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28 July 2015 [shall come into force on 1 August 2015];

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9 July 2019 [shall come into force on 25 July 2019].

If a whole or part of a paragraph has been amended, the date of the amending regulation appears in square brackets at the end of the paragraph. If a whole paragraph or sub-paragraph has been deleted, the date of the deletion appears in square brackets beside the deleted paragraph or sub-paragraph.

Republic of Latvia

Cabinet

Regulation No. 220

Adopted 12 May 2015

**Procedures for Labelling Alcoholic Beverages and Tobacco Products with Excise Duty Stamps**

*Issued pursuant to*

*Section 27, Paragraph thirteen of the law On Excise Duties*

**I. General Provisions**

1. The Regulation prescribes the procedures for labelling alcoholic beverages and tobacco products with excise duty stamps, including the conditions for the number of excise duty stamps to be ordered, the time periods for issuing and the conditions for receipt thereof, and also the requirements for the provision of information on the stamps used.

2. The State Revenue Service shall issue excise duty stamps:

2.1. to an approved warehousekeeper:

2.1.1. for the labelling of excisable goods in the tax warehouse of an approved tax warehousekeeper if labelling has been indicated as the type of activity in the special permit (licence);

2.1.2. for sending excise duty stamps to another Member State;

2.2. to an importer – for the labelling of excisable goods in a customs warehouse or for sending excise duty stamps to a foreign country which is not a Member State;

2.3. to a registered consignee, a temporarily registered consignee, or a person who imports or receives excisable goods to be stamped with excise duty stamps from another Member State in the Republic of Latvia in accordance with Section 26 of the law On Excise Duties (hereinafter – another person) – for sending excise duty stamps to another Member State.

3. Types of excise duty stamps:

3.1. stickers with a holographic element – images (in rolls) the size of which is 16 x 18 mm (the permissible difference of size is ± 0.5 mm) and which are used for the labelling of alcoholic beverages and tobacco products (except for cigarettes);

3.2. paper excise duty stamps (in sheets or cut) which are used for the labelling of cigarettes and other tobacco products and the size of which (the permissible difference of size is ± 0.5 mm) is as follows:

3.2.1. [*20 May 2019 / See Paragraph 31*];

3.2.2. 16 x 32 mm.

[*23 January 2018*]

4. The payer of excise duty (hereinafter – the payer of the duty) shall ensure that excise duty stamps are claimed not later than within six months from the day of submitting the submission referred to in Paragraph 7, 12, or 15 of this Regulation.

5. The State Revenue Service shall issue excise duty stamps to the payer of the duty on the basis of the submission submitted by the payer of the duty that has been completed in accordance with Annex 1, 2, or 3 to this Regulation and in accordance with the information indicated in the respective submission, and also shall draw up a bill of lading. The following shall be specified in the bill of lading:

5.1. for excise duty stamps for the labelling of alcoholic beverages (hereinafter – the excise duty stamps for alcoholic beverages) – the number corresponding to the alcoholic beverage (assigned automatically by the Information System of the State Revenue Service), group, volume, percentage volume of the alcoholic beverage (only for Group 5 – other alcoholic beverages), series and interval of excise duty stamps, quantity of excise duty stamps, and the calculated excise duty;

5.2. for excise duty stamps for the labelling of cigarettes (hereinafter – the excise duty stamps for cigarettes) – the number corresponding to the tobacco product, name of cigarettes, maximum retail selling price, series and interval of excise duty stamps, quantity of excise duty stamps, and the calculated excise duty;

5.3. for excise duty stamps for the labelling of smoking tobacco, cigars, and cigarillos (hereinafter – the excise duty stamps for smoking tobacco, cigars, and cigarillos) – the number corresponding to the tobacco product, type of goods, unit to be labelled (grams or pieces), series and interval of excise duty stamps, quantity of excise duty stamps, and the calculated excise duty.

6. The payer of the duty shall use the received excise duty stamps only for the labelling of alcoholic beverages, cigarettes, smoking tobacco, cigars, and cigarillos specified in the submission referred to in Paragraph 5 of this Regulation in accordance with the intervals of the issued excise duty stamps specified in the bill of lading.

**II. Conditions for the Labelling of Alcoholic Beverages**

7. In order to receive the excise duty stamps for alcoholic beverages, the payer of the duty shall submit electronically to the State Revenue Service a separate submission for the receipt of the excise duty stamps for alcoholic beverages for each type of the payer of the duty (Annex 1).

8. The State Revenue Service shall, within five working days after the receipt of the submission referred to in Paragraph 7 of this Regulation, ensure the issuance of the excise duty stamps for alcoholic beverages.

9. The State Revenue Service shall issue the excise duty stamps for alcoholic beverages if the volume of one packaging unit of the alcoholic beverage conforms to the requirements laid down in the laws and regulations regarding the standard values of the nominal volume of the packaging of pre-packaged goods.

