

# E-invoice operators in Latvia: What businesses and service providers need to know 1/23/25



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In preparation for the mandatory introduction of electronic invoices from 2026 or 2027, there is growing interest in Latvia both in the role of e-invoice operators and in the corresponding legal framework in the Republic of Latvia (RoL). Although the legal framework is still inconsistent, companies need to be able to assess service providers' offerings and technical compliance today to prepare for the changes in time. This article deals with issues related to e-invoice operators in the RoL and selecting a suitable cooperation partner.

## What is an e-invoice operator, and why is it important to choose the right operator?

An e-invoice operator is a company or platform that helps other companies create, send and receive electronic invoices in a structured format. Unlike invoices in PDF format, structured e-invoices are designed for automatic processing in accounting systems — the data contained in a specific, standardised way can be read without human intervention.

Currently, Latvian laws and regulations do not define what an e-invoice operator is in legal terms, nor do they specify its rights and obligations. There is also no official register or licensing system for such service providers. This means that any company that offers a technical solution for processing electronic invoices can call itself an e-invoice operator, provided it offers the relevant functions.

As there is no officially authorised list of “secure” or “qualified” providers in Latvia, companies looking for e-invoicing solutions currently have to take greater responsibility for evaluating the service provider.

## The SRS's informative list helps navigate the market

Although there is no official register of e-invoice operators in Latvia, the State Revenue Service (SRS) has created an informative list of companies providing e-invoice support services — e-invoice operators, accounting system maintainers, IT companies, and others. This list includes both local and foreign service providers offering various types of services in the e-invoicing field.

It is important to emphasise that inclusion in this list is not an official quality mark or certification. The SRS does not evaluate the compliance of the services provided, but compiles information to make it easier for companies to find potential cooperation partners. This list is advisory, not mandatory.

If a company itself provides services related to the e-invoicing field and wishes to be included in this list, it can apply to the SRS via the Electronic Declaration System (EDS), specifying the topic “Inclusion in the list

of e-invoice service providers”<sup>1</sup>.

From a user’s perspective, this list is a good starting point for evaluation, but it should always be verified further:

- What exactly does the registered company offer?
- Which formats are supported?
- Does the service provider ensure compatibility with your accounting system?
- Is customer support available?
- How is data protection ensured?

## Technical and legal requirements – What to consider when choosing an operator

Although there is no mandatory certification or accreditation for e-invoice operators in Latvia, the SRS has developed a set of recommendations to help companies evaluate the quality of such service providers. These reflect best practices and include valuable reference points.

### Technical Aspects

When choosing an operator, pay attention to the following criteria:

- Format support: Does the operator support the Latvian e-invoice standard (LVS EN 16931-1:2017) and the international PEPPOL BIS Billing 3.0?
- System compatibility: Will automatic data exchange with the SRS information system be ensured?
- Data security: Is encryption used (TLS 1.2 or 1.3), and are access control and user authentication (eSignature, eID, etc.) provided?
- Reliability and performance: Does the operator have a business continuity plan and a high level of system protection?

### Legal Aspects

The operator must have:

- A clear data protection policy defining the processed data and its purpose;
- A data processing agreement with customers;
- Internal security guidelines and regular audits;
- A customer support centre and available documentation on system operations.

## PEPPOL – an international opportunity rather than an obligation

Although Latvia has not yet set up a central hub for the exchange of electronic invoices or national PEPPOL (Pan-European Public Procurement Online) access, companies already have the opportunity to join the PEPPOL network, an international platform for the standardised exchange of electronic documents.

PEPPOL ensures standardised and secure e-invoice exchange throughout Europe, particularly useful for

companies with foreign partners

## Implications for Latvian businesses

- Joining PEPPOL is voluntary and can be done through one of the accredited PEPPOL Access Point providers;
- It is a paid service that offers significant advantages for international cooperation;
- PEPPOL ensures a high level of compatibility and reliability, as participants must comply with strict technical and security standards.

Detailed information about the PEPPOL network, its operation, and registration options is available on the official website: <https://peppol.org/about/>

## Action plan for businesses

Choosing an e-invoice operator is no longer just a technical issue — it has become an essential part of business operations. If you plan to use e-invoice operators for electronic invoice exchange, it is already advisable to evaluate and select the most suitable e-invoice operator service provider for your company. The sooner a company can meet the e-invoice requirements, the lower the costs of this transition process will be.

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<sup>1</sup> <https://www.vid.gov.lv/lv/media/27231/download?attachment>