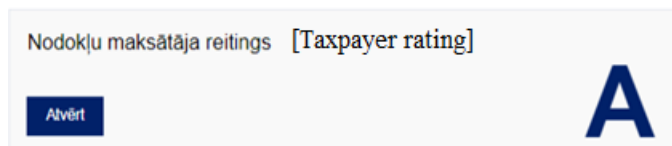


## What information about the taxpayer's rating is displayed in the company's EDS profile

The company's taxpayer rating level, expressed as a letter, is displayed in the EDS profile section "*Taxpayer Rating*".



Three subsections are available for the EDS user under the section "*Taxpayer Rating*":

- "*Indicators*",
- "*Basic Information*",
- "*Historical Data*".

### Subsection "*Indicators*"




This subsection provides information on the six sets of indicators describing compliance with tax obligations used by the SRS to determine a taxpayer's rating.

Example:

Rādītāji	<a href="#">Pamatinformācija</a>	<a href="#">Vēsturiskie dati</a>
Nodokļu saistību izpildi raksturojošo rādītāju kopas [Sets of indicators describing compliance with tax obligations]		
► Reģistrācijas datu novērtējums	[Registration data risks]	<div><div></div><div></div><div></div></div>
► Deklarāciju un pārskatu iesniegšanas rādītāji	[Tax return submission discipline]	<div><div></div><div></div><div></div></div>
► Nodokļu saistību izpildes rādītāji	[Tax debt and tax payment discipline]	<div><div></div><div></div><div></div></div>
Nodokļu un muitas maksājumu administrēšanas rezultāti	[Results of tax and customs controls]	<div><div></div><div></div><div></div></div>
► Darba samaksas novērtējums	[Wage evaluation]	<div><div></div><div></div><div></div></div>
Nodokļu deklarēšanas risku novērtējums	[Tax declaration risks]	<div><div></div><div></div><div></div></div>

Each set of indicators is given a score and each set of indicators can have only one score out of a possible three. The possible scores for sets of indicators describing compliance with tax obligations are summarized and described in the table "Possible scores for the sets of indicators on tax compliance". If an indicator set is not rated, then legend "Indicator not assessed" is shown opposite to the indicator set.

**Possible scores of the sets of indicators on tax compliance:**

Graphical representation of the score in the EDS	Score description	Additional information
 (Three consecutive horizontally placed bars in green on a white background)	The indicators are met.	This is the highest scoring. No details of the set of indicators are shown with this scoring.
 (Two consecutive horizontally placed bars in yellow on a white background)	Some indicators are underperforming.	Explanations of underperforming indicators are shown under the indicator set name. For individual indicators, there may be a link under legend "See overview" to the explanatory detailed overview of the indicator.
 (One horizontally placed red bar on a white background)	Some indicators are not met.	This is the lowest scoring. Explanations of indicators with non-and/or underperformance are shown below the indicator set name. For individual indicators, there may be a link under legend "See overview" to the explanatory detailed overview of the indicator.

If the indicator set is not given the highest score, below the indicator set information is available on the relevant indicators where the SRS sees tax compliance risks.

Example:

Tax reporting risk assessment	
After the transaction took place suppliers are excluded from the SRS's VAT register at the initiative of the SRS	Period under assessment 01.01.2024.-30.06.2024.
The declared amount of VAT due to the budget indicates possible VAT losses	Period under assessment 01.01.2024.-30.06.2024.
Amounts of declared EU acquisitions and deliveries to EU member states, which may indicate the role of potential intermediary in the supply chain involving taxpayers from other EU member states	Period under assessment 01.01.2024.-30.06.2024.

▼ Nodokļu deklarēšanas risku novērtējums		[Tax declaration risks]	
Darījumu partneri pēc darījuma veikšanas ir izslēgti no VID PVN maksātāju reģistra pēc VID iniciatīvas	[After the transaction took place, suppliers are excluded from SRS's VAT register at the initiative of the SRS]	Vērtētais periods 01.01.2024.-30.06.2024.	[Evaluation period]
Deklarētais budžetā maksājamā PVN apmērs norāda uz iespējamem PVN zaudējumiem	[The declared amount of VAT due to the budget indicates possible VAT losses]	Vērtētais periods 01.01.2024.-30.06.2024.	[Evaluation period]

For some indicators, a link to an explanatory detailed overview is added. In this case, an active hyperlink "See overview" is available next to the indicator explanation.


Example:


▼ Darba samaksas novērtējums [Wage evaluation]			
Vidējā darba samaksa mēnesī nesasniedz 80% no mēneša vidējās darba samaksas privātajā sektorā valstī (CSP dati par 2024. gada pirmo ceturksni)	Vidējā darba samaksa, EUR	Vērtētais periods	
[Average monthly pay below 80% of the national average monthly private sector pay, CSB data for the first quarter of 2024]	[Average gross wage, EUR]	[Evaluation period]	
<a href="#">Skatīt pārskatu</a> [See overview]	720.00	01.01.2024-30.06.2024	

Clicking on the hyperlink "See overview" opens an explanatory overview of an indicator, showing information that has been used to evaluate an indicator.

