal address of the maintenance service provider or the address of the unit has been changed or a new unit has been registered;

129.6. the members of the executive board or supervisory board of the maintenance service provider have been changed.

[*10 December 2020*]

129.1 [27 September 2016]

129.2 In order to register a new model or modification of the cash register, hybrid cash register, cash-office system, dedicated device and equipment in the uniform database (register) of the State Revenue Service, the manufacturer of the equipment or device or the authorised representative of the manufacturer who has registered as a service provider shall submit the following to the State Revenue Service:

129.21. the submission for the inclusion of a model or modification in the uniform database (register) of the State Revenue Service;

129.22. the technical documentation of the model or modification of the cash register, hybrid cash register, cash-office system, dedicated device and equipment.

[*15 December 2015*]

129.3 When registering the model or modification of the hybrid cash register or cash-office system to be serviced by the maintenance service provider that has additional programs in the uniform database (register) of the State Revenue Service, the version number and description of the additional program containing the program name and purpose of use shall be submitted to the State Revenue Service. When changing additional programs, the maintenance service provider which is the manufacturer of the equipment or device or the authorised representative of the manufacturer, shall, within 10 days, register the version number and description of the new program which includes the name of the program and the purpose of use.

[*15 December 2015*]

129.4 When registering the model or modification of the cash register, hybrid cash register, cash register, dedicated device and equipment to be serviced by the maintenance service provider in the uniform database (register) of the State Revenue Service, the maintenance service provider which is the manufacturer of the equipment or device or the authorised representative of the manufacturer shall submit the following to the State Revenue Service:

129.41. the registered program (standard) and the set of all the files that ensure its operation and do not contain variable parameters and data (in electronic format);

129.42. the Hash SHA-256 checksum of the registered program;

129.43. any additional files necessary for the operation of the registered program containing parameters and accumulated data, without accumulated data and set parameters or with standard settings. A description of these files containing the parameters of the registered program and a list of all possible parameters that may be stored in these files shall be submitted along with additional parameter files;

129.44. the software that can be used to read the information accumulated in non-volatile memory, if required;

129.45. executable code of the registered program;

129.46. upon request of the State Revenue Service, within 24 hours, the source code of the registered program.

[*15 December 2015; 27 November 2018*]

129.5 When registering cash registers with fiscal memory module, hybrid cash registers, and cash-office systems operated by the maintenance service provider in the uniform database (register) of the State Revenue Service, the maintenance service provider shall additionally submit the following to the State Revenue Service:

129.51. the built-in program of the memory data controller of the fiscal memory module memory;

129.52. the source code (standard) of the fiscal memory module software (the code expressed in a form suitable for input into an assembler, compiler, or another translator) and photographs of the fiscal memory module;

129.53. software (if required) with the help of which the memory of the fiscal module can be read (loaded) on an external computer using the ports of the hybrid cash register;

129.54. [27 November 2018];

129.55. [27 November 2018].

[*15 December 2015*]

129.6 If the registered program of the cash register, hybrid cash register, or cash-office system specified in the laws and regulations governing the technical requirements for electronic devices and equipment for the registration of taxes and other payments is changed, the maintenance service provider shall register a new model (modification) of the cash register, hybrid cash register, or cash-office system in accordance with the procedures laid down in this Regulation in order to include it in the uniform database (register) of the State Revenue Service of the cash registers, hybrid cash registers, cash-office systems, dedicated devices and equipment to be serviced.

[*15 December 2015*]

129.7 When registering the model or modification of the cash register in the uniform database (register) of the State Revenue Service, if the software thereof can be read with additional means, the maintenance service provider shall submit to the State Revenue Service a description of how the cash register can be verified for conformity with the checksum. If additional devices or software are required for such an operation, the maintenance service provider shall submit the necessary software (in electronic format) to the State Revenue Service and shall also submit a certificate that within 24 hours after receiving the request, the officials of the State Revenue Service will provide additional devices, if any required for the control of the conformity with the checksum.

[*15 December 2015*]

129.8 When registering the model or modification of the cash-office system to be serviced by the maintenance service provider in the uniform database (register) of the State Revenue Service, the maintenance service provider shall additionally submit to the State Revenue Service an instruction with a description of how control data, audit notes, and electronic control tape data can be read.

