The Saeima\(^1\) has adopted and
the President has proclaimed the following Law:

**Handling of Alcoholic Beverages Law**

**Section 1. Terms Used in this Law**

The terms used in this Law shall conform to the terms of objects taxable with excise duty used in the Law On Excise Duty and the explanation thereof, as well as the terms used in the Advertising Law, the Electronic Mass Media Law and the Consumer Rights Protection Law and the explanation thereof.

[20 June 2013]

**Section 2. Scope of Application of this Law**

(1) This Law regulates any activities with alcoholic beverages [preparation for processing, processing, production, filling in packaging (pre-packaging), labelling, storage, loading, disembarkation, transfer, transportation, importation, exportation, distribution, purchase, marketing, elimination and similar], as well as the advertising of alcoholic beverages (hereinafter – handling of alcoholic beverages).

(2) The Law is applicable also to retail trade in alcoholic beverages on trains, aeroplanes and ships, if these means of transport have been registered in Latvia.

(3) Activities involving food supplements containing spirits shall be regulated by the Law On Excise Duty, the Law On the Supervision of the Handling of Food and other laws and regulations determining the mandatory harmlessness and labelling requirements for food supplements and the procedures for registering food supplements.

[22 December 2011]

**Section 3. Types of Special Permits (Licences) and Basic Provisions for the Issuance Thereof**

(1) A special permit (licence) (hereinafter – a licence) shall be necessary for wholesale trade in alcoholic beverages and retail trade in alcoholic beverages. If retail traders of alcoholic beverages sell only beer, a licence for retail trade in beer shall be necessary for them.

(1\(^1\)) A merchant, who produces wine, fermented beverages or other alcoholic beverages by himself or herself from the products obtained in the gardens or bee-gardens owned by or in the possession of him or her or from the plants growing wild (not using spirit or other produced alcoholic beverages), has the right to receive a licence on preferential conditions for

\(^1\) The Parliament of the Republic of Latvia
an approved warehousekeeper activity, as well as the right to receive relief for the registration of excise duty security, ensuring that:

1) the total amount of produced wine or fermented beverages does not exceed 15,000 litres per calendar year;
2) the amount of absolute alcohol in other produced alcoholic beverages does not exceed 100 litres per calendar year.

(1^2) If a merchant referred to in Paragraph 1. of this Section produces wine or fermented beverages the total amount of which does not exceed 1000 litres per calendar year, such merchant shall be exempted from the obligation of submission of excise duty security.

(1^3) A merchant, to whom a local government has issued a permit for the production of wine, fermented beverages or other alcoholic beverages in the territory of the relevant local government, has the right to receive a licence referred to in Paragraph 1. of this Section for an approved warehousekeeper activity. The merchant is entitled to contest a decision of the local government by which the production of wine, fermented beverages or other alcoholic beverages is not allowed in the territory of the relevant local government, as well as actual action of the local government, and appeal it in accordance with the procedures laid down in the Administrative Procedure Law.

(2) A licence for wholesale trade in alcoholic beverages, a licence for retail trade in alcoholic beverages and a licence for retail trade in beer shall be issued by the State Revenue Service.

(3) A licence for wholesale trade in alcoholic beverages, a licence for retail trade in alcoholic beverages and a licence for retail trade in beer shall be issued for an indefinite period.

(3^1) If in addition to a permanent point of sale specified in a licence for retail trade in alcoholic beverages or in a licence for retail trade in beer, a booth for the retail trade in alcoholic beverages is requested, the activity referred to in the relevant licence at the place specified shall be permitted if a local government has issued binding regulations regarding retail trade in alcoholic beverages in booths (Section 8, Paragraphs three and four) and has co-ordinated retail trade in alcoholic beverages at the requested place of activity.

(4) A licence for wholesale trade in alcoholic beverages, a licence for retail trade in alcoholic beverages and a licence for retail trade in beer shall not be issued (re-registered) if the point of sale given has been declared in the licence of another person.

(5) A licence for wholesale trade in alcoholic beverages, a licence for retail trade in alcoholic beverages and a licence for retail trade in beer shall give a right to perform the relevant activities only at the place specified in a licence and only the person to whom this licence has been issued is entitled to use it.

