Republic of Latvia

Cabinet
Regulation No. 302
Adopted 30 March 2010

Regulations Regarding Securities of the Excise Duty

Issued pursuant to
Section 32, Paragraph six of
the Law On Excise Duties and
Section 3, Paragraph six of
the Handling of Alcoholic Beverages Law

I. General Provisions

1. This Regulation prescribes:
   1.1. the procedures by which securities of the excise duty (hereinafter – securities) for alcoholic beverages, tobacco products and mineral oils (hereinafter – excisable goods) shall be submitted, administered, cancelled and returned;
   1.2. the cases when a security need not be submitted and the conditions fulfilling which the amount of the security for the payer of the excise duty (hereinafter – duty) may be reduced; and
   1.3. the relief for the registration of a security for alcoholic beverages, as well as the procedures by which alcoholic beverages shall be exempt from the submission of a security.

2. A security shall be submitted to the State Revenue Service by a person, who in accordance with the procedures laid down in the Law On Excise Duties (hereinafter – Law) has intended to perform activities with excisable goods, applying a duty suspension arrangement, and assumes responsibility for payment of the possible duty debt, submitting the security (hereinafter – submitter of the security). The submission and registration of the security shall be certified by a security certificate issued by the State Revenue Service.

2.¹ Within the meaning of this Regulation the potential debt duty is the duty calculated in accordance with Paragraph 33 or 41.¹ of this Regulation.
[5 November 2013]

3. Such merchant need not submit a security, which has received a special permit (licence) for the activity of an approved tax warehousekeeper and carries out the production of wine or

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fermented beverages from products acquired from the gardens and hives in the ownership or possession thereof or from plants growing in the wild (without using spirit or other produced alcoholic beverages), ensuring that the total volume of the produced wine or fermented beverages does not exceed 1000 litres in a calendar year, and whose special permit (licence) contains special reference thereto, except the cases when the referred to merchant moves the produced wine or fermented beverages to another European Union Member State or the territories referred to in Section 2, Paragraph three of the Law, applying the duty suspension arrangement.

4. A submitter of the security may submit an insurance policy for the performance of commitments or a guarantee from a credit institution as the security, if the insurer, which has the right to perform insurance in the Republic of Latvia and which has submitted an insurance policy for the performance of commitments, or a credit institution registered in a European Union Member State or a European Economic Area State, a branch thereof or a branch of a foreign credit institution, which has the right to perform the activity of a credit institution in the Republic of Latvia, (hereinafter – credit institution), which has issued the guarantee of the credit institution, has acquired the status of a guarantor in accordance with the procedures laid down in Chapter VI of this Regulation (hereinafter – guarantor). Upon evaluating the matter regarding the issuance or re-registration of the security certificate, amendments to the insurance policy for the performance of commitments or to the guarantee of a credit institution shall be evaluated along with the insurance policy for the performance of commitments or the guarantee of a credit institution, to which amendments have been made.

5. A security shall be submitted and registered separately for the activity of an approved tax warehousekeeper, for the activity of a registered consignee, for the activity of a temporarily registered consignee, for the activity of a registered consignor, for the activity of an importer who receives duty stamps (hereinafter – importer), and for the activity of a person in the case specified in Section 23, Paragraph seventeen of the Law.

6. When sending (moving) excisable goods, to which a duty suspension arrangement is applied, the security of the consignor shall be used in the amount of 100 per cent.

7. If a registered consignor imports excisable goods to the Republic of Latvia from a foreign state which is not a European Union Member State or from territories which are referred to in Section 2, Paragraph 3.1 of the Law, for movement to the place of commercial activities, which are indicated in the special permit (licence) issued thereto for the activity of an approved tax warehousekeeper, the registered consignor is entitled not to submit a separate security for the activity of a registered consignor, if the security of an approved tax warehousekeeper is used for movement of goods.

8. The State Revenue Service shall issue or re-register a security certificate (Annex 1, 2 or 3 accordingly) or take a decision on the refusal to issue or re-register a security certificate, or shall take a decision to suspend or renew the activity of the security certificate or to cancel the security certificate.

9. The State Revenue Service may not issue a security certificate or re-register a security if:

9.1. a submission and all the documents to be attached to the submission have not been submitted or the information referred to in Paragraph 34 or 38 of this Regulation has not been indicated therein, or the documents attached are forged;

9.2. the amount of the submitted security is less than the amount of security referred to in Paragraph 33, 42, 43, 44, 45, 46, 48 or 51 of this Regulation or the calculation of the security is incorrect or unjustified;
9.3. the person who issued the security has not acquired the status of a guarantor or has lost it in accordance with the procedures laid down in Chapter VI of this Regulation;

9.4. the submitter of the security or the person to whom the security certificate has been issued, has a duty debt (except the cases when the relevant payment terms have been extended in accordance with the procedures laid down in laws and regulations and the submitter of the security or the person to whom the security certificate has been issued performs the commitments of the duty debt);

9.5. the submitter of the security or the person to whom the security certificate has been issued has provided the State Revenue Service with false information that is related to the payment of the duty or application of the security;

9.6. within one year prior to submitting the submission, a one-time or general security certificate of the submitter of the security or the person to whom the security certificate has been issued was revoked for the violation of the laws and regulations governing the use of securities;

9.7. the submitted security is intended for the activity of an approved tax warehousekeeper, a registered consignee or a registered consignor, and the submitter of the security or the person to whom the security certificate has been issued does not have an appropriate special permit (licence) or the activity thereof has been suspended.

[14 September 2010]

10. The State Revenue Service may suspend the activity of a security certificate for a period of up to 90 days for a person to whom the security certificate has been issued, imposing an obligation to rectify the determined violations, as well as may also request that the person to whom a security certificate has been issued increases the amount of the security for the amount of up to 100 per cent from the maximum possible duty debt and may decide on the conformity of reduction in the amount of the security to the requirements laid down in Chapter IV of this Regulation, if:

10.1. the person referred to has a duty debt (except the cases when the relevant payment terms have been extended in accordance with the procedures laid down in laws and regulations and the person performs the commitments of the duty debt);

10.2. the person referred to has not paid the fine that has been imposed due to the violations of the laws and regulations governing the use of securities;

10.3. the person referred to has provided the State Revenue Service with false or incomplete information that is related to the payment of the duty or the application of the security;

10.4. the person referred to or the guarantor does not observe the procedures for paying the duty specified by laws and regulations;

10.5. the person referred to has not submitted a value added tax declaration, a duty declaration, a report on the circulation of excisable goods or a report on the circulation of duty stamps to the State Revenue Service;

10.6. the person referred to has not observed the requirements laid down in Paragraph 16, 29, 30, 48, 48.1, 53 or 54 of this Regulation;

10.7. the submitted security is intended for the activity of an approved tax warehousekeeper, a registered consignee or a registered consignor, and the submitter of the security or the person to whom the security certificate has been issued does not have the appropriate special permit (licence) or the activity thereof has been suspended.