10. The excise duty stamp for alcoholic beverages shall be affixed to each packaging unit of primary (trade) packaging so that the excise duty stamp for alcoholic beverages does not cover the information on the alcoholic beverage and the excise duty stamp for alcoholic beverages is not covered by any other information in compliance with one of the following conditions:

10.1. on the cap or cork if the size thereof allows to place the excise duty stamp for alcoholic beverages without deforming it;

10.2. so that the excise duty stamp for alcoholic beverages touches the basic label of the alcoholic beverage;

10.3. in a place visible to a consumer and control authorities if it is not possible to affix the excise duty stamp for alcoholic beverages in accordance with the conditions referred to in Sub-paragraph 10.1 or 10.2 of this Regulation.

11. The payer of the duty shall ensure the affixing of the excise duty stamp for alcoholic beverages to the packaging unit of the alcoholic beverage so that the excise duty stamp for alcoholic beverages on the packaging unit of the alcoholic beverage is durable.

**III. Conditions for the Labelling of Cigarettes**

12. In order to receive the excise duty stamps for cigarettes, the payer of the duty shall submit electronically to the State Revenue Service a separate submission for the ordering and receipt of the excise duty stamps for cigarettes for each type of the payer of the duty (Annex 2). A separate submission for the ordering and receipt of the excise duty stamps for cigarettes shall be also submitted if the excise duty stamp will be used as a security element and will be affixed to tobacco products intended for sale in duty-free shops, provided that the respective tobacco products are subject to exemption from excise duty in accordance with Section 20 and Section 21, Paragraph six of the law On Excise Duties.

[*9 July 2019*]

13. The State Revenue Service shall issue the excise duty stamps for cigarettes to the payer of the duty starting from the tenth working day after the receipt of the submission referred to in Paragraph 12 of this Regulation.

14. The excise duty stamp for cigarettes shall be affixed to a cigarette package so that the excise duty stamp for cigarettes becomes damaged upon opening the pack and also so that it does not cover the information on the cigarette package, warnings of the impact on health placed on the packaging or any other information:

14.1. for a hard cigarette package it shall be affixed under the closed transparent additional wrapper:

14.1.1. to the back surface and side surface, in a bent form, in a horizontal direction across the folding of the back surface if the duty stamps referred to in Sub-paragraph 3.2.1 of this Regulation are used;

14.1.2. to the side surfaces if the duty stamps referred to in Sub-paragraph 3.2.2 of this Regulation are used;

14.2. for a soft cigarette package it shall be affixed under the closed transparent additional wrapper across the surface of the upper edge (the opening);

14.3. for a hard cigarette package without the closed transparent additional wrapper it shall be affixed:

14.3.1. to the back surface and side surface, in a bent form, in a horizontal direction across the folding of the back surface if the duty stamps referred to in Sub-paragraph 3.2.1 of this Regulation are used;

14.3.2. to the side surfaces if the duty stamps referred to in Sub-paragraph 3.2.2 of this Regulation are used.

[*23 January 2018 / Amendments to Paragraph regarding affixing the new paper excise duty stamps shall be applicable from 1 December 2018. See Paragraph 32*]

**IV. Conditions for the Labelling of Smoking Tobacco, Cigars, and Cigarillos**

15. In order to receive the excise duty stamps for smoking tobacco, cigars, and cigarillos, the payer of the duty shall submit electronically to the State Revenue Service a separate submission for the receipt of the excise duty stamps for smoking tobacco, cigars, and cigarillos for each type of the payer of the duty (Annex 3). A separate submission for the ordering and receipt of the excise duty stamps for smoking tobacco, cigars, and cigarillos shall be also submitted if the excise duty stamp will be used as a security element and will be affixed to tobacco products intended for sale in duty-free shops, provided that the respective tobacco products are subject to exemption from excise duty in accordance with Section 20 and Section 21, Paragraph six of the law On Excise Duties.

[*9 July 2019*]

16. The State Revenue Service shall, within five working days after the receipt of the submission referred to in Paragraph 15 of this Regulation, ensure the issuance of the excise duty stamps for smoking tobacco, cigars, and cigarillos.

17. The minimum number of issuance of (paper) excise duty stamps for smoking tobacco, cigars, and cigarillos shall be 500 pieces.

