

# Amended VAT refund rules for EU and non-EU taxable persons 2/8/24

Effective from 11 January 2024, the Ministry of Finance has amended the Cabinet of Ministers' Rule No. 1507 of 17 December 2013, 'The procedure for refunding VAT to a taxable person registered in a third country or territory', and Rule No. 1514 of 17 December 2013, 'The procedure for filing a registered taxable person's VAT refund claim in another EU member state and the procedure for refunding VAT to a taxable person registered in another EU member state'.

The amendments apply in particular to EU and non-EU registered taxable persons that are not established in Latvia but acquire services related to real estate (RE) and claim a VAT refund because the services are acquired to make supplies that attract Latvian reverse-charge VAT.

## Izlasiet visu īsziņu ne tikai virsrakstu, kļūstot par abonētāju

Kā abonētājs Jūs varat piekļūt ne tikai pilnām īsziņām, bet arī uzdot jautājumus PwC ekspertiem.

[Subscribe](#) [Sign in](#)