[26 June 2012; 5 November 2013]

11. The State Revenue Service shall suspend the activity of a security certificate for a period of up to 90 days for a person to whom the security certificate has been issued, imposing an obligation to rectify the determined violations, as well as may also request that the person to whom the security certificate has been issued increases the amount of the security in the...
amount of up to 100 per cent from the maximum possible duty debt and may decide on the conformity of reduction in the amount of the security to the requirements laid down in Chapter IV of this Regulation, if:

11.1. the person referred to has not observed the requirements laid down in Paragraph 52 of this Regulation;
11.2. the person referred to has not resubmitted a value added tax declaration, a duty declaration, a report on the circulation of excisable goods or a report on the circulation of duty stamps to the State Revenue Service;
11.3. the grounds for reduction of the general security specified in this Regulation have become irrelevant.

[14 September 2010]

12. The decision to suspend the security certificate shall enter into effect on the following day after taking thereof, unless specified otherwise in the decision.

13. While the activity of the security certificate is suspended, the person to whom the security certificate has been issued shall not perform or shall discontinue the activities with excisable goods, which may cause an increase of the possible duty debt.

14. The State Revenue Service, on the basis of the submission of the person to whom the security certificate has been issued and suspended, shall, within 10 working days from the day when it has ascertained that the requirements laid down in the decision to suspend the security certificate have been met, renew the activity of the security certificate, informing the person referred to thereof. The decision to renew the activity of the security certificate shall enter into effect on the following day after taking thereof, unless specified otherwise in the decision.

[5 November 2013]

16. If the information indicated in the general security certificate changes, the submitter of the guarantee shall, within 10 working days after entering into effect of the respective conditions, submit a submission to the State Revenue Service for re-registration of the general security certificate in accordance with Annex 3.1 to this Regulation. Documents certifying the changes shall be appended to the submission. If it is intended to reduce the amount or term of validity for general security of the excise duty in the security of a credit institution or in the insurance policy for the performance of commitments or to cancel it, the re-registration submission shall be submitted before entering into effect of the planned changes.

[5 November 2013]

17. An importer, an approved tax warehousekeeper in the Republic of Latvia, a registered consignee, a temporarily registered consignee and a registered consignor may use a security in order to receive duty stamps. A person who, in accordance with Section 26 of the Law brings in or receives excisable goods in the Republic of Latvia from another Member State to be marked with excise duty stamps, may use a security in order to receive duty stamps if, in accordance with the Law, he or she has not submitted a certification of the duty payment.

18. The State Revenue Service has the right to revoke a security certificate if:

18.1. the person to whom the security certificate has been issued has not observed the requirements laid down in Paragraph 13 or 28 of this Regulation;
18.2. the officials authorised by the State Revenue Service are not provided with the possibility to access, within the declared working time, the places of storage, production, treatment, processing, blending or labelling of excisable goods or the documentation.
19. The State Revenue Service shall revoke a security certificate if:
   19.1. the person to whom the security certificate has been issued has not performed the requirements laid down in the decision of the State Revenue Service regarding suspension of the activity of the security certificate;
   19.2. the person to whom the security certificate has been issued has been excluded from the Enterprise Register or the Commercial Register of the Republic of Latvia;
   19.3. the person to whom the security certificate has been issued has failed to appear at the State Revenue Service after repeated invitation;
   19.4. the person to whom the security certificate has been issued has submitted a submission regarding the revocation of the security certificate;
   19.5. the submitted security is intended for the activity of an approved tax warehousekeeper, a registered consignee or a registered consignor, but the appropriate special permit (licence) of a person to whom a security certificate has been issued for the activity of an approved tax warehousekeeper, a registered consignee or registered consignor is no longer valid;
   19.6. the person, who has issued the security, has lost the status of guarantor received in accordance with the procedures laid down in Chapter VI of this Regulation;
   19.7. the person to whom the security certificate has been issued does not have a valid guarantee of a credit institution or an insurance policy for the performance of commitments;
   19.8. the submitter of the security or the person to whom the security certificate has been issued has provided the State Revenue Service with false information that is related to the payment of the duty or application of the security, or the documents submitted to the State Revenue Service in relation to the security are forged;
   19.9. the security has been used for payment of the unpaid excise duty.

[14 September 2010]

20. A decision to revoke the security certificate shall enter into effect on the following day after taking thereof, unless specified otherwise in the decision.

21. A security certificate shall cease to be valid if the term of validity of the security certificate has expired or it is revoked.

22. If a security certificate has become invalid, has been re-registered or the activity thereof has been suspended, it shall not release the guarantor and the person to whom the security certificate has been issued from the commitments of the security created during the term of validity of the respective security certificate.

[5 November 2013]

23. The State Revenue Service, on the basis of a submission of the submitter of the security, shall cancel the security after invalidity or re-registration of the security certificate, if the security referred to is not used and if the commitments undertaken in relation to the payment of the duty during the period of activity of the security certificate have been performed.

24. If the security, on the basis of which the security certificate has been issued, has been cancelled, it may be used for the receipt of a new security certificate.

25. If the duty has not been paid in accordance with the procedures laid down in the Law and is not paid after a written warning from the State Revenue Service to the submitter of the security and a debt has arisen for activities, which have been performed by the submitter of the security during the relevant period of activity of the security, the State Revenue Service shall first request that the guarantor pays the duty debt of the submitter of the security, not exceeding the amount of the security. The State Revenue Service is entitled to request that the
guarantor pays the duty debt of the submitter of the security not later than within one year after re-registration of the security certificate, if the relevant security is no longer used after re-registration of the security certificate, or after the security certificate becomes invalid.

[5 November 2013]

25. If the duty has not been paid in accordance with the procedures laid down in the Law and within the time period when in accordance with Paragraph 25 of this Regulation the State Revenue Service is entitled to request that the guarantor pays the duty debt of the submitter of the guarantee, the submitter of the guarantee has been declared insolvent by a court judgment or a court decision on initiation of a case of legal protection proceedings has been rendered, the State Revenue Service shall address the guarantor with a request to pay the duty debt of the submitter of the guarantee without addressing the submitter of the security with a warning.

[5 November 2013]

25. If a duty audit has been initiated in relation to the submitter of the security during the time period when the State Revenue Service is entitled to request that the guarantor pays the duty debt of the submitter of the guarantee and a decision on the results of the duty audit has not been taken or entered into effect within this time period, the State Revenue Service is entitled to request that the guarantor pays the duty debt of the submitter of the guarantee not later than within six months after the a decision on the results of the duty audit has entered into effect.

[5 November 2013]

26. If various types of security are used for the security, the security for payment of the duty debt shall be used in the following order:

   26.1. the security deposit;
   26.2. the guarantee of a credit institution or the insurance policy for the performance of commitments.

27. If the security certificate has been issued, using the guarantees of several guarantors or insurance policies for the performance of commitments, the duty debt shall be covered by proportional division of the amount of the duty debt among the guarantors and observing the amount of the commitments assumed thereby.

28. A person to whom a security certificate has been issued, shall inform the State Revenue Service regarding a lost or stolen security certificate not later than within two working days after determination of the fact of loss or theft.

29. A person to whom a security certificate has been issued shall, within one working day after receipt of a request from the State Revenue Service, provide all the necessary information regarding each procedure, which has been performed, using the submitted security, and the conformity of the possible duty debt with the amount of security.

[5 November 2013]

30. A person to whom a security certificate has been issued and who performs activities with excisable goods, using the security – the receipt of duty stamps or storage and movement of excisable goods (raw materials and finished products) – shall ensure a separate accounting of the referred to activities, the possible duty debts conforming thereto and the necessary security.