(6) The procedures for issuing, re-registering, cancelling and using a licence for wholesale trade in alcoholic beverages, a licence for retail trade in alcoholic beverages and a licence for retail trade in beer, preferential conditions for the receipt of a licence for an approved warehousekeeper activity, relief for the registration of excise duty security, as well as the procedure for release from submission of excise duty security, shall be determined by the Cabinet.

(7) The procedures for issuing, re-registering, cancelling and using an approved warehousekeeper activity licence, registered consignor’s activity licence, as well as registered consignee’s activity licence shall be laid down in the Law On Excise Duty and other laws and regulations issued on the basis thereof.

[10 June 2004; 25 March 2010; 22 December 2011]

Section 4. Provisions for Handling of Alcohol

(1) Retail trade in alcohol shall be prohibited.
(2) The procedures for registering and controlling alcohol for alcohol production, treating, processing and packaging (pre-packaging), as well as for using such alcohol, to which the
exemption from excise duty applies in accordance with Section 16, Paragraph one, Clauses 1, 2, 4.1, 5 and 7-10 of the Law On Excise Duty, shall be determined by the Cabinet.

(3) The procedures for handling of alcohol in pharmacies, drug wholesalers, drug manufacturing undertakings (undertakings of pharmaceutical activity), veterinary pharmacies, veterinary drug wholesalers, veterinary drug manufacturing undertakings (undertakings of veterinary pharmaceutical activity), medical treatment institutions and veterinary medicine shall be determined by the Cabinet.

(4) A merchant, who has received a licence on preferential conditions for an approved warehouserkeeper activity, as well as relief for the registration of excise duty security (Section 3, Paragraph 1.1 or exemption from the submission of excise duty security (Section 3, Paragraph 1.2), is prohibited to purchase and produce spirit.

[25 March 2010; 22 December 2011]

Section 5. General Provisions for the Procedures for Moving, Selling, Settling Accounts and Registering Alcoholic Beverages

(1) Wholesalers and retailers of alcoholic beverages shall settle their mutual accounts regarding transactions with alcoholic beverages only through credit institutions, utilising only those current accounts declared to the State Revenue Service. Mutual cash settlements for wholesalers and retailers are prohibited.

(2) Settlement of accounts for retail trade in alcoholic beverages, as well as the mutual accounts of beer producers and retailers may be settled by cash settlements or non-cash settlements. Payment of cash made by a person to the credit institution account of a retailer or a beer producer shall also be regarded as a cash settlement.

(3) Moving or selling alcoholic beverages in wholesale only within the territory of Latvia (also between the places indicated in the alcoholic beverage licence of one seller), a corroborative document shall be attached to each batch of alcoholic beverages drawn up in accordance with the requirements of laws and regulations governing circulation of excisable goods and conduct of accounting.

(4) If alcoholic beverages are moved under suspension of excise duty or if the alcoholic beverages transferred for consumption are moved between Member States, the procedure for handling and control of accompanying documents shall be determined by the Law On Excise Duty and other laws and regulations issued on the basis thereof.

(5) Wholesale and retail sale of alcoholic beverages shall be allowed only at such sales points of alcoholic beverages which are specified in a licence and only on premises that are constructionally separated from a territory in possession of another person, except in the cases specified in this Law.

(6) At the places specified in a licence a clearly visible signboard shall be placed, in which the name of a licensed person and working hours of the relevant place of activity shall be indicated in the official language.

(7) The wholesale in alcoholic beverages shall be prohibited in territories to which, in accordance with specified procedures, the status of a market has been assigned.

(8) The wholesalers and retailers of alcoholic beverages within the working hours notified shall ensure the possibility for the State Revenue Service to compare the actual amount of alcoholic beverages with the registration data.

(9) It is allowed to import such beer from non-member state of the European Union into Latvia, for which till the end of the term of validity not less than 30 days are left. This restriction does not apply to natural persons who import beer for personal consumption in the amount specified by the laws and regulations.

