

Republic of Latvia
Cabinet
Regulation No. 57
Adopted 3 February 2015

Regulations Regarding the Operation of Customs Warehouses

*Issued pursuant to
Section 4, Paragraphs three and 5.¹ of the Customs Law*

I. General Provisions

1. This Regulation prescribes the procedures, by which a permit to operate a customs warehouse (hereinafter – permit) shall be issued, refused to be issued, suspended, and cancelled, and the procedures, by which the carrying out of liabilities after cancellation of the permit shall take place.
2. The State Revenue Service in accordance with Article 100(1) of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code (hereinafter – Regulation No 2913/92) and Annex 67 to Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (hereinafter – Regulation No 2454/93) shall issue a permit to operate a customs warehouse.
3. The procedures laid down in the Regulation, by which a permit to operate a customs warehouse shall be issued, shall also apply to the single permit to operate a customs warehouse specified in Article 1(13), 3rd indent of Regulation No 2454/93.
4. The State Revenue Service shall co-ordinate the following in accordance with Article 500 of Regulation No 2454/93:
 - 4.1. the conditions for holding the single permit to operate a customs warehouse, to be issued in the Republic of Latvia, with the customs administration of another European Union Member State in relation to the operation of a customs warehouse of a merchant in another European Union Member State;
 - 4.2. the conditions for holding a single permit to operate a customs warehouse applied with customs administrations of other European Union Member States in relation to the operation of a customs warehouse of a merchant in the Republic of Latvia.
5. If it is intended concurrently to use a customs warehouse also as a temporary place for storing goods, a respective note shall be made in the permit.
6. If it is intended to use a customs warehouse as a victualling warehouse within the meaning of Article 37(1) of Commission Regulation (EC) No 612/2009 of 7 July 2009 on laying down common detailed rules for the application of the system of export refunds on agricultural products (hereinafter – Regulation No 612/2009), a respective note shall be made in the permit.
7. It shall be permitted to use a bunkering vessel as a customs warehouse, if a permit to keep a customs warehouse issued by the State Revenue Service has been received.

8. A person shall submit an application for the receipt of a permit to keep a customs warehouse and the documents related thereto to the State Revenue Service in printed form or in the form of an electronic document, or using the electronic declaration system of the State Revenue Service.

9. A permit holder of a customs warehouse (hereinafter – permit holder) has a duty to ensure storage of goods in a customs warehouse in accordance with the requirements of the laws and regulations, laid down for the respective goods.

10. The State Revenue Service shall notify a decision to issue, amend, suspend, renew the operation of and cancel a permit in accordance with the procedures laid down in the Law On Taxes and Fees.

11. Application of a customs warehouse procedure, upon placing goods in a customs warehouse, must be commenced within 90 days after issuance of the permit.

12. If due to objective reasons it is not possible to conform to the time period laid down in Paragraph 11 of this Regulation, the permit holder shall inform the State Revenue Service regarding the reasons not later than within five days prior to setting in of the time period of 90 days, and indicate the time period in which carrying out of the procedures will be commenced, placing goods in the customs warehouse.

II. Issuance of a Permit

13. In order to receive a permit the person shall submit an application to the State Revenue Service. The application shall be drawn up in accordance with the sample application referred to in Annex 1 to this Regulation (hereinafter – application).

14. In submitting the application, the information referred to in Paragraphs 4, 6, 8, 9, 13, 14, 15, 16, 17, 21, 22, 23, and 24 of this Regulation need not be indicated, as well as the boxes “Quantity” and “Value” in Table of Paragraph 7 need not be completed.

