

Registration of a VAT Payer of another EU Member State

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1. If the taxpayer of another Member State carries out in the domestic territory not less than one taxable transaction, one of the following persons can get registered at VAT Payer Register of the SRS:

taxpayer of another Member State;

taxpayer's authorised person in the domestic territory (Art 56 of the VAT law).

2. If the taxpayer of another Member State supplies goods to person who is not a taxpayer or is a non-registered taxpayer, and if these goods are assembled or installed at the domestic territory, the taxpayer of another Member State must before carrying out the transaction must register at the SRS VAT Payer Register irrespectively of the value of the assembled or installed items. (Art 60 of the VAT law).

3. In the goods distance sales transactions the taxpayer of another Member State gets registered at the SRS VAT Payer Register

within 30 days after the moment when the total value of the supplies of goods in the preceding or current year has achieved or exceeded 10 000 EUR;

before carrying out the transaction if goods are supplied to which excise duty is applied in the domestic territory irrespectively of the value of supplied excise goods (Art 60 of the VAT law).

4. In the distance sales transactions the taxpayer of another Member State has the right to get registered at the SRS VAT Payer Register also before reaching the registration threshold amount of 10 000 EUR mentioned in Paragraph 1, Section 2, Art 60 of the VAT law.

5. If the permanent establishment of the VAT payer of another Member State is involved in the domestic territory in supplies of goods or services in the domestic territory, it must get registered at the SRS VAT Payer Register before carrying out these transactions. (Art 60 of the VAT law).

6. The right of the VAT payer of another Member State not to register at the SRS VAT Payer Register is provided by Art 61 of the VAT law.

7. Documents for the registration at the SRS VAT Payer Register:

 [registration application;](#) 

if the registration application is signed by an authorised person, then along with the application also a written power of attorney must be submitted (Art 66 of the VAT law, Paragraph 113 of the Cabinet Regulations Nr.17 of 3 January 2013 "Procedure of Applying Provisions of the Law on Value Added Tax and Certain Requirements Regarding the Payment and Administration of the Value Added Tax").

8. The SRS makes the decision to deny the registration of the VAT payer of another Member State if all requested information had not been included into the application or if not all the required documents attached to the application had been submitted (Art 69 of the VAT law).

9. The SRS makes the decision to deny the registration of the VAT payer of another Member State if the authorised person of the VAT payer of another Member State has not provided in the registration application all information about the person he represents or had not supplied all the documents required to be attached to the application (Art 69 of the VAT law).

<https://www.vid.gov.lv/en/registration-vat-payer-another-eu-member-state>