31. Implementation of these provisions shall be controlled by the State Revenue Service.
II. One-time Security

32. The amount of a one-time security for covering of the possible duty debt shall be determined by the submitter of the security who is responsible for the one-time security to cover the possible duty debt.

33. The amount of the one-time security shall be 100 per cent from the possible duty debt once, performing a specific activity – moving excisable goods or receiving duty stamps. If a one-time security has been registered for the receipt of excisable goods, a one-time security shall not be necessary for the receipt of the duty stamps intended for the labelling of these excisable goods.

[14 September 2010; 5 November 2013]

34. In order to receive a one-time security certificate, a submitter of the security shall submit a submission to the State Revenue Service in accordance with Annex 3.2 to this Regulation. The following documents shall be appended to the submission:

34.1. an insurance policy for the performance of commitments (Annex 4) or a guarantee of a credit institution (Annex 5);

34.2. if an insurance policy for the performance of commitments has been submitted as the security – a document confirming payment, approved by the insurer, for payment of the insurance premium indicated in the policy.

[5 November 2013]

35. If it is necessary to submit the one-time security certificate to the competent authorities of another European Union Member State, two copies of the one-time security certificate shall be issued to the submitter of the security.

36. The term of validity of the one-time security certificate shall not exceed one month.

37. The person to whom the one-time security certificate has been issued, shall, within five working days from the receipt of excisable goods, complete Columns 10, 11, 12 and 13 of the one-time security certificate specified in Annex 2 to this Regulation and shall submit the referred to certificate along with documents confirming payment of the duty to the State Revenue Service. If one copy of the one-time security certificate has been submitted to the competent authorities of such European Union Member State from which excisable goods have been dispatched, the person to whom the one-time security certificate has been issued shall hand over only one copy of the one-time security certificate to the State Revenue Service.

III. Basic Conditions for Registration and Use of the General Security

38. In order to receive the general security certificate, the submitter of the security shall submit a submission to the State Revenue Service in accordance with Annex 3.1 to this Regulation. The following documents shall be appended to the submission:

38.1. an insurance policy for the performance of commitments (Annex 6) or a guarantee of a credit institution (Annex 7);

38.2. if an insurance policy for the performance of commitments has been submitted as the security – a document confirming payment, approved by the insurer, for payment of the insurance premium indicated in the policy;

38.3. a certification of the submitter of the security regarding conformity with the requirements laid down in Paragraphs 48.1 and 49 of this Regulation, if the submitter of the security has been included in the In-depth Co-operation Programme (hereinafter – the
Programme) and is planning to apply the conditions referred to in Paragraph 48.1 of this Regulation.
[5 November 2013]

39. The general security certificate shall be issued for a period not exceeding the period of validity indicated in the insurance policy for the performance of commitments or in the guarantee of a credit institution.

40. If the general security certificate with several types of excisable goods has been issued to the submitter of the security for one type of commercial activity, the submitter of the security may use the security for all types of excisable goods within the limits of the total amount of the security.

IV. Determination of the Amount of the General Security

41. The amount of the general security for covering the possible duty debts shall be determined by the submitter of the security. The person referred to is responsible for the amount of the general security to be calculated in conformity with the conditions of this Regulation.

41.1 The amount of the general security shall be calculated by summing up the following amounts:

   41.1.1. the duty calculated for the duty stamps received, but not used;
   41.1.2. the duty calculated for excisable goods that are stored in a tax warehouse or with which other activities specified in the Law are performed applying the duty suspension arrangement, including their losses;
   41.1.3. the duty calculated for excisable goods that are moved under duty suspension arrangement, from the moment when the electronic administrative document referred to in Section 25, Paragraph nine of this Law is accepted in the computerised system until the moment when a confirmation of receipt is submitted in the computerised system or the electronic administrative document is cancelled, or the duty for the excisable goods to be moved, which have not been supplied (losses), is paid;
   41.1.4. the duty calculated for excisable goods that are transferred for consumption in the Republic of Latvia, from the moment when the excisable goods are transferred to consumption until the moment when the duty is paid (including the duty calculated for the goods transferred for consumption, for which the term of payment has been extended);
   41.1.5. the duty calculated for excisable goods received at the working place of a registered recipient, from the moment of their receipt until the moment when the duty is paid or they are exempted from payment of the duty in accordance with the Law (including the duty calculated for the received excisable goods, for which the term of payment has been extended);
   41.1.6. the duty calculated for excisable goods in other cases specified in the Law, including for excisable goods consumed in a tax warehouse.
[5 November 2011]

42. The minimum amount of the general security, except the case specified in Section 23, Paragraph seventeen of the Law, shall be as follows:

   42.1. for activities with alcoholic beverages – 14 220 euros;
   42.2. for activities only with beer which is manufactured in a small independent brewery – 1420 euros;
   42.3. for activities of an approved tax warehousekeeper, who produces wine, fermented beverages or other alcoholic beverages himself or herself from products acquired in
the gardens and hives in the ownership or possession thereof or from plants growing in the wild (without using spirit or other produced alcoholic beverages), ensuring that the total volume of the produced wine or fermented beverages does not exceed 15 000 litres in a calendar year and the quantity of absolute alcohol in the other produced alcoholic beverages does not exceed 100 litres in a calendar year – 710 euros;
42.4. for activities with tobacco products – 14 220 euros;
42.5. for activities with mineral oils – 71 140 euros;
42.6. only for activities with mineral oils or other gaseous hydrocarbons – 14 220 euros;
42.7. only for activities with mineral gases or other gaseous hydrocarbons, if the relevant mineral oils are supplied to persons which use them as heating fuel or in gas furnaces and other equipment, and not as fuel, or only for activities with fuel oil, the colorimetric index of which is 2.0 or more or the kinematic viscosity at 50°C is 25 mm²/s or more, or the substitute products and components thereof – 7110 euros;
42.8. only for activities with biofuel if the biofuel is stored, produced, blended, treated or processed – 2840 euros;
42.9. only for activities with such mineral oils which are used for other purposes, not as fuel or heating fuel – 7110 euros;
42.10. only for activities with such mineral oils to which rapeseed oil or biodiesel fuel derived from rapeseed oil added in the Republic of Latvia forms at least 30 per cent by volume from the total quantity of mineral oils or to which ethanol has been added, which has been obtained from agricultural raw materials and has been dehydrated (with the alcohol content of at least 99.5 per cent by volume), and the content of the absolute alcohol forms from 70 to 85.0 per cent by volume (inclusive) from the total quantity of the products, if the product referred to is stored, produced, blended, treated or processed – 2840 euros;
42.11. only for activities with end products acquired as a result of processing such non-taxable products (except mineral oils), which may be used as fuel or heating fuel – 2840 euros.

[24 September 2013]

43. The minimum amount of the general security for activities with excisable goods of a registered consignee and a registered consignor shall be 50 per cent from the amounts specified in Paragraph 42 of this Regulation. The minimum amount of the general security for activities with excisable goods of an importer shall be 10 per cent from the amounts specified in Paragraph 42 of this Regulation.

44. If the submitter of the security submits a general security that is intended for several types of excisable goods, the greatest amount of the relevant type of excisable goods of the minimum amount of the general security shall be applied.

45. The amount of the general security shall be 100 per cent from the maximum possible duty debt that may appear during the taxation period but not less than the amount specified for the relevant type of excisable goods in Paragraphs 42 and 43 of this Regulation.