15. If it is not intended to establish a customs warehouse in a bunkering vessel, the following documents shall be appended to the application:

15.1. the plan of the location (or a copy of the plan), which is intended to be used as a customs warehouse. The name of the applicant and the single economic operator registration and identification number of the European Union (hereinafter – EORI number), a precisely marked and clearly identifiable address, location, external border, total area of the customs warehouse and, if any, the total reservoir and pipeline system, the volume of each reservoir and each pipeline, as well as documents (copies), which are necessary for determination of the quantity of the product in reservoirs (verification certificate of measuring instruments and reservoirs, reservoir calibration and pipeline calibration tables) shall be indicated in the plan;

15.2. if it is intended to use the customs warehouse as a victualling warehouse within the meaning of Article 37(1) of Regulation No 612/2009, the applicant shall append the writ of guarantee prepared in writing in accordance with Article 37(2) of Regulation No 612/2009;

15.3. a statement (copy) of the State Fire and Rescue Service regarding conformity of the customs warehouse with the laws and regulations in the field of fire safety;

15.4. a statement (copy) of the regional environmental board of the State Environmental Service regarding conformity of the customs warehouse with the laws and regulations in the field of environmental protection.

16. If it is intended to establish a customs warehouse in a bunkering vessel, the following documents shall be appended to the application:

16.1. a trade certificate of the bunkering vessel (copy);

16.2. a container layout scheme of the bunkering vessel (copy), in which the name and EORI number of the applicant, precisely marked and clearly identified containers to be used for the operation of the customs warehouse, their volume and total volume of the pipeline system are indicated;

16.3. documents (copies), which are necessary for determination of the quantity of the product in containers of the bunkering vessel (verification certificates of measuring instruments and containers and calibration tables of containers).

17. If a person is requesting the single permit to operate a customs warehouse specified in Article 500 of Regulation No 2454/93, the State Revenue Service shall request information from the person, which is necessary to customs authorities of other European Union Member States for inspecting the conditions of holding a single permit, or documents, which certify conformity with the conditions of holding a single permit in relation to a place to be used in other European Union Member States for a customs warehouse.

18. The State Revenue Service shall issue a permit, if:

18.1. the requirements of this Regulation, Regulation No 2913/92 and Regulation No 2454/93 are met in relation to the customs warehouse procedure and the documents referred to in Paragraph 15 or 16 of this Regulation have been submitted;

18.2. the place intended to be used as a customs warehouse is located on the property of such person who is requesting the permit, or the person requesting the permit has the right to lease the respective territory;

18.3. the person has made payment of taxes, fees and other mandatory payments into the budget or the time periods for the respective payments have been extended (suspended, divided) in accordance with the procedures laid down in the laws and regulations governing the field of taxes and the responsible person is making payments according to the decision of the tax administration (payment schedule), or execution of the decision of the tax administration has been suspended for the time period of pre-trial investigation;

18.4. the person has not been declared insolvent.

19. The State Revenue Service shall take a decision to refuse to issue a permit, if the conditions referred to in Paragraph 18 of this Regulation have not been fulfilled.

III. Making of Amendments to the Permit

20. A permit holder shall inform the State Revenue Service regarding all changes in the documents and information referred to in Paragraphs 13, 15, and 16 of this Regulation in writing. Documents confirming the necessity of amendments shall be appended to a submission regarding changes. The respective information must be easily identifiable and unequivocally attributable to further activities of the customs warehouse.

21. If necessary and if the conditions of this Regulation, Regulation No 2913/92, and Regulation No 2454/93 have been fulfilled, the State Revenue Service shall take a decision to make amendments to the permit.

22. If the conditions for issuance of a permit referred to in this Regulation have not been fulfilled, the State Revenue Service shall take a decision to refuse to make amendments to the permit.

