

Republic of Latvia  
Cabinet  
Regulation No. 908  
Adopted 18 December 2012

**Procedures for the Application of Zero Rate of Value Added Tax to the Supply of Goods and Services Provided to Diplomatic and Consular Missions, International Organisations, European Union Institutions and the North Atlantic Treaty Organisation (NATO), and Procedures for the Reimbursement of Excise Duty for Excisable Goods Purchased in the Republic of Latvia**

*Issued pursuant to  
Section 50, Paragraph eight of the Value Added Tax Law  
and Section 20, Paragraph two,  
Clause 1 Sub-clause "b" and Paragraph four  
of the Law On Excise Duties*

**I. General Provisions**

1. This Regulation prescribes the procedures by which:
  - 1.1. zero rate of value added tax shall be applied to the supply of goods and services provided to diplomatic and consular missions, international organisations, European Union institutions and the North Atlantic Treaty Organisation (NATO) in the territory of the Republic of Latvia (hereinafter – inland);
  - 1.2. an Excise Duty and Value Added Tax Exemption Certificate (hereinafter – certificate) shall be approved;
  - 1.3. the right to use a certificate without approval shall be granted or withdrawn;
  - 1.4. a certificate approved by the competent authority of the Republic of Latvia shall be used inland;
  - 1.5. excise duty for excisable goods purchased inland shall be reimbursed from the State budget.
2. Zero rate of value added tax shall be applied indirectly, reimbursing value added tax paid for the goods purchased and services received inland in accordance with the procedures specified in Chapter II of this Regulation, observing the conditions and restrictions of Chapter III of this Regulation.
3. Excise duty paid for excisable goods purchased inland shall be reimbursed in accordance with the procedures specified in Chapter II of this Regulation, observing the conditions and restrictions of Chapter III of this Regulation.
4. Zero rate of value added tax for the supply of goods performed and services provided inland shall be applied directly on the basis of a certificate approved by the relevant competent authority of the European Union Member State or the competent authority of the Republic of Latvia, in accordance with the procedures specified in Chapter IV of this Regulation, observing the conditions and restrictions of Chapter VI of this Regulation.

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

6. The competent authorities of the Republic of Latvia shall use the approved certificate inland in accordance with the procedures specified in Chapter VI of this Regulation.

## **II. Procedures for Reimbursement of Value Added Tax and Excise Duty**

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

7.1. in compliance with the parity principle:

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

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

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

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

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

7.5. the persons related to the European Union institutions referred to in Sub-paragraph 7.4 of this Regulation or a representation of the European Union institution in the Republic of Latvia;

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

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

7.8. units of the armed forces of Member States of the North Atlantic Treaty Organisation (NATO), which are staying inland (except the National Armed Forces of the Republic of Latvia), and to the persons comprised therein, including the accompanying civil personnel, if such persons are not citizens or permanent residents of the Republic of Latvia;

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

7.10. persons specified in agreements that have been entered into with foreign countries which are not European Union Member States or with international organisations, unless such an agreement is allowed or approved in relation to exemption from value added tax.

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

- 8.1. minor children of such persons;
- 8.2. children who are older than 18 years of age, if they are studying at institutions of higher education or secondary educational institutions and reside with parents;
- 8.3. spouses of such persons.

9. Value added tax shall be reimbursed to:

- 9.1. the persons referred to in Sub-paragraphs 7.1.1, 7.2, 7.4 and 7.6 of this Regulation – for goods and services for the official purposes of such persons;
- 9.2. the persons referred to in Sub-paragraphs 7.1.2, 7.3, 7.5 and 7.7 of this Regulation – for goods and services for their personal use;
- 9.3. the persons referred to in Sub-paragraph 7.8 of this Regulation – for goods and services for final consumption in the Republic of Latvia;
- 9.4. the persons referred to in Sub-paragraph 7.9 of this Regulation – for goods and services purchased inland for the needs of a joint defence effort in the case referred to in Sub-paragraph 7.9 of this Regulation.

