

## **CASH REGISTERS, HYBRID CASH REGISTERS, CASH SYSTEMS, SPECIALIZED DEVICES AND EQUIPMENT**

### **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 11<sup>th</sup>, 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

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#### **MARKET SURVEILLANCE AUTHORITY**

State Revenue Service

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### **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 11<sup>th</sup>, 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 11<sup>th</sup>, 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.