18. The excise duty stamps for smoking tobacco, cigars, and cigarillos shall be affixed for smoking tobacco, cigars, and cigarillos to each packaging unit of primary (trade) packaging so that the excise duty stamp for smoking tobacco, cigars, and cigarillos is not covered by any other information and the excise duty stamp does not cover any other information:

18.1. the (paper) excise duty stamp for smoking tobacco, cigars, and cigarillos shall be affixed to the opening of each unit of packaging so that the (paper) excise duty stamp for smoking tobacco, cigars, and cigarillos becomes damaged upon opening the packaging of the tobacco product;

18.2. the (hologram) excise duty stamp for smoking tobacco, cigars, and cigarillos shall be affixed to the external front surface of the packaging of the tobacco product;

18.3. if the tobacco product has a closed transparent additional wrapper, the excise duty stamp for smoking tobacco, cigars, and cigarillos shall be affixed under it, except for herbal smoking products for which the excise duty stamp may be affixed to the closed transparent additional wrapper.

[*16 November 2016; 23 January 2018*]

**V. Provision of Information on the Circulation of Excise Duty Stamps**

19. The payer of the duty who has received the excise duty stamps shall submit electronically the report on the circulation of the excise duty stamps of alcoholic beverages and tobacco products in the preceding month (hereinafter – the report on the circulation of [excise duty] stamps) to the State Revenue Service each month by the fifteenth date (Annexes 4 and 5).

20. The payer of the duty shall submit the report on the circulation of [excise duty] stamps starting from the taxation period in which the excise duty stamps are received separately for each type of the payer of the duty referred to in Paragraph 2 of this Regulation. The report on the circulation of [excise duty] stamps shall be submitted for as long as there is a remainder of the excise duty stamps.

[*23 January 2018*]

20.1 If the special permit (licence) for the activity of an approved warehousekeeper or for the activity of a registered consignee, or an entry indicated therein regarding a specific type of excisable goods has been cancelled for the payer of the duty, the payer of the duty shall carry out an inventory of the remainder of the excise duty stamps according to the situation on the day of cancelling the special permit (licence) or the entry indicated therein regarding a specific type of excisable goods and shall submit the report on the circulation of [excise duty] stamps. The day on which the special permit (licence) or the entry indicated therein regarding a specific type of excisable goods has been cancelled shall be regarded as the last day of the taxation period of the report.

[*23 January 2018*]

21. The payer of the duty who has several tax warehouses in his or her possession shall submit a joint report on the circulation of [excise duty] stamps for all tax warehouses in possession thereof.

22. The payers of the duty who are not required to submit the reports on the circulation of [excise duty] stamps:

22.1. an approved warehousekeeper who, in accordance with the provisions of the Handling of Alcoholic Beverages Law, produces wine or fermented beverages himself or herself the total volume of which does not exceed 1000 litres per calendar year 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 alcoholic beverages produced by others), and who submits a certification of the payment of the excise duty upon receipt of the excise duty stamps;

22.2. an importer;

22.3. another person.

**VI. Return of Excise Duty Stamps to the State Revenue Service**

23. The payer of the duty whose special permit (licence) or an entry indicated therein regarding a specific type of excisable goods has been cancelled and the recording whereof includes excise duty stamps shall return all remaining and unused (non-affixed) excise duty stamps to the State Revenue Service within 30 days after cancelling the special permit (licence) or the entry indicated therein regarding a specific type of excisable goods.

[*23 January 2018*]

24. The payer of the duty shall return excise duty stamps to the State Revenue Service by electronically submitting a submission for the returned excise duty stamps for alcoholic beverages (Annex 6) or for the excise duty stamps for tobacco products (Annex 7). The following shall be indicated in the submission:

24.1. type of the payer of the duty;

24.2. information on the payment of the excise duty;

24.3. information on the returned excise duty stamps.

25. If the payer of the duty returns the excise duty stamps for which the excise duty has been paid, information on the diversion or transfer of the paid excise duty for the covering of duty debts, future payments of the excise duty, other duty payments or repayment shall be indicated in the submission referred to in Paragraph 24 of this Regulation.

26. The payer of the duty shall, within three working days after submitting the submission for the returned excise duty stamps, return to the State Revenue Service the excise duty stamps glued separately on A4 pages according to the series and number intervals of the excise duty stamps. The excise duty stamps intended for the labelling of cigarettes shall be returned by gluing them separately on A4 pages according to the series, number intervals of the excise duty stamps, maximum retail selling price, and the number of cigarettes in a package. If the excise duty stamps have not been used and remain in the original package, they shall be returned in the original package.

27. After receipt of the excise duty stamps, the responsible official of the State Revenue Service shall print out the submission for the returned excise duty stamps of the payer of the duty, make a note thereon regarding the acceptance of the excise duty stamps indicated in the submission for storage until the identification thereof and shall issue the print-out of the aforementioned submission with the note made to the payer of the duty. The State Revenue Service shall perform the identification of the excise duty stamps within a month from the receipt of the excise duty stamps.

28. After identification of the excise duty stamps, the responsible official of the State Revenue Service shall send electronically the information on the returned and identified excise duty stamps to the payer of the duty, indicating the date of identification, the compliance of the excise duty stamps with the number and the excise duty indicated in the submission.