[10 June 2004; 25 March 2010; 22 December 2011]
Section 6. Retail Trade in Alcoholic Beverages

(1) Retail trade in alcoholic beverages shall be prohibited:

1) on the premises and territory of social care, medical treatment and educational institutions, of the police, armed forces and other military bodies, as well as in official accommodation facilities of educational institutions;

1) in premises of State and local government institutions, except the premises of cultural and sports institutions and their territory;

2) in booths;

2) in kiosks, on premises that have no sales rooms, as well as on premises that have not been put into exploitation;

3) on premises where a sales room is smaller than 20 square meters;

4) at a sales point which is situated in an apartment building, if the common stairs or premises shall be utilised for the entrance to such sales point;

5) from 22.00 to 8.00, except such retail trade points in which alcoholic beverages are sold on tap only and their consumption is ensured on the spot, as well as duty-free shops;

6) in automatic vending machines;

7) from vehicles, except specialised mobile shops;

8) using a distance contract.

(11) All of the following conditions must be conformed to concurrently in retail trade in alcoholic beverages, except beer in which the amount of absolute alcohol exceeds 5.8 percentage by volume, in addition to the restrictions laid down in Paragraph one of this Section:

1) alcoholic beverages shall be placed in a separated self-service area of the sales room or retail trade in alcoholic beverages must organised, individually servicing each customer. This condition shall not apply to retail trade in wine, fermented beverages or other alcoholic beverages produced by the merchant referred to in Section 3, Paragraph 1.1 of this Law;

2) [5 March 2015];

3) only alcoholic beverages, tobacco products and their accessories, as well as such goods, which are related to alcoholic beverages (for example, devices for opening beverage packaging, containers provided for the use of beverages), shall be placed in the separated self-service area of the sales room.

(12) Retail trade in alcoholic beverages is prohibited on premises of State and local government cultural and sports institutions, if the objects referred to in Paragraph one, Clause 1 of this Section are located therein and the flow of the persons attending cultural and sports institutions cannot be separated from the persons visiting the relevant object.

(2) It is prohibited to sell alcoholic beverages to persons under 18 years of age and such persons may not purchase them. In order to verify the age of the person, the retailer has a duty to demand the person present a personal identification document.

(21) Persons from 18 to 25 years of age upon purchasing alcoholic beverages have a duty to present a personal identification document to the retailer in all cases regardless of whether the retailer has requested it.

(22) It is prohibited to sell alcoholic beverages to persons regarding whose age the retailer has justified doubts and who upon request of the retailer do not present a personal identification document that confirms the age of such persons.

(23) Upon request of the supervision and control authority any purchaser has a duty to confirm his or her identity and age by presenting a personal identification document.

(24) The retailer shall ensure that employees directly involved in retail trade of alcoholic beverages, prior to commencing the fulfilment of work duties and henceforth not less than once a month, are instructed regarding the provisions for retail trade of alcoholic beverages.

(3) It is prohibited to offer alcoholic beverages free of charge (except the tasting thereof), as a gift or as compensation for the purchase of other goods or for the receipt of services.
(3) It is prohibited to offer alcoholic beverages for tasting outside the separated self-service area of the sales room, in which only alcoholic beverages, tobacco products and their accessories, as well as such goods, which are related to alcoholic beverages, are placed.

(4) The retailer shall ensure that consumers of alcoholic beverages in a sales room or in another point of sale of alcoholic beverages keep public order and sanitary norms.

(5) Retail sale in alcoholic beverages for consumption on the spot shall be allowed, if:

1. the measurement method utilised ensures that the precision of the volume of the alcoholic beverage obtained by the purchaser is not less than five per cent;
2. a possibility to check precision of the volume of alcoholic beverages sold using the verified beaker at the retail trade point shall be ensured at the request of a purchaser or an official of the supervision and inspection body.

(6) A licence for retail trade in alcoholic beverages, a licence for retail trade in beer or a copy of a licence of a merchant certified in accordance with the procedures laid down in laws and regulations shall be placed at the sales point so it could be visible for consumers.

(7) Cash settlements for alcoholic beverages shall be allowed only utilising cash registers and cash-office systems. For cash settlements only such cash registers and cash-office systems shall be utilized which ensure the registration of the sale of alcoholic beverages in the separate department established for the registration of transactions in the construction of the cash register or of the cash-office system. In addition to a cash receipt a buyer has the right to request a corroborative document drawn up in accordance with the requirements of the laws and regulations regarding conduct of accounting containing the following information regarding alcoholic beverage – the name of alcoholic beverage, the content of absolute alcohol in the product in per cent by volume and the volume of one packaging – the genuineness of which is certified by a retail trader with a signature and seal.

(8) The restrictions laid down in Paragraph five of this Section do not apply to beer.

