

ELECTRONIC DEVICES AND EQUIPMENT FOR THE REGISTRATION OF TAXES AND OTHER PAYMENTS (OPERATING AND CONFORMITY ASSESSMENT REQUIREMENTS)

SCOPE

The technical requirements for electronic devices and equipment - cash registers, hybrid cash registers, cash systems, specialized devices and equipment, for the registration of taxes and other payments.

LATVIAN REGULATIONS

Cabinet Regulation No. 95, adopted February 11th, 2014 "[Regulations Regarding Technical Requirements for Electronic Devices and Equipment for the Registration of Taxes and Other Payments](#)"

PRIOR AUTHORIZATION

Not required

CONTACTS

AUTHORITY RESPONSIBLE FOR REGULATIONS

Ministry of Finance of the Republic of Latvia

Web: www.fm.gov.lv

Phone: +371 67095405

Email: pasts@fm.gov.lv

MARKET SURVEILLANCE AUTHORITY

State Revenue Service

Web: www.vid.gov.lv

Phone: +371 65452554

Email: vid@vid.gov.lv

MAIN REQUIREMENTS FOR ECONOMIC OPERATORS

Tax payers are legally obligated to register payments that were received from transactions in cash, via payment cards or other proof of payment types (gift cards, cheques, vouchers and other similar proof of payment types, which affirm that a transaction is settled) by using tax and other payment type electronic registration devices and equipment – cash registers, hybrid cash registers, cash register systems, specialized devices and equipment, which are in accordance with the requirements of Cabinet Regulation No. 95, adopted February 11th, 2014 "[Regulations](#)

[Regarding Technical Requirements for Electronic Devices and Equipment for the Registration of Taxes and Other Payments](#)".

TAX AND OTHER PAYMENT TYPE ELECTRONIC REGISTRATION DEVICE AND EQUIPMENT REGISTER

Before commencing the usage of a cash register, hybrid cash register, cash register systems, specialized devices and equipment, in accordance with the requirements of Cabinet Regulation No. 96, adopted February 11th, 2014 "[Regulations for operating tax and other payment type electronic registration devices and equipment](#)", tax payers are legally obligated to sign a written contract with a support service for cash register, hybrid cash register, cash register systems, specialized devices or equipment servicing, and to register it at the State Revenue Service for inclusion in the unified database (register) of State Revenue Service. Maintenance of electronic registration devices and equipment can only be carried out by a support service which has undergone compliance procedures in accordance with the aforementioned regulations.