**VII. Closing Provisions**

29. Cabinet Regulation No. 320 of 7 April 2009, Procedures for Labelling of Alcoholic Beverages and Tobacco Products with Excise Duty Stamps (*Latvijas Vēstnesis*, 2009, No. 58; 2010, No. 51/52; 2013, No. 189), is repealed.

30. The Regulation shall come into force on 1 June 2015.

31. Sub-paragraph 3.2.1 of this Regulation shall be in force until 19 May 2019.

[*23 January 2018*]

32. Sub-paragraph 3.2.2 of this Regulation and amendments to Paragraph 14 of this Regulation regarding affixing the new paper excise duty stamps shall be applicable from 1 December 2018.

[*23 January 2018*]

Prime Minister Laimdota Straujuma

Acting for the Minister for Finance – Minister for Transport Anrijs Matīss

**Annex 1**

Cabinet Regulation No. 220

12 May 2015

[*28 July 2015; 23 January 2018; 9 July 2019*]

**Submission for the Receipt of the Excise Duty Stamps for Alcoholic Beverages**

|  |  |
| --- | --- |
| Name of the payer of the duty |  |
| Registration code of the payer of the duty |  |
| Telephone |  |  |

Type of the payer of the duty:

□ approved warehousekeeper

□ registered consignee

□ temporarily registered consignee

□ importer

□ another person

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| No. | Group of alcoholic beverage1 | Content of absolute alcohol in percentage by volume2 | Volume of pre-packaging unit (litres) | Number of excise duty stamps (pieces) | Calculated excise duty (EUR) |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
| Total | X |  |  |

Notes.

1 Division of alcoholic beverages into groups according to the excise duty rate:

Group 2 – wine;

Group 3b – fermented beverages with the content of absolute alcohol above 6 per cent by volume;

Group 4a – intermediate products with the content of absolute alcohol up to 15 per cent by volume (inclusive);

Group 4b – intermediate products with the content of absolute alcohol above 15 and up to 22 per cent by volume (inclusive);

Group 5 – other alcoholic beverages;

Group 5m – other alcoholic beverages produced by a small producer of alcoholic beverages.

2 Content of absolute alcohol in percentage by volume shall be only indicated for Groups 5 and 5m.

Acting for the Minister for Finance – Minister for Transport Anrijs Matīss

**Annex 2**

Cabinet Regulation No. 220

12 May 2015

[*9 July 2019*]

**Submission for the Ordering and Receipt of the Excise Duty Stamps for Cigarettes**

|  |  |
| --- | --- |
| Name of the payer of the duty |  |
| Registration code of the payer of the duty |  |
| Telephone |  |  |

Type of the payer of the duty:

□ approved warehousekeeper

□ registered consignee

□temporarily registered consignee

□ importer

□ another person

The maximum retail selling price of cigarettes and the number of cigarettes in a package shall be printed:

□ on the excise duty stamp

□ on the packaging unit

□ I hereby confirm that the received excise duty stamps shall be used as a security element and shall be affixed to tobacco products intended for sale in duty-free shops, provided that the respective tobacco products are subject to exemption from excise duty in accordance with Section 20 and Section 21, Paragraph six of the law On Excise Duties.

□ I hereby confirm that the received excise duty stamps shall be affixed only to such tobacco products whereof information has been provided in accordance with Section 5, Paragraphs one and two of the law On the Handling of Tobacco Products, Herbal Products for Smoking, Electronic Smoking Devices and Their Liquids.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| No. | Paper excise duty stamps (in sheets or cut) | Size of paper excise duty stamps | Cigarette | Number of excise duty stamps (pieces) | Calculated excise duty (EUR) |
| name1 | producing country | maximum retail selling price (EUR) | number in a package (pieces) | excise duty rate coefficient2 |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
| Total | X | X |  |  |

Notes.

1 Completed by the importer or another person.

2 Excise duty rate coefficient according to the number of cigarettes (excluding the filter or mouthpiece):

1 – up to 80 millimetres (inclusive);

2 – above 80 and up to 110 millimetres (inclusive);

3 – above 110 and up to 140 millimetres (inclusive);

4 – above 140 millimetres.

**Annex 3**

Cabinet Regulation No. 220

12 May 2015

[*9 July 2019*]

**Submission for the Receipt of the Excise Duty Stamps for Smoking Tobacco, Cigars, and Cigarillos**

|  |  |
| --- | --- |
| Name of the payer of the duty |  |
| Registration code of the payer of the duty |  |
| Telephone |  |  |

Type of the payer of the duty:

□ approved warehousekeeper

□ registered consignee

□temporarily registered consignee

□ importer

□ another person

□ I hereby confirm that