(9) The prohibition laid down in Paragraph one, Clause 2 of this Section, does not apply to retail trade in industrially manufactured alcoholic beverages which are sold on tap for consumption on the spot, if retail trade in those places is carried out, taking into account the provisions of Section 3, Paragraph 3.1 and Section 8 of this Law.

(10) The prohibition laid down in Paragraph one, Clause 3 of this Section does not apply to retail trade in industrially produced alcoholic beverages, in which the amount of absolute alcohol does not exceed six per cent by volume and which are intended for off-premises consumption, as well as to such retail trade in wines, fermented beverages or other alcoholic beverages produced by the merchant referred to in Section 3, Paragraph 1.1 of this Law.

[10 June 2004; 25 March 2010; 20 June 2013; 5 March 2015]

Section 7. Packaging of Alcoholic Beverages

(1) Persons who are dealing with the acceptance (purchase) of packaging are prohibited to receive (purchase), store and carry out other activities with glass, plastic and other kinds of packaging of alcoholic beverages, from which the excise duty stamp has not been disposed of, as well as to perform activities with it.

(2) At places where alcoholic beverages are sold it is prohibited to keep glass, plastic and other kinds of packaging for alcoholic beverages from which, after consumption of the drink, the excise duty stamp has not been disposed of. After utilisation of the contents of a particular volume of each packaging of alcoholic beverages the labelling referred to shall be disposed of without delay.
Section 8. Rights of a Local Government in Handling of Alcoholic Beverages

(1) In accordance with the requirements of this Law and other laws and regulations, local governments shall determine a special procedure for retail trade in alcoholic beverages at the temporary locations during public events.

(2) Taking into account the requirements of this Law and other laws and regulations, a local government shall issue binding regulations which lay down the procedures by which a merchant is entitled to receive the permit referred to in Section 3, Paragraph 1 of this Law.

(3) If a local government allows retail trade in alcoholic beverages in booths, it shall, taking into account the requirements of this Law and other laws and regulations, issue binding regulation regarding:
   1) a period of time in a calendar year during which the retail trade in alcoholic beverages in booths is allowed;
   2) procedures by which the place of the booth for retail trade in alcoholic beverages is to be co-ordinated.

(4) A local government has the right to intend in the binding regulations thereof the maximum permissible amount of absolute alcohol in alcoholic beverages the retail trade of which is allowed in booths.

[10 June 2004; 25 March 2010]

Section 9. Provisions for Manufacturing (Production) and Storage

(1) Production of alcoholic beverages at home, preparation of raw materials, purchase or storage of alcoholic beverages for manufacture at home, as well as manufacture or storage of devices, installations, labels, corks and lids intended for production thereof are prohibited.

(2) The prohibition to produce alcoholic beverages at home specified in the first Paragraph of this Section does not apply to beer, wine or other fermented beverages referred to in Section 3, Paragraph four, Clause 1 of the Law On Excise Duty for personal consumption.

(3) It is prohibited for a person, who does not have the licence specified in Section 3, Paragraphs one or seven of this Law:
   1) to store and to transport alcoholic beverages without an excise duty stamp, except the cases referred to in Paragraph four of this Section;
   2) to store and to transport more than 50 litres of beer without a corroborative document certifying the purchase thereof.

(4) The prohibition specified in Paragraph three, Clause 1 of this Section shall not apply to the cases referred to in Section 27, Paragraph three of the Law On Excise Duty, as well as to home-made wine or other fermented beverages referred to in Section 3, Paragraph four, Clause 1 of the Law On Excise Duty for personal consumption.

Section 10. Information to be Included in Advertisements of Alcoholic Beverages

(1) The advertisement of alcoholic beverages shall include information, which warns the public against the negative effects of the usage of alcohol, as well as informs regarding the prohibition to sell, purchase and hand over alcoholic beverages to minors. At least 10 per cent of the amount of the particular advertisement shall be allocated for such information.

