

Servicing of international and large taxpayers

Published: 18.10.2022.

The State Revenue Service has established the International and Large Taxpayers Service Department that is servicing special taxpayers. The purpose of such segmentation is to provide in-depth support to taxpayers, bringing significant contribution to the State budget or representing certain industries. One of the advantages on the national level is improved mutual cooperation between tax administration and taxpayers, as a result of which companies may settle their liabilities towards the state in a more efficient way and to receive support (for example, in the form of consultations) from tax administration faster. Currently the number of large taxpayers is 1296 companies. Their contribution to the public sector is around 70% of total budget income.

Records of the International and Large Taxpayers Department includes:

taxpayers, who correspond with the following criteria during the recent three years:

- the annual net turnover or the total value of value added tax transactions a year exceeds 4,000,000 euro;
- the total amount of taxes annually paid into the general state budget exceeds 700,000 euro;
- state or local government budget institutions, for which the total amount of taxes annually paid into the budget exceeds 5,000,000 euro.
- the taxpayer is not declared insolvent or an insolvency proceeding in relation to it is not declared (except special industries);
- on the moment of assessment the taxpayer does not have any tax debts exceeding the period of 30 days;

participants of in-depth cooperation programme (gold and silver level);

taxpayers, representing special industries:

- credit institutions;
- insurance companies;
- taxpayers engaged in organization of gambling and lotteries;

on the basis of application:

- on the basis of submission, taxpayers that are established by reorganisation/distribution of large taxpayers of the Republic of Latvia, in accordance with the requirements of Regulations, Directives and other legal acts of the European Union;
 - taxpayers that make significant investments, promoting the economical growth of Latvia.
-

Advantage for the taxpayer:

an individual consultant/coordinator is provided, who:

- has good information on the condition of the particular taxpayer with regards to the submitted tax and informative declarations;
- solves the current issues of competence, in accordance with the regulatory enactments;
- in case of need coordinates the resolving of taxpayers' matters by contacting consultants administering a particular area;
- provides feedback;

in presence the above mentioned taxpayers are serviced also in English and Russian at the State Revenue Service in Riga, in the customer service room, in a separate room;

consultation of a group of experts (by applying in advance via e-mail and submitting questions).

This is a general description, provided for an informative purpose, and does not have any legal force. In case of application you shall act in accordance with the regulatory enactment. In case of any questions, please, contact with the State Revenue Service of Latvia.

In-depth cooperation programme

[View more](#)

Consult first

[View more](#)

Electronic Declaration System

[View more](#)

SRS Public Database

[View more](#)

Taxes in
brief

[View more](#)

Corporate income tax

[View more](#)

Special economic zones and free ports

[View more](#)

Support to donors

[View more](#)

Transfer pricing: consultations about transfer pricing

[View more](#)

Application of Tax Convention and rebates

[View more](#)

Customs procedures and tariffs

[View more](#)

Consultations for investors

[View more](#)

<https://www.vid.gov.lv/en/servicing-international-and-large-taxpayers>