10. Excise duty shall be reimbursed to:

- 10.1. the persons referred to in Sub-paragraphs 7.1.1, 7.2, 7.4 and 7.6 of this Regulation – for excisable goods for the official purposes of such persons;
- 10.2. the persons referred to in Sub-paragraphs 7.1.2, 7.3, 7.5 and 7.7 of this Regulation – for excisable goods for their personal use;
- 10.3. the persons referred to in Sub-paragraph 7.8 of this Regulation – for excisable goods for final consumption in the Republic of Latvia;
- 10.4. the persons referred to in Sub-paragraph 7.9 of this Regulation – for excisable goods purchased inland for the needs of a joint defence effort in the case referred to in Sub-paragraph 7.9 of this Regulation;
- 10.5. the persons referred to in Sub-paragraph 7.10 of this Regulation – for excisable goods purchased for the purposes indicated in the agreements referred to in Sub-paragraph 7.10 of this Regulation.

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

- 11.1. regarding fuel (oil products and natural gas) – the quantity of fuel and type of the product (petroleum gas, natural gas, fuel, diesel fuel, biodiesel completely obtained from rape seed oil, fuel or diesel fuel with additive of bioproduct). In such case the type of the bioproduct (ethanol or biodiesel obtained from rape seed oil) and the content of the bioproduct in fuel blend in per cent by volume shall be indicated);
- 11.2. regarding alcoholic beverages – the type of the product (beer, wine, fermented beverages, intermediate products, other alcoholic beverages), name, absolute alcohol content in the product in per cent by volume, volume of one packaging, number of packagings, manufacturer (manufacturer shall be indicated only for beer);
- 11.3. regarding tobacco products – the type of the product (cigars, cigarillos, cigarettes, fine-cut smoking tobacco intended for rolling of cigarettes, other smoking tobacco), name, weight of one packaging or number of units (cigarettes, cigars, cigarillos) in one packaging, number of packagings, retail price (for cigarettes – maximum retail trade price indicated on the excise duty stamp);

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

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

12. If corroborative documents do not contain the information referred to in Paragraph 11 of this Regulation, which is necessary for calculation of the amount of excise duty to be reimbursed, in addition the persons referred to in Paragraph 10 of this Regulation shall submit a corroborative document containing the necessary information, the veracity of which has been confirmed by the signature and stamp of the vendor of excisable goods. If it is impossible to specify the type of the product and the rate of excise duty for alcoholic beverages or tobacco products, the numbers of excise duty stamps of the relevant products shall be indicated in the document or corresponding excise duty stamps shall be submitted.

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

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

$$Q = L \times 0.5559, \text{ where}$$

Q – quantity of petroleum gas in kilograms;

L – quantity of petroleum gas in litres;

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

13.2. for natural gas, if the indicated quantity in kilograms needs to be recalculated into cubic metres:

$$V = Q / 0.683, \text{ where}$$

V – volume of natural gas in cubic metres;

Q – quantity of natural gas in kilograms;

0.683 – average density of natural gas (kg/m<sup>3</sup>);

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

$$V = Q \times 1.35, \text{ where}$$

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

Q – quantity of natural gas in kilograms;

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

14. Value added tax and excise duty shall be reimbursed for the following periods of time:

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

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

14.1.2. once a month, if the amount of the value added tax requested for reimbursement for the goods purchased and services received during one month period is not less than LVL 1500;

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

17.1. certified copies of documents;

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

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

18.1. certified copies of documents;

18.2. a written confirmation of the mission of the relevant country that originals of corroborative documents are at the responsible authority of the European Union in permanent storage.

19. The persons referred to in Sub-paragraphs 7.10 and 14.3 of this Regulation shall append only originals of corroborative documents to the submission.

