

The Saeima has adopted and the President  
has proclaimed the following law:

## Amendments to the Value Added Tax Law

Draw of Value Added Tax Law (Latvian Journal, 2012, No. 197.; 2013 27, 194, 232, 237 No.; 2014 123 No.; 2015, 42, 248, 251 No.; 2016 120 241 No.; 2017, 90, 156, 242 No.; 2019 118 132 number.) As follows:

1. Express 1 of Article 28 shall read as follows: "28) a

**third territory:**

a) following the European Union's territory, which is the European Union's customs territory of - Mount Athos, the Canary Islands, the French territories referred to in the Treaty on European Union, Article 349 and 355 paragraph 1, the Åland Islands, the Channel Islands, **Campione in Italy ( *Campione d'Italia*) Lake Lugano in the Italian waters,**

b) following the European Union's territory, which is not a European Union customs territory of the parts - the island of Heligoland, Territory of Büsingen, Ceuta, Melilla, Livigno; "

2. Amend Article 8 of the third 1 the following wording:

"(3 1) The supply of goods within the European Union for consideration does not consider domestic taxpayer's trade, which is the operating assets of the movement from the domestic to another, making the supply of goods to a warehouse in another Member State in accordance with this Law, the eighth 1 Article. "

3. Amend the law with eighth 1 shall be as follows:

**" 8th 1 Article. The delivery of goods to a warehouse in another Member State**

(1) It is considered that the delivery of goods to a warehouse in another Member State, if it fulfills all the following conditions:

1) registered taxable person, or a third party on behalf of the domestic goods dispatched or transported to another Member State to the following entry in another Member State at a later stage of the supply of another Member State established taxable person who is entitled to become the owner of the goods in accordance with the existing agreement between the two taxable persons;

2) a registered tax payer of domestic goods dispatched or transported to another Member State, this Member State to which the goods are dispatched or transported, there is no economic activity and permanent seat of the institutions;

3) the recipient is in another Member State by taxable persons established in the Member State to which the goods are dispatched or transported, and his identity and the registration number assigned to him by the Member State of dispatch or transport at the beginning are known to this part 2 referred to the taxpayer;

4) registered taxable person from domestic goods dispatched or transported to another Member State, recorded in the trade the movement of this Law 134 third paragraph of Article 3 above, register and declare that the supply of goods report on the supply of goods and services within the European Union.

(2) If within 12 months of import of goods in the Member State to which they were dispatched or transported, the first paragraph of Article 3 referred consignee is replaced by another Member State registered taxable person who is tax purposes is registered in that Member State tax register, believes that the delivery of goods to a warehouse in another Member State, provided that:

1) are fulfilled the provisions of point 1, 2 and 4 of the conditions;

2) registered taxable person who sent or transported goods, recorded in the replacement of this law 134th third paragraph of Article 3 referred to in the register.

(3) If within 12 months of import of goods in the Member State to which they were dispatched or transported, the goods are not delivered in the first paragraph of paragraph 3 or the second part of that taxable person and has not been reached, none of this Article in the fifth, sixth, seventh or eighth part of these conditions, that the day after the 12-month period, the happening of this Law Article 8 of the first part of the movement of goods from inland to a destination in another Member State.

(4) The third paragraph does not apply and considers that this Law Article 8 of the first part of the movement of goods from inland to a destination in another Member State does not, if it fulfills these two conditions:

1) the right to dispose of the goods is transferred to the consignee and the goods within 12 months after the entry Member State to which they were dispatched or transported, returned to the hinterland;

2) registered taxable person who sent or transported goods, recorded in the goods return this Law 134. The third paragraph of Article 3 referred to in the register.

(5) If within 12 months of import of goods in the Member State to which they were dispatched or transported, not met anyone from the first or the second subparagraph shall be considered that the provisions of this Law Article 8 of the first part of the movement of goods from inland to another Member happening at the moment is not met any of these conditions.

(6) If the goods are delivered to a person other than the first paragraph of paragraph 3 or the second part of the taxpayer, that this Law Article 8 of the first part of the movement of goods from inland to a destination in another Member State of the time immediately preceding such goods deliveries of supplies.

