

Permit for application of a special VAT regime for imported goods

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Price
Free



Execution deadline in working days
-
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Recipient
Any person



Receiving restrictions
-

Description:

Reference time – 5 working days. Maximum allowable time of 7-15 working days.

Get a service

E-Service

Application for a permit for application of the special VAT regime for imported goods.

Process description

Related documents

Process description

Service requests

SRS shall issue a permit to registered taxpayers:

- entered in the Enterprise Register or registered with SRS as a performer of economic activity;
- who have carried out economic activity domestically for the previous 12 months and are in the VAT register;
- who have technical and financial facilities appropriate to the types of economic activity;
- who have no tax debts on the date of submission;
- who have tax and information statements for the time period specified by SRS, annual report and additional information necessary to determine the amount of VAT to be paid or for VAT overpayment;
- with no criminal record for fraud, falsification of documents, tax evasion or other criminal offences that may affect determination of the level of taxation;
- not included in the list of persons at risk in accordance with the Law On Taxes and Duties;
- who are registered with SRS.

Registered taxpayers or their authorised representative who wish to apply the special VAT treatment for transactions on import goods import transactions must submit an application for a permit through EDS.

The application shall specify the manner in which the person wishes to be notified.

When releasing the goods for free circulation, the VAT taxable person who has received the SRS permission for the application of the special VAT treatment in import transactions shall pay for the import of the goods by presenting the calculated VAT in the corresponding tax period VAT statement.

The calculated tax on imported goods under special treatment must be indicated by the taxable person in the VAT return for the tax period (rows 52 or 53). At the same time, if the goods are used for taxable transactions, the VAT taxable person shall deduct the calculated tax as input tax (to be indicated in line 61 of the VAT return and in Part I of the VAT return¹).

Receipt of services

SRS shall review the application and decide on granting or refusing a permit within fifteen business days after receipt of the application.

The permit is applied with the second working day following the decision on the granting of the permit, the insertion of the SRS EDS.

SRS refusal to grant a permit is notified through EDS and shall be deemed to have been received on the second business day after placement in the EDS.

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<https://www.vid.gov.lv/en/services/permit-application-special-vat-regime-imported-goods>