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

20.1. complete Part I of the submission;

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

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

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

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

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

21.3. verify whether the submission form conforms to Annex 1 to this Regulation and whether corroborative documents have been appended to the submission in accordance with the conditions of Paragraph 15 of this Regulation;

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

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

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

21.5.2. the submission together with corroborative documents shall be sent to the State Revenue Service.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

26.4.2. the submission together with corroborative documents shall be sent to the State Revenue Service.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

29.1.4. the corroborative documents appended to the submission conform to the requirements specified in regulatory enactments;

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

29.1.6. the quantity of fuel indicated in the submission, for which reimbursement of excise duty is requested, does not exceed the quantity of fuel referred to in Section 20, Paragraph four of the Law On Excise Duties for vehicles indicated by the submitter in the submission in accordance with Sub-paragraph 20.2 of this Regulation;

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

29.3. take a decision on complete or partial reimbursement of value added tax and excise duty or on refusal to reimburse any of the referred to tax or duty, or both tax and duty.

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

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

31.1. the sum of value added tax and excise duty approved for reimbursement;

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

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

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

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

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

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

35. If the submitter of the submission referred to in Paragraph 15 or 24 of this Regulation needs to receive the submitted original of the corroborative document back, the State Revenue Service shall, upon the request of the submitter of the submission, send him or her the original of the corroborative document, leaving a certified copy of the document in storage at the State Revenue Service.

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

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

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

38.1. evaluate the proposals included in the submission;

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

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

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

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

### **III. Restrictions and Conditions for Reimbursement of Value Added Tax and Excise Duty**

40. Value added tax shall be reimbursed to:

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

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

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

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

42. Value added tax and excise duty shall be reimbursed to the persons referred to in Sub-paragraphs 7.1.1, 7.2, 7.4, 7.6, 7.8, 7.9 and 7.10 of this Regulation if the sum of transaction indicated in each corroboration document, including value added tax, is not less than 125 lats, but if a headquarters agreement has been entered into – the sum indicated in each value added tax invoice is not less than the minimum sum specified in each particular headquarters agreement, for which value added tax is reimbursed.

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

44. Value added tax and excise duty shall be reimbursed to the persons referred to in Sub-paragraphs 7.1.2, 7.3, 7.5 and 7.7 of this Regulation if the sum of transaction indicated in each corroboration document, including value added tax, is not less than 35 lats, but if a headquarters agreement has been entered into – the sum indicated in each value added tax invoice is not less than the minimum sum specified in each particular headquarters agreement, for which value added tax is reimbursed.

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

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

47. Excise duty for fuel purchased for vehicles shall be reimbursed in accordance with the conditions of Section 20, Paragraph four of the Law On Excise Duties. This restriction shall not be applicable to the persons referred to in Sub-paragraphs 7.8, 7.9 and 7.10 of this Regulation.

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

49. Excise duty shall not be reimbursed to the persons referred to in Sub-paragraph 7.8 of this Regulation for alcoholic beverages and tobacco products purchased in the Republic of Latvia.

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

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

51.1. the person referred to in Sub-paragraphs 7.1.1, 7.2, 7.4, 7.6 and 7.8 of this Regulation, within a year after purchase, sells or otherwise alienates goods (except vehicles), the value of which (excluding value added tax) exceeds 1000 lats per one unit, for the benefit of another person not referred to in Paragraph 7 of this Regulation;

51.2. the person referred to in Sub-paragraphs 7.1.2, 7.3, 7.5 and 7.7 of this Regulation, within a year after purchase, sells or otherwise alienates goods (except vehicles), the value of which (excluding value added tax) exceeds 500 lats per one unit, for the benefit of another person not referred to in Paragraph 7 of this Regulation;

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

51.4. value added tax or excise duty has been reimbursed by mistake.

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

52.1. the person referred to in Paragraph 7 of this Regulation shall inform the State Revenue Service and the relevant responsible authority (the State Protocol of the Ministry of Foreign Affairs or the Ministry of Defence);

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

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

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

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

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

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

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

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

53.6. armed forces units of member states of the North Atlantic Treaty Organisation (NATO), including Quick Response Force units arriving in the Republic of Latvia to a joint defence effort and the persons comprised therein, including the accompanying civil personnel;

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

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

53.9. the persons referred to in Paragraph 7 of this Regulation for the purchase of excisable goods from a tax warehouse inland.

