

# Recovery of value added tax on tax-free receipts

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Upon export of goods acquired inland from the territory of the European Union, a natural person from a third country or a third territory who is not a taxable person within the territory of the European Union may receive a refund of the value added tax provided that:

a receipt of a special type (tax-free receipt) has been issued for the purchase in the trading venue;

the goods are brought out of the European Union not later than by the last day of the third month after the month indicated in the tax-free receipt and the goods:

- correspond to the description of the goods as indicated in the receipt;
- are not used;
- have been packed in special packaging (for goods purchased in the Republic of Latvia),

at the time of export the tax-free receipt is presented for approval to a customs official in the border crossing point by the same natural person whose data have been indicated in the receipt;

customs official confirms that the goods have been exported by stamping the tax-free receipt with the customs stamp.

Once the export from the territory of the European Union of the goods purchased in the territory of the Republic of Latvia has been approved by the customs, the tax is refunded to the person by an economic operator registered in the Republic of Latvia that has been authorised by the State Revenue Service to make tax refunds.

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#### Receiving an approval from the customs

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Upon exiting the European Union, a natural person seeking to receive tax refund shall approach a customs official in the border crossing site where customs controls are provided, and present the tax-free receipt along with:

identity document;

the goods listed in the tax-free receipt.

The customs official will check whether:

the goods are being brought out by the same natural person whose data have been indicated in the receipt;

the goods to be brought out correspond to the information indicated in the receipt;

the goods are not used;

the period for export complies with the requirements of the legislation.

If all conditions are met, the customs official will confirm that the goods are brought out by stamping the tax-free receipt with the customs stamp.