46. If the general security certificate is revoked in accordance with Sub-paragraph 19.5 of this Regulation, the State Revenue Service shall use the submitted security (guarantee, policy or security deposit) for the provision of payment of the possible duty debt and re-register the general security certificate for the operation of a person for a time period not exceeding 45 days, without applying the reduction of the amount of the general security. If the re-registered security is insufficient, the person shall submit an additional security in the amount of 100 per cent from the maximum possible duty debt.

[5 November 2013]
47. It shall not be necessary to submit a security for the handing over of remaining excisable goods to another approved tax warehousekeeper in the case referred to in Paragraph 46 of this Regulation, if the location of the remaining excisable goods is also concurrently the place for receipt of these remaining excisable goods, in which the consignee has been issued a corresponding special permit (licence) for the activity of an approved tax warehousekeeper, and the general security of the consignee is sufficient.

48. If the submitter of the security conforms to the conditions referred to in Paragraph 49 of this Regulation, the necessary amount of the general security (except movement) may be reduced, but it shall not be less than the amount specified for the relevant type of excisable goods in Paragraph 42 of this Regulation:

48.1. for an approved tax warehousekeeper who has been registered in the State Revenue Service Register of Value Added Tax Taxable Persons for at least five years and, within two years prior to submitting a submission, has performed for at least six months in the year and will perform after receipt of the general security certificate during the period of validity thereof, the production, treatment or processing of alcoholic beverages or tobacco products – by 90 per cent from the maximum possible duty debt that may appear for activities performed during the taxation period;

48.2. for an approved tax warehousekeeper who has been registered in the State Revenue Service Register of Value Added Tax Taxable Persons for at least three years and, within one year prior to submitting a submission, has performed for at least six months in the year and will perform after receipt of the general security certificate during the period of validity thereof, the production, treatment, processing or labelling of alcoholic beverages or tobacco products – by 75 per cent from the maximum possible duty debt that may appear for activities performed during the taxation period;

48.3. for an approved tax warehousekeeper who has been registered in the State Revenue Service Register of Value Added Tax Taxable Persons for at least five years and, within two years prior to submitting a submission, has performed for at least six months in the year and will perform after receipt of the general security certificate during the period of validity thereof, the production, blending, treatment or processing of mineral oils – by 90 per cent from the maximum possible duty debt that may appear for activities performed during the taxation period;

48.4. for an approved tax warehousekeeper who has been registered in the State Revenue Service Register of Value Added Tax Taxable Persons for at least three years and, within one year prior to submitting a submission, has performed for at least six months in the year and will perform after receipt of the general security certificate during the period of validity thereof, the production, blending, treatment, processing or marking (labelling) of mineral oils – by 75 per cent from the maximum possible duty debt that may appear for activities performed during the taxation period;

48.5. for an approved tax warehousekeeper who at least one year prior to submitting a submission has performed and will perform after receipt of the general security during the period of validity thereof, the production, blending, treatment or processing of only the products referred to in Sub-paragraph 42.9 or 42.11 of this Regulation or mineral oils to which rapeseed oil or biodiesel fuel derived from rapeseed oil added forms at least 30 per cent by volume from the total amount of the product – by 90 per cent from the maximum possible duty debt that may appear for activities performed during the taxation period;

48.6. for an approved tax warehousekeeper who has been registered in the State Revenue Service Register of Value Added Tax Taxable Persons for at least seven years and has performed the production of excisable goods, and has exported such amount of self-manufactured excisable goods to a foreign state (also a Member State) or the territories referred to in Section 2, Paragraph 3.1 of the Law, which exceeds or is equal to the amount of
the self-manufactured goods handed over for consumption in the Republic of Latvia – by 98 per cent of the maximum possible duty debt that may appear for activities performed during the taxation period;

48.7. for an approved tax warehousekeeper who for at least five years in succession has possessed a special permit (licence) for the operation of an approved tax warehousekeeper, or who has paid such amount of the duty during the previous calendar year, which exceeds 7 114 350 euros – by 50 per cent from the maximum amount of the possible duty debt that may appear for activities performed during the taxation period;

48.8. for the submitter of the security who has been registered in the State Revenue Service Register of Value Added Tax Taxable Persons for at least three years, who for at least three years in succession prior to submitting a submission has possessed a special permit (licence) for the commercial activity with mineral oil and who is storing the security reserve of State mineral oil (fuel) according to the procurement contract entered into or according to a contract entered into with the merchant which has entered into a procurement contract regarding security reserve service of State mineral oil (fuel) – by 98 per cent from the maximum amount of the possible duty debt that may appear in the period of storing mineral oil (fuel) security reserves specified in the respective contract, as well as two months prior to the beginning of the period of storing mineral oil (fuel) security reserves and two months after the end of the period of storing mineral oil (fuel) security reserves. The reduction of the general security provided for in this Sub-paragraph shall only be applicable in relation to the possible duty debt, which conforms to the amount which the Ministry of Economics has specified for the security reserve service for the development of State mineral oil (fuel) reserves;

48.9. for an approved tax warehousekeeper who for at least seven years in succession has possessed a special permit (licence) for the operation of an approved tax warehousekeeper and who has paid such amount of the duty during the previous calendar year, which exceeds 14 228 710 euros – by 75 per cent from the maximum amount of the possible duty debt that may appear for activities performed during the taxation period.

[14 September 2010; 1 February 2011; 24 September 2013; 5 November 2013]

48.1 If the submitter of the security conforms to the conditions referred to in Paragraph 49 of this Regulation and the criteria referred to in the laws and regulations regarding operation of the Programme and is included in the Programme, the necessary amount of the general security (except movement) may be reduced by 10 per cent:

48.1 1. for an approved tax warehousekeeper who has performed within a year prior to submitting the submission and will perform after receipt of the general security certificate, during the term of operation thereof, activities involving alcoholic beverages or tobacco products;

48.1 2. for an approved tax warehousekeeper who has performed within a year prior to submitting the submission and will perform after receipt of the general security certificate, during the term of operation thereof, production, blending, treatment, processing or labelling of mineral oils, the product referred to in Sub-paragraph 42.11 of this Regulation or biofuel;

48.1 3. for an approved tax warehousekeeper who is storing the security reserve of State mineral oil (fuel) according to the procurement contract entered into regarding storage of security reserve of State mineral oil (fuel) – only in relation to the possible duty debt, which conforms to the amount which the Ministry of Economics has specified for the security reserve service for the development of State mineral oil (fuel) reserves.

[26 June 2012]

48.2 If the submitter of the security is excluded from the Programme in accordance with the laws and regulations regarding operation of the Programme, it shall not, starting with the day when the respective status was cancelled, perform or shall discontinue activities, which may
cause increase of the potential duty debt, until the day when the general security certificate is issued or re-registered with sufficient amount of general security.