[*15 December 2015*]

129.9 The State Revenue Service shall register the maintenance service providers and the models or modifications of the cash registers, hybrid cash registers, cash-office systems, dedicated devices and equipment to be serviced thereby and make the relevant changes in the uniform database (register) of the State Revenue Service within 15 working days after receipt of the documents referred to in Paragraphs 125, 126, 128, 129.2, 129.3, 129.4, 129.5, 129.7, and 129.8 of this Regulation. The State Revenue Service shall announce the decision on the registration of maintenance service providers and models (modifications) of the cash registers, hybrid cash registers, cash-office systems, dedicated devices and equipment to be serviced thereby and making the relevant changes in the uniform database (register) of the State Revenue Service on its website.

[*The Paragraph regarding the receipt of documents referred to in Sub-paragraphs 125.2 and 125.4 shall enter into force on 1 July 2016. See Paragraph 141.5*]

129.10 The maintenance service providers and models or modifications of the cash registers, hybrid cash registers, cash-office systems, dedicated devices and equipment, and also the relevant changes shall be considered to be registered in the uniform database (register) of the State Revenue Service on the day the decision is announced.

[*15 December 2015*]

129.11 [10 December 2020]

129.12 If the documents required for the registration in the uniform database (register) of the State Revenue Service are not received, they are incomplete, the information provided therein is not insufficient and true, or the circumstances referred to in Paragraphs 129.13, 129.14, and 129.15 of this Regulation have set in, the State Revenue Service shall, within 15 working days, take the decision to refuse the registration and notify the person thereof.

[*15 December 2015*]

129.13 The State Revenue Service shall not register a person as the maintenance service provider and shall not make changes to the uniform database (register) of the State Revenue Service regarding the models or modifications of the cash registers, hybrid cash registers, cash-office systems, dedicated devices and equipment to be serviced if:

129.131. the person is in the process of liquidation or its economic activity has been suspended or terminated;

129.132. the person has tax debts or debts of mandatory State social insurance contributions, or within the last three years before the date of receipt of the submission, the fact of the payment of wages without payment of taxes has been established in accordance with the procedures laid down in laws and regulations;

129.133. during the last three years before the date of receipt of the submission, it has been established that the person has committed the violations of professional activity specified in this Regulation;

129.134. the person has not submitted the relevant documents referred to in Paragraph 125 and (or) Paragraph 126 of this Regulation.

[*15 December 2015; 10 December 2020*]

129.14 If the State Revenue Service, based on the information referred to in Paragraphs 121.5, 125, 126, 129.2, 129.3, 129.4, 129.5, 129.7, and 129.8 of this Regulation or by performing control measures, establishes that the model or modification of the cash register, hybrid cash register, cash-office system, dedicated device or equipment does not comply with the laws and regulations regarding the technical requirements for electronic devices and equipment for the registration of taxes and other payments and it is possible to rectify this without changing the software, the State Revenue Service shall, within 15 working days, inform the user and the maintenance service provider of the particular cash register, hybrid cash register, cash-office system, dedicated device or equipment of the established non-conformity and shall not register the model (modification) of the cash register, hybrid cash register, cash register, dedicated device or equipment in the uniform database (register) of the State Revenue Service or exclude therefrom.

[*15 December 2015 / The Paragraph regarding the information referred to in Sub-paragraphs 121.5, 125.2, and 125.4 shall come into force on 1 July 2016. See Paragraph 141.5*]

129.15 If the State Revenue Service, based on the information referred to in Paragraphs 121.5, 125, 126, 129.2, 129.3, 129.4, 129.5, 129.7, and 129.8 of this Regulation or by performing control measures, establishes that the model or modification of the cash register, hybrid cash register, cash-office system, dedicated device or equipment does not comply with the laws and regulations regarding the technical requirements for electronic devices and equipment for the registration of taxes and other payments and it is not possible to rectify the non-conformity for all cash registers, hybrid cash registers, cash-office systems, dedicated devices and equipment of a particular model or modification without changing the software, the State Revenue Service shall, within 15 working days, inform all users and maintenance service providers of the cash register, hybrid cash register, cash-office system, dedicated device or equipment of the particular model or modification of the established non-conformity, shall not register the model (modification) of the cash register, hybrid cash register, cash-office system, dedicated device or equipment in the uniform database (register) of the State Revenue Service and (or) exclude therefrom.