(7) If the goods after their arrival in the Member State to which they were dispatched or transported, are dispatched or transported to a country other than the Member State to which the goods were dispatched or transported, that the provisions of the first or second paragraph of conditions are no longer met at the time immediately prior to the dispatch or transport.

(8) If the goods are destroyed, lost or stolen, that the provisions of this Law Article 8 of the first part of the movement of goods from inland to another Member State on the date when the goods have actually been lost or destroyed, or if that day can not be determined - the date on which the goods found disappearance or destruction. "

#### **4. Amend the law with 17th 1 shall be as follows:**

##### **" 17th 1 Article. The supply of goods to a warehouse in another Member State Place**

(1) In the case of the supply of goods to a warehouse in another Member State, the supply of goods within the European Union from the Member State from which the supplier or a third party on behalf of the goods dispatched or transported.

(2) In the case of the supply of goods to a warehouse in another Member State, the purchase of goods within the European Union from the Member State to which the goods are dispatched or transported. "

#### **5. Amend the law with 31st 1 shall be as follows:**

##### **" 31st 1 Article. The supply of goods to a warehouse in another Member State moment**

In the case of the supply of goods to a warehouse in another Member State, the supply of goods within the European Union and the purchase of goods within the European Union moment is the moment when the right to dispose of the goods as owner is transferred to this Law, the eighth 1 first paragraph of Article 3 referred to the consignee. "

#### **6. Amend the law to 43rd 1 shall be as follows:**

##### **" 43rd 1 Article. 0 per cent tax rate for the transaction chain**

(1) of this Article:

1) business chain is the sequence of delivery of the goods covered by a single transport of the European Union area;

2) the transaction chain intermediary is a supplier of goods transaction chain, which is dispatched or transported goods to another Member State itself or through a third party, acting on his behalf, and who is not the first supplier of the goods transaction chain.

(2) If the same goods are delivered in sequence and those goods are dispatched or transported from one Member State to another Member State directly from the first transaction chain existing supplier of goods to the final consignee

0 per cent tax rate applies only to the supply of goods transaction chain intermediary.

(3) The second subparagraph shall not apply and the 0 per cent tax rate applies to the transaction chain intermediaries to the supply of goods if the transaction chain intermediary to his supplier of goods has announced their taxpayer registration number assigned to them in the Member State from which the goods are dispatched or transported. "

7. Amend Article 51 of the sixth paragraph of the following wording:

"(6) The supply of goods within the European Union shall not apply to 0 per cent tax rate, if the supplier has not submitted a report on the supply of goods and services within the European Union or the submission of the report, but it has not specified the complete and correct information about the transaction. This condition It does not apply to cases where a supplier of goods to the State revenue service shall provide sufficient reasons that would justify that course of action. "

8. in Article 52:

turn off the first point 3, "a" of the word "patient"; to make the first paragraph of Article

7 shall read as follows:

"7) for dental technicians and dental hygienists services provided, as well as dentists and dental technicians supplied dentures;"

off the fourth paragraph 1;

supplement the fourth paragraph of Article 9 shall read as follows:

"9) medical services."

9. Replace Article 53, second paragraph, the word "imports" by the word "imports".

10. Article 61:

express the fourth paragraph to read as follows:

"(4) Other Member taxpayer is entitled not to register with the State Revenue Service of value added tax register, if the goods delivery business from another Member State to the warehouse domestically and fulfillment of all the following conditions are met:

1) in another Member State taxable person, or a third party on behalf of another Member State are dispatched or transported goods in stock domestically to the goods referred to at a later stage, but not later than 12 months after the entry delivery to a registered taxable person who has the right to take ownership of those goods in accordance with the agreement between the two taxable persons;

2) in another Member State taxable person from another Member State are dispatched or transported to the store internally, there is no economic activity and the seat of the permanent institutions domestically;

3) the recipient is a registered taxpayer, and his registration number of the State Revenue Service value added tax register of goods dispatch or transport of the beginning is known in this paragraph shall be referred to another Member State to a taxable person;