IV. Suspending and Cancellation of the Permit

23. The State Revenue Service shall suspend a permit up to 90 days in the following cases:
- 23.1. the permit holder has intentionally provided incomplete or false information, which was of significance in issuing the permit or making amendments to the permit;
 - 23.2. information regarding whether the conditions have changed, according to which the permit was issued, has been submitted to the State Revenue Service more than five working days after changes in the respective conditions;
 - 23.3. the permit holder intentionally has not complied with the requirements laid down in Chapters I, II, III, and V of this Regulation, Regulation No 2913/92 or Regulation No 2454/93, which apply to the procedures laid down in the customs warehouse procedure.
24. The State Revenue Service shall indicate the time period, in which the permit holder must eliminate the reasons for suspending the permit, in the decision to suspend the permit. This time period may not be less than 30 days from the day when the permit holder has received a decision to suspend the permit.
25. In the time period when the permit is suspended, bringing in of goods in the customs warehouse is prohibited.
26. In the time period when the permit is suspended, it shall be permitted to bring out the goods placed in the customs warehouse from the customs warehouse, applying the respective type of use of the goods recognised in the customs regulations laid down in Article 4(15) of Regulation No 2913/92.
27. If the permit holder has eliminated the reason for suspending the permit within the time period indicated in the decision to suspend the permit, the State Revenue Service shall renew the permit by a written decision.
28. The State Revenue Service shall cancel the permit in the following cases:
- 28.1. the permit holder has submitted a written submission regarding cancellation of the permit, and there are no more goods in the warehouse;
 - 28.2. the permit holder has not eliminated the reasons for suspending the permit;
 - 28.3. the permit holder after renewal of the permit has repeatedly not complied with the requirements laid down in Chapters I, II, III, and IV of this Regulation, Regulation No 2913/92 or Regulation No 2454/93, which apply to the customs warehouse procedure;
 - 28.4. the permit holder has been declared insolvent;
 - 28.5. within 90 days after issuance of the permit application of the customs warehouse procedure has not been commenced, placing goods in the customs warehouse, and the requirement referred to in Paragraph 12 of this Regulation has not been met;
 - 28.6. within 90 days goods subject to the customs warehouse procedure are not located and have not been brought into the customs warehouse.
29. The holder of the cancelled permit must settle all liabilities with the State in relation to the goods from the outside the European Union placed in the customs warehouse after taking of the decision to cancel the permit, applying the respective type of use of the goods recognised in the customs regulations laid down in Article 4(15) of Regulation No 2913/92.

V. Accounting of Goods in a Customs Warehouse

30. The permit holder shall ensure accounting and identification of goods in the customs warehouse.

31. Accounting and identification of goods from the European Union and goods from the outside the European Union shall be performed separately in the customs warehouse.
32. Goods, which have been placed in the customs warehouse for temporary storage, shall be accounted separately from other goods according to the requirements of the laws and regulations governing temporary storage activities.
33. If, in placing goods in the customs warehouse, differences in the indicated and actual quantity are established in the accompanying documents of goods or other differences are established, the permit holder shall, without delay on the same day, inform the State Revenue Service regarding the established differences in electronic form.
34. The permit holder shall, within 14 days from the moment of informing regarding the established differences, submit to the State Revenue Service a documentarily confirmed information from the cargo owner, consigner or possessor regarding reasons for non-conformity.
35. The State Revenue Service shall evaluate the information and documents submitted in accordance with Paragraph 34 of this Regulation and, if necessary, make corrections to the customs declaration.
36. After making corrections to the customs declaration, the permit holder shall make corresponding corrections to the accounting of goods.
37. If during storage of goods the permit holder establishes losses of goods, which are not natural losses of goods, the permit holder shall submit information regarding losses of goods to the State Revenue Service within three days.
38. The State Revenue Service shall evaluate the information submitted in accordance with Paragraph 37 of this Regulation and, if necessary, take a decision on the tax debt administered by customs authorities.
39. The permit holder shall make corresponding corrections to the accounting of goods after receipt of the decision referred to in Paragraph 38 of this Regulation.
40. The permit holder shall use the following for accounting of goods to be stored in the customs warehouse:
- 40.1. for accounting of goods from outside the European Union – the Customs Warehouse Register for Accounting of Goods, which includes the information referred to in Annex 2 to this Regulation;
 - 40.2. for victualling supplies – the Customs Warehouse Register for Victualling Supplies, which includes the information referred to in Article 37(2)(b) of Regulation No 612/2009;
 - 40.3. for accounting of goods from the European Union – the Customs Warehouse Register for Accounting of Goods, which includes the information referred to in Paragraphs 1, 2, 3, 4, 5, 7, 8, and 11 of Annex 2 to this Regulation.
41. In order to use an electronic Customs Warehouse Register for Accounting of Goods for accounting of goods in a customs warehouse, the applicant or permit holder shall co-ordinate with the State Revenue Service the use of the software provided for accounting of goods.

