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## Legal Services of the State Revenue Service of the Republic of Latvia

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## State Revenue Service of Latvia

- The State Revenue Service is a State administration authority which acts under the supervision of the Ministry for Finance and ensures the registration of taxpayers, collection of State taxes, fees and other mandatory payments specified by the State in the territory of the Republic of Latvia and on the customs border, as well as implements State customs policy and organises customs matters. (Law "On State Revenue Service, Art.1)
- SRS responsibilities in the area of tax administration are defined also in Art.18 of the law "On Taxes and Duties"



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## According to the law "On State Revenue Service" SRS:

- record and register taxpayers and taxable objects
- claim outstanding payments of taxes and duties under SRS administration as well as other outstanding statutory payments imposed by the state collection of which is within the competence of SRS according to the relevant laws and regulations
- record assets that are seized, derelict and nationalised pursuant to rights of succession, ensure control over their disposal and transfer of revenue to the state budget
- develop and approve a tax calculation methodology and regulate accounting for tax purposes; develop a tax recording methodology for preparation of tax statements and returns; develop a methodology to be applied to international agreements signed on issues of taxation
- perform coordination and information exchange as a competent authority pursuant to international agreements



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## According to the law "On State Revenue Service" SRS:

- collect taxes pursuant to international agreements on behalf of the contracting state as instructed by its competent authority and on behalf of its own state, comply with the requests of the competent authority of the contracting state either without dispute or by bringing the case to court
- train the SRS servants (employees) as well as advise the taxpayers on issues of application of tax laws and regulations referring to the specific taxpayer and occurring as a result of taxable activities
- follow the business and financial activities of any legal and physical persons in order to fulfil the duties defined in this article
- accept tax returns from individuals and verify the accuracy of information included therein and the legality of the sources of income according to the legislation
- perform the audit of tax calculations and payments provided by enterprises (business companies) on request of SRS institutions, pre-trial investigation bodies and courts
- carry out tasks defined in the relevant laws and regulations associated with the use of electronic appliances and equipment for registering of taxes and other fees

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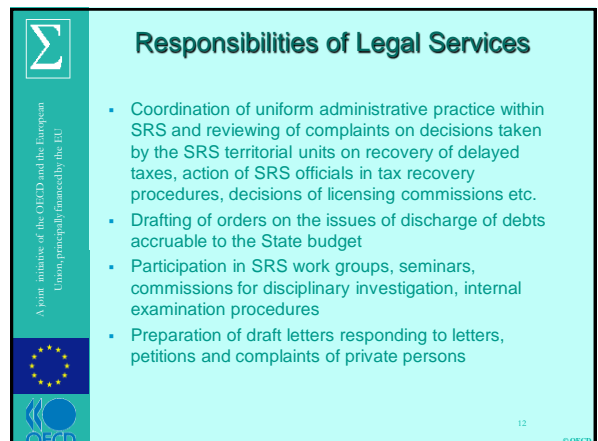
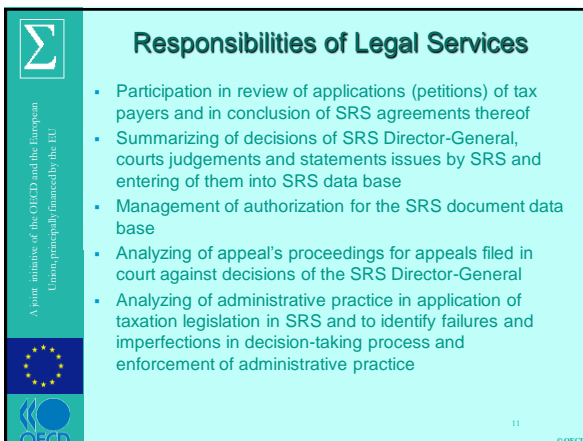
## Regulatory enactments and policy papers


- Law on State Revenue Service
- Law "On Taxes and Duties"
- Law on State Civil Service
- Labour Law
- Law on Structure of the Public Administration
- Law on Administrative Procedures
- Law "On Prevention of Conflict of Interest in Action of State Officials"
- Regulation No.940 of the Cabinet of Ministers (16.11.2004) "Rules of the State Revenue Service"
- The State Revenue Service Development Strategy for 2007-2009\*
- State Revenue Tax Administration Strategy for 2005-2009 \*
- State Revenue Service Customs Strategy for Prevention and Fighting of Smuggling for 2005-2009 \*

\* available in English on SRS website:  
<http://www.vfd.gov.lv/default.aspx?tabid=4&id=2071&hl=2>






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## Questions Comments

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