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

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

54.2. to the persons referred to in Sub-paragraph 53.6 of this Regulation, except persons who arrive in the Republic of Latvia to a joint defence effort from a country in which certificate cannot be drawn up.

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

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

55.1.1. to the persons referred to in Sub-paragraph 53.6 of this Regulation who arrive in the Republic of Latvia to a joint defence effort from a country in which the certificate cannot be drawn up, if they have entered into a contract with a registered taxpayer regarding the supply of goods or provision of services provided for the joint defence effort;

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

55.2. to the persons referred to in Paragraph 7 of this Regulation for the supply of excisable goods indicated in the certificate from a tax warehouse inland.

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

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

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

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

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

59.1. the Ministry of Foreign Affairs; and

59.2. the Ministry of Defence.

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

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

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

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

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

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

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

62.1.2. for the purchase of excisable goods at a tax warehouse inland;

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

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

63.1. the persons referred to in Sub-paragraph 7.8 of this Regulation (except the National Armed Forces of the Republic of Latvia):

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

63.1.2. for the purchase of excisable goods at a tax warehouse inland;

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

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

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

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

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

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

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

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

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

65.4. take a decision on approval of the certificate or to refuse approval of the certificate.

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

67. The Ministry of Foreign Affairs shall not approve the certificate if any of the conditions referred to in Section 20, Paragraph two, Clause 2, Sub-clause “d” or Paragraph five, Clause 3 of the Law On Excise Duties has not been observed in the submission of the person referred to in Paragraph 62 of this Regulation.

68. The Ministry of Defence shall not approve the certificate if the person referred to in Paragraph 63 of this Regulation has drawn it up regarding purchase of alcoholic beverages and tobacco products.

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

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

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

69.3. assign a registration number to the certificate;

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

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

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

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

71.2. the date of approval of the certificate;

71.3. the registration number of the certificate;

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

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

71.4.2. intended to be purchased inland;

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

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

71.5.2. intended to be received inland;

71.6. other information, if required.

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

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

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

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

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

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

75.3. take a decision on granting the person the right to use the certificate without approval or to refuse the granting of such right.

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

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

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

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

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

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

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

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

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

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

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

the right to use the certificate without approval and inform the person and the State Revenue Service in writing regarding revoking of the decision, indicating the reasons for of revoking and the date from which the submitter has lost the right to use the certificate without approval.

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

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

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

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

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

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

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

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

84.5. if a contract regarding supply of goods and provision of services has been entered into with a registered taxpayer:

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

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

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

## **VII. Closing Provisions**

85. The following Regulations are hereby repealed:

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

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

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

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

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

Prime Minister

V. Dombrovskis

Minister for Finance

A. Vilks

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

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

**Submitter**

<input type="checkbox"/>	diplomatic or consular mission	<input type="checkbox"/>	diplomatic or consular agents of the diplomatic or consular mission
		<input type="checkbox"/>	administrative technical personnel of the diplomatic or consular mission
		<input type="checkbox"/>	family members of the administrative technical personnel of the diplomatic or consular mission
<input type="checkbox"/>	European Union institution or representation thereof	<input type="checkbox"/>	person related to the European Union institution or representation thereof
<input type="checkbox"/>	international organisation or representation thereof	<input type="checkbox"/>	employees of the international organisation or representation thereof who have diplomatic status in the Republic of Latvia
<input type="checkbox"/>		<input type="checkbox"/>	the person indicated in the agreement entered into with a foreign country, which is not a European Union Member State, or the international organisation

\_\_\_\_\_ Account owner (name or given name, surname)

\_\_\_\_\_ (BIC/SWIFT code)

\_\_\_\_\_ (IBAN account number)

**Please reimburse:**

value added tax (VAT) indicated in Column 6 of the Table \_\_\_\_\_  
LVL

excise duty indicated in Column 14 of the Table \_\_\_\_\_ LVL

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

Name of the representation or institution \_\_\_\_\_

Head of the State Protocol (or the authorised person thereof) \_\_\_\_\_

(given name, surname, signature)

