Republic of Latvia

Cabinet

Regulation No. 334

Adopted 16 July 2019

**Procedures for Filling in and Submitting a Notification on the Movement of Excise Goods at a Border Crossing Point Set up on a Motorway**

*Issued pursuant to*

*Section 6, Clause 19 of the Customs Law*

1. This Regulation prescribes the procedures for filling in and submitting a notification on the movement of excise goods (hereinafter – the notification) (Annex) at a border crossing point set up on a motorway in the Republic of Latvia (hereinafter – the motorway border crossing point) with regard to the following:

1.1. certain excise goods which a natural person carries in the personal luggage that qualifies as such within the meaning of Article 41 of Council Regulation (EC) No 1186/2009 of 16 November 2009 setting up a Community system of reliefs from customs duty, and which are exempt from value added tax in accordance with Section 53, Paragraph fifteen of the Value Added Tax Law and from excise duty in accordance with Article 21, Paragraph four of the law On Excise Duties;

1.2. the fuel in a commercial motor vehicle which is necessary for ensuring the operation of the vehicle and which is exempt from value added tax in accordance with Section 53, Paragraph three of the Value Added Tax Law and from excise duty in accordance with Article 18, Paragraph nine of the law On Excise Duties.

2. A natural person (hereinafter – the person) who enters the Republic of Latvia shall fill in the following sections of the notification at the motorway border crossing point:

2.1. section A shall be filled in by all persons who enter the Republic of Latvia;

2.2. section B shall be filled in by persons who enter the Republic of Latvia by driving a private motor vehicle;

2.3. section C shall be filled in by persons who enter the Republic of Latvia by driving a commercial motor vehicle.

3. Within the meaning of this Regulation certain excise goods shall include the following:

3.1. alcoholic beverages;

3.2. tobacco products;

3.3. fuel.

4. The person who leaves the Republic of Latvia driving a private motor vehicle shall fill in sections A and B of the notification with regard to the fuel in a standard fuel tank of the vehicle if the relevant person plans to re-enter the Republic of Latvia with the same vehicle within the following seven days and wishes to apply an exemption from customs charges to the fuel in the standard fuel tank of the vehicle.

5. The person shall submit the completed notification to the customs official of the State Revenue Service or, if there is no customs control at the motorway border crossing point, – to the official of the State Border Guard.

Prime Minister A. K. Kariņš

Acting for the Minister for Finance – Minister for Health I. Viņķele

**Annex**

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16 July 2019

**Akcīzes preču pārvietošanas paziņojums/**

|  |  |  |  |
| --- | --- | --- | --- |
|  | заявление о перемещении акцизных товаров/ | **Nr.** \_\_\_\_\_\_\_\_\_/\_\_\_\_\_\_\_\_\_ |  |
|  | Statement on the Transport of Excise Goods | Aizpilda amatpersona/Заполняется должностным лицом/To be completed by the official |  |

AIZPILDA DRUKĀTIEM BURTIEM/ЗАПОЛНЯЕТСЯ ПЕЧАТНЫМИ БУКВАМИ/TO BE COMPLETED IN BLOCK LETTERS

A sadaļa (Aizpilda visas personas/Заполняется всеми лицами/To be completed by all persons)

|  |  |
| --- | --- |
| Datums (dd.mm.gggg.)/Дата (чч.мм.гггг.)/Date (dd.mm.yyyy) | \_\_\_\_ . \_\_\_\_ . \_\_\_\_ |
| Laiks/Время/Time | \_\_\_\_ : \_\_\_\_ |
| Aizpilda, **ieceļojot** Latvijas Republikā/Заполняется при **въезде** в Латвийскую Республику/Completed upon **entering** the Republic of Latvia | Aizpilda, **izceļojot** no Latvijas Republikas/Заполняется при **выезде** из Латвийской Республики/Completed upon **leaving** the Republic of Latvia |
| Vārds/Имя/Name |
| Uzvārds/Фамилия/Surname |
| Personas kods (ja nav, norāda pases numuru)/Персональный код (если нет, то указывается номер паспорта/Personal Identity Code (if not, indicate passport number) | \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| Transportlīdzekļa reģistrācijas numurs/Регистрационный номер транспортного средства/Vehicle registration number |  |
| Apliecinu, ka pēdējo 7 dienu laikā/Подтверждаю, что в течении последних 7 дней я/I hereby certify that during the last 7 days I have | neesmu ieceļojis Latvijas Republikā/не въезжал в Латвийскую Республику/not entered the Republic of Latvia | esmu ieceļojis Latvijas Republikā/въезжал в Латвийскую Республику/entered the Republic of Latvia |