Information for identification of such software shall be indicated in the permit. The permit holder shall ensure protection for the personal data processing system.

42. The possessor of goods shall inform the State Revenue Service, if goods from the European Union are placed in the customs warehouse, to which customs procedure – bringing out – has been applied and which will be brought out according to the customs procedure – transit – or with a single transport document for bringing out goods from the customs territory of the European Union when goods are taken over by rail, air, postal or shipping companies. The possessor of goods shall inform the State Revenue Service by submitting a notification in the section “Notification on Arrival” of the customs office of exit of the Export Control System of the electronic declaration system of the State Revenue Service.

43. In the case referred to in Paragraph 42 of this Regulation prior to bringing out of goods the possessor of goods shall complete and submit a notification “Manifest” in the section “Related Information” of the customs office of exit of the Export Control System of the electronic declaration system of the State Revenue Service.

VI. Closing Provisions

44. Cabinet Regulation No. 16 of 3 January 2006, Regulations Regarding the Operation of Customs Warehouses (*Latvijas Vēstnesis*, 2006, No. 4; 2009, No. 162), is repealed.

45. The permits issued until the day of coming into force of this Regulation shall remain in effect. The permit holder who has received a permit prior to the day of coming into force of this Regulation shall submit the documents referred to in Sub-paragraph 15.1 or 16.2 of this Regulation to the State Revenue Service until 1 April 2015.

46. If the permit holder who has received a permit prior to the day of coming into force of this Regulation does not fulfil the requirement referred to in Paragraph 45 of this Regulation, the permit shall be suspended up to 90 days.

Prime Minister

Laimdota Straujuma

Minister for Finance

Jānis Reirs

Application for the Receipt of a Permit to Keep a Customs Warehouse

1. Applicant EORI number Name Legal address Given name, surname, position of the contact person Telephone number and/or fax number E-mail address 2. Customs procedure(s) Storage in the customs warehouse 3. Type of the application <i>(mark as appropriate)</i> <table style="width: 100%; border-collapse: collapse;"> <tr style="background-color: #cccccc;"> <td style="width: 90%;"></td> <td style="width: 10%; text-align: center;">*</td> </tr> <tr> <td>First application</td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>Application for amendments to the permit, number of the current permit:</td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>Application for the single permit</td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> </table>		*	First application	<input type="checkbox"/>	Application for amendments to the permit, number of the current permit:	<input type="checkbox"/>	Application for the single permit	<input type="checkbox"/>	4. Extensions of the form <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="height: 20px;"></td> </tr> </table> 5. Place and type of accounting/record-keeping <table style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2">a. Record-keeping of accounting data</td> </tr> <tr> <td style="width: 80%;">Place (address)</td> <td style="width: 20%;"></td> </tr> <tr> <td>Type</td> <td></td> </tr> <tr> <td colspan="2">b. Record-keeping of commercial data</td> </tr> <tr> <td>Place (address)</td> <td></td> </tr> <tr> <td>Type</td> <td></td> </tr> <tr> <td colspan="2">c. Type of record-keeping of the warehouse stocks *</td> </tr> <tr> <td>Electronically</td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>In printed form</td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> </table> 6. Term of validity of the permit <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="height: 20px;"></td> </tr> </table>		a. Record-keeping of accounting data		Place (address)		Type		b. Record-keeping of commercial data		Place (address)		Type		c. Type of record-keeping of the warehouse stocks *		Electronically	<input type="checkbox"/>	In printed form	<input type="checkbox"/>	
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In printed form	<input type="checkbox"/>																												

