

Foreigner's eID card to address e-invoicing-related matters 2/5/25



Attorney-at-Law, PwC Legal
Natalja Purina

As is already known, companies that carry out transactions with public authorities (B2G) are now obliged to issue a structured electronic invoice. From 1 January 2026, this requirement will also be mandatory for business-to-business (B2B) transactions. To ensure mandatory electronic invoicing locally, a solution for decentralised electronic invoicing via three electronic transmission channels is envisaged:

1. The free national delivery solution *E-address*;
2. PEPPOL service providers or operators (paid service);
3. Individual kind by agreement between the issuer and the recipient of the invoice regarding the transmission channel (email, direct software integration interfaces)

It can be assumed that the electronic address will be one of the most popular channels for electronic invoicing for reasons of cost and security. Currently, you can authorise yourself at latvija.lv, connect and manage an e-address via the Latvian ID card, e-signature or Smart-ID. At the same time, companies with foreigners on their management board may have problems logging in to the aforementioned portal as they do not have the appropriate means in Latvia. What needs to be done?

Firstly, the citizens of some European Union Member States can log in the portal latvija.lv with their national ID card. Consequently, a board member who is a citizen of Lithuania, Estonia, Belgium, Portugal, Italy, Spain, the Czech Republic, Luxembourg, Slovakia, Croatia, Luxembourg, Poland, Malta, Slovenia, Austria, Liechtenstein, Bulgaria, Cyprus, Greece, Hungary, Romania or Denmark can use their national ID card to access the portal latvija.lv, create an electronic address and continue to ensure the circulation of electronic invoices.

Secondly, a board member who is not required to have a residence permit in Latvia may apply for a foreigner's eID.

A foreigner's eID is a personal identification document that enables a person to use services both in the digital environment and in person, for example, visiting notaries public or public authorities. It is not a mandatory document and does not certify the right to reside in Latvia. It is valid for five years. In general, a foreigner's eID is required to:

- A person who has a legal connection with Latvia based on which mutual rights and obligations in the field of real estate, commercial activities, health, taxation, benefits or education are formed or have developed;
- A person who wishes to receive a Latvian identity card (eID card) to promote the development of economic, scientific, educational or cultural communications;
- A person who wishes to receive public administration services in Latvia electronically using electronic identification means issued by the EU/EEA Member State or Switzerland.

With regard to the implementation of the e-invoicing process, the main advantage of the eID is the eSignature included in it, which allows you to log in to the portal latvija.lv and ensure e-invoicing.

How can I get a foreigner's eID?

The procedure for obtaining the document is very simple if the person is in Latvia. In this case, the questionnaire must be prepared by the Office of Citizenship and Migration Affairs (OCMA) and submitted in person to any department of the OCMA. The eID card will be ready for collection within two working days after the questionnaire, ID, photo and biometric data have been examined.

If the person has been issued a secure electronic signature by a service provider certified by the European Union, containing identity data and a timestamp of the submitter, the questionnaire can be completed and sent remotely to the email address provided on the OCMA website. However, the presence of the person in Latvia is required for photographing and transmitting biometric data and for receiving the eID card itself.

If the person is in the USA, Australia, Georgia, Ireland, Japan, Canada, Moldova, Finland, Ukraine, Spain, Sweden or Norway, they can apply to the Latvian embassies in the above-mentioned countries for the inclusion of information about them in the register of natural persons and the creation of the foreigner's eID. In total, this process can take up to three months.