|  |  |  |
| --- | --- | --- |
| **Preces veids**/Вид товара//Type of goods | **Daudzums/**количество/amount/ | **Mērvienība/**единица измерения/unit |
| **Tabakas izstrādājumi**/Табачные изделия/ Tobacco products |
| **cigaretes**/cигареты/cigarettes |  | gab./шт./pcs |
| **cigarillas**/сигариллы/cigarillos |  | gab./шт./pcs |
| **cigāri**/cигары/cigars |  | gab./шт./pcs |
| **smēķējamā tabaka**/курительный табак/smoking tobacco |  | g/г/g |
| **Alkoholiskie dzērieni**/Aлкогольные напитки/Alcoholic beverages |
| **ar spirta saturu vairāk nekā 22 tilp. % (tajā skaitā ar spirta saturu 80 tilp. % vai vairāk)/**с содержанием алкоголя свыше алк. 22 % об. (в том числе содержание алкоголя в алк. 80 % об. или более)/with alcohol content of more than 22% by volume (including beverages with alcohol content of 80 % or more by volume) |  | litri/литры/litres |
| **ar spirta saturu līdz 22 tilp. %, izņemot negāzēto vīnu un alu/**с содержанием алкоголя до 22 % по объему, за исключением неигристого вина и пива/with alcohol content of up to 22 % by volume, except for still wine and beer |  | litri/литры/litres |
| **negāzēts vīns**/неигристое вино/still wine |  | litri/литры/litres |
| **alus**/пиво/beer |  | litri/литры/litres |

B sadaļa (Aizpilda mehānisko transportlīdzekļu vadītāji/Заполняется водителями транспортных средств/To be completed by the drivers)

|  |  |  |
| --- | --- | --- |
| **Degviela**/Топливо/Fuel | **Daudzums/**количество/amount | **Mērvienība/**единица измерения/unit |
| **dīzeļdegviela**/дизельное топливо/diesel fuel | **bezsvina benzīns**/неэтилированный бензин/unleaded petrol |
| degviela transportlīdzekļa degvielas **standarttvertnē**/топливо в **стандартном** топливном баке транспортного средства/fuel in the standard fuel tank of the vehicle |  | litri/литры/litres |
| degviela pārvietojamās tvertnēs/топливо в переносных емкостях/fuel in portable tanks |  | litri/литры/litres |

C sadaļa (Aizpilda komerciālo mehānisko transportlīdzekļu vadītāji/Заполняется водителями коммерческого механического транспортного средства/To be completed by drivers of commercial motor vehicles)

|  |  |
| --- | --- |
| Komerciālā mehāniskā transportlīdzekļa turētāja (īpašnieka) nosaukums/Держатель (владелец) коммерческого транспортного средства/Name of the holder (owner) of the commercial vehicle |  |
| Komerciālā mehāniskā transportlīdzekļa turētāja (īpašnieka) reģistrācijas numurs/Регистрационный номер держателя (владельца) коммерческого транспортного средства/Registration number of the holder (owner) of the commercial vehicle |  |
| Nobraukuma (odometra) rādījums/Показания одометра/Odometer |  | kilometri/километры/kilometers |

Paraksts/Подпись/Signature \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Acting for the Minister for Finance – Minister for Health I. Viņķele