[26 June 2012]

49. The State Revenue Service, when evaluating the commercial activity of the submitter of the security to date, has the right to reduce the amount of the general security for each general security certificate issued in accordance with Paragraph 48 of this Regulation, if:

49.1. the submitter of the security does not have a duty debt (except the cases where the relevant payment terms have been extended in accordance with the procedures laid down in laws and regulations and the person performs the commitments of the duty debt);

49.2. the amount of such duty payments for the submitter of the security, the terms of which have been extended in accordance with the procedures laid down in laws and regulations, does not exceed the amount of the security submitted, indicated in Row 7 of the general security certificate;

49.3. insolvency has not been declared for the submitter of the security;

49.4. one year prior to submitting a submission, in which the receipt or re-registration of the general security certificate is requested:

49.4.1. the submitter of the security has submitted value added tax declarations, duty declarations, reports on the circulation of excisable goods and reports on the circulation of duty stamps to the State Revenue Service;

49.4.2. the submitter of the security or a person of the executive body, which has the right to represent the submitter of the security, has not been punished with a fine of 1430 euros and more for:

49.4.2.1. violations in relation to the circulation of excisable goods;

49.4.2.2. the violations of this Regulation;

49.4.3. a decision, in which it is determined that the submitter of the security has violated the conditions of the calculation of the duty or the procedures for payment thereof and in which a fine not exceeding 1430 euros has been imposed, has not been taken in relation to the submitter of the security.

[14 September 2010; 24 September 2013; 5 November 2013]

50. The State Revenue Service is not entitled to impose a reduction in the amount of the security within 90 days from the day of withdrawal on a person who, in accordance with the requirements of Paragraph 10 or 11 of this Regulation, has been withdrawn the referred to reduction in the amount of security imposed.

51. If the submitter of the security requires a general security for several types of excisable goods which have different principles for reduction of the amount of the general security in accordance with Paragraph 48 of this Regulation, the total amount of the security necessary shall be calculated by applying a reduction in the amount of the general security specified separately to each type of excisable goods.

52. If the person of the executive body changes for the person to whom the general security certificate with a reduced amount of the general security has been issued and the new person of the executive body has been punished for violations of the laws and regulations regarding the circulation of excisable goods within one year prior to taking up the office, the person to whom the general security certificate has been issued shall, within 10 working days after change of the person of the executive body, submit a submission to the State Revenue Service for the re-registration of the security in the amount of 100 per cent from the maximum possible duty debt that may appear during the taxation period.

[14 September 2010]
53. A person to whom the general security certificate has been issued shall, not later than from the day when the possible amount of the duty debt, which is calculated by summing up the amounts referred to in Sub-paragraphs 41.1³, 41.1⁴ and 41.1⁵ of this Regulation, exceeds the submitted security indicated in Row 7 of the general security certificate, not perform activities, which may cause an increase in the possible duty debt, until the day of the issuance or re-registration of the general security certificate with a sufficient amount of the general security.

[5 November 2013]

54. A person to whom the general security certificate has been issued shall, not later than from the day when the possible amount of the duty debt exceeds the maximum possible duty debt indicated in the general security certificate, not perform activities, which may cause an increase in the possible duty debt, until the day of the issuance or re-registration of the general security certificate with a sufficient maximum possible duty debt indicated in the general security certificate.

[5 November 2013]

V. Security Deposit

55. If the submitter of the security has chosen a security deposit as a security, he or she shall deposit a sum of money in the account specified by the State Revenue Service, which is not less than the amount of the security that has been calculated in accordance with this Regulation, and shall receive a document confirming the payment, approved by the relevant credit institution.

56. After payment of the security deposit, the submitter of the security, on the basis of the document confirming the payment, issued by the relevant credit institution, shall draw up the one-time security or the general security according to the procedures laid down in this Regulation.

57. The State Revenue Service shall record the sums of the security deposits paid and, after receipt of a submission from the submitter of the relevant security, shall, within 15 working days after cancellation of the security, transfer it in the following order:

57.1. for covering the duty debt;
57.2. for payments of the duty, the payment terms of which have been extended in accordance with the procedures laid down in laws and regulations;
57.3. for covering other duty debts;
57.4. for payments of other taxes, the payment terms of which have been extended in accordance with the procedures laid down in laws and regulations;
57.5. for subsequent payments of the duty, payments of other taxes or State fees or to the account indicated by the submitter of the security.

[14 September 2010; 5 November 2013]

58. [14 September 2010]

58.¹ If the submitter of the security has a duty debt or other tax or duty liabilities against State budget or within a year after extinguishing the security or expiry of the security certificate a submission of the submitter of the security has not been received, the State Revenue Service shall transfer the security deposit in the sequence laid down in Paragraph 57 of this Regulation without receipt of the submission of the respective submitter of the security.

[5 November 2013]
VI. Granting of the Status of the Guarantor to Credit Institutions and Insurers and the Loss Thereof

59. A credit institution which wishes to acquire the status of a guarantor shall submit to the State Revenue Service a submission regarding granting of the status of the guarantor. The date of issuance and the number of the licence for the activity of a credit institution shall be indicated in the submission.

60. [14 September 2010]

61. The insurer, which wishes to acquire the status of the guarantor shall submit a submission to the State Revenue Service regarding granting of the status of the guarantor. The date of issuance and the register number of the licence of an insurer for the insurance activity shall be indicated in the submission.

62. The State Revenue Service shall grant the status of the guarantor to a credit institution or an insurer with a decision, if:

62.1. the credit institution or insurer does not have a duty debt or if the terms of the relevant payments have been extended in accordance with the procedures laid down in laws and regulations and the commitments of the duty debt are being performed;

62.2. the credit institution or insurer has not violated the requirements of this Regulation within one year prior to submitting a submission regarding granting of the status of the guarantor;

62.3. the credit institution or insurer has not been punished for violations of the conditions of the duty calculation or the procedures for payment within one year prior to submitting a submission regarding granting of the status of the guarantor;

62.4. the licence issued for the activity of a credit institution or insurance company gives the right to issue a guarantee of a credit institution or an insurance policy for the fulfilment of commitments, in order to assume responsibility to account for the possible excisable duty debt of another person.

[14 September 2010]

62.1 If the submitter of the security has not paid the duty debt within the time period and in accordance with the procedures laid down in laws and regulations, in order to cover the duty debt of the person to whom a security certificate has been issued, the guarantor shall, within a month, pay the duty in the amount of the principal debt, which does not include late charges and penalty payments, upon a written request of the State Revenue Service. If the time period specified in this Paragraph is not observed, the guarantor shall pay a penalty for each day missed in the amount of 0.1 per cent from the amount of the duty debt, which is indicated in the written request of the State Revenue Service to pay the duty debt of the submitter of the security, but not more than in the amount of 100 per cent thereof.

[5 November 2013]

62.2 If the guarantor has paid the duty debt of the submitter of the security, but afterwards the guarantor or the submitter of the security proves documentarily that the duty debt has not been justified, the State Revenue Service shall repay the guarantor the amount of the duty debt paid thereby. A request for repayment of the incorrectly collected payment amount shall be submitted not later than within three years after payment of the relevant duty debt.

[14 September 2010]

63. The status of the guarantor shall be lost if:

63.1. the guarantor has violated the requirements of this Regulation;
63.2. the guarantor has duty debts (except the cases when the relevant payment terms have been extended in accordance with the procedures laid down in laws and regulations and the person performs the commitments of the duty debt);

63.3. the licence referred to in Paragraph 59 or 61 of this Regulation becomes invalid;

63.4. a submission regarding the loss of the status of the guarantor has been received by the State Revenue Service from the guarantor.

