Republic of Latvia

Cabinet

Regulation No. 714

Adopted 21 November 2018

**Procedures for the Destruction of Goods or Abandonment of Goods to the State**

*Issued pursuant to*

*Section 6, Clauses 16 and 17 of the Customs Law*

**I. General Provisions**

1. This Regulation prescribes:

1.1. the procedures for the destruction of goods;

1.2. the procedures by which an application for abandonment of goods to the State shall be submitted, the information to be indicated in the application, and documents to be attached thereto.

2. The non-Union goods which have been recognised as property falling within the jurisdiction of the State shall be destroyed in accordance with the laws and regulations governing the field of the destruction of goods falling within the jurisdiction of the State.

**II. Destruction of Goods According to a Decision of the Customs Authority**

3. The following shall be destroyed in accordance with Article 197 of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (hereinafter – Regulation No 952/2013):

3.1. the non-Union goods whereof there is information at the disposal of the State Revenue Service that they are subject to prohibitions and restrictions referred to in Article 198(1)(b)(iv) of Regulation No 952/2013 and no other action is permitted with the respective goods as destruction thereof;

3.2. the non-Union goods in temporary storage, in the free zone or in any other customs procedure and whereof the owner of goods, the holder of goods, the holder of customs authorisation or an authorised person thereof (hereinafter – the person) has submitted an application to the State Revenue Service and has informed that they are subject to prohibitions and restrictions referred to in Article 198(1)(b)(iv) of Regulation No 952/2013 and no other action is permitted with the respective goods as destruction thereof;

3.3. the non-Union goods at the disposal of the postal operator classified as undelivered postal items, prohibited articles or postal items past their storage period that must be destroyed in accordance with the laws and regulations governing the postal sector.

4. The person shall submit the following in accordance with Sub-paragraphs 3.2 and 3.3 of this Regulation:

4.1. the information on the type of goods, Combined Nomenclature code, quantity (gross and net weight), value;

4.2. the number of a customs declaration or an entry in the declarant’s records where the goods are subject to the customs declaration or the entry in the declarant’s records;

4.3. the number of a temporary storage declaration specified in Article 145 of Regulation No 952/2013 where the goods are in temporary storage;

4.4. supporting documents for recording the goods and transport of import goods where the goods are subject to the free zone procedure;

4.5. the information on grounds for the destruction of goods and the location of destruction;

4.6. the information on the packaging material of the goods;

4.7. supporting documents specified in Article 163 of Regulation No 952/2013;

4.8. the document issued by the relevant competent authority stating that no other action is permitted with the respective goods as destruction thereof, except for the goods referred to in Sub-paragraph 3.3 of this Regulation.

5. The person shall submit the information referred to in Paragraph 4 of this Regulation and related documents to the State Revenue Service in printed form or in the form of an electronic document, or by using the Electronic Declaration System (EDS) of the State Revenue Service referred to in Section 13, Paragraph one of the Customs Law.

6. Upon receipt of the information and documents referred to in Paragraph 4 of this Regulation, the State Revenue Service shall take the decision on the destruction of goods or refusal to destroy the goods in accordance with Article 197 of Regulation No 952/2013. The State Revenue Service shall notify the person of the decision via the Electronic Declaration System (EDS). The decision on the destruction of goods shall be issued by the State Revenue Service, including therein only the information referred to in Section 67, Paragraph two, Clause 8 of the Administrative Procedure Law.

7. The State Revenue Service shall take the decision on refusal to destroy the goods in accordance with Article 197 of Regulation No 952/2013 if the person has failed to provide the information or documents referred to in Paragraph 4 of this Regulation.

8. The State Revenue Service shall indicate in the decision on the destruction of goods whether the person is permitted to destroy the goods independently or only in the presence of a customs official.

9. The person shall submit to the State Revenue Service a deed on the destruction of goods (annex) within three working days after completing the destruction of goods.

10. If the goods are destroyed in different locations, the person shall fill in a separate deed on the destruction of goods for each location of destruction with regard to the goods destroyed.

11. If a customs official participates in the destruction of goods referred to in this Chapter and Chapter III, the deed on the destruction of goods (annex) shall be drawn up in duplicate by the customs official. One copy shall be kept by the State Revenue Service, whereas the other copy shall be handed over to the person.