(2) The requirement referred to in Paragraph one of this Section does not apply to the trademarks of alcoholic beverages, as well as to the location of the basic information provided regarding alcoholic beverages (name, price, volume of alcoholic beverage, as well as other information important for the consumer) at the sales points of alcoholic beverages, places of production and storage and on household objects if they are utilised as carriers of advertisement.
Section 11. Restrictions on Alcoholic Beverage Advertisement

(1) In alcoholic beverage advertisement of alcohol, it is prohibited to:
   1) represent persons consuming alcoholic beverages;
   2) utilise symbols of the State of Latvia;
   3) express an opinion regarding alcoholic beverages as a means of medical treatment;
   4) associate alcoholic beverage consumption with sports activities or driving a means of transport;
   5) express views that alcoholic beverages have stimulant or calmative effects or they help to solve personal problems;
   6) to present negatively abstinence or moderation in consumption of alcohol;
   7) to create an impression that consumption of alcoholic beverages ensures success in social or sexual fields.

(2) It is prohibited to sponsor entertainment events for children and sporting events if the information regarding sponsorship includes an indication to any alcoholic beverage (except the name of the sponsor), as well as utilisation of alcoholic beverages.

(3) Alcoholic beverage advertisements are prohibited:
   1) in educational and medical treatment institutions and on the walls of such buildings and constructions;
   2) on letter correspondence and postal parcel items;
   3) on the external pages (cover) of books, magazines, newspapers and annexes thereof;
   4) on public means of transport and therein;
   5) in environmental advertisements.

(4) The prohibitions referred to in Paragraph one, Clauses 1 and 4 of this Section apply also to the advertising of other goods and services unless the aim of it is to show negatively the utilisation of alcoholic beverages.

Section 12. Quality of Alcoholic Beverages

(1) It is allowed to sell only such alcoholic beverages in the territory of Latvia which comply with the mandatory harmlessness and quality requirements laid down in laws and regulations.

(2) Alcoholic beverages, which do not comply with the mandatory harmlessness and quality requirements laid down in laws and regulations, shall be handed over for processing or shall be destroyed.

(3) The testing expenses for alcoholic beverages, which do not comply with the mandatory harmlessness and quality requirements, shall be covered within seven days of receipt of invoice by the person from whom such alcoholic beverages have been withdrawn.

(4) Alcoholic beverages, which do not comply with the mandatory harmlessness and quality requirements or have been produced illegally or imported illegally, shall be considered as dangerous to human health and life.

(5) In each stage of the handling of alcoholic beverages the seller of alcoholic beverages shall be liable for the compliance of the alcoholic beverages with the mandatory harmlessness and quality requirements laid down in laws and regulations.
Section 13. Supervision and Control

(1) It is prohibited to involve persons under 18 years of age in the handling of alcoholic beverages.

(2) Supervision and control bodies, which have withdrawn and confiscated alcoholic beverages, shall inform the State Revenue Service regarding these activities within three days from the day of withdrawal or confiscation.

(3) Supervision and control bodies, which supervise and control conformity with the procedures laid down in the laws and regulations governing the handling of alcoholic beverages, as well as institutions or officials, who are entitled to take a decision on administrative violation matters, shall notify the State Revenue Service within three days regarding determined cases where the alcoholic beverages have been sold to persons under 18 years of age.

(4) Supervision and control bodies, which supervise and control conformity with the requirements of the laws and regulations governing the handling of alcoholic beverages, are entitled to send the alcohol withdrawn and confiscated only to such places of storage (processing) which have been registered with the State Revenue Service.

(5) [25 March 2010]

(6) The implementation of this Law shall be supervised and controlled by the State Revenue Service and by other supervision and control bodies in accordance with their competence.

[25 March 2010]

Transitional Provisions

1. With the coming into force of this Law, the Handling of Alcohol Law (Latvijas Republikas Saeimas un Ministru Kabineta Ziņotājs, 1998, No. 23; 1999, No. 4; 2000, No. 1; 2002, No. 12; 2004, No. 4) is repealed.

2. Until new Cabinet regulations are issued, but not later than until 1 August 2004, the following Cabinet regulations shall be applicable insofar as they are not in conflict with this Law:

   1) Cabinet Regulations No. 394 of 30 November 1999, Procedures for Elimination of Tobacco Products Confiscated and for Destruction, Processing and Denaturing of Confiscated Alcohol;
   2) Cabinet Regulation No. 182 of 16 May 2000, Procedures for Handling of Alcohol to be Used in Medicine and Veterinary Medicine;
   3) Cabinet Regulations No. 216 of 29 May 2001, Regulations Regarding Determination of the Amount of Alcoholic Beverages (Except Wine, Other Fermented Beverages and Intermediate Products), Records of Losses of Alcohol and the Methodology for the Inspection of the Amount of Alcohol;
   4) Cabinet Regulation No. 518 of 18 December 2001, Regulations Regarding Norms of Losses of Raw Alcohol and Alcohol and Norms of Shortage (Losses) of Other Alcoholic Beverages in Production Undertakings (Companies) of Alcohol and Other Alcoholic Beverages;
   5) Cabinet Regulation No. 532 of 18 December 2001, Procedures for the Denaturing of Alcohol and Handling of Denatured Alcohol.

