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6 March 2007 [shall come into force from 10 March 2007];

28 April 2015 [shall come into force from 1 May 2015];

8 August 2017 [shall come into force from 11 August 2017].

If a whole or part of a paragraph has been amended, the date of the amending regulation appears in square brackets at the end of the paragraph. If a whole paragraph or sub-paragraph has been deleted, the date of the deletion appears in square brackets beside the deleted paragraph or sub-paragraph.

Republic of Latvia

Cabinet

Regulation No. 178

Adopted 30 April 2001

Procedures for Application of Tax Relief Determined in International Agreements for Prevention of Double Taxation and Tax Evasion

Issued pursuant to

Section 7, Paragraph three of the law On Taxes and Duties

1. This Regulation prescribes the procedures for application of tax relief determined in international agreements ratified by the *Saeima* for prevention of double taxation and tax evasion (hereinafter - tax agreements).

2. This Regulation shall be applicable if the procedures for tax payment determined in international agreements, with respect to payments made to a resident of the other contracting state (hereinafter - recipient of payments) by a resident of Latvia or a permanent establishment of a non-resident in Latvia (hereinafter - the payer), differ from the procedures laid down in the laws and regulations of the Republic of Latvia.

[6 March 2007]

3. If the payer makes the relevant payments to the recipient of the payment in the accounting period and the tax agreement provides for taxation of such payments (tax deduction) at a reduced rate, or provides for exemption from taxation (tax deduction) in Latvia, the recipient of payments shall submit to the payer, by the date on which the enterprise income tax declaration for the accounting period or the personal income tax declaration must be submitted, a completed resident certificate-submission on the form specified for the application for tax relief (hereinafter - the relief certificate) (Annex 1) or the document referred to in Paragraph 9.¹ of this Regulation or the specific form of the residence certificate of the other contracting state referred to in Paragraph 9.³, or a similar document. The recipient of payments shall certify the residence status in the relief certificate on the day of making the payments.

[28 April 2015; 8 August 2017]

4. The relief certificate shall be completed in four copies. Three copies shall be returned to the payer; the recipient of payments shall keep the fourth copy.

5. The payer shall submit the received copies of the relief certificate or the document referred to in Paragraph 9.¹ of this Regulation to the State Revenue Service. The State Revenue Service shall examine the received relief certificate or the document referred to in Paragraph 9.¹ of this Regulation and, within 30 days from the receipt thereof, approve it by completing Part VI of all three copies of the relief certificate and forwarding two copies of the approved relief certificate to the payer, or provide a written substantiated refusal to approve the relief certificate. After receipt of the approved relief certificate or a similar document, the payer, starting from the date from which application of the tax relief has been requested, is entitled to deduct taxes from the payments according to the tax agreement.

[8 August 2017]

6. The State Revenue Service shall not approve the relief certificate if:

6.1. the payer is not entitled to use the relief determined in the particular tax agreement (for example, the recipient of payments is not considered a resident of the other contracting state in accordance with the relevant tax agreement, or the relief determined in the tax agreement is not applicable on the basis of conditions regarding restriction of privileges included in the tax agreement or other conditions of the tax agreement);

6.2. the information provided by the recipient of payments must be checked by exchanging information or by a procedure of mutual co-ordination with the competent authorities of the other contracting state.

7. *[8 August 2017]*

8. The payer shall attach one of the received copies of the relief certificate or the document referred to in Paragraph 9.¹ or 9.³ of this Regulation to his or her income tax declaration and submit it to the State Revenue Service.

[6 March 2007; 8 August 2017]

9. If the payer has applied tax relief as provided by the tax agreement, but the recipient of payments is not entitled to use such tax relief (for example, the recipient of payments has not submitted to the payer an approved relief certificate or the document referred to in Paragraph 9.¹ of this Regulation, or at the moment of receipt of payments the recipient of payments is not considered a resident of the other contracting state in accordance with the relevant tax agreement), tax on the payments, determined as the difference between the amount of tax that is calculated by applying the tax rates laid down in laws of the Republic of Latvia and the amount of tax calculated by applying the rates specified in the relevant tax agreement, shall be paid by the payer. In such case the payer shall also pay into the State budget the late fee specified in the law On Taxes and Duties, but the taxable income shall not be increased in accordance with the procedures laid down in Section 6, Paragraph one, Clause 4 of the law On Enterprise Income Tax.