[14 September 2010]

64. The loss of the status of the guarantor shall not affect the validity of the guarantee of the credit institution and the insurance policy for the performance of commitments and the commitments assumed therewith.

[14 September 2010]

65. [14 September 2010]

65.1 The guarantor may reduce the amount or term of validity of the security in the guarantee of a credit institution for the one-time or general security of excise duty or in an insurance policy for the performance of commitments for the one-time or general security of excise duty or cancel it only after written co-ordination thereof with the State Revenue Service. A request for written co-ordination of the abovementioned changes with the State Revenue Service shall be sent not later than 10 working days before the day of the entering into effect of the relevant changes, indicating a specific date of entering into effect of the planned changes. The State Revenue Service need not co-ordinate the abovementioned changes, if a submission of the merchant has not been received regarding making of the relevant changes in the security certificate (re-registration or cancellation).

[5 November 2013]

VII. Closing Provisions


67. Sub-paragraph 1.3, Paragraph 3, Sub-paragraph 38.4 of this Regulation in relation to the reference to Sub-paragraph 42.3 and Sub-paragraph 42.3 shall come into force concurrently with the coming into force of the relevant amendments to the Handling of Alcoholic Beverages Law of 25 March 2010.

68. This Regulation shall come into force on 1 April 2010.

69. General security certificates which have been issued until 31 August 2010 and to which a reduction in the amount of security has been applied in relation to the establishment of State mineral oil (fuel) reserves of security reserve services in a specific amount, in order to ensure a supply of mineral oils (fuel) during energy crises, shall be valid until the expiry of the period of validity indicated therein, retaining the previous conditions for reduction of the security amount.

[14 September 2010]

70. Until 23 September 2010 the status of the guarantor acquired in accordance with this Regulation shall be in effect until it is re-registered in accordance with Paragraph 62 of this Regulation, but not longer than until 31 December 2010. Contracts for the acquisition of the
status of the guarantor shall be valid until re-registration of the status of the guarantor, but not longer than until 31 December 2010.

[14 September 2010]

Prime Minister       V. Dombrovskis
Minister for Finance   E. Repše
Annex 1
Cabinet Regulation No. 302
30 March 2010
[14 September 2010; 24 September 2013]

(supplemented lesser State coat of arms)

One-time Excise Duty Security Certificate for the Receipt of Excise Duty Stamps

Excise Duty Identification Number __________

1. Recipient of excise duty stamps: Given name/surname of the person
   taxpayer registration code/
personal identity number

2. No. 3. Type of the excise duty stamp
4. Number of excise duty stamps
5. Rate of the excise duty (EUR)
6. Sum of the excise duty (EUR)
7. Total (EUR)

8. Responsible official of the State Revenue Service

__________________________________________________
(given name, surname, signature)

Place for a seal

__________________________________________
(date of issue of the document)

__________________________________________
(date of re-registration of the document)*

9. I hereby certify the accuracy of the data referred to in this document

__________________________________________________
(given name, surname, signature of the submitter of the security)

__________________________________________
(date)

The term of validity of the document shall be one month from the date of issue thereof.

Minister for Finance

E. Repše

* Indicate the date of the coming into effect of the conditions of the last re-registration.
### One-time Excise Duty Security Certificate for the Movement of Excisable Goods

The copy of the one-time security certificate of excise duty to be submitted to the competent authority of a European Union Member State

#### Excise Duty Identification Number __________

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Consignee</td>
<td>name of the person</td>
</tr>
<tr>
<td>2. Consignor</td>
<td>name of the person</td>
</tr>
<tr>
<td>3. No.</td>
<td>4. Type, name and the European Union Combined Nomenclature code of the excisable goods</td>
</tr>
<tr>
<td></td>
<td>8. Total (EUR)</td>
</tr>
</tbody>
</table>

9. Responsible official of the State Revenue Service

____________________________  (given name, surname, signature)

Place for a seal

____________________________

(date of issue of the document)

(date of re-registration of the document)**

---

* Indicate on one copy of the one-time security certificate of excise duty if the one-time security certificate of excise duty is issued for the submission to a competent authority of another European Union Member State.

** Indicate the date of the coming into effect of the conditions of the last re-registration.
10. Place of dispatch of excisable goods  
11. Place of receipt of excisable goods  
12. The number of the accompanying document of the excisable goods  

13. I hereby certify the accuracy of the data referred to in this document  

Procedures for Completion

<table>
<thead>
<tr>
<th>Number of the column</th>
<th>Name of the column</th>
<th>Content of the column</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Consignee</td>
<td>Indicate the name of the consignee of excisable goods, as well as the excise duty identification number or the taxpayer registration code, if there is no excise duty identification number</td>
</tr>
<tr>
<td>2.</td>
<td>Consignor</td>
<td>Indicate the name of the consignor of excisable goods, as well as the excise duty identification number or the taxpayer registration code, if there is no excise duty identification number. If it is planned to receive the excisable goods in parts (with separate cargos), a new one-time security certificate of excisable goods shall be completed separately for each part (cargo)</td>
</tr>
<tr>
<td>3.</td>
<td>No.</td>
<td>Indicate the number by sequence of excisable goods</td>
</tr>
<tr>
<td>4.</td>
<td>Type, name and the European Union Combined Nomenclature code of the excisable goods</td>
<td>Indicate the type, name and the European Union Combined Nomenclature code of alcoholic beverages, tobacco products or mineral oils</td>
</tr>
<tr>
<td>5.</td>
<td>Amount of the excisable goods</td>
<td>Indicate the amount of the excisable goods: for alcoholic beverages – in litres, for tobacco products – per thousands of pieces (for cigarettes, cigarillos, cigars) and in kilograms (for smoking tobacco), for mineral oils – in litres or kilograms (in conformity with Section 14 of the Law On Excise Duties)</td>
</tr>
<tr>
<td>6.</td>
<td>Rate of the excise duty</td>
<td>Indicate the rate of the excise duty in conformity with the rates specified in Sections 12, 13 and 14 of the Law On Excise Duties</td>
</tr>
<tr>
<td>7.</td>
<td>Sum of the excise duty</td>
<td>Indicate the sum of the excise duty obtained by multiplying the amount of the excisable goods (Column 5) by the rate of the excise duty (Column 6) for the relevant excisable goods</td>
</tr>
<tr>
<td>Number of the column</td>
<td>Name of the column</td>
<td>Content of the column</td>
</tr>
<tr>
<td>----------------------</td>
<td>-------------------------------------</td>
<td>---------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>8.</td>
<td>Total</td>
<td>Indicate the total sum of the excise duty for excisable goods which are planned to be moved, applying the duty suspension arrangement</td>
</tr>
<tr>
<td>9.</td>
<td>Confirmation of the State Revenue Service</td>
<td>Given name, surname, signature of the responsible official of the State Revenue Service, seal and date of signing, which attest that the appropriate excise duty security has been submitted</td>
</tr>
<tr>
<td>10.</td>
<td>Place and date of dispatch of the excisable goods</td>
<td>Indicate the address and postal code of the place from where the excisable goods have been sent, and the date of dispatch of the excisable goods</td>
</tr>
<tr>
<td>11.</td>
<td>Place and date of receipt of the excisable goods</td>
<td>Indicate the address and postal code of the place where the excisable goods are received, and the date of receipt of the excisable goods</td>
</tr>
<tr>
<td>12.</td>
<td>Number and date of the accompanying document</td>
<td>Indicate the data (number and date) of the accompanying documents of excisable goods, with which the excisable goods have been received or sent, specified in Section 25, Paragraph nine or Section 26, Paragraph four of the Law On Excise Duties</td>
</tr>
<tr>
<td>13.</td>
<td>Confirmation of the submitter of the security</td>
<td>The submitter of the security shall approve with a signature (indicating the given name and date) the accuracy of the data referred to in the one-time security certificate of excise duty</td>
</tr>
</tbody>
</table>