3. With the coming into force of this Law the special permits (licences) for production and sale of raw alcohol and alcohol, special permits (licences) for production and sale of alcoholic beverages, and special permits (licences) for the import of alcoholic beverages and alcohol are cancelled.
4. Special permits (licences) for wholesale trade in alcoholic beverages and alcohol and special permits (licences) for retail trade in alcoholic beverages issued by 30 April 2004 shall be re-registered and shall be in force until 1 December 2004.

5. Wholesalers and retailers of beer who have not obtained relevant special permits (licences) shall receive the special permit (licence) referred to in Section 3, Paragraph one of this Law by 1 September 2004.

6. Amendments to Section 3, Paragraph 3.1, Section 6, Paragraph nine and Section 8, Paragraphs three and four of this Law (regarding the right of a local government to determine the procedure for retail trade in alcoholic beverages in booths) shall come into force on 20 April 2010.
   [25 March 2010]

7. New wording of Section 3, Paragraphs 1.1, 1.2 and 1.3, Section 3, Paragraph seven, Section 4, Paragraph four, Section 5, Paragraphs three and four, amendments to Section 3, Paragraph six, Section 6, Paragraph ten, as well as Section 8, Paragraph two (regarding the right to receive a licence on preferential conditions for an approved warehousekeeper activity and the right to receive exemptions or relief for the registration of excise duty security) and exclusion of Section 13, Paragraph five of this Law shall come into force on 20 April 2010.
   [25 March 2010]

8. The Cabinet shall, not later than until 20 April 2010, make the necessary amendments to the relevant Cabinet regulations in order to ensure the procedure for the application of exemptions and relief provided for in Section 3, Paragraph six of this Law
   [25 March 2010]

9. Amendment to Section 6, Paragraph one, Clause 1 of this Law (regarding prohibition of retail trade in alcoholic beverages in official accommodation facilities of educational institutions) and Section 6, Paragraph one, Clause 1.1, as well as Paragraph 1.2 (regarding prohibition of retail trade in alcoholic beverages in premises of State and local government institutions and their territory) shall come into force on 1 September 2014.
   [20 June 2013]

10. Amendments to Section 6, Paragraph one, Clause 5 of this Law shall come into force on 1 August 2013.
    [20 June 2013]

11. Section 6, Paragraph 1.1 of this Law shall come into force on 1 January 2014.
    [20 June 2013]

12. Merchants, which until 31 July 2013 have received a special permit (licence) for retail trade in alcoholic beverages or retail trade in beer at the indicated point of operation where alcoholic beverages may be sold for off-premises consumption and consumption on the spot and which exceed the restriction laid down in Section 6, Paragraph one of this Law (the declared working hours are also within the time period from 22:00 to 8:00), shall submit an application to the State Revenue Service for re-registration of the respective special permit (licence) until 30 September 2013. In such case the merchant is exempted from the State fee for re-registration of a special permit (licence).
    [20 June 2013]
13. If an application regarding re-registration of a special permit (licence) for retail trade in alcoholic beverages or retail trade in beer is not submitted until the time period referred to in Paragraph 12 of this Regulation, the State Revenue Service shall cancel the respective place of operation indicated in the special permit (licence) or the respective special permit (licence), if one place of operation is declared therein, starting from 1 October 2013.  
[20 June 2013]

14. Section 11, Paragraph three, Clause 5 shall come into force on 1 July 2014.  
[20 June 2013]

**Informative References to the Directives of the European Union and Commission Regulations**  
[25 March 2010]

This Law shall come into force on 1 May 2004.

This Law has been adopted by the Saeima on 22 April 2004.

President  
V. Viķe-Freiberga

Rīga, 1 May 2004