[6 March 2007; 28 April 2015]

9.¹ The payer may apply the tax relief specified in tax agreements on the basis of the specific form of the residence certificate of the other contracting state or similar documents, if the non-resident submits the abovementioned certificate or a similar document jointly with completed Parts I, II, III, and IV of the residence certificate indicated in Annex 1 to this Regulation and if the following conditions have been fulfilled:

9.¹ 1 the information referred to in Paragraph 14 of this Regulation has been included in the residence certificate or a similar document of the other contracting state;

9.¹ 2. the residence certificate or a similar document of the other contracting state is in one or several foreign languages one of which is English, or the recipient of payments jointly with the respective document submits its translation into Latvian.

[8 August 2017]

9.² The tax relief specified in tax agreements in accordance with the procedures laid down in Paragraph 9.¹ of this Regulation shall be applicable within the time period specified in Paragraph 13 of this Regulation.

[8 August 2017]

9.³ If the sum of a single payment disbursed to the recipient of the payment or the total sum of disbursed payments in the taxation year does not exceed 5000 euros, the payer shall apply the tax relief specified in tax agreements on the basis of the specific form of the residence certificate of the other contracting state or similar documents, if they contain the information referred to in Sub-paragraphs 14.1 and 14.3 of this Regulation. In such case the payer does not have to submit the abovementioned documents for approval to the State Revenue Service in accordance with in Paragraph 5 of this Regulation.

[8 August 2017]

9.⁴ The tax relief specified in tax agreements shall be applicable in accordance with the procedures referred to in Paragraph 9.³ of this Regulation within a time period which does not exceed one year from the date of issue of the relevant residence certificate or a similar document.

[8 August 2017]

10. If the tax relief determined in the tax agreement has not been applied in accordance with the procedures laid down in Paragraphs 3, 4, 5, 6, 8, 9.¹, and 9.³ of this Regulation and taxes have been deducted in accordance with the laws of the Republic of Latvia, in order to recover the overpaid tax amount the recipient of payments shall, within three

years from the day of making the payments, submit to the State Revenue Service a completed resident certificate-submission for reimbursement of the tax (hereinafter - the reimbursement certificate) (Annex 2).

[6 March 2007; 28 April 2015; 8 August 2017]

11. The State Revenue Service is entitled to request the recipient of payments to submit, in conformity with the tax agreement, additional information attesting that at the moment of making the payments he or she was entitled to use the tax relief provided for in the tax agreement.

12. After the State Revenue Service has taken a decision to reimburse the overpaid tax, the surplus amount collected shall be reimbursed in accordance with the procedures and time periods specified in Section 28 of the law On Taxes and Fees.

12.¹ If the tax relief specified in a tax agreement for non-residents who perform economic activities in Latvia is applicable on the basis of the fact that within the meaning of the tax agreement a permanent establishment in Latvia is not forming for the non-resident, then for the application of the abovementioned tax relief, the non-resident shall submit to the State Revenue Service a completed and specific form certificate approved by the competent authority of the other contracting state - an application for non-registration of a permanent establishment (Annex 3). The certification shall be issued in three copies within 10 days from commencement of activities in Latvia.

[6 March 2007; 28 April 2015]

12.² The State Revenue Service shall examine the certificate received - the application for non-registration of a permanent establishment - and, not later than within 30 days after receipt, shall approve it by completing Part VI in all three copies. Two of the approved copies of the certificate shall be sent to the non-resident. If the certificate - the application for non-registration of a permanent establishment - is not approved, a substantiated written refusal shall be issued to the non-resident.

[6 March 2007; 28 April 2015]

12.³ If the competent authority of the other contracting state cannot approve the certificate - the application for non-registration of a permanent establishment -, the non-resident shall submit the abovementioned certificate with completed Parts I-III and attach the specific form of the residence certificate of the other contracting state referred to in Paragraph 9.¹ of this Regulation or a similar document approved by the competent authority of the other contracting state.

