



Valsts ieņēmumu
dienests

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User Guide

Procedure for Application of Tax Relief to Prevent Double Taxation and Tax Evasion

Certificate of Residence



2020

Introduction

If income gained from abroad by a resident of Latvia is not taxable in the other corresponding state or is taxable at a reduced rate in accordance with the [tax convention](#)¹, then the resident of Latvia must prove residence when applying for tax exemption or tax relief in the other state. A Certificate of Residence can be prepared in the State Revenue Service Electronic Declaration System, which proves residency in Latvia when applying for tax relief as specified in the relevant tax agreement.

The procedures laid down in Cabinet Regulation No. 178 of 30 April 2001 “Procedures for Application of Tax Relief Determined in International Agreements for Prevention of Double Taxation and Tax Evasion” are observed.

¹ Agreements for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion

Certificate of Residence (CoR)

How to receive a CoR	A resident of Latvia (recipient of income) can prepare and receive a Certificate of Residence (CoR) in the SRS Electronic Declaration System (EDS).
How to prepare a CoR in EDS	<p>Choose Prepare a new statement in the EDS section Statements. Choose Certificate of Residence in the group of statements.</p> <p>A resident of Latvia (recipient of income) must:</p> <ul style="list-style-type: none"> ❖ Choose the taxation period ❖ Choose the state of the tax convention ❖ Save the statement ❖ Download the statement file
How to verify the authenticity of a CoR	<p>Enter the automatically assigned statement code and taxpayer registration number in the following website: https://eds.vid.gov.lv/ref.</p> <p>If the correct statement code and registration number are entered, the CoR will appear.</p>
What to do if you are not an EDS user	Residents of Latvia who are not EDS users may obtain a CoR at a SRS Client Service Centre.

When is it impossible to prepare a CoR?



- ✓ for the next taxation period
- ✓ if no tax convention is signed with the corresponding state
- ✓ if a CoR request is made for a period that does not correspond to actual resident status in Latvia



The Ministry of Finance website [Status of Bilateral Conventions](#) provides current information on all states with which tax conventions exist.

Information on tax conventions is also published on the SRS website [Tax Conventions](#).

Regulations



Cabinet Regulation No. 178 of 30 April 2001 “[Procedures for Application of Tax Relief Determined in International Agreements for Prevention of Double Taxation and Tax Evasion](#)”.

Information prepared by
State Revenue Service