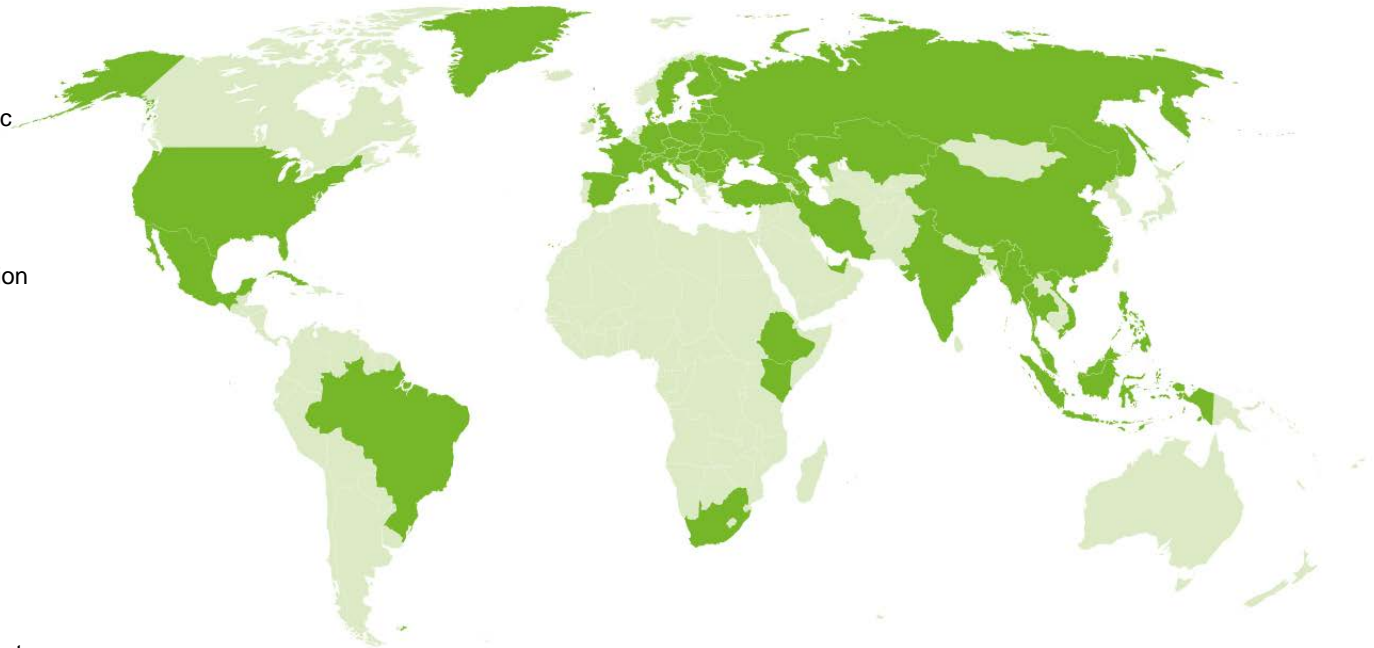




PVN labirinti preču iegādes un piegādes darījumos ārpus Latvijas
Лабиринты НДС в сделках купли-продажи товаров вне Латвии
VAT labyrinths in supply and acquisition of goods outside of Latvia

Rödl & Partner worldwide

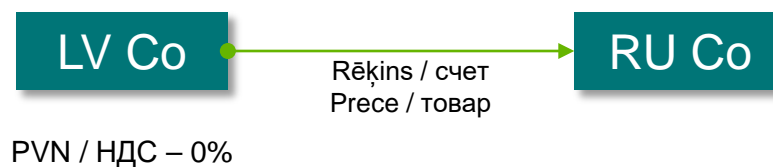
- Austria
- Azerbaijan
- Belarus
- Brazil
- Bulgaria
- Croatia
- Cuba
- Cyprus
- Czech Republic
- Denmark
- Estonia
- Ethiopia
- Finland
- France
- Georgia
- Germany
- Hong Kong
- Hungary
- India
- Indonesia
- Iran
- Italy
- Kazakhstan
- Kenya
- Latvia
- Lithuania
- Malaysia
- Mexico
- Moldova
- Myanmar
- People's Republic of China
- Philippines
- Poland
- Romania
- Russian Federation
- Serbia
- Singapore
- Slovakia
- Slovenia
- South Africa
- Spain
- Sweden
- Switzerland
- Thailand
- Turkey
- Ukraine
- United Arab Emirates
- United Kingdom
- USA
- Vietnam



