

Registration of the VAT Payer of the Third Country or the Third Territory

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1. If the VAT payer of the third country or the third territory carries out in the domestic territory not less than one taxable transaction, the taxpayer's authorised person in the domestic territory is registered at the SRS VAT Payer Register (Art 56 of the VAT law).
2. If the permanent establishment of the VAT payer of the third country or the third territory 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 62 of the VAT law).
3. The right of the VAT payer of the third country or the third territory not to register at the SRS VAT Payer Register is provided by Art 63 of the VAT law.
4. Documents for the registration at the SRS VAT Payer Register:

 [registration application](#) 

(Cabinet Regulations No 17 of 3rd of 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", Appendix 3 "The Application of Taxpayer of Other EU Member State or Third Territory for Registration at the SRS VAT Payer Register");

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 No 17 of 3rd of 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").

5. The SRS makes the decision to deny the registration of the VAT payer of the third country or the third territory 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).
6. The SRS makes the decision to deny the registration of the VAT payer of the third territory if the authorised person of the VAT payer of the third territory 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).

 [Information material "Selling of Agricultural Products of Foreign Traders on Latvian Markets"](#) 

<https://www.vid.gov.lv/en/registration-vat-payer-third-country-or-third-territory>