



## VAT Invoicing Requirements

Last Update: April 2019

VAT rates (%)	
<b>Standard</b>	21
<b>Reduced</b>	12 and 5
<b>Increased</b>	n/a

  

<b>General</b>	In principle, for each supply of goods or services, the invoice must be issued within 15 days.
<b>Specifics</b>	n/a
<b>Language of the invoices</b>	No specific invoice language requirements, but translations might be requested in case of a tax audit.
<b>Invoices in foreign currency</b>	For invoices in a foreign currency, the VAT amount must be indicated in EUR. The conversion into € must be made at the rate of conversion of the European Central Bank published on the date of transaction.

Invoicing Requirements
Date of issue
Sequential invoice number
Name and address of supplier
EU-VAT-ID-No. of supplier or alternatively local VAT number of supplier
EU-VAT-ID-No. of supplier for intra-Community supplies
EU-VAT-ID-No. of supplier for reverse charge supplies
Name and address of customer
EU VAT-ID-No. of customer for intra-Community supplies
EU VAT-ID-No. of customer for reverse charge supplies
EU VAT-ID-No. of customer for domestic supplies
Local VAT-ID-No. of a non-established customer for domestic supplies
Date of supply of goods/services/payment if different from invoice date
Description of goods supplied/services rendered
Quantity of goods supplied/extent of services rendered
Net amount per item
Taxable amount for the VAT
Applicable VAT rate
VAT amount
VAT amount in local currency of place of supply obligatory
Amount or percentage of granted discounts
Indication that invoice relates to intra-Community supply
Reference to provision in local legislation in case of intra-Community supplies or alternatively reference to provision in EC-Directive in case of intra-Community supplies
Indication that reverse charge applies
Reference to provision in local legislation in case of reverse charge or alternatively reference to provision in EC-Directive in case of reverse charge
Indication that supply is VAT exempt
Reference to provision in local legislation in case of VAT exemption or alternatively reference to provision in EC-Directive in case of VAT exemption

Remarks on invoices	
<b>intra-Community supplies</b>	Piegāde ES teritorijā saskaņā ar PVN likuma 43.panta (4) daļu / Direktīvas 2006/112/EC 138.1 pantu
<b>Triangulation</b>	Piegāde saskaņā ar PVN likuma 16.panta (4) daļu
<b>Reverse Charge</b>	Nodokļa apgrieztā maksāšana
<b>Export of goods to non-EU countries</b>	PVN 0% likme eksportam saskaņā ar PVN likuma 43.panta (1) daļu
<b>Self-billing</b>	Pašaprēķins
<b>Invoices for small amounts</b>	Invoices for small amounts are possible up to an amount of 150 €
<b>Invoicing Requirements</b>	Date of issue
	Sequential invoice number
	Name and address of supplier
	VAT number of supplier
	Name and address of customer
	VAT number of customer
	Description of goods supplied/services rendered
	Quantity of goods supplied/extent of services rendered
	Taxable amount for the VAT
	Applicable VAT rate
	VAT amount
	Amount or percentage of granted discounts

Input VAT refund / deduction	
<b>Travel expenses for own staff</b>	
<b>Accommodation (hotel)</b>	Yes
<b>Meals (for own staff) during a business trip</b>	Yes, if it is according to the business trip order or it qualifies as for representation purposes (40% deductible)
<b>Transportation costs (bus, train)</b>	Yes
<b>Taxi</b>	Yes
<b>Rental car</b>	50%
<b>Fuel costs for passenger cars (gas, diesel etc.)</b>	50%
<b>Telecommunication</b>	Yes
<b>Other expenses</b>	
<b>Entertainment expenses (for third parties e.g. customers)</b>	No
<b>Gifts (for third parties, e.g. customers etc.)</b>	Yes, for low value gifts not exceeding 15 € and for gifts qualify as for representation purposes (40%)