4) in another Member State taxable person from another Member State sending or transport to the store internally, recorded in the movement of this Law Article 134, paragraph 3 above, register and declare their own Member State that supply report on supplies of goods and services within the European Union. "

supplement shall be the ninth and tenth of the following:

"(9) The fourth paragraph shall not apply and another Member State taxable person shall register with the State Revenue Service of value added tax register before the supply of goods carried out if it delivers the goods to a non-:

1) the fourth paragraph of Article 3 referred to the taxpayer;

2) another registered taxpayer, which within 12 months of import of goods inland replaced this Article the fourth paragraph of Article 3 referred to the taxpayer, and if the the fourth paragraph of Article 1, 2 and 4 shall apply.

(10) The fourth paragraph shall not apply and another Member State taxable person shall register with the State Revenue Service of value added tax register, where, following the import of goods domestically they actually have been lost or destroyed. "

11 Off 86 Paragraph nine.

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12. Replace the second paragraph of Article 103 paragraph 1 the words "assets - the asset" by the words "Fixed assets and intangible assets - of a fixed asset or intangible. "

13 115 Amend the first paragraph to paragraph 5 to read as follows:

**"5) The registered taxpayer supplying the goods to a warehouse in another Member State in accordance with this Law, the eighth 1 Article. "**

14. Express Article 117 of the seventh paragraph of the following wording:

"(7) Registered taxpayer a report on the supply of goods and services within the European Union presented when met at least one of the following conditions:

1) the supply of goods within the European Union;

2) in another Member State to a taxable person in another Member State provides a taxable service, the provision of determined in accordance with Section 19, first paragraph;

**3) the supply of goods to a warehouse in another Member State in accordance with this Law, the eighth 1 Article. "**

15. Article 118 of the sixth paragraph as follows:

"(6) Registered taxpayers shall submit to the State Revenue Service a report on the supply of goods and services within the European Union for each calendar month in the first paragraph within the prescribed period if it:

1) supplying the goods within the European Union or another Member State to a taxable person in another Member State;

2) provide taxable services, the place of supply determined in accordance with Article 19 of this Law the first part;

**3) supplying the goods to a warehouse in another Member State in accordance with this Law, the eighth 1 Article. "**

16. Amend Article 133, paragraph 2. 1 the following wording:

**"(2 1) A taxpayer is entitled to a paper in the form prescribed and received tax invoices into electronic form and stored in accordance with the accounting regulatory requirements. "**

17 134 Amend the third paragraph to Article 3 and 4 are as follows:

"3) to maintain under the Council of 15 March 2011 the Commission Implementing Regulation (EU) no. 282/2011 laying down implementing measures for Directive 2006/112 / EC on the common system of value added tax set out in the trade register in which it moves through the supply of goods to a warehouse in another Member State, enabling the tax authorities to make sure that proper supply of goods to a warehouse in another Member State;

4) to maintain under the Council of 15 March 2011 the Commission Implementing Regulation (EU) No. 282/2011 laying down implementing measures for Directive 2006/112 / EC on the common system of value added tax set out in the trade register, received stock, during the delivery transaction from another Member State to a warehouse inland. "

18. Amend Article 141 of the ninth paragraph to read as follows:

**"(9) Timber recipient of the goods received and the timber supply involves the recipient of the services received pay by non-cash payments."**

19. Amend Article 143 of the ninth paragraph to read as follows:

**"(9) Scrap the recipient of the goods received and the supply of scrap metal involves the recipient of the services received pay by non-cash payments."**

20. To supplement the informative reference to European Union Directives 19 and 20 of the following wording: "19) the Council of 4 December 2018 Directive (EU) 2018/1910, amending Directive 2006/112 / EC as regards certain added VAT system harmonization and simplification of trade between Member States;

20) Council of 18 February 2019 Directive (EU) 2019/475, amending Directive 2006/112 / EC and 2008/118 / EC as regards the Italian municipality *Campione d'Italia* and the Italian waters of Lake Lugano in the Union's customs territory and Directive 2008/118 / EC of the territorial application. "

This Law shall enter into force on 1 January 2020.

The law comes into force on 28 November 2019.

the President *E. Levīt*

Riga on 10 December 2019

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