Example:

Darba samaksas novērtējums [Wage evaluation]

 Saglabāt PDF

 Saglabāt JSON

Reģistrācijas numurs [Registration number]

Nosaukums [Name]

Periods [Period] 01.01.2024-30.06.2024

Taksācijas periods	Kopējais darba ņēmēju skaits	Darba ienākumus saņēmušo darba ņēmēju skaits	Deklarētie kopējie darba ienākumi
[Taxation period]	[Total number of employees]	[Number of employees receiving income]	[Total declared income]
2024. gada janvāris	1	1	1 000,00
2024. gada februāris	1	1	1 000,00
2024. gada marts	1	1	1 000,00
2024. gada aprīlis	1	1	1 000,00
2024. gada maijs	1	1	1 000,00
2024. gada jūnijs	1	1	1 000,00
KOPĀ	6		6 000,00

Mēneša vidējā darba samaksa uzņēmumā (4. aile kopā / 3. aile kopā): 1 000,00 EUR

[Average monthly wage of the company]

Mēneša vidējā darba samaksa nozarē un reģionā pēc CSP datiem par 2024. gada I ceturksni: 2 017,00 EUR  
Darbības veids: Iznomāšana un ekspluatācijas līzings [Type of activity: Rental and leasing]  
NACE kods: 77 [NACE code: 77]  
Reģions: Rīgas statistiskais reģions [Country region: Riga]

[Average monthly wages in the sector and the region]

Mēneša vidējā darba samaksa privātajā sektorā valstī pēc CSP datiem par 2024. gada I ceturksni: 1 614,00 EUR

[Average monthly private sector wages in the country according to the CSB data]

Mēneša vidējās darbinieku darba samaksas atbilstība mēneša vidējai darba samaksai valstī	[Monthly average wage in comparison with the national average]
Mēneša vidējās darba samaksas novērtējuma intervāli, % [comparison intervals, %]	Zem 25% [below 25%] No 25% līdz 80% [25% to 80%] Virs 80% [Above 80%]
Mēneša vidējās darba samaksas novērtējuma intervāli, EUR [comparison intervals, %]	Zem 403,50 [below 403,50] No 403,50 līdz 1 291,20 [403,50 to 1291,20] Virs 1 291,20 [Above 1291,20]
Mēneša vidējās darbinieku darba samaksas uzņēmumā novērtējums, %* [Evaluation of the average monthly wage of employees, %*]	61%

\* Mēneša vidējā darba samaksa uzņēmumā / mēneša vidējā darba samaksa privātajā sektorā valstī pēc CSP datiem

[\* Average monthly company wage/ average monthly private sector wage in the country according to the CSB data]

Section "Basic information"

This subsection presents basic information about a company, that is grouped into five groups: registration data, VAT registration data, tax liabilities, wages and annual report data.

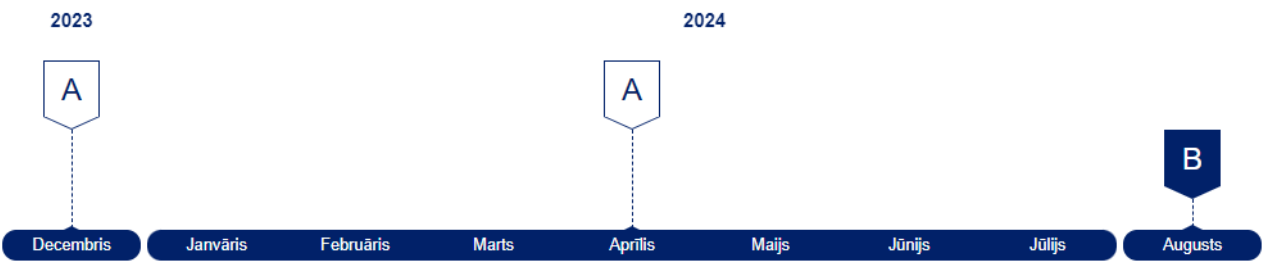
Section "Historical data"

This subsection provides information on changes in the taxpayer's rating and indicator scores over a 36-month period.

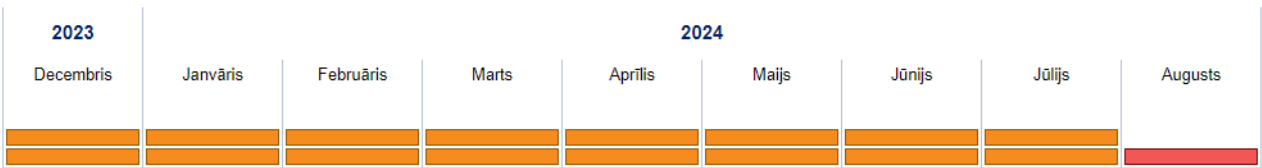
The top part of the timeline shows the rating level (the letter) and the bottom part shows the score of the indicator sets.

Example:

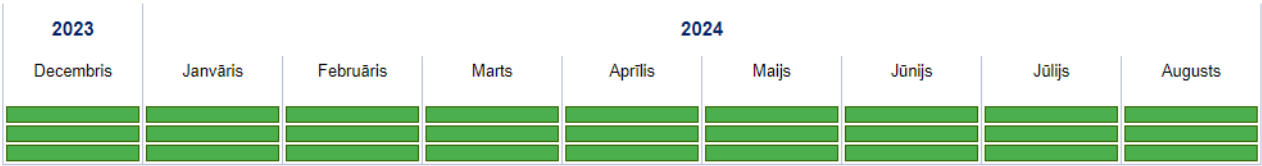
Vēsturiskie dati [Historical data]




Darba samaksas novērtējums [Wage evaluation]







Nodokļu deklarēšanas risku novērtējums [Tax declaration risks]



Moving along the time scale, the rating and the scores of the indicator groups move synchronously, preserving the explanation of the rating assessment in all periods.

Rating level expressed as a letter on a dark background (  ) represents the current

rating level, but a letter on a light background (  ) represents the historical rating level. The scoring of the indicator sets in the historical data is presented as follows:

- The indicators are met. Graphical representation of the assessment - three green bars on top of each other (  )
- Some indicators are underperforming. Graphical representation of the assessment - two yellow bars on top of each other (  )
- Some indicators are not met Graphical representation of the assessment - one horizontal bar in red (  ).