Head \_\_\_\_\_  
(given name, surname, signature)

Submitter \_\_\_\_\_  
(given name, surname, signature)

Date \_\_\_\_\_

Date \_\_\_\_\_

Place for a seal

Place for a seal

Please, reimburse VAT and excise duty for the goods and services indicated in corroborative documents, for which the following has been paid during the time period from \_\_\_\_\_ until \_\_\_\_\_

No.	Name of goods or service (also the type of product shall be indicated for excisable goods) <sup>1</sup>	Number and date of the corroborative document (tax invoice)	Information regarding													
			VAT <sup>2</sup>			excise duty <sup>3</sup>										
			value of goods or service excluding VAT (LVL)	VAT rate (%)	VAT amount (LVL) (Column 4 x Column 5)	make and registration number of the vehicle (shall be indicated in requesting reimbursement of excise duty for fuel) <sup>2</sup>	number of packages of goods	weight (kg), volume (l) or units (of cigarettes, cigars, cigarillos) of one packaging of goods, indicating the unit of measurement	quantity of excisable goods, indicating the unit of measurement (Column 8 x Column 9)	alcohol content in alcoholic beverage (per cent by volume)	maximum retail trade of cigarettes	excise duty rate	excise duty sum (LVL)			
1	2	3	4	5	6	7	8	9	10	11	12	13	14			
			In total												In total	

Notes.

<sup>1</sup> Persons who request only reimbursement of VAT and to whom VAT is reimbursed without the restrictions specified in Annex 3 or 4 to this Regulation need not complete Column 2.

<sup>2</sup> Persons who request only reimbursement of excise duty need not complete Columns 4, 5 and 6.

<sup>3</sup> Persons who request only reimbursement of VAT need not complete Columns 7, 8, 9, 10, 11, 12, 13 and 14.

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

Minister for Finance

A. Vilks

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

**To the Ministry of Defence**

**Submitter**

<input type="checkbox"/>	Unit of the armed forces of the NATO member state residing in the Republic of Latvia (except the National Armed Forces of the Republic of Latvia)	<input type="checkbox"/>	Person comprised in the unit of the armed forces of the NATO member state
<input type="checkbox"/>	Unit of the armed forces of the NATO member state, which arrives in the Republic of Latvia to a joint defence effort and has paid VAT and excise duty for the goods purchased or services received for the purposes of the effort, which are not indicated in the certificate approved by the competent authority of the relevant European Union Member State		

\_\_\_\_\_

Account owner (name or given name, surname)

\_\_\_\_\_

(BIC, SWIFT code)

\_\_\_\_\_

(IBAN account number)

**Please reimburse:**

value added tax (VAT) indicated in Column 6 of the Table \_\_\_\_\_ LVL

[ ] excise duty indicated in Column 11 of the Table \_\_\_\_\_ LVL

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

Name of the unit of the armed forces of the NATO member state

Authorised person of the Ministry of Defence

\_\_\_\_\_

\_\_\_\_\_

(given name, surname, signature)

Authorised person of the unit of the armed forces of the NATO member state

\_\_\_\_\_

(position, service rank, given name, surname, signature)

Person comprised in the unit of the armed forces of the NATO member state

\_\_\_\_\_

(position, service rank, given name, surname, signature)

Date \_\_\_\_\_

Date \_\_\_\_\_

Place for a seal

Place for a seal

Please, reimburse VAT and excise duty for the goods and services indicated in corroborative documents, for which the following has been paid during the time period from \_\_\_\_\_ until \_\_\_\_\_

No.	Name of goods or service (also the type of product shall be indicated for excisable goods) <sup>1</sup>	Number and date of the corroborative document (tax invoice)	Information regarding								
			VAT <sup>2</sup>			excise duty <sup>3</sup>					
			value of goods or service excluding VAT (LVL)	VAT rate (%)	VAT amount (LVL) (Column 4 x Column 5)	number of packages of goods	weight (kg), volume (l) or number of units in one packaging of goods, specifying the number of units	quantity of excisable goods, indicating the unit of measurement (Column 7 x Column 8)	excise duty rate	excise duty sum (LVL)	
1	2	3	4	5	6	7	8	9	10	11	
In total						In total					

Notes.

