

<b>Jurisdiction's name:</b>		<b>Latvia</b>	
<b>Information on Tax Identification Numbers</b>			
<b>Section I – TIN Description</b>			
<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 15<sup>1</sup> of Law on Taxes and Fees; Regulations of the Cabinet of Ministers no.150 of March 27, 2001</p>			
<b>Additional information on the mandatory issuance of Tax Identification Numbers (TINs)</b>			
<b>Question 1 – Does your jurisdiction automatically issue TINs to all residents for tax purposes?</b>			
Individuals	<b>Yes</b>	Entities	<b>Yes</b>
	No		No
<b>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.</b>			
<b>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.</b>			
<b>Section II – TIN Structure</b>			
<p>TIN for individuals and entities consists of 11 digits.</p> <p><b>For Individuals:</b> TIN issued to individuals are identical with their personal code. The first six digits indicate 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). State Revenue Service issues automatically generated TIN for foreign individuals: 9000xxxxxxx</p> <p><b>For Entities:</b> State Revenue Service issues TIN with the following structure 9000xxxxxxx, Register of Enterprise: 4000xxxxxxx or 5000xxxxxxx</p>			
<b>Section III – Where to find TINs?</b>			
<p>This is an example of Latvian documents for individuals with the highlighted places of TIN.</p>			



**Section IV – TIN information on the domestic website**

Information about TIN: [www.pmlp.gov.lv](http://www.pmlp.gov.lv)

Internet TIN verification: [www.latvija.lv](http://www.latvija.lv)

**Section V – Contact point for further information**

State Revenue Service e-mail: [vid@vid.gov.lv](mailto:vid@vid.gov.lv)