7. Goods to be transferred for customs procedure

Please, indicate precise code of the goods (8 characters) and a description, if the following is to be stored in the customs warehouse:

- 1) goods, which are deemed goods of higher risk in accordance with Annex 44.c of Commission Regulation No 2454/93;
- 2) excisable goods;
- 3) goods of the common agricultural policy, which are classified under Group CN 1-25;
- 4) goods, the circulation of which is restricted and in relation to which additional documents, for example, CITES and import licences, are necessary.

In other cases a general description may be indicated.

CN code	Description	Quantity	Value

c.	Supervisory authority (authorities)	
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12. Designation (identification type of goods)

This section shall be completed only if it is planned to bring in goods from the European Union into the warehouse, which are eligible for export compensation, goods of higher risk, which are referred to in Annex 44.c of Commission Regulation No 2454/93, or excisable goods.

Please, mark the type of identifying the goods (*mark as appropriate*)

		*
a.	By indicating the series or batch number	
b.	With customs security or another distinguishing mark	
c.	With a seal, stamp or price tag of the merchant	
d.	With other means of identification or distinguishing marks (<i>provide description in Paragraph 25</i>)	
e.	By ensuring sampling, visual image or technical description	

13. Term of closing (months)

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14. Simplified procedures

This section must be completed, if it is planned to use the simplified procedure (*mark as appropriate*)

			*
a.	Simplified bringing in of goods	simplified declaration procedure	
		local clearance procedure	
b.	Simplified release of goods	simplified declaration procedure	
		local clearance procedure	

Note. A separate permit is required for the application of the simplified procedure.

15. Transportation

If transportation of goods is intended between the locations indicated in the permit, please, indicate the preferable transportation formalities (*mark as appropriate*)

- a. Without dealing with customs formalities between different locations indicated in the permit.
- b. Transportation from the customs office of entry to the premises of the applicant or the warehouse co-ordinated in the customs procedure declaration.
- c. Transportation to the customs office of exit in order to re-export the goods according to the customs warehouse procedure.

16. Additional information

(*mark as appropriate*)

	*
The customs warehouse or its part will be used as temporary storage place of goods	
It is intended to use the customs warehouse as a victualling warehouse within the meaning of Article 37(1) of Regulation No 612/2009	
It is intended to establish the customs warehouse in a bunkering vessel	
Information indicated in the trade certificate of the respective maritime administration:	
Name of the ship	

<p>d. Receive from other customs warehouse. <input type="checkbox"/></p> <p>Please, indicate the document that will be used for processing the transport:</p> <table border="1"> <tr> <td></td> <td>*</td> </tr> <tr> <td>with VAD Copy 3</td> <td></td> </tr> <tr> <td>with VAD Copy 2</td> <td></td> </tr> <tr> <td>with a trade document</td> <td></td> </tr> </table>		*	with VAD Copy 3		with VAD Copy 2		with a trade document		<p>Name of the port of registry</p> <p>Mooring location</p> <p>Number in the Ship Register</p> <p>Place and date of issuance</p> <p>Term of validity</p>
		*							
	with VAD Copy 3								
	with VAD Copy 2								
with a trade document									
<p>e. Transport to another customs warehouse. Please, indicate the document that will be used for processing the transport:</p> <table border="1"> <tr> <td></td> <td>*</td> </tr> <tr> <td>with VAD Copy 3</td> <td></td> </tr> <tr> <td>with VAD Copy 2</td> <td></td> </tr> <tr> <td>with a trade document</td> <td></td> </tr> </table> <p>Note. Indicate in Paragraph 25 how it is planned to monitor and control the transport.</p>		*	with VAD Copy 3		with VAD Copy 2		with a trade document		<p>Other information (if necessary):</p>
		*							
	with VAD Copy 3								
	with VAD Copy 2								
with a trade document									