<sup>1</sup> Persons who request only reimbursement of VAT need not complete Column 2.

<sup>2</sup> Persons who request only reimbursement of excise duty need not complete Columns 4, 5 and 6.

<sup>3</sup> Persons who request only reimbursement of VAT need not to complete Columns 7, 8, 9, 10 and 11.

Persons who request reimbursement of VAT and excise duty for the goods purchased or services received inland for the purposes of a joint defence effort, which have not been indicated in the certificate approved by the competent authority of the relevant Member State, shall indicate:

the starting date of the joint defence effort \_\_\_\_\_

the end date of the joint defence effort \_\_\_\_\_

Minister for Finance

A. Vilks

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

1. Goods:

- 1.1. land vehicles, equipment necessary for driving them, spare parts, lubricants and fuel;
- 1.2. goods intended for interior design;
- 1.3. musical instruments;
- 1.4. office equipment, components and accessories thereof, including spare parts;
- 1.5. household appliances:
  - 1.5.1. electric appliances;
  - 1.5.2. audio equipment and video equipment;
  - 1.5.3. photographic equipment and accessories thereof;
  - 1.5.4. mobile phones and accessories thereof;
- 1.6. office supplies;
- 1.7. printed publications;
- 1.8. for the following activities in the premises and territory representations and managers thereof:
  - 1.8.1. construction materials necessary for construction and repairs;
  - 1.8.2. inventory and goods necessary for the management (maintenance, improvement and cleaning);
- 1.9. supply of electricity, gas and thermal energy, water supply in the central water supply system;
- 1.10. fire safety equipment and inventory;
- 1.11. security systems for the protection of persons and property.

2. Services:

- 2.1. repair and maintenance of land vehicles;
- 2.2. transport services for carriage of the goods referred to in Paragraph 1 of this Annex;
- 2.3. mail and express mail services;
- 2.4. repair and maintenance of musical instruments;
- 2.5. repair and maintenance of office equipment and household appliances;
- 2.6. printing and mock-up services;
- 2.7. for the following activities in the premises and territory representations and managers thereof:
  - 2.7.1. designing, construction and repair;
  - 2.7.2. management (maintenance, improvement and cleaning) services;
- 2.8. rental services;
- 2.9. sewage and waste removal services;
- 2.10. services for interior designing, including making and mounting of interior objects;
- 2.11. repair and maintenance of fire safety equipment and inventory;
- 2.12. repair and maintenance of security and alarm systems;
- 2.13. services for ensuring the protection of persons and property;

- 2.14. electronic communications services;
- 2.15. radio and television broadcasting services.

Minister for Finance

A. Vilks

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

1. Goods:

- 1.1. land vehicles, equipment necessary for driving them, spare parts, lubricants and fuel;
- 1.2. goods intended for interior design;
- 1.3. office equipment, components and accessories thereof, including spare parts;
- 1.4. household appliances:
  - 1.4.1. electric appliances;
  - 1.4.2. audio equipment and video equipment;
  - 1.4.3. photographic equipment and accessories thereof;
  - 1.4.4. mobile phones and accessories thereof;
- 1.5. security systems for the protection of persons and property.

2. Services:

- 2.1. repair and maintenance of land vehicles;
- 2.2. transport services for carriage of the goods referred to in Paragraph 1 of this Annex;
- 2.3. services for interior designing, including making and mounting of interior objects;
- 2.4. repair and maintenance of office equipment and household appliances;
- 2.5. services for ensuring the protection of persons and property;
- 2.6. electronic communications services;
- 2.7. radio and television broadcasting services.

Minister for Finance

A. Vilks