[6 March 2007]

13. The term of validity of the relief certificate shall be five years from the date on which the application of taxation of a payment at a reduced rate or exemption from taxation is requested, if the State Revenue Service and the competent authority of the other contracting state have not established in the course of information exchange that the term of validity of the relief certificate is shorter (for example, the payer is recognised as a resident of the other contracting state only for a specific time period, but not for the whole time period referred to in this Paragraph.) If it is established that the term of validity is shorter, the State Revenue Service shall notify the payer in writing of the expiry of the term of validity of the relief certificate.

[28 April 2015]

14. If the competent authority of the other contracting state cannot approve the residence certificate indicated in Annex 2 to this Regulation, the non-resident shall submit the abovementioned certificate with completed Parts I, II, II, and IV and shall attach the specific form of residence certificate or a similar document approved by the competent authority of the other contracting state. The State Revenue Service shall examine the abovementioned documents and reimburse the overpaid tax amount referred to in Paragraph 10 of this Regulation, if the following information is included in the specific form of residence certificate or a similar document of the competent authority of the other contracting state:

14.1. the given name and surname (for persons who are not natural persons - firm name (designation)), address, number and date of issuance of the passport (personal identification document) or the registration certificate of the recipient of payments;

14.2. confirmation by the competent authority of the state of residence of the recipient of payments that the recipient of payments is a resident of the relevant state according to the tax agreement between the Republic of Latvia and the relevant state, and is entitled to use the requested tax relief;

14.3. the taxation year (period) to which the confirmation by the competent authority of the state of residence of the recipient of payments refers to.

[6 March 2007; 8 August 2017]

15. [8 August 2017]

16. The reimbursement certificate shall be valid only for reimbursement of the overpaid tax specified therein.

16.¹ The tax relief specified in tax agreements in relation to pensions which for natural persons - non-residents who are residents of other European Union Member States - is paid out by the State Social Insurance Agency shall be applied on the basis of the confirmation of the fact of residence in accordance with the procedures laid down in Regulation (EC) No 883/2004 of the European Parliament and of the Council of 29 April 2004 on the coordination of social security systems and Regulation (EC) No 987/2009 of the European Parliament and of the Council of 16 September 2009 laying down the procedure for implementing Regulation (EC) No 883/2004 on the coordination of social security systems, receiving from the relevant competent authority the form E 202, E 203 or E 204 or structured electronic documents P 2000, P 2100 or P 2200.

[28 April 2015]

16.² The tax relief specified in tax agreements in relation to pensions which for a natural person - non-resident who is a resident of such a state with which the Republic of Latvia has entered into a bilateral agreement regarding co-operation in the field of social welfare - is paid out by the State Social Insurance Agency shall be applied on the basis of the confirmation of the fact of residence in accordance with the procedures laid down in the bilateral agreement regarding co-operation in the field of social welfare.

[6 March 2007]

17. If, according to the tax agreement, the income of a resident of Latvia is not taxable in Latvia, the resident - recipient of the income - shall submit written information on the income received to the State Revenue Service for the application of tax relief, and shall indicate the conditions in the tax agreement on the basis of which the abovementioned income is exempt from taxation in Latvia and also attach documents confirming that the exemption determined in the tax agreement applies to this income. The State Revenue Service shall examine the information received and, within 30 days from receipt of the information, shall confirm the application of the relief in writing, or provide a written substantiated refusal to apply the exemption determined in the tax agreement.

[28 April 2015]

17.¹ If the income of a resident of Latvia according to the tax agreement is not taxable in the other contracting state or is taxable on the basis of a reduced rate, for the application of tax exemption or tax relief in the other contracting state, the resident of Latvia - recipient of income - may use the specific form of the residence certificate approved by the State Revenue Service which certifies that the abovementioned person is a resident of Latvia for the application of the relief specified in the relevant tax agreement (hereinafter - the Certificate of Residence) (Annex 4). The Certificate of Residence shall be issued to a taxpayer upon a request by the State Revenue Service.

[6 March 2007; 28 April 2015]

18. Resident certificates-submissions for the application of tax relief specified in Cabinet Regulation No. 66 of 19 March 1996, Regulations Regarding Application of Tax Relief to Payments Made to Non-residents, which certificates-submissions have been approved by foreign competent authorities prior to the coming into force of this Regulations shall be valid for one year from the date on which the application of provisions of the tax agreement is requested, unless the competent authorities of the Republic of Latvia and the other contracting state have established in the course of exchanging information that the term of validity of the issued certificate-submission is shorter. If it is established that the term of validity is shorter, the State Revenue Service shall notify the taxpayer in writing of the expiry of the term of validity of the certificate.