[*15 December 2015 / The Paragraph regarding the information referred to in Sub-paragraphs 121.5, 125.2, and 125.4 shall come into force on 1 July 2016. See Paragraph 141.5*]

129.16 The State Revenue Service shall suspend the use of cash registers, hybrid cash registers, cash-office systems, dedicated devices and equipment registered in the uniform database (register) of the State Revenue Service in the name of the user:

129.161. upon request of the user;

129.162. in accordance with the information at the disposal of the State Revenue Service if:

129.162.1. the economic activity of the user has been suspended in accordance with the law On Taxes and Fees (from the day of taking the decision to suspend the economic activity of the taxpayer);

129.162.2. in the administrative offence case the cash register, hybrid cash register, cash-office system, dedicated device or equipment with or without a technical passport has been removed as the tool for committing the offence (from the day of removal).

[*15 December 2015*]

129.17 The State Revenue Service shall exclude the following from the uniform database (register) of the State Revenue Service:

129.171. cash registers, hybrid cash registers, cash-office systems, dedicated devices and equipment registered in the name of the user:

129.171.1. upon request of the user;

129.171.2. in accordance with the information at the disposal of the State Revenue Service if:

129.171.2.1. the user has terminated economic activity at the address of the place of registration of the cash register, hybrid cash register, cash-office system, dedicated device or equipment without notifying the State Revenue Service. Within 15 working days, the State Revenue Service shall inform the user in writing of exclusion from the uniform database (register);

129.171.2.2. the requirements laid down in the laws and regulations regarding the technical requirements for electronic devices and equipment for the registration of taxes and other payments are not ensured. Within 15 working days, the State Revenue Service shall inform the user in writing of exclusion from the uniform database (register) of the State Revenue Service;

129.171.2.3. the user as a performer of economic activity or commercial activity is excluded from the Taxpayer Register of the State Revenue Service;

129.171.2.4. the decision taken in the administrative offence case on confiscation of the cash register, hybrid cash register, cash-office system, dedicated device and equipment with or without a technical passport (tool for committing the offence) has entered into force;

129.172. the maintenance service provider:

129.172.1. upon request thereof;

129.172.2. if it has been established that it fails to perform the obligations referred to in Chapter VIII of this Regulation. Within 15 working days, the State Revenue Service shall inform the maintenance service provider in writing of exclusion from the uniform database (register) of the State Revenue Service;

129.172.3. if inconsistencies have been established in the information specified in the submitted documents referred to in Paragraph 125 and (or) Paragraph 126 of this Regulation, or it does not meet the requirements referred to in Paragraph 88.1 of this Regulation;

129.173. cash registers, hybrid cash registers, cash-office systems, dedicated devices and equipment:

129.173.1. upon request of the maintenance service provider;

129.173.2. in accordance with the information at the disposal of the State Revenue Service if:

129.173.2.1. it has been established that the model or modification is not included in the list of cash registers, hybrid cash registers, cash-office systems, dedicated devices and equipment serviced by the maintenance service provider in the uniform database (register) of the State Revenue Service;

129.173.2.2. it has been established that the model or modification is not registered with the State Revenue Service in the name of the user;

129.174. the authority for the conformity check:

129.174.1. upon request thereof;

129.174.2. if it has been established that it fails to fulfil the obligations referred to in Chapter VIII.1 of this Regulation. Within 15 working days, the State Revenue Service shall inform the authority in writing of exclusion from the uniform database (register) of the State Revenue Service;

129.174.3. if inconsistencies have been established in the information specified in the submitted documents referred to in Paragraph 123 of this Regulation or the authority for the conformity check does not meet the requirements referred to in Paragraph 121.3 of this Regulation;

129.174.4. [27 September 2016].

