



Taxation period

Publicēts: 19.10.2021.

One calendar month:

for a registered VAT payer who is registered in the SRS VAT Payers' Register in the taxation year - such taxation period is retained for six calendar months;

a registered VAT payer whose value of transactions subject to VAT in the pre-taxation year or taxation year exceeds EUR 40 000;

a registered VAT payer who delivers goods within the territory of the European Union (EU);

a registered VAT payer who provides services, the place of supply of which is determined in accordance with Section 19, Paragraph one of the Value Added Tax Law and the place of supply of which is another Member State;

VAT group;

fiscal representative.

One calendar quarter:

in other cases when the person is registered in the SRS VAT Payer's Register;

a State and local government institution or local government which is a registered VAT payer in accordance with Section 58 of the Value Added Tax Law only in order to receive the construction service referred to in Section 142, Paragraph four of this Law.

<https://www.fm.gov.lv/lv/taxation-period>