



Valsts ieņēmumu
dienests

Informative material

Micro-enterprise tax declaration



Taxable object and rate

1. The object of micro-enterprise tax is the turnover of the micro-enterprise – the revenue from economic activity before deducting expenses.
2. The micro-enterprise tax rate is 25%.

Completion and submission of the declaration

A micro-enterprise submits a declaration to the State Revenue Service (SRS) by the 15th day of the month following the quarter only for quarters with turnover (even if turnover occurred in only one or two months of the reporting quarter). If the micro-enterprise has no turnover in a given quarter, the declaration does not need to be submitted.

The declaration must be submitted to the SRS exclusively through the Electronic Declaration System (EDS)¹.

To submit the declaration, use the form "Micro-enterprise Tax Declaration", available in the document group "Micro-enterprise Tax Documents".

In the form window select the taxation period for which you wish to submit the declaration and complete all the mandatory fields.

Example

George is a performer of economic activity – a micro-enterprise taxpayer. When submitting the declaration for the first quarter, George indicates turnover of each month (I month – 2000 EUR, II month – 2000 EUR and III month – 2000 EUR). Based on this information EDS automatically calculates the micro-enterprise tax – $6000 \times 25 \% = 1500$ EUR.

¹ Further information is available on the SRS webpage <https://www.vid.gov.lv/en> in the section "[Electronic Declaration System](#)".

Taksācijas periods*

Gads

1. ceturksnis 2. ceturksnis 3. ceturksnis 4. ceturksnis

1. Ceturkšņa apgrozījums sadalījumā pa mēnešiem:

1.1. I mēneša apgrozījums

2000,00

1.2. II mēneša apgrozījums

2000,00

1.3. III mēneša apgrozījums

2000,00

Kopā

6000,00

2. Aprēķinātais mikrouzņēmumu nodoklis ceturksnī

1500,00

Payment of the micro-enterprise tax

The micro-enterprise tax calculated in the declaration is paid by the taxpayer four times a year for the turnover of each quarter, by transferring the amount to the single tax account by the 23rd day of the month following the quarter.

Single Tax Account

Recipient: State Budget (SRS), registration No 90000010008

Recipient institution: The State Treasury

BIC code: TREL LV22

Account number: LV33TREL1060000300000

When logging in to the EDS, the user must select the "Payments" section in their EDS profile. This section provides all the information on the tax payments to be made, as well as the option to pay them online.

State Revenue Service

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We welcome your feedback on the quality of this material or suggestions for its improvement. Please submit your comments via [Electronic Declaration System](#), under the section 'Correspondence with the SRS'."