19. The certificate referred to in Paragraph 18 of this Regulation, issued to a person who is not, in accordance with substantial amendments to tax laws of the other contracting state, regarded as a resident of the other contracting state, shall be valid until 31 December 2001.

20. Cabinet Regulation No. 66 of 19 March 1996, Regulations Regarding Application of Tax Relief to Payments Made to Non-residents (*Latvijas Vēstnesis*, 1996, No. 53), is repealed.

21. The Regulation shall come into force on 1 June 2001.

Prime Minister A. Bērziņš

Acting for the Minister for Finance,
Minister for Special Assignments -
Co-operation with International Financial Agencies. R. Zīle

[28 April 2015]

Izsniegta saskaņā ar Latvijas Republikas un

*Issued pursuant to the Agreement between the Republic
of Latvia and*

līgumu par nodokļu dubultās uzlikšanas un nodokļu
nemaksāšanas novēršanu (turpmāk - nodokļu līgums)

*for the Avoidance of Double Taxation and Prevention of
Fiscal Evasion (hereinafter - Tax Agreement)*

Rezidenta apliecība-iesniegums nodokļu atvieglojumu piemērošanai
Residence Certificate-Application for Reduction of or Exemption from

attiecībā uz nodokļiem, kas Latvijas Republikā iekasējami ienākumu izmaksas brīdī no maksājumiem (atlīdzība par vadības un konsultatīvajiem pakalpojumiem, atlīdzība par īpašuma izmantošanu un citi ienākumu veidi), kas tiek izmaksāti _____ rezidentiem.

Latvian anticipatory taxes withheld at source from payments (management and consultancy fees, leasing fees and certain other types of income), paid to residents of _____.

I. Maksājumu saņēmējs/Recipient of Payment

1. Vārds, uzvārds (personām, kas nav fiziskās personas, - firma (nosaukums))
Name, surname (title, if person other than individual)

2. Pases (personu apliecinoša dokumenta) vai reģistrācijas apliecības numurs un izdošanas datums
Passport (identification document) or certificate of incorporation number, date of issue

3. Adrese
Address

II. Maksājumu izmaksātājs/Payer of Income

1. Vārds, uzvārds (personām, kas nav fiziskās personas, - firma (nosaukums))
Name, surname (title, if person other than individual)

2. Pases (personu apliecinoša dokumenta) vai reģistrācijas apliecības numurs un izdošanas datums
Passport (identification document) or certificate of incorporation number, date of issue

3. Adrese
Address

4. Fiziskajām personām - personas kods
For individuals - identity No.

III. Ienākumi/Income

1. Ienākumu veids
Type of income

2. Datums, ar kuru tiek pieprasīts piemērot maksājumu aplikšanu ar nodokli pēc samazinātās likmes vai atbrīvojumu no aplikšanas ar nodokļiem
Date as from which reduction or exemption is claimed

3. Cita svarīga informācija
Other relevant information

IV. Maksājumu saņēmēja apliecinājums/Statement of Recipient

Maksājumu saņēmējs apliecina, ka:

The recipient declares:

ir _____ rezidents saskaņā ar Latvijas Republikas un _____ nodokļu līgumu;
that he/she/it is a resident of _____ according to the Tax Agreement between _____ and the Republic of Latvia;

ir _____ īstenais īpašnieks;
that he/she/it is the beneficial owner of the _____;

III daļā minētie ienākumi nav gūti, izmantojot pastāvīgo pārstāvniecību vai pastāvīgo bāzi Latvijas Republikā.
that the income mentioned in part III was not derived through permanent establishment or fixed base maintained by him/her/it in the Republic of Latvia.

iesnieguma parakstīšanas vieta un datums
place and date

maksājumu saņēmēja (pārstāvja) paraksts
signature of the recipient or his/hers/its representative

V. _____ kompetentās iestādes apliecinājums/ Statement of the _____ Competent Authority

Apliecinām, ka I daļā minētā persona ir (maksājuma izmaksas brīdī bija) _____ rezidents saskaņā ar Latvijas Republikas un _____ nodokļu līgumu un apliecinājums, kuru šajā apliecinājumā iesniegumā sniedzis maksājumu saņēmējs vai pārstāvis, ir patiess un atbilst īstenībai saskaņā ar _____ kompetentās iestādes rīcībā esošo informāciju.