[*15 December 2015; 10 December 2020*]

129.18 The State Revenue Service shall ensure public access to the uniform database (register) of cash registers, hybrid cash registers, cash-office systems, dedicated devices and equipment, the users, the authorities for the conformity check, and the maintenance service providers thereof in which the following information shall be included:

129.181. the information on the cash register, hybrid cash register, cash-office system, dedicated device or equipment in use:

129.181.1. the model, modification, version, chassis number;

129.181.2. the series and number of the technical passport;

129.181.3. the date of registration of the cash register, hybrid cash register, cash-office system, dedicated device or equipment with the State Revenue Service;

129.181.4. the address of installation of the cash register, hybrid cash register, cash-office system, dedicated device or equipment registered with the State Revenue Service (legal address or address of the unit, or the declared place of residence);

129.181.5. the name of the user (for a natural person – the given name, surname) and the taxpayer registration code;

129.182. the name of the maintenance service provider (for a natural person – the given name, surname), the taxpayer registration code, legal address (for a natural person – the declared place of residence), addresses, telephones, given names and surnames of responsible persons of all the places of service (units) and the models (modifications) of the cash registers, hybrid cash register, cash-office systems, dedicated devices and equipment to be serviced.

[*15 December 2015*]

129.19 When renewing the use of the registered cash register, cash-office system, dedicated device and equipment suspended in the uniform database (register) of the State Revenue Service in the name of the user in accordance with Sub-paragraph 129.161 or 129.162.1 of this Regulation, the taxpayer shall notify the State Revenue Service of the total amount registered in the non-volatile memory or fiscal memory module (Grand Total) or the total amount of the summary memory.

[*15 December 2015*]

**X. Procedures for Monitoring and Control**

130. The State Revenue Service shall determine the type of the seals to be manufactured, the security features and particulars to be incorporated within the seals and shall ensure the manufacture and selling of typographically printed seals with a series mark (designated with three Latin alphabet characters) and a six-digit sequence number to the maintenance service providers.

131. The State Revenue Service shall issue the seals in accordance with a submission of the maintenance service provider submitted to the official or authorised person thereof within 15 working days after receipt of the abovementioned submission.

132. [15 December 2015]

133. The State Revenue Service shall store the data carriers in which the control program of a cash-office system used in fuel retail trade is recorded and printouts of the control data of the cash-office systems from automatic filling stations until the relevant cash-office system is excluded from the uniform database (register) of the State Revenue Service.

134. The responsible person of the maintenance service provider or the official of the State Revenue Service has the right to remove the seals from the cash register, hybrid cash register, dedicated device or equipment, performing monitoring and control. An act shall be drawn up on the removal of the seals.

135. If the seal is removed during monitoring and control, the cash register, hybrid cash register, dedicated device or equipment shall be sealed by the responsible person of the maintenance service provider or an official of the State Revenue Service.

136. The State Revenue Service shall ensure records of the received, removed, cancelled, and used seals. The State Revenue Service shall ensure destruction of the cancelled (damaged) seals and draw up an act in accordance with the requirements for a source document laid down in the laws and regulations governing accounting.

[*15 December 2015*]

137. After sealing the cash register, hybrid cash register, cash-office system, dedicated device and equipment, an official of the State Revenue Service shall make an entry on the service in the technical passport, indicating the date of service, total amount of fiscal, electric, or non-volatile memory or summary memory, the series and numbers of the seals affixed and removed, the name, date, and number of the drawn-up documents (if any), the given name, surname, position, and signature of the official of the State Revenue Service.

138. The State Revenue Service, using the technical equipment and programs at the disposal thereof, has the right to connect to the cash register, hybrid cash register, and cash-office system, and also other technical equipment and devices (for example, computers, servers, non-cash payment terminals) in order to be able to copy the existing software and all information stored on data carriers.

138.1 The State Revenue Service has the right to access the registered program of the cash register, hybrid cash register, and cash-office system of the user in order to be able to calculate the Hash SHA-256 checksum of this program, verifying its conformity with the Hash SHA-256 checksum submitted to the State Revenue Service.

