Projekts

LATVIJAS REPUBLIKAS MINISTRU KABINETS

2020.gada Noteikumi Nr.

Rīgā (prot. Nr. .§)

**Grozījumi Ministru kabineta 2015.gada 22.septembra noteikumos Nr.537 “Noteikumi par nodokļu maksātāju un nodokļu maksātāju struktūrvienību reģistrāciju Valsts ieņēmumu dienestā”**

*Izdoti saskaņā ar likuma “Par nodokļiem un nodevām”   
15.1 panta septīto daļu un likuma “Par valsts sociālo apdrošināšanu”   
13. panta pirmo un ceturto daļu*

Izdarīt Ministru kabineta 2015.gada 22.septembra noteikumos Nr.537 “Noteikumi par nodokļu maksātāju un nodokļu maksātāju struktūrvienību reģistrāciju Valsts ieņēmumu dienestā” (Latvijas Vēstnesis, 2015, 207.nr.; 2018, 118.nr.) šādus grozījumus:

1. Papildināt 3.punktu aiz vārda “Latvijā” ar vārdiem iekavās “(t.sk. to patiesajiem labuma guvējiem)”.

2. Papildināt IV.nodaļas nosaukumu aiz vārda “dokumenti” ar vārdiem “un informācija”.

3. Papildināt 9.punkta otro teikumu aiz vārda “dokumentus” ar vārdiem “un informāciju”.

4. Papildināt 17.3.apakšpunktu ar otro teikumu šādā redakcijā:

“Informāciju un dokumentus saistībā ar patiesā labuma guvēja reģistrāciju sniedz Noziedzīgi iegūtu līdzekļu legalizācijas un terorisma un proliferācijas finansēšanas novēršanas likuma 18.2 panta pirmajā daļā noteiktajā apjomā un termiņā.”

5. Papildināt 19.punktu ar otro teikumu redakcijā:

“Ja mainās šo noteikumu 17.3.apakšpunktā norādītā informācija par patiesajiem labuma guvējiem, persona, ievērojot Noziedzīgi iegūtu līdzekļu legalizācijas un terorisma un proliferācijas finansēšanas novēršanas likuma 18.2 pantā noteikto, par to informē nekavējoties, bet ne vēlāk kā 14 dienu laikā Valsts ieņēmumu dienestu, iesniedzot atbilstošu iesniegumu (5.pielikums).”

6.  Papildināt 24.punktu aiz vārda “Latvijā” ar vārdiem iekavās “(to patiesajiem labuma guvējiem)”.

7. Papildināt 26.5.apakšpunktu aiz vārda “dokumentus” ar vārdiem “ un informāciju”.

8. Papildināt noteikumus ar 27.11.apakšpunktu šādā redakcijā:

“27.11. informāciju par šo noteikumu 4.2.5.apakšpunktā minēto subjektu patiesajiem labuma guvējiem Noziedzīgi iegūtu līdzekļu legalizācijas un terorisma un proliferācijas finansēšanas novēršanas likuma 18.2 panta pirmajā daļā noteiktajā apjomā.”

9. Papildināt noteikumus ar 28.3.apakšpunktu šādā redakcijā:

“28.3. šo noteikumu 4.2.5.apakšpunktā minētais subjekts, kas reģistrēts līdz 2020.gada 1.jūlijam, nav iesniedzis informāciju Valsts ieņēmumu dienestam par to patiesajiem labuma guvējiem Noziedzīgi iegūtu līdzekļu legalizācijas un terorisma un proliferācijas finansēšanas novēršanas likuma pārejas noteikumu 48.punkta noteiktajā termiņā.”

10. Papildināt noslēguma jautājumus ar 35.punktu šādā redakcijā:

“35. Šo noteikumu 4.2.5.apakšpunktā minētais subjekts, kas reģistrēts Valsts ieņēmumu dienestā līdz 2020.gada 1.jūlijam, informāciju Valsts ieņēmumu dienestam par to patiesajiem labuma guvējiem iesniedz, aizpildot atbilstošu iesniegumu (5.pielikums).

11. Papildināt 2.pielikumu ar 4.1punktu šādā redakcijā:

“4.1 Ziņas par patiesajiem labuma guvējiem:

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| vārds, uzvārds/nosaukums | | | | | | | | | | | | | | | | | | |  |
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Kontroles īstenošanas veids (*norāda, kā īsteno kontroli pār ārvalsts subjektu, tai skaitā norādot dalībnieka (akcionāra), biedra vai īpašnieka, ar kura starpniecību kontroli īsteno, vārdu, uzvārdu, personas kodu (ja personai nav personas koda, — dzimšanas datumu, mēnesi un gadu), bet juridiskajai personai — nosaukums, reģistrācijas numurs un juridiskā adrese, kā arī īstenotās kontroles dokumentārs pamatojums.*)

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11. Papildināt 5.pielikumu ar 5.1punktu šādā redakcijā:

“5.1 Izmaiņas ziņās par patieso labuma guvēju (+pievienot, - svītrot):

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| Valsts un iestāde, kas dokumentu izdevusi | | | | | | | | | | | | | | | | | | |  |
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Kontroles īstenošanas veids (*norāda, kā īsteno kontroli pār ārvalsts subjektu, tai skaitā norādot dalībnieka (akcionāra), biedra vai īpašnieka, ar kura starpniecību kontroli īsteno, vārdu, uzvārdu, personas kodu (ja personai nav personas koda, — dzimšanas datumu, mēnesi un gadu), bet juridiskajai personai — nosaukums, reģistrācijas numurs un juridiskā adrese, kā arī īstenotās kontroles dokumentārs pamatojums.*)

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Noteikumi stājas spēkā 2020.gada 1.jūlijā.

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| Ministru prezidents | A.K. Kariņš |
| Finanšu ministrs | J. Reirs |