We confirm that the person mentioned in Part I is, (at the date of payment was) a resident of _____ according to the Tax Agreement between _____ and the Republic of Latvia and that the statement made in this form by the recipient himself or by his/hers/its representative are true to the best of the _____ Competent Authority's knowledge.

iesnieguma parakstīšanas vieta un datums
place and date

paraksts
signature

Z.v.
Office seal

VI. Latvijas Republikas Valsts ieņēmumu dienesta apliecinājums/ Statement of the State Revenue Service of the Republic of Latvia

Apliecinām, ka I daļā minētā persona ir tiesīga izmantot Latvijas Republikas un _____ nodokļu līgumā noteiktos nodokļu atvieglojumus attiecībā uz III daļā minētajiem ienākumiem un ka II daļā minētais izmaksātājs ir tiesīgs piemērot minētos nodokļu atvieglojumus attiecībā uz III daļā minētajiem ienākumiem.

We confirm that the person mentioned in Part I is rightful to use reduction of or exemption from Latvian taxes according to the Tax Agreement between _____ and the Republic of Latvia in respect of income mentioned in Part III, and that the payer of the income mentioned in Part II is rightful to apply reduction of or exemption from Latvian taxes in respect to the income mentioned in Part III.

iesnieguma parakstīšanas vieta un datums
place and date

paraksts
signature

Z.v.
Office seal

Annex 2
Cabinet Regulation No. 178
30 April 2001

[28 April 2015]

Izsniegta saskaņā ar Latvijas Republikas un

Issued pursuant to the Agreement between the Republic of Latvia and

līgumu par nodokļu dubultās uzlikšanas un nodokļu
nemaksāšanas novēršanu
(turpmāk - nodokļu līgums)

*for the Avoidance of Double Taxation and Prevention of
Fiscal Evasion (hereinafter - Tax Agreement)*

Rezidenta apliecība-iesniegums nodokļu atmaksāšanai
Residence Certificate-Application for Refund

kas Latvijas Republikā iekasēti ienākumu izmaksas brīdī no maksājumiem (autoratlīdzība, procenti, atlīdzība par vadības un konsultatīvajiem pakalpojumiem, atlīdzība par īpašuma izmantošanu, dividendes un citi ienākumu veidi), kas ir izmaksāti _____ rezidentiem.

of Latvian taxes withheld at source from payments (royalties, interest, management and consultancy fees, leasing fees, dividends and certain other types of income), paid to residents of _____.

I. Maksājumu saņēmējs/Recipient of Payment

1. Vārds, uzvārds (personām, kas nav fiziskās personas, - firma (nosaukums))
Name, surname (title, if person other than individual)

2. Pases (personu apliecinoša dokumenta) vai reģistrācijas apliecības numurs un izdošanas datums
Passport (identification document) or certificate of incorporation number, date of issue

3. Adrese
Address

II. Maksājumu izmaksātājs/Payer of Income

1. Vārds, uzvārds (personām, kas nav fiziskās personas - firma (nosaukums))
Name, surname (title, if person other than individual)

2. Pases (personu apliecinoša dokumenta) vai reģistrācijas apliecības numurs un izdošanas datums
Passport (identification document) or certificate of incorporation number, date of issue

3. Adrese
Address

4. Fiziskajām personām - personas kods
For individuals - identity No.

III. Ienākumi/Income

1. Ienākumu veids
Type of income

2. Atmaksājamā nodokļa summa
Amount of tax to be refunded

ienākumu izmaksas datums <i>Date of payment</i>	ienākumu veids <i>Type of income</i>	Latvijas Republikā samaksātā nodokļa summa un likme <i>Amount of tax and rate of tax in Latvia</i>	Nodokļa summa un likme, kas piemērojama saskaņā ar attiecīgo nodokļu līgumu <i>Amount of tax and rate under the Tax Agreement</i>	Atmaksājamā nodokļa summa <i>Amount of tax to be refunded</i>
1	2	3	4	5

3. Cita svarīga informācija
Other relevant information

IV. Maksājumu saņēmēja apliecinājums/ Statement of Recipient

Maksājumu saņēmējs apliecina, ka:

The recipient declares:

ir (ienākumu izmaksas brīdī bija) _____ rezidents saskaņā ar Latvijas Republikas un _____ nodokļu līgumu;

that he/she/it is (at the date of payment was) a resident of _____ according to the Tax Agreement between _____ and the Republic of Latvia;

ir (bija) _____ īstenais īpašnieks;

that he/she/it is (was) the beneficial owner of the _____;

III daļā minētie ienākumi nav gūti, izmantojot pastāvīgo pārstāvniecību vai pastāvīgo bāzi Latvijas Republikā, un ka pieprasa no minētajiem ienākumiem iekasētā nodokļa atmaksāšanu _____ euro apmērā.

that income mentioned in Part III was not derived through permanent establishment or fixed base maintained by him/her/it in the Republic of Latvia; and that he/she/it requests the refund of tax on the above mentioned income in the amount of _____ euro.

iesnieguma parakstīšanas vieta un datums
place and date

maksājumu saņēmēja (pārstāvja) paraksts
signature of the recipient or his/her/its representative

V. _____ kompetentās iestādes apliecinājums/ Statement of the _____ Competent Authority

Apliecinām, ka I daļā minētā persona ir (ienākumu izmaksas brīdī bija) _____ rezidents saskaņā ar Latvijas Republikas un _____ nodokļu līgumu un apliecinājums, kuru šajā apliecinājumā ir sniedzis maksājumu saņēmējs vai pārstāvis, ir patiess un atbilst īstenībai saskaņā ar _____ kompetentās iestādes rīcībā esošo informāciju.

We confirm that the person mentioned in Part I is (at the date of payment was) a resident of _____ according to the Tax Agreement between _____ and the Republic of Latvia and that the statement made in this form by the recipient himself or by his/her/its representative are true to the best of the _____ Competent Authority's knowledge.

iesnieguma parakstīšanas vieta un datums
place and date

paraksts
signature

Z.v.
Office seal

Annex 3
Cabinet Regulation No. 178
30 April 2001

[6 March 2007]

Izsniegta saskaņā ar Latvijas Republikas un

Issued pursuant to the Agreement between the Republic of Latvia and

līgumu par nodokļu dubultās uzlikšanas un
nodokļu nemaksāšanas novēršanu
(turpmāk – nodokļu līgums)

*for the Avoidance of Double Taxation and Prevention
of Fiscal Evasion (hereinafter – Tax Agreement)*

Iesniegums par pastāvīgās pārstāvniecības neregistrēšanu ***Application for Non-registration of Permanent Establishment***

I. Informācija par nerezidentu/*Information Regarding Non-resident*

1. Vārds, uzvārds (personām, kas nav fiziskās personas, – firma (nosaukums))

Name, surname (firm (title), if person other than individual) _____

2. Pases (personu apliecināšanas dokumenta) vai reģistrācijas apliecības numurs un izdošanas datums

Passport (identification document) or certificate of incorporation number, date of issue

3. Adrese rezidences valstī

Full address in the state of residence _____

II. Darbības vieta un ienākumi Latvijā/*Place of Activity and Income in Latvia*

1. Darbības vieta Latvijā (adrese)

Place of activity in Latvia (address) _____

2. Datums, ar kuru tiek uzsākta darbība Latvijā

Date of commencement of activity in Latvia _____

3. Plānotais darbības ilgums Latvijā

Planned period of activity in Latvia _____

4. Ienākumu veids

Type of income _____

5. Līguma numurs un noslēgšanas datums

Date and number of contract _____

III. Nerezidenta apliecinājums/*Statement of the Non-resident*

Nerezidents apliecina, ka:
The non-resident declares:

- ir _____ rezidents saskaņā ar Latvijas Republikas un _____ nodokļu līgumu;
that he/she/it is a resident of _____ according to the Tax Agreement between _____ and the Republic of Latvia;
- atrašanās vai II daļā minēto darbību veikšana Latvijā neveido pastāvīgo pārstāvniecību saskaņā ar Latvijas Republikas un _____ nodokļu līguma _____ panta _____ punktu.
that his/hers/its presence or activity (mentioned in Part II) in Latvia does not constitute a permanent establishment in accordance with Article _____, Paragraph _____ of the Tax Agreement between _____ and the Republic of Latvia.

iesnieguma parakstīšanas vieta un datums
place and date

_____ nerezidenta (pārstāvja) paraksts
signature of the non-resident or his/hers/its representative

IV. _____ kompetentās iestādes apliecinājums/ *Statement of the _____ Competent Authority*

Apliecinām, ka I daļā minētā persona ir _____ rezidents saskaņā ar Latvijas Republikas un _____ nodokļu līgumu saskaņā ar _____ kompetentās iestādes rīcībā esošo informāciju.