[*15 December 2015*]

139. [10 December 2020]

**XI. Closing Provisions**

140. Cabinet Regulation No. 282 of 2 May 2007, Procedures for Using Electronic Devices and Equipment for the Registration of Taxes and Other Payments (*Latvijas Vēstnesis*, 2007, Nos. 72, 205; 2008, No. 117; 2009, Nos. 29, 143; 2010, Nos. 41, 100, 115, 166; 2011, Nos. 58, 81; 2012, No. 107; 2013, Nos. 153, 193), is repealed.

141. Paragraph 29 of this Regulation shall come into force on 1 July 2016. Until 30 June 2016, in order to register the cash register, hybrid cash register, cash-office system, dedicated device or equipment or to resume the use thereof, the user shall submit to the State Revenue Service the technical passport of the cash register, hybrid cash register, cash-office system, dedicated device or equipment drawn up in conformity with Sub-paragraphs 34.1 and 92.3 of this Regulation for making entries on the registration or resumption of use.

[*26 May 2015; 15 December 2015*]

141.1 [10 December 2020]

141.2 [10 December 2020]

141.3 After registration of the authority referred to in Paragraph 121.2 of this Regulation in the uniform database (register) of the State Revenue Service, the abovementioned authority shall, until 1 July 2017, carry out the conformity check referred to in Paragraph 121.1 of this Regulation for all models, modifications, and program versions of cash registers, cash-office systems, dedicated devices and equipment registered in the uniform database (register) of the State Revenue Service in accordance with the procedures referred to in Chapter VIII.1 of this Regulation.

[*15 December 2015*]

141.4 The maintenance service providers registered in the uniform database (register) of the State Revenue Service by 30 June 2016 shall perform re-registration by 31 December 2016 in accordance with the procedures referred to in Paragraphs 125, 126, and 127 of this Regulation.

[*15 December 2015*]

141.5 Paragraph 120 of this Regulation, Chapter VIII.1, Sub-paragraph 122.4, Paragraphs 123, 124, Sub-paragraphs 125.2, 125.4, Paragraphs 127 and 128 in respect of the evaluation of the documents referred to in Sub-paragraphs 125.2 and 125.4, Paragraphs 129, 129.9 in respect of the receipt of documents referred to in Sub-paragraphs 125.2 and 125.4, Paragraphs 129.11, 129.14, and 129.15 in respect of the information referred to in Paragraph 121.5, Sub-paragraphs 125.2 and 125.4, and also Sub-paragraphs 129.172.3, 129.174.2, and 129.174.3 shall enter into force on 1 July 2016.

[*15 December 2015; 27 September 2016*]

141.6 For the registration of such cash registers and cash-office systems that conform to the requirements laid down in Cabinet Regulation No. 133 of 20 February 2007, Regulations Regarding Technical Requirements for Electronic Devices and Equipment for the Registration of Taxes and Other Payments, and the use of which in accordance with Cabinet Regulation No. 95 of 11 February 2014, Regulations Regarding Technical Requirements for Electronic Devices and Equipment for the Registration of Taxes and Other Payments, is allowed until 31 December 2016, Cabinet Regulation No. 282 of 2 May 20007, Procedures for Using Electronic Devices and Equipment for the Registration of Taxes and Other Payments, shall be applied.

[*15 December 2015*]

141.7 [18 December 2018]

141.8 Until the installation of such models, modifications, or versions of cash registers, cash-office systems, dedicated devices or equipment in use for which the conformity check has been commenced or a certificate of approval with Cabinet Regulation No. 95 of 11 February 2014, Regulations Regarding Technical Requirements for Electronic Devices and Equipment for the Registration of Taxes and Other Payments, has been issued, it is allowed to use and register cash registers, cash-office systems, dedicated devices and equipment that comply with Cabinet Regulation No. 133 of 20 February 2007, Regulations Regarding Technical Requirements for Electronic Devices and Equipment for the Registration of Taxes and Other Payments, but no longer than:

141.81. one month from the date of issuance of the certificate of approval if the user uses cash registers or dedicated devices and equipment, or if the user uses up to 100 units of cash-office systems;

141.82. three months from the date of issuance of the certificate of approval if the user uses up to 300 units of cash-office systems or dedicated devices and equipment;

141.83. six months from the date of issuance of the certificate of approval if the user uses more than 300 units of cash-office systems.