Explanatory notes.
1. The submitter of the security shall, within five working days after receipt of excisable goods, complete Columns 10, 11, 12 and 13 of this document and shall submit the document to the State Revenue Service. The term of validity of the document shall be one month from the date of issue thereof.
2. If due to the lack of space on the title page of the one-time security certificate of excisable goods it is not possible to include a complete list of excisable goods, an appendix (Columns 3, 4, 5, 6, 7, 8, 9 and 13) shall be attached to the certificate referred to, which shall be approved by the submitter of the security and the responsible official of the State Revenue Service.
3. Additional information regarding the procedures for the completion of the document may be received in the State Revenue Service.

Minister for Finance E. Repše
Annex 3
Cabinet Regulation No. 302
30 March 2010
[14 September 2010; 24 September 2013]

(supplemented lesser State coat of arms)

General Security Certificate of Excise Duty No. _______

1. The document is valid from ________ to ________
   (date) (date or indication “for an indefinite period of time”)

2. Name of the person
   ________________________________________________________________

3. Taxpayer registration code
   ________________________________________________________________

4. Excise duty identification number
   ________________________________________________________________

5. Guarantor
   ________________________________________________________________
   (name and legal address of the person)

6. Type of use of the security
   ________________________________________________________________

7. Security (in euros)
   ________________________________________________________________
   (sum in figures)

   ________________________________________________________________
   (sum in words)

8. Maximum possible excise duty debt (in euros)
   ________________________________________________________________
   (sum in figures)

   ________________________________________________________________
   (sum in words)

9. Responsible official of the State Revenue Service
   ________________________________________________________________
   (given name, surname, signature)

   Place for a seal
   ________________________________
   (date of issue of the document)

   ________________________________
   (date of re-registration of the document)*

Minister for Finance
E. Repše

* Indicate the date of the coming into effect of the conditions of the last re-registration.
### Excise identification number of the general security certificate of the excise duty

(to be completed by an official of the State Revenue Service)

<table>
<thead>
<tr>
<th>TO THE STATE REVENUE SERVICE</th>
</tr>
</thead>
</table>

Submission for the Following Action in Relation to the General Security Certificate of the Excise Duty

- [ ] receipt
- [ ] re-registration due to ________________________________

#### 1. Merchant

<table>
<thead>
<tr>
<th>Name</th>
<th>Taxpayer registration code</th>
<th>Telephone</th>
<th>Fax</th>
<th>Electronic mail address</th>
</tr>
</thead>
</table>

#### 2. Type of commercial activity

- Approved warehousekeeper
- Registered consignee
- Registered consignor

#### 3. Type of excisable goods with which activities are intended

<table>
<thead>
<tr>
<th>Alcoholic beverages</th>
<th>Tobacco products</th>
<th>Mineral oils</th>
<th>Only oil gas or other gaseous hydrocarbons</th>
<th>Only oil gas or other gaseous hydrocarbons, if the respective mineral oils are supplied to persons who use them as heating fuel or in gas ovens and other installations, and not as fuel</th>
<th>Only fuel oils, whose colorimetric index is 2.0 and or more or whose kinematic viscosity</th>
</tr>
</thead>
</table>
at 50°C is 25 mm²/s or more, the substitute products and components thereof

Only biofuel, if storage, production, blending, treatment or processing of biofuel is performed

Only such mineral oils, which are used for purposes other than fuel or heating fuel

Only such mineral oils, to which such amount of rapeseed oil added in the Republic of Latvia or biofuel obtained from rapeseed oil, which forms at least 30 per cent by volume from the total quantity of products

Only such mineral oils, to which dehydrated ethyl alcohol obtained from agricultural raw materials has been added (with alcohol content at least 99.5 per cent by volume), and the content of absolute alcohol forms from 70 to 85 per cent by volume (inclusive) from the total quantity of products, if storage, production, blending, treatment or processing of the abovementioned product is performed

Only such end products obtained as a result of processing products (except mineral oils) not taxable with excise duty, which are to be used as fuel or heating fuel

4. Security (euro) ______________

5. I request to reduce the amount of the general excise duty security by ______ % in accordance with the conditions of Sub-paragraph _____ of Cabinet Regulation No. 302 of 30 March 2010, Regulations Regarding Securities of the Excise Duty.*

6. Maximum possible excise duty debt (euro)*___________

7. I certify that*
the submitter of the security conform to the requirements referred to in Paragraph 49 of Cabinet Regulation No. 302 of 30 March 2010, Regulations Regarding Securities of the Excise Duty
the total possible excise duty debt in moving excisable goods that has been carried out applying duty suspension arrangement, including moving taking place concurrently, will not exceed the security indicated in Paragraph 4 of the submission

8. Appended documents

<table>
<thead>
<tr>
<th>No.</th>
<th>Name</th>
<th>Mark the appended</th>
<th>Number of pages</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Guarantee of the credit institution</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td>Document confirming payment of security deposit</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>Insurance policy for the performance of commitments</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td>Document confirming payment, approved by the insurer, for payment of the insurance premium indicated in the policy</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5.</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

9. I request to issue the general security certificate of the excise duty

In printed form

Electronically, sending to (electronic mail address)
10. Responsible official

<table>
<thead>
<tr>
<th>Position</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Given name, surname</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Date</th>
<th>/</th>
<th>/</th>
<th>signature</th>
</tr>
</thead>
</table>

Place for a seal

11. Submitter of the documents (to be completed if documents are submitted by another person)

<table>
<thead>
<tr>
<th>Given name, surname</th>
<th></th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Date</th>
<th>/</th>
<th>/</th>
<th>signature</th>
</tr>
</thead>
</table>

For the authorised person – date, number of authorisation

Notes.

1. * To be completed if the submitter requests to reduce the amount of the general security of the excise duty in accordance with the requirements referred to in Paragraph 48 of Cabinet Regulation No. 302 of 30 March 2010, Regulations Regarding Securities of the Excise Duty.

