



Valsts ieņēmumu
dienests

Information for foreign merchants that sell goods remotely (on the Internet) to natural persons in Latvia



03.07.2019.

If a foreign (from the European Union (except Latvia) or other countries) merchant sells goods (except excisable goods) remotely (on the Internet) to natural persons in Latvia, it must observe the following.

1. **The distance selling registration threshold** in Latvia is **EUR 35,000** (in the previous or current year, without including the value of excisable goods in this sum).

2. If the distance selling registration threshold is exceeded, **it is necessary to register oneself** ([details here](#)) in the Register of Value Added Tax (hereinafter – ‘VAT’) Taxable Persons of the State Revenue Service (hereinafter – ‘SRS’) of Latvia **within 30 days** after the threshold has been exceeded (the merchant has the right to register itself in the SRS Register of VAT Taxable Persons also prior to reaching the said threshold).

3. VAT **must be paid** into the state budget of the Republic of Latvia from the amount exceeding the registration threshold.

NB! The estimated amount of tax is included in the transaction value:

transaction value, incl. VAT, = amount exceeding the registration threshold.



Payment deadline: by the 20th date of the following month (prior to the submission of the notification specified in clause 4).



Requisites for payment:

Beneficiary: State Treasury, reg. No. 90000597275
Account No LV37TREL1060000511000, BIC: TREL LV22

Payment details – VAT collected inland



4. The **SRS must be informed** about the payment of tax **by submitting a notification** by the 20th date of the following month after the registration threshold has been exceeded. The notification can be submitted to the SRS:

- in person at the Customer Service Centre at Talejas iela 1, Riga;
- by post to the address **Talejas iela 1, Riga, LV-1978**;
- electronically, signed by an electronic signature or in PDF format, by email to vid@vid.gov.lv.

Contacts can be found on the SRS website www.vid.gov.lv in the section “Contacts” or by following this [link](#).

5. **Notification form** in English is available on the SRS website in the section “TAXES” – “Value Added Tax” – “Forms”.

The following shall be specified in the notification of VAT payment:

- data on the company (name, registered address, taxpayer registration number, telephone number);
- in Box 1 – code “C” (other transaction);
- Box 2 is not filled in;
- in Box 3 – transaction value excl. VAT (EUR);
- in Box 4 – paid VAT amount (EUR);
- in Box 5 – the date when VAT was paid;
- in Box 6-8 – counterparty’s identification data;
- in Box 9-11 – invoice identification data.