[*3 May 2017*]

141.9 If models (modifications) of cash registers, hybrid cash registers, cash-office systems, dedicated devices or equipment have been excluded from the uniform database (register) of the State Revenue Service in accordance with Paragraph 129.15 of this Regulation for more than six months before 1 November 2018, the maintenance service provider has the obligation to rectify the established inconsistencies, to receive a certificate of approval from the authority for the conformity check, and to register a new version of the model (modification) of the excluded cash register, hybrid cash register, cash-office system, dedicated device or equipment in the uniform database (register) of the State Revenue Service, and also within three months from registration, to ensure the user with the adjustment or replacement of this cash register, hybrid cash register, cash-office system, dedicated equipment or device and, using the Electronic Declaration System of the State Revenue Service, notify the State Revenue Service thereof.

[*27 November 2018*]

141.10 Sub-paragraphs 82.1.4 and 82.1.5 of this Regulation shall be in force until 31 March 2021.

[*10 December 2020*]

141.11 Sub-paragraph 82.1.16 of this Regulation shall come into force on 1 April 2021.

[*10 December 2020*]

141.12 The technical passport shall be prepared in the Electronic Declaration System of the State Revenue Service starting from 1 January 2021.

[*10 December 2020*]

141.13 The users whose legal address changes within the framework of the administrative territorial reform (for natural persons – the address of the declared place of residence) shall ensure that the particular, i.,e. the legal address of the taxpayer (for a natural person – the declared place of residence), is installed in the cash register, hybrid cash register, cash-office system, dedicated device or equipment according to the new address until 31 December 2021.

[*10 December 2020*]

142. The Regulation shall come into force on 1 January 2016.

[*26 May 2015*]

Prime Minister Laimdota Straujuma

Minister for Finance Andris Vilks

**Annex 1**

Cabinet Regulation No. 96

11 February 2014

**Cash Register, Hybrid Cash Register, Cash-office System Log for the Transactions of Currency Purchase and Sale**

from \_\_\_\_\_\_\_\_\_\_\_\_\_ 20\_\_ until \_\_\_\_\_\_\_\_\_\_\_\_\_\_ 20\_\_

**Currency Accounting Register**

(Date)\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Currency name | Balance at the beginning of the statement period (in currency) | Received amount of currency | Currency purchase | Currency sale |  |  | Result of the daily (period) currency purchase and sale | Amount of currency paid in the cashier’s office | Balance at the end of the report period (in currency) |
| currency amount | exchange rate | amount | currency amount | exchange rate | amount |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
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| Total: |  |  |  |  |  |  |  |  |  |  |  |  |  |

**Information of the Daily (Period) Financial Statement (Z Report)**

|  |  |  |  |
| --- | --- | --- | --- |
| 1 | Date |  | Place where to glue the Z report |
| 2 | Number of the Z report |  |  |
| 3 | Indicator of the sum total of electronic read-only memory |  |
| 4 | Sum total of registered transactions | equivalent of the total sum of all purchased currencies in the monetary units of the Republic of Latvia |  |
| 5 | equivalent of the sum total of all sold currencies in the monetary units of the Republic of Latvia |  |
| 6 | result of the day (period) |  |
| 7 | Information on the call to the maintenance service provider | date |  |
| 8 | time |  |
| 9 |  |  |
| 10 |  |  |
| 11 |  |  |
| 12 | Signature and full name |  |

**Procedures for Filling out the Cash Register, Hybrid Cash Register, Cash-office System Log for the Transactions of Currency Purchase and Sale**

1. The log shall be filled out after printing out of each daily (period) financial statement (Z report).

2. Entries for the relevant day (Z report period) shall be commenced on a new page-spread of the log.

3. The page-spread of the log has two pages, i.e. the Currency Accounting Register and Z report information.

4. The date when the document was completed and the following information shall be indicated on the page “Currency Accounting Register”:

Column 1 – the name of the currency;

Column 2 – the balance of each currency at the beginning of the report period (in currency);

Column 3 – the amount of each currency received from the register;

Column 4 – the amount of each currency purchased;

Column 5 – the purchase rate of each currency;

Column 6 – the amount of each purchased currency recalculated in EUR (Column 4 x Column 5);

Column 7 – the amount of each currency sold;

Column 8 – the selling rate of each currency;

Column 9 – the amount of each sold currency recalculated in EUR (Column 7 x Column 8);

Columns 10 and 11 – for indication of additional information;

Column 12 – the result of currency purchase and sale of the day (period) recalculated in EUR (Column 9 – Column 6);

Column 13 – the amount of each currency submitted to the register;

Column 14 – the balance of each currency at the end of the report period.

