

# Documents substantiating economic transactions

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Documents substantiating economic transactions are determined by the Cabinet Regulation No. 96 of 11 February 2014 "[Procedure of the Use of Electronic Devices and Equipment of Registration of Taxes and Other Payments](#)"

A document substantiating economic transaction is a document substantiating the receipt of payment for the transaction. A document substantiating economic transaction is a cashier's check, a receipt which is numbered and registered with the SRS or a ticket which is numbered and registered with the SRS, the drawing up and issuance whereof is determined by the Cabinet Regulation No. 96 of 11 February 2014 "Procedure of the Use of Electronic Devices and Equipment of Registration of Taxes and Other Payments".

In specific cases also other documents determined in Clause 84 of the Cabinet Regulation No. 96 of 11 February 2014 "Procedure of the Use of Electronic Devices and Equipment of Registration of Taxes and Other Payments" may qualify as a document substantiating economic transaction.

More detailed information on documents substantiating economic transactions is available under section "[Informative and Methodology Materials](#)".

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