<p>17. Date, signature, seal</p> <p>Note. Provide this information in Paragraph 26.</p>	<p>18. Type of the warehouse (mark as appropriate)</p> <table border="1"> <tr> <td></td> <td>*</td> <td></td> <td>*</td> </tr> <tr> <td>Type A</td> <td></td> <td>Type C</td> <td></td> </tr> <tr> <td>Type B</td> <td></td> <td>Type D</td> <td></td> </tr> <tr> <td>Type F</td> <td></td> <td>Type E</td> <td></td> </tr> </table> <p>Note. Type E, using regime of Type D.</p>					*		*	Type A		Type C		Type B		Type D		Type F		Type E	
		*		*																
	Type A		Type C																	
	Type B		Type D																	
Type F		Type E																		

<p>19. Warehouse or storage facility (Type E)</p> <p>a. Full address(es) for premises/warehouse where establishment of the customs warehouse is planned.</p> <p>b. Type of plans of premises appended (A, B, C or D) (mark, if necessary)</p> <p>c. Right to use the premises/warehouse property rights rental rights *</p> <p>Note. Please, append document(s) confirming the information provided in Clause "c".</p> <p>d. If a permit as a customs warehouse of another type has already been granted to the storage place (of type E), indicate the number of permit(s):</p>	<p>20. Deadline for submitting the inventory list (mark as appropriate)</p> <table border="1"> <tr> <td></td> <td>*</td> </tr> <tr> <td>To be submitted upon request of the State Revenue Service</td> <td></td> </tr> <tr> <td>Other</td> <td></td> </tr> </table> <p>Note. If the box "Other" has been marked, please, provide additional information in Paragraph 25.</p> <p>21. Amount of losses Please, provide information regarding the loss norm of goods</p>			*	To be submitted upon request of the State Revenue Service		Other	
		*						
	To be submitted upon request of the State Revenue Service							
	Other							

22. Storage of goods outside the warehouse

CN code	Description	Category	Customs procedure

23. Usual forms of handling*(mark, if necessary)*

No.	Activities	*	No.	Activities	*
1.	Ventilation, spreading-out, drying, removal of dust, simple cleaning operations, repair of packing, elementary repairs of damage incurred during transport or storage (in so far as it concerns simple operations), application and removal of protective coating for transport		13.	Dilution or concentration of fluids, without further treatment or distillation process (even if this results in a different eight-digit CN code)	
2.	Reconstruction of the goods after transport		14.	Mixing between them of the same kind of goods, with a different quality, in order to obtain a constant quality or a quality which is requested by the customer, without changing the nature of the goods	
3.	Stocktaking, sampling, sorting, sifting, mechanical filtering and weighing of the goods				
4.	Removal of damaged or contaminated components		15.	Dividing or size cutting out of goods if only simple operations are involved	
5.	Conservation, by means of pasteurisation, sterilisation, irradiation or the addition of preservatives				
6.	Treatment against parasites		16.	Packing, unpacking, change of packing, decanting and simple transfer into containers (even if this results in a different eight-digit CN code), affixing, removal and altering of marks, seals, labels, price tags or other similar distinguishing signs	
7.	Anti-rust treatment				
8.	Treatment (even if this results in a different eight-digit CN code): <ul style="list-style-type: none"> ● by simple raising of the temperature, without further treatment or distillation process, or ● by simple lowering of the temperature 				
9.	Electrostatic treatment, uncreasing or ironing of textiles		17.	Testing, adjusting, regulating and putting into working order of machines, apparatus and vehicles, in particular in order to control the compliance with technical standards, if only simple operations are involved	
10.	Treatment consisting in: <ul style="list-style-type: none"> ● stemming and/or pitting of fruits, cutting up and breaking down of dried fruits or vegetables, rehydration of fruits 		18.	Dulling of pipe fittings to prepare the goods for certain markets	

