

# Rödl & Partner

NEWSLETTER LATVIA

SETTING ACCENTS

Issue:  
February 2020

Insight into legal, tax and business news  
in Latvia

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- Significant changes in Regulation 282/2011
  - New requirements for proving fact of transportation of goods
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## → Significant changes in Regulation 282/2011

### NEW REQUIREMENTS FOR PROVING FACT OF TRANSPORTATION OF GOODS

On 4 December 2018 the Council of the European Union has adopted Implementing Regulation (EU) 2018/1912 amending Implementing Regulation (EU) No 282/2011 (hereinafter – Regulation 282/2011). Regulation 282/2011 is directly applicable in all European Union (EU) member states, i.e., it should not be implemented into national legislative acts. Hence, rules of Regulation 282/2011 are binding for Latvia as a member state of the EU. According to the former arrangement, the taxpayer, which supplied goods to a registered value added tax (VAT) payer in any EU member state was entitled to apply zero per cent VAT, if it had transportation documents at its disposal, which proved that goods were supplied from inland to another EU country. According to amendments in Regulation 282/2011 former arrangement is changed and transportation document will not be deemed as sufficient in order to prove fact of transportation of goods.

### HOW THE AMENDMENTS WILL CHANGE THE CURRENT ARRANGEMENTS

The documentary evidence vary depending on whether the transportation is organized by the seller or by the buyer.

If the transport is organized by the seller, it must be in possession of at least **two** items of non-contradictory evidence referred to in point (a) of paragraph 3, Article 45a of Regulation 282/2011 which were issued by two different parties that are independent of each other, of the seller and of the buyer, namely:

- documents relating to the dispatch or transport of the goods, for instance, signed CMR document or note;
- a bill of lading;
- an airfreight invoice;
- an invoice from the carrier of the goods.

Alternatively seller of the goods must be in possession of single document mentioned

above together with any single document of non-contradictory evidence referred to in point (b) of paragraph 3:

- an insurance policy with regard to the dispatch or transport of the goods;
- the bank document proving payment for the dispatch or transport of the goods;
- official documents issued by a public authority, such as a notary, confirming the arrival of the goods in the member state of destination;
- a receipt issued by a warehouse keeper in the member state of destination, confirming the storage of the goods in that member state.



If transportation of goods is ensured by the buyer itself, then in addition to the documents listed, the seller must be in possession of a written statement from the buyer, stating that the goods have been dispatched or transported by the buyer, or by a third party on behalf of the buyer, and identifying the member state of destination of the goods, that written statement shall state:

- the date of issue,
- the name and address of the buyer,
- the quantity and nature of the goods,
- the date and place of the arrival of the goods,
- in the case of the supply of means of transport – the identification number of the means of transport and
- the identification of the individual accepting the goods on behalf of the buyer.

## CONTACT FOR FURTHER INFORMATION

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Elīna Putniņa  
Certified tax consultant  
Head of the tax department  
T +371 6733 8125  
elina.putnina@roedl.com

## Imprint

**Publisher:**  
Rödl & Partner Latvia  
Kronvalda bulv. 3-1  
LV-1010 Riga  
Latvia  
T +371 6733 8125  
E riga@roedl.com

**Responsible for the content:**  
Elīna Putniņa  
elina.putnina@roedl.com

**Layout:**  
Jūlija Getmane  
julija.getmane@roedl.com

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