

Jurisdiction's name:		Latvia	
Information on Tax Identification Numbers			
Section I – TIN Description			
<p>TINs to individuals and entities are issued for identification purposes with tax administration.</p> <p>Legal acts regulated registration of TINs individuals and entities: Article 15¹ of Law on Taxes and Fees; Regulations of the Cabinet of Ministers no.150 of March 27, 2001</p>			
Additional information on the mandatory issuance of Tax Identification Numbers (TINs)			
Question 1 – Does your jurisdiction automatically issue TINs to all residents for tax purposes?			
Individuals	Yes	Entities	Yes
	No		No
Question 2a – If you answered no to Question 1 with respect to individuals, describe those instances where individuals are not being automatically issued a TIN.			
Question 2b – If you answered no to Question 1 with respect to Entities (as defined by the CRS), describe those instances where Entities are not being automatically issued a TIN.			
Section II – TIN Structure			
<p>TIN for individuals and entities consists of 11 digits.</p> <p>For Individuals: TIN issued to individuals are identical with their personal identity number.</p> <p>1) As of 1 July 2017 an individual personal identity number, starting with the digit “3” will be allocated to all persons, regarding whom information will be included in the Register of Natural Persons (initial registration of a person). If a personal identity number contains the date of birth (personal identity numbers until 30 June 2017 including), as of 1 July 2017 a person shall be entitled to change the personal identity number once.</p> <p>In the previously mentioned cases the personal identity number shall consist of eleven digits, ensuring non-repeating of personal identity numbers. The first digit of the personal identity number shall be “3”, the second digit is a random digit between "2" and "9" automatically generated by the system while the remaining digits are random digits between "0" and "9" automatically generated by the system. The first six digits may be separated from the remaining five digits by a hyphen.</p> <p><i>Example: 38XXXX-XXXXX</i></p> <p><i>* in order to avoid coincidence with a real person and based on data protection, the numbers in the example are replaced by X</i></p> <p>2) In case the person, to whom the personal identity number has been allocated until 30 June 2017 including, hasn't requested the change of the allocated personal identity number, the personal identity number contains the date of birth of the person (ddmmyy), the 7th digit indicates century (“0” is 19th century, “1”-20th century, “2”-21th century). Format: DDMMYY99999 (date of birth + 5 digits).</p> <p><i>Example: 121212-XXXXX</i></p> <p>For Entities: State Revenue Service issues TIN with the following structure 9000xxxxxxx, Register of Enterprise: 4000xxxxxxx or 5000xxxxxxx</p>			

Section III – Where to find TINs?

This is an example of Latvian documents for individuals with the highlighted places of TIN.

Passport:



Driving licence



ID card



Section IV – TIN information on the domestic website

Information about TIN: www.pmlp.gov.lv

Internet TIN verification: www.latvija.lv

Section V – Contact point for further information

State Revenue Service e-mail: vid@vid.gov.lv