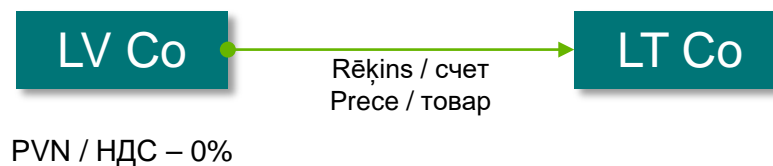
4.200 colleagues – 106 offices – 49 countries;
 all locations including cooperation partners available at www.roedl.com/locations.html

0% PVN darījums / НДС 0% в сделках

- Eksports / Экспорт

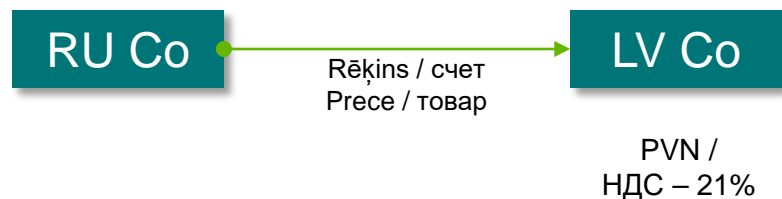


- ES piegāde / реализация в ЕС

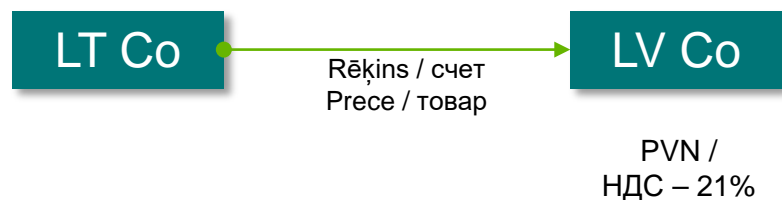


21% PVN darījumos / НДС 21% в сделках

- Imports / Импорт



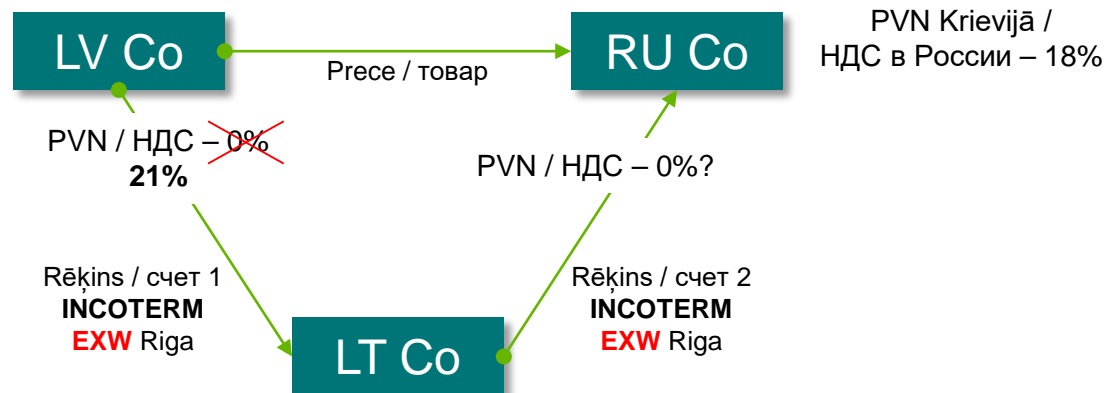
- ES iegāde / приобретение в ЕС



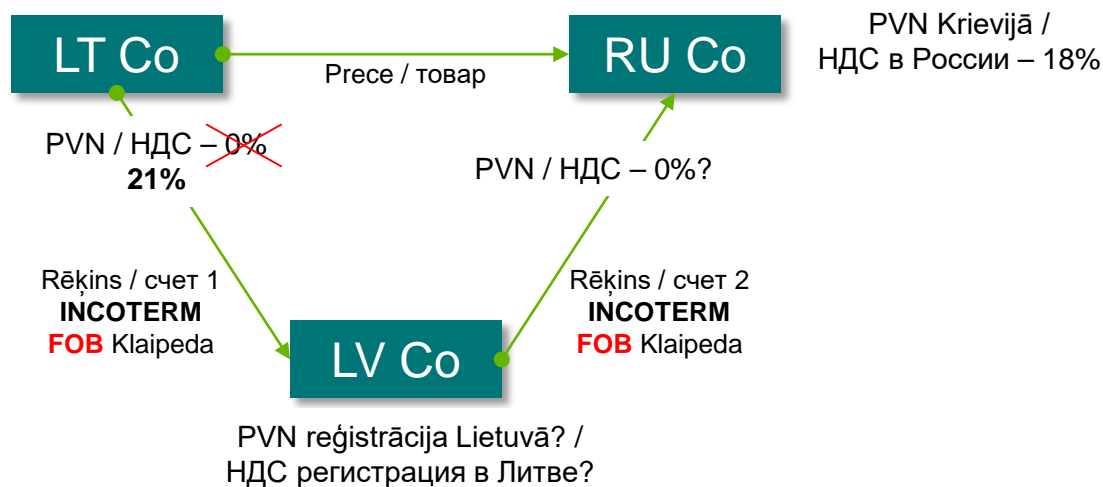
INCOTERM: EXW – FOB

INCOTERM	Loading on truck (carrier)	Export - Customs declaration	Carriage to port of export	Unloading of truck in port of export	Loading charges in port of export	Carriage to port of import	Unloading charges in port of import	Loading on truck in port of import	Carriage to place of destination	Insurance	Import customs clearance	Import taxes
EXW	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER
FCA	SELLER	SELLER	SELLER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER
FAS	SELLER	SELLER	SELLER	SELLER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER
FOB	SELLER	SELLER	SELLER	SELLER	SELLER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER	BUYER
CFR	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	BUYER	BUYER	BUYER	SELLER	BUYER	BUYER
CIF	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	BUYER	BUYER	SELLER	BUYER	BUYER
DAT	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	BUYER	SELLER	BUYER	BUYER
DAP	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	BUYER	BUYER	BUYER
CPT	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	BUYER	BUYER
CIP	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	BUYER
DDP	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER	SELLER

Iekšzemes piegāde INCOTERM dēļ / Внутренняя реализация из-за условий INCOTERM

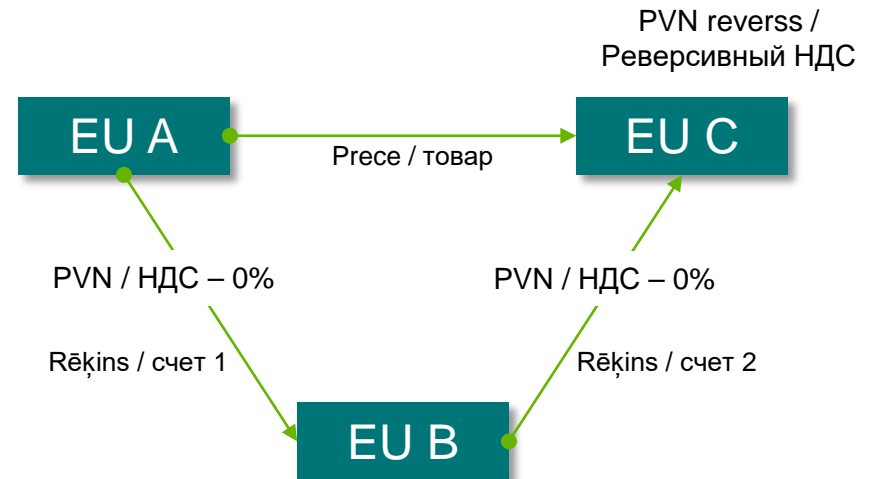


Iekšzemes piegāde INCOTERM dēļ / Внутренняя реализация из-за условий INCOTERM



Nosacījumi 0% PVN piemērošanai “trīsstūrī”/ Требования для применения 0% НДС в «треугольнике»