**III. Destruction of Goods by Drawing Up a Customs Declaration**

12. In order to apply a customs procedure – inward processing applied as a processing operation – destruction (hereinafter – the destruction of goods), the person shall submit a customs declaration to the customs authority for the receipt of a processing authorisation, except for the case when the destruction of goods is applied for the goods referred to in Paragraph 13 of this Regulation or the goods are destroyed in accordance with the end-use procedure in conformity with Article 254 of Regulation No 952/2013.

13. In order to apply the destruction of goods to the goods referred to in Annex 71-02 to Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code (hereinafter – Commission Regulation No 2015/2446), the person shall submit an application in the Customs Decisions System of the Union Customs Code by using the Electronic Declaration System (EDS).

14. The person shall attach the supporting documents of the goods specified in Article 163 of Regulation No 952/2013 to the customs declaration referred to in Paragraph 12 of this Regulation.

15. The person shall destroy the goods without participation of a customs officer, except for the cases where a customs authority has notified that it is permitted to destroy the goods only in the presence of a customs officer.

16. After the destruction of goods the person shall draw up a bill of discharge in accordance with Article 175 of Commission Regulation No 2015/2446 and submit it to the State Revenue Service together with a statement of the waste processing undertaking regarding completion of the destruction of goods.

**IV. Abandonment of Goods to the State**

17. The application for abandonment of goods to the State and related documents shall be submitted by the person to the State Revenue Service in printed form or in the form of an electronic document, or by using the Electronic Declaration System (EDS).

18. The following shall be indicated in the application for abandonment of goods to the State:

18.1. the given name, surname of the owner of goods or the holder of goods, and personal identity number if such has been granted (for a natural person) or the name, registration number, and address (for a legal person), and also contact telephone number;

18.2. the given name, surname, and personal identity number (for a natural person) or the name, registration number, and address (for a legal person) of the authorised person, and also the issuer of the power of attorney, number of the power of attorney, and date of issue thereof;

18.3. the given name, surname, and personal identity number (for a natural person) or the name, registration number, and address (for a legal person) of the consignee of goods;

18.4. the type of goods, Combined Nomenclature code, quantity (gross and net weight), value, the number of a customs declaration or an entry in the declarant’s records where the goods abandoned to the State are subject to the customs declaration or the entry in the declarant’s records.

19. The document of the respective competent institution shall be attached to the application for abandonment of goods to the State if the goods require control or authorisation or an opinion on compliance thereof with mandatory safety and security requirements.

20. In accordance with Article 199 of Regulation No 952/2013 the State Revenue Service shall take a written decision to authorise the abandonment of goods to the State.

Prime Minister Māris Kučinskis

Minister for Finance Dana Reizniece-Ozola

**Annex**

Cabinet Regulation No. 714

21 November 2018

**Deed No. \_\_\_\_\_\_\_\_\_ on the Destruction of Goods**

|  |  |  |
| --- | --- | --- |
|  |  |  |
| (date) |  | (location of the destruction of goods – address, name, and registration number of the merchant) |

|  |
| --- |
|  |
| (type of the destruction of goods) |

|  |  |
| --- | --- |
| Destruction of goods owned by |  |
|  | (for a natural person – the given name, surname, personal identity number; |
|  | |
|  | |
| for a legal person – the name, address, registration number of a merchant) | |

which are specified in

the decision of the State Revenue Service No. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ of \_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_ or

in customs declaration No. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| No. | Information on the goods | | | |
| type,  Combined Nomenclature code | quantity | | value |
| gross weight | net weight |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
| Total | | | |  |

The type and quantity of any scrap or waste resulting from the destruction of goods subject to a subsequent customs procedure

|  |
| --- |
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|  |
|  |

Destruction of goods attested by

|  |
| --- |
|  |
| (the position, given name, surname, and signature of the customs official) |
|  |
|  |
| (the position, given name, surname, and signature of the customs official) |
|  |
|  |
| (the position, given name, surname, and signature of the authorised representative of the waste processing undertaking) |
|  |
|  |
| (the position, given name, surname, and signature of the official of another State authority) |
|  |
|  |
| (the given name, surname, and signature of the owner of goods, authorised representative thereof, consignee or the holder of goods) |

Minister for Finance Dana Reizniece-Ozola