2. The details of the document “signature”, “place for a seal”, “date” shall not be completed, if the electronic document has been prepared in accordance with the laws and regulations regarding drawing up of electronic documents.
Excise identification number of the one-time security certificate of the excise duty
(to be completed by an official of the State Revenue Service)

TO THE STATE REVENUE SERVICE

Submission for the Following Action in Relation to the One-time Security Certificate of
the Excise Duty

☐ receipt
☐ re-registration due to ________________________________

1. Consignee

<table>
<thead>
<tr>
<th>Name</th>
<th>Taxpayer registration code</th>
<th>Telephone</th>
<th>Fax</th>
<th>Electronic mail address</th>
<th>Series and number of the special permit (licence) or statement</th>
</tr>
</thead>
</table>

2. Consignor

<table>
<thead>
<tr>
<th>Name</th>
<th>Taxpayer registration code (for a merchant registered in the Republic of Latvia)</th>
<th>Taxpayer registration code (for a tax warehousekeeper of the European Union)</th>
<th>Excise identification number</th>
<th>Address, postal code</th>
</tr>
</thead>
</table>

3. Appended documents

<table>
<thead>
<tr>
<th>No.</th>
<th>Name</th>
<th>Mark the appended</th>
<th>Number of pages</th>
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<tr>
<td>4.</td>
<td>Document confirming payment, approved by the insurer, for payment of the insurance premium indicated in the policy</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5.</td>
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</tr>
</tbody>
</table>
4. I request to issue the one-time security certificate of the excise duty

<table>
<thead>
<tr>
<th>In printed form</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Electronically,</td>
<td></td>
</tr>
<tr>
<td>sending to</td>
<td>(electronic mail address)</td>
</tr>
</tbody>
</table>

5. Information regarding excisable goods

<table>
<thead>
<tr>
<th>No.</th>
<th>Type(^1), name of the excisable goods</th>
<th>Code of the Combined Nomenclature of the European Union</th>
<th>Quantity, units of measurement of the excisable goods</th>
<th>Excise duty rate (except the rate for tobacco products) (euro)</th>
<th>Sum of the excise duty (euro)</th>
<th>Strength(^2) of alcoholic beverages in per cent by volume</th>
<th>Maximum retail price of cigarettes</th>
<th>Number of cigarettes in a package</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
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In total

6. Responsible official

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<th>Position</th>
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<tbody>
<tr>
<td>Given name, surname</td>
<td></td>
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</tbody>
</table>

Date / / signature

7. Submitter of the documents (to be completed if documents are submitted by another person)

<table>
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<tr>
<th>Given name, surname</th>
<th></th>
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</thead>
</table>

Date / / signature

For the authorised person – date, number of authorisation

Place for a seal

Notes.
\(^1\) In accordance with the division of excise duty rates laid down in the Law On Excise Duty.
\(^2\) To be indicated only for beer, intermediate products and other alcoholic beverages.
### 6. Information regarding excise duty stamps

<table>
<thead>
<tr>
<th>No.</th>
<th>Type of excisable goods</th>
<th>Number of excise duty stamps</th>
<th>Excise duty rate for alcoholic beverages (euro)</th>
<th>Excise duty sum (euro)</th>
<th>Strength of alcoholic beverages in per cent by volume</th>
<th>Maximum retail price of cigarettes</th>
<th>Number of cigarettes in a package</th>
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</table>

**In total**

**Responsible official**

Position

Given name, surname

**Date** / / signature

**Submitter of the documents (to be completed if documents are submitted by another person)**

Given name, surname

**Date** / / signature

For the authorised person – date, number of authorisation

Place for a seal

**Note.** The details of the document “signature”, “place for a seal”, “date” shall not be completed, if the electronic document has been prepared in accordance with the laws and regulations regarding drawing up of electronic documents.
Annex 4
Cabinet Regulation No. 302
30 March 2010
[14 September 2010; 24 September 2013]

Insurance Policy for the Performance of Commitments No. _______ for One-time Security of the Excise Duty

1. Insurer:
   1.1. name
   1.2. legal address
   1.3. taxpayer registration code

2. Insurance policy holder:
   2.1. name/given name, surname
   2.2. legal address/address of a natural person
   2.3. taxpayer registration code/personal identity number

3. The insurer hereby assumes responsibility to account for the possible excise duty debt of the insurance policy holder, if the insurance policy holder fails to fulfil commitments in relation to covering of the excise duty debt

4. Insured sum in euros (maximum payment limit)

   (sum in figures and words)

5. Insurance premium in euros

   (sum in figures and words)

6. The insurance policy is valid from _______ to _______

   (date) (date)

7. The insurance policy has been drawn up in three identical copies: one – for the insurer, the second – for the insurance policy holder, the third – for the State Revenue Service.

8. Place and date of issue of the insurance policy

   ____________________________

   ____________________________

Responsible official(s) of the insurer

______________________________

(position, given name, surname, signature)

______________________________

(position, given name, surname, signature)

Minister for Finance

E. Repše
Guarantee from a Credit Institution No. _______ for the One-time Security of Excise Duty

1. Guarantor:
   1.1. name
   1.2. legal address
   1.3. taxpayer registration code

2. Guarantee holder:
   2.1. name/given name/surname
   2.2. legal address/address of a natural person
   2.3. taxpayer registration code/personal identity number

3. The guarantor hereby assumes responsibility to account for the possible excise duty debt of the guarantee holder as the debtor itself, if the guarantee holder does not fulfil the commitments in relation to the covering of excise duty debts.

4. The guarantee has been issued for the possible excise duty debt up to _______ euros.

5. Guarantee is valid from _______ to _______.

6. The guarantee has been drawn up and signed in three identical copies: one – for the guarantor, the second – for the guarantee holder, the third – for the State Revenue Service.

7. Place and date of issue of the guarantee

Responsible official(s) of the guarantor

(position, given name, surname, signature)
(position, given name, surname, signature)

Minister for Finance E. Repše
Insurance Policy for the Performance of Commitments No. ____ for the General Security of Excise Duty

1. Insurer:
1.1. name __________________________________________
1.2. legal address _____________________________________
1.3. taxpayer registration code ___________________________

2. Insurance policy holder:
2.1. name __________________________________________
2.2. legal address _____________________________________
2.3. taxpayer registration code ___________________________

3. The insurer hereby assumes responsibility to account for the possible excise duty debt of the guarantee holder as the debtor itself, if the insurance policy holder does not fulfil the commitments in relation to the covering of excise duty debts.

4. Insured sum in euros (maximum payment limit) ___________________________
   (sum in figures and words)

5. Insurance premium in euros _____________________________
   (sum in figures and words)

6. The insurance policy is valid from ___________ to ___________
   (date) (date)

7. The insurance policy has been drawn up in three identical copies: one – for the insurer, the second – for the insurance policy holder, the third – for the State Revenue Service.

8. Place and date of issue of the insurance policy __________________________________________

Responsible official(s) of the insurer
__________________________
(position, given name, surname, signature)

__________________________
(position, given name, surname, signature)

Minister for Finance E. Repše
Guarantee from a Credit Institution No. _______ for the General Security of Excise Duty

1. Guarantor:
1.1. name 
1.2. legal address 
1.3. taxpayer registration code

2. Guarantee holder:
2.1. name 
2.2. legal address 
2.3. taxpayer registration code

3. The guarantor hereby assumes responsibility to account for the possible excise duty debt of the guarantee holder as the debtor itself if the guarantee holder does not fulfil the commitments in relation to covering of the excise duty debt.

4. The guarantee has been issued for the possible excise duty debt up to ________________ euros.

   (sum in figures and words)

5. Guarantee is valid from __________________ to* __________________

   (date) (date)

6. The guarantee has been drawn up and signed in three identical copies: one – for the guarantor, the second – for the guarantee holder, the third – for the State Revenue Service.

7. Place and date of issue of the guarantee

   ____________________________

   ____________________________

Responsible official(s) of the guarantor

____________________________________

   (position, given name, surname, signature)

____________________________________

   (position, given name, surname, signature)

Minister for Finance E. Repše

* If the document is issued for an indefinite period of time, use the indication “for an indefinite period of time”.