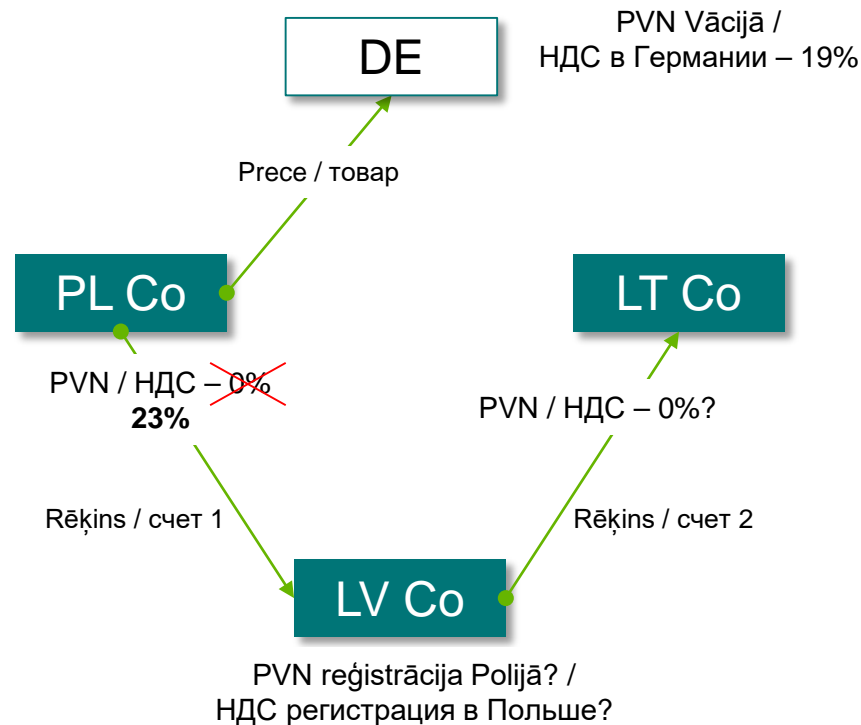
- 3 puses, 3 PVN numuri 3 dažādās ES dalībvalstīs /
3 участника сделки, 3 НДС номера в 3 разных странах ЕС;
- Tiešā transportēšanas no A uz C /
прямая транспортировка из А в С;
- Rēķinu plūsma A – B – C /
счета выставляются А – В – С;
- B savā rēķinā ir jānorāda derīgo C PVN numuru /
В в своем счете указывает действующий НДС номер С; un / и
- B rēķinā ir jāiekļauj atsauce uz “trīsstūra” atvieglojumu /
В в своем счете ссылается на упрощение для сделок «в треугольнике».



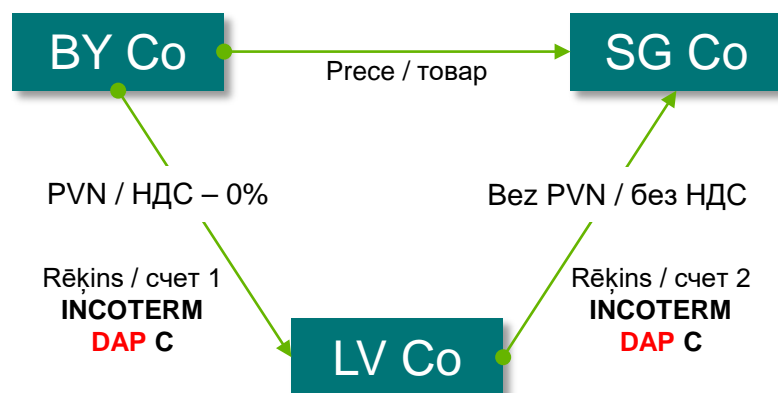
Ja nebūtu pieejams atvieglojums, vienu no preču piegādēm būtu jāapliek ar standarta likmi /

Упрощение данного типа освобождает от применения стандартной ставки обе сделки

PVN piemērošana “trīsstūrī”, ja nosacījumi nav izpildīti /
 Применение НДС в «треугольнике», когда требования не
 выполняются



Darījumi ārpus PVN piemērošanas / Сделки, не подлежащие обложению НДС



Kontakti Контакты



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Fakss +371 6733 8126

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„Each and every person counts“ – to the Castellers and to us.

Human towers symbolise in a unique way the Rödl & Partner corporate culture. They personify our philosophy of solidarity, balance, courage and team spirit. They stand for the growth that is based on own resources, the growth which has made Rödl & Partner the company we are today. „Força, Equilibri, Valor i Seny“ (strength, equilibrium, valour and common sense) is the Catalan motto of all Castellers, describing their fundamental values very accurately. It is to our liking and also reflects our mentality. Therefore Rödl & Partner embarked on a collaborative journey with the representatives of this long-standing tradition of human towers – Castellers de Barcelona – in May 2011. The association from Barcelona stands, among many other things, for this intangible cultural heritage.