



Legislation

Publicēts: 25.10.2021.

Latvian legislation:

[Value Added Tax Law;](#)

Cabinet Regulation No. 17 of 3 January 2013, [Procedures for the Application of the Norms of the Value Added Tax Law and Individual Requirements for the Payment and Administration of Value Added Tax](#)

Cabinet Regulation No. 40 of 15 January 2013, [Regulations Regarding Value Added Tax Returns](#)

Cabinet Regulation No. 1507 of 17 December 2013, [Procedures for Refunding Value Added Tax to a Registered Taxable Person of a Third Country or Third Territory](#)

Cabinet Regulation No. 1514 of 17 December 2013, [Procedures by which a Registered Taxable Person shall submit an Application for the Receipt of the Value Added Tax Refund in another European Union Member State, and Procedures for the Refund of Value Added Tax to a Registered Taxable Person of another European Union Member State](#)

Cabinet Regulation No. 908 of 18 December 2012, [Procedures for the Application of the Zero Per Cent Value Added Tax Rate to Supply of Goods and Services Provided to Diplomatic and Consular Missions, International Organisations, European Union Institutions and the North Atlantic Treaty Organisation \(NATO\), and Procedures for the Refund of excise duty for Excisable goods purchased in the Republic of Latvia and Application of the Exemption from Excise duty](#)

Cabinet Regulation No. 910 of 18 December 2012, [Procedures for Refunding the Paid Value Added Tax for the Purchase of a New Vehicle](#)

European Union legislation:

[Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax](#)

[Council Implementing Regulation \(EU\) No 282/2011 of 15 March 2011 laying down implementing measures for Directive 2006/112/EC on the common system of value added tax \(recast\);](#)

[Council Regulation \(EU\) No 904/2010 of 7 October 2010 on administrative cooperation and combating fraud in the field of value added tax \(recast\);](#)

Documents of a recommendation nature:

- [Guidelines of the Advisory Committee on Value Added Tax](#) (VAT Committee) on the application of the provisions of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax.
- [Explanations from the European Commission](#) on the website.

**The guidelines are only of a recommendatory nature and do not provide a formal explanation of the interpretation of the legal provisions.*

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