5. On the page “Information of the Daily Financial Statement (Z Report)” of the log the following information shall be indicated:

Column 1 – the date of the Z report;

Column 2 – the number of the Z report;

Column 3 – the indicator of the sum total of the electronic read-only memory;

Column 4 – the sum of all currencies purchased during the day (period) recalculated in EUR (the total amount of the Column 6 of the Currency Accounting Register);

Column 5 – the sum of all currencies sold during the day (period) recalculated in EUR (the total amount of the Column 9 of the Currency Accounting Register);

Column 6 – the result of the currency purchase and sale transactions of the day (period) (Column 5 – Column 4);

Columns 7 and 8 – the date and time of calling the representative of the maintenance service provider due to damage to the cash register, hybrid cash register, cash-office system, dedicated device or equipment;

Columns 9, 10, and 11 – for indication of additional information;

Column 12 – the signature and full name of the cashier affirming correctness of the information provided.

6. The Z report shall be glued in the place provided thereof.

Minister for Finance Andris Vilks

**Annex 2**

Cabinet Regulation No. 96

11 February 2014

**Submission for the Inclusion of the Maintenance Service Provider in the Uniform Database (Register) of the State Revenue Service**

[10 December 2020]

**Annex 3**

Cabinet Regulation No. 96

11 February 2014

[*15 December 2015*]

**Submission for Granting Strict Accounting Seals (Sample)**

|  |  |
| --- | --- |
|  |  |
|  | (Territorial Office of the State Revenue Service) |
|  |  |
|  |  |
| (name of the taxpayer (for a natural person – the given name, surname)) |  |
|  |  |
| (taxpayer registration code) |  |
|  |  |
| (legal address (for a natural person – the declared place of residence)) |  |

**submission**

In accordance with Paragraph 97 of Cabinet Regulation No. 95 of 11 February 2014, Procedures for Using Electronic Devices and Equipment for the Registration of Taxes and Other Payments, please grant strict accounting seals for the sealing of cash registers, hybrid cash registers, dedicated devices and equipment:

|  |
| --- |
|  |
| (indicate the type, size, and quantity of the seals) |
|  |
|  |

|  |  |
| --- | --- |
| Official of the taxpayer |  |
|  | (given name, surname, signature) |

(Date)\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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

Minister for Finance Andris Vilks

**Annex 4**

Cabinet Regulation No. 96

11 February 2014

**Report on the Used Strict Accounting Seals**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|   | for \_\_\_\_\_\_\_\_\_ (period) of 20\_\_\_ |   |  |   |   |
|   |   |   |   |  |   |

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Taxpayer’s registration code |  |  |  |  |  |  |  |  |  |  |  |

|  |  |
| --- | --- |
| Taxpayer |   |
|   | (name (for a natural person – given name, surname)) |

|  |  |
| --- | --- |
| Address |   |
|   | (legal address (for a natural person – the declared place of residence)) |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| No. |  | Number | Series | Numbers |
| of | until |
| 1. | Used |  |  |  |  |
| Total |  |  |
| 2. | Removed: |  |  |  |  |
| 2.1. | seals affixed by the maintenance service provider |  |  |  |  |
| 2.2. | seals affixed by other maintenance service providers |  |  |  |  |
|  | Total |  |  |
| 3. | Cancelled |  |  |  |  |
| Total |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| Official of the taxpayer |   |   |   |
|   | (given name, surname, signature) |   | (telephone number) |

 (Date)\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Minister for Finance Andris Vilks

**Annex 5**

Cabinet Regulation No. 96

11 February 2014

**Cash Registers Registered in the Uniform Database (Register) of the State Revenue Service to be Re-registered by 31 December 2016**

[10 December 2020]