	<ul style="list-style-type: none"> dehydration of fruits (even if this results in a different eight-digit CN code) 		
11.	Desalination, cleaning and butting of hides	19.	<p>Any previously not mentioned activities, which are provided for improvement of the appearance or market quality of the goods brought in or for preparation of their distribution or re-selling, provided that such activities do not change the original properties of the goods and do not improve their value in use.</p> <p>If, in performing such activities, costs have arisen, such costs or increase in value are not taken into account in calculation the import tax, if the declarant submits appropriate evidence regarding such costs. However, in calculating the import tax, the customs value, properties and origin of the goods from outside the European Union, used for the performance of activities, shall be taken into account</p>
12.	Adding or changing of goods or accessories, insofar as such adding or changing is relatively limited and meant for the fulfilment of technical standards and does not change the original properties of the goods and does not improve their value in use (even if this results in a different eight-digit CN code of the added or changed goods)		

24. Temporary bringing out. Purpose

(mark as appropriate)

		*
a.	A separate application will be submitted regarding each bringing out	
b.	Application for a general permit for regular temporary bringing out of goods from the customs warehouse	
Final destination		
Intended duration of movement		
Purpose of movement		

25. Additional information

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26. Confirmation of the application

I confirm that the information indicated in the application is true.

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

(date**)		

Notes.

1. * The boxes in which the necessary information shall be marked.
2. ** The details of the document “date” and “signature” shall not be completed, if the electronic document has been prepared in accordance with the laws and regulations regarding drawing up of electronic documents.

Minister for Finance

Jānis Reirs

List of Information to be Indicated in the Register for Accounting of Goods in a Customs Warehouse

1. Number and date of the customs declaration or the document provided for bringing in of goods in a customs warehouse:
 - 1.1. for goods from outside the European Union the number and date shall be indicated for the customs procedure – placement of goods in a customs warehouse – of the declaration;
 - 1.2. for goods from the European Union the number and date shall be indicated for the customs procedure – bringing out – of the declaration;
 - 1.3. for other goods from the European Union the number and date of the respective document (for example, bill of lading, CMR of the goods invoice) shall be indicated.
2. The name of the possessor of the goods, EORI number (for placement of goods in the customs warehouse of Type A).
3. Description of goods (sales description, which is necessary for identification of the goods).
4. Combined Nomenclature code of the goods.
5. Actual quantity of the goods (number of packagings, type of packaging, for goods in bulk – number of goods, net weight, supplementary unit of measurement). For goods in bulk (for example, petroleum products, products containing spirits) in addition the difference with the weight indicated in accompanying documents shall be indicated, performing individual accounting regarding each quantity stored in each container.
6. Number and date of the customs declaration or the document provided for bringing out of goods from a customs warehouse:
 - 6.1. for goods from outside the European Union the number and date of such document shall be indicated, which certifies the use of goods recognised in customs regulations;
 - 6.2. for goods from the European Union, to which the customs procedure – bringing out – has been applied, the number and date of the export document (for example, transit declaration, TIR carnet, ship's manifest) shall be indicated;
 - 6.3. for other goods from the European Union the number and date of the respective document (for example, customs declaration, bill of lading or invoice of goods (if the goods are not exported to the third countries), ship's manifest) shall be indicated.
7. The name of the possessor of the goods, EORI number (for bringing out of goods from the customs warehouse of Type A).
8. Use of goods recognised in customs regulations, applied to bringing out of goods.
9. Quantity of the goods (brought out from the customs warehouse) (number of packagings, type of packaging, for goods in bulk – number of goods, net weight, supplementary unit of measurement).

10. Remainder of the quantity of goods regular bringing out from the customs warehouse (number of packagings, type of packaging, for goods in bulk – number of goods, net weight, supplementary unit of measurement).

11. Notes.

Minister for Finance

Jānis Reirs