We confirm that the person mentioned in Part I is a resident of _____ according to the Tax Agreement between _____ and the Republic of Latvia to the best of the _____ Competent Authority's knowledge.

iesnieguma parakstīšanas vieta un datums
place and date

_____ paraksts
signature

Z.v.
Office seal

V. Latvijas Republikas Valsts ieņēmumu dienesta apstiprinājums/ *Statement of the State Revenue Service of the Republic of Latvia*

Apstiprinām, ka I daļā minētā persona ir tiesīga izmantot Latvijas Republikas un _____ nodokļu līgumā noteiktos nodokļu atvieglojumus attiecībā uz II daļā minētajiem ienākumiem II daļā norādītajā laikposmā.

We confirm that the person mentioned in Part I is entitled to apply reduction of or exemption from Latvian taxes according to the Tax Agreement between _____ and the Republic of Latvia in respect of income mentioned in Part II during the period stated in Part II.

iesnieguma parakstīšanas vieta un datums
place and date

_____ paraksts
signature

Z.v.
Office seal

Annex 4
Cabinet Regulation No. 178
30 April 2001

[6 March 2007]

Izsniegta saskaņā ar Latvijas Republikas un _____	<i>Issued pursuant to the Agreement between the Republic of Latvia and _____</i>		
līgumu par nodokļu dubultās uzlikšanas un nodokļu nemaksāšanas novēršanu (turpmāk – nodokļu līgums)	<i>for the Avoidance of Double Taxation and Prevention of Fiscal Evasion (hereinafter – Tax Agreement)</i>		
REZIDENTA APLIECĪBA CERTIFICATE OF RESIDENCE			
I. Apliecības saņēmējs/Recipient of Certificate			
Personām, kas nav fiziskās personas, – firma (nosaukums) <i>Firm (title), if person other than individual</i>	Nodokļu maksātāju reģistra kods/ <i>Taxpayers register code</i>		
	<input type="text"/>		
vai/or			
Vārds, uzvārds/ <i>Name, surname</i>	Personas kods vai nodokļu maksātāja reģistra kods/ <i>Personal identification number or taxpayers register code</i>		
	<input type="text"/>		
	<input type="text"/>		
Adrese Latvijā/ <i>Address in Latvia</i>	Taksācijas periods/ <i>Taxation period</i>		
II. Apliecības saņēmēja apliecinājums/Statement of the Recipient of Certificate			
Parakstītājs apliecina, ka apliecībā sniegtā informācija ir pilnīga un pareiza. <i>The undersigned declares that the information given in this certificate is correct.</i>			
Vārds, uzvārds (amats, ja komercsabiedrības vārdā)/ <i>Name, surname (position, if on behalf of a commercial company)</i>	Paraksts/ <i>Signature</i>	Parakstīšanas vieta un datums/ <i>Place and date</i>	
III. Latvijas Republikas Valsts ieņēmumu dienesta apstiprinājums/ Statement of the State Revenue Service of the Republic of Latvia			
Apstiprinām, ka I daļā minētā persona ir (norādītajā taksācijas periodā bija) Latvijas Republikas rezidents saskaņā ar Latvijas Republikas un _____ nodokļu līgumu saskaņā ar Valsts ieņēmumu dienesta rīcībā esošo informāciju. <i>We confirm that the person mentioned in Part I is (during the above mentioned taxation period was) a resident of the Republic of Latvia according to the Tax Agreement between _____ and the Republic of Latvia to the best of the knowledge of the State Revenue Service.</i>			
Z.v. <i>Office seal</i>	Vārds, uzvārds/ <i>Name, surname</i>	Paraksts/ <i>Signature</i>	Parakstīšanas vieta un datums/ <i>Place and date</i>

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