

拉脱维亚税收居民身份认定规则

一、个人

满足以下条件之一的个人应视为拉脱维亚税收居民，承担全部纳税义务：

- 个人登记的居所位于拉脱维亚境内；
- 一个纳税年度内的任何 12 个月中，在拉脱维亚境内居住时间达到 183 天或以上；
- 拉脱维亚政府任用的在境外履职的拉脱维亚公民。

相关税法规定：

税费法第 14 (2) 条

<http://www.vvc.gov.lv/export/sites/default/docs/LRTA/Likumi/On>

[Taxes_and_Fees.doc](#)

二、实体

根据拉脱维亚税法规定，在拉脱维亚境内注册成立、或者依据拉脱维亚法律本应注册成立的非自然人纳税人应被视为拉脱维亚税收居民。

相关税法规定：

税费法第 14 (4) 条

[http://www.vvc.gov.lv/export/sites/default/docs/LRTA/Likumi/On Ta](http://www.vvc.gov.lv/export/sites/default/docs/LRTA/Likumi/On_Ta)

[xes_and_Fees.doc](#)

三、不视为税收居民的实体

拉脱维亚税收居民的判定主要基于注册标准。所有在拉脱维亚境内注册成立或本应在拉脱维亚境内注册成立的实体皆被视为拉脱维亚税收居民，无例外情形。

四、联系方式

更多有关税收居民身份的信息，请联系国家税务局客户服务中心：

<https://www.vid.gov.lv/default.aspx?tabid=12&id=1370&hl=2>

拉脱维亚纳税人识别号编码规则

一、纳税人识别号介绍

纳税人识别号是税务机关向个人和实体发放的用于识别纳税人身份的编码。

个人和实体的纳税人识别号注册管理的法律依据：税法第 15 条；2001 年 3 月 27 日颁布的第 150 号内阁大臣条例。

是否自动为所有税收居民发放纳税人识别号

个人	是	实体	是
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二、纳税人识别号编码规则

个人和实体的纳税人识别号由 11 位数字组成。

个人：

个人的纳税人识别号与其个人代码相同，前六位数字代表个人的出生日期（日日月月年年），第七位数字代表出生于哪个世纪（“0”代表 19 世纪，“1”代表 20 世纪，“2”代表 21 世纪）。格式：日日月月年年 99999（出生日期+5 位数）。

拉脱维亚国家税务局给外国个人自动发放的纳税人识别号编码规则为：9000xxxxxxx

资料来源:

拉脱维亚税收居民身份认定规则:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/Latvia-Tax-Residency.pdf>

拉脱维亚纳税人识别号编码规则:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Latvia-TIN.pdf>

Latvia - Information on residency for tax purposes

Section I - Criteria for Individuals to be considered a tax resident

To be considered a Latvian resident (and thus fully taxable), an individual must meet any of the following requirements of residence in Latvia:

- The registered place of residence of such person is the Republic of Latvia,
- The person stays in the Republic of Latvia for 183 days or longer during any 12 month period beginning or ending in a tax year, or
- The person is a Latvian citizen, who is employed in a foreign country by the government of the Republic of Latvia.

Relevant tax provision:

Article 14(2) of the Law On Taxes and Fees.

http://www.vvc.gov.lv/export/sites/default/docs/LRTA/Likumi/On_Taxes_and_Fees.doc

Section II - Criteria for Entities to be considered a tax resident

For the purpose of tax laws, a taxpayer who is not a natural person shall be considered a resident if it was established and registered or if it should have been established and registered in accordance with the laws of the Republic of Latvia

Relevant tax provision:

Article 14(4) of the Law On Taxes and Fees.

http://www.vvc.gov.lv/export/sites/default/docs/LRTA/Likumi/On_Taxes_and_Fees.doc

Section III - Entity types that are as a rule not considered tax residents

The tax residency in Latvia is based on the incorporation principle. All entities established and registered or entities which should have been established and registered in Latvia are considered to be tax residents. No other exemptions are made.

Section IV - Contact point for further information

For detailed information concerning questions on residency in the field of taxation should be contact with Customer service centres of the State Revenue Service:

<https://www.vid.gov.lv/default.aspx?tabid=12&id=1370&hl=2>

Latvia - Information on Tax Identification Numbers

Section I – TIN Description

TINs to individuals and entities are issued for identification purposes with tax administration.

Legal acts regulated registration of TINs individuals and entities: Article 151 of Law on Taxes and Fees;

Regulations of the Cabinet of Ministers no.150 of March 27, 2001

Additional information on the mandatory issuance of Tax Identification Numbers (TINs)

Question 1 – Does your jurisdiction automatically issue TINs to all residents for tax purposes?

Individuals	Yes	Entities	Yes
	No		No

Question 2a – If you answered no to Question 1 with respect to individuals, describe those instances where individuals are not being automatically issued a TIN.

Question 2b – If you answered no to Question 1 with respect to Entities (as defined by the CRS), describe those instances where Entities are not being automatically issued a TIN.

Section II – TIN Structure

TIN for individuals and entities consists of 11 digits.

For Individuals:

TIN issued to individuals are identical with their personal code. The first six digits indicate the date of birth of the person (ddmmyy), the 7th digit indicates century (“0” is 19th century, “1”-20th century, “2”-21th century). Format: DDMMYY99999 (date of birth + 5 digits).

State Revenue Service issues automatically generated TIN for foreign individuals: 9000xxxxxxx

For Entities:

State Revenue Service issues TIN with the following structure 9000xxxxxxx, Register of Enterprise: 4000xxxxxxx or 5000xxxxxxx

Section III – Where to find TINs



Section IV – TIN information on the domestic website

Information about TIN: www.pmlp.gov.lv

Internet TIN verification: www.latvija.lv

Section V – Contact point for further information

State Revenue Service e-mail: vid@vid.gov.lv