



# **EUROPEAN COMMISSION**



# **TAX IDENTIFICATION NUMBERS (TINs)**

Country Sheet: Latvia (LV)

### 1. TIN structure

Format	Explanation	Comment
DDMMYY99999	Date of birth + 5 digits	- Date of birth in the format: DDMMYY - No dash should be included when reporting TIN
32999999999	32 + 9 digits	- Personal code will start with digits "32", while remaining digits system automatically generate from "0" to "9"

#### 2. TIN description

Latvia issues personal identification code (PIC) which are reported on official documents of identification. The PIC is used as TIN. It is used in every official document or transaction and it is granted by the Office of Citizenship and Migration Affairs of the Ministry of Interior, by including and updating the data about the natural persons in the Population register. The individual personal identification code remains unchanged, except cases when the date of birth is specified or a person is adopted.

The only difference between the PIC and the TIN is a dash between the sixth and the seventh item: the dash is not present in the TIN.

According to amendments of national legislation from 01.07.2017 personal identification code will be issued without indication to date of birth. From 01.07.2017 personal identification code will consist of 11 digits (as before), providing that personal identification code will not be repeated. Till 30.06.2017 personal identification code will be issued as before indicating date of birth in first six digits. Structure of personal codes issued before 01.07.2017 will not change.

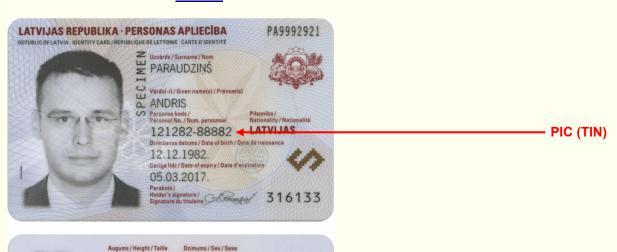
## 3. Where to find TINs?

TINs are reported on the official documents of identification:

#### 3.1. Passport (Pase)



#### 3.2. <u>ID Card</u>





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#### 3.3. Driving license



PIC (TIN)

# 4. TIN national website

Information on TIN:	www.pmlp.gov.lv;
	http://likumi.lv/doc.php?id=187420
TIN online check:	www.latvija.lv;
	http://www.pmlp.gov.lv/lv/sakums/pakalpojumi/citi-pakalpojumi/e-
	pakalpojumi/e-pakalpojums6.html

#### 5. TIN national contact point

Contact:	State Revenue Service of the Republic of Latvia	
	vid@vid.gov.lv	

## 6. Legal notice

The information on Tax Identification Numbers (TINs) and the use of the TIN online check module provided on this European TIN Portal, are subject to a <u>disclaimer</u>, a <u>copyright notice</u> and <u>rules relating</u> to the protection of personal data and privacy.

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