

Due Dates for Filing Returns and Making Tax Payments

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Type of return/report	Due date	Term of tax payment
VAT return on taxation period (VAT) (Attachment to Cabinet Regulations No.40 of 15th of January 2013)	Within 20 days after the end of taxation period using the services of EDS. The fiscal representative – within 20 days after the end of calendar month, if using EDS	Within 23 days after the end of taxation period
Report on the amounts of input tax and VAT in the return on the taxation period (VAT1) (Attachment to Cabinet Regulations No.40 of 15th of January 2013)	Within 20 days after the end of taxation period using the services of EDS. The fiscal representative – within 20 days after the end of calendar month, if using EDS	x
Report on supply of goods and services in the territory of European Union (VAT 2) (Attachment to Cabinet Regulations No.40 of 15th of January 2013)	Within 20 days after the end of taxation period using the services of EDS. The fiscal representative – within 20 days after the end of calendar month, if using EDS	x
Report on justifications made regarding supply of goods and services in the territory of the European Union (VAT3) (Attachment to Cabinet Regulations No.40 of 15th of January 2013)	After detecting an error in any of previously filed reports of the respective month regarding supply of goods and services in the territory of the European Union (VAT 2). The fiscal representative – within 20 days after the end of calendar month, if using EDS	x
VAT return on taxation year (VAT 4) (Attachment to Cabinet Regulations No.40 of 15th of January 2013)	By 1st of May of the next year	By 1st of May of the next year
Value of supplied goods in breakdown across free harbours and special economic zones (VAT 5) (Attachment to Cabinet Regulations No.40 of 15th of January 2013)	Filed along with the return of taxation period. The fiscal representative – within 20 days after the end of calendar month, if using EDS	x

<p>Report on transactions carried out by the fiscal representative (VAT 6)</p> <p>(Attachment to Cabinet Regulations No.40 of 15th of January 2013)</p>	<p>Within 20 days after the end of calendar month if using EDS</p>	<p>x</p>
<p>Report on the use of immovable property (VAT 7)</p> <p>(Attachment to Cabinet Regulations No.40 of 15th of January 2013)</p>	<p>Section "A" is submitted along with the return on taxation period at registration of the immovable property</p> <p>Section "C" is submitted along with the return on taxation period at deregistration of the immovable property</p> <p>Section "B" is submitted along with the VAT return on taxation year (VAT 4)</p>	<p>x</p>

<https://www.vid.gov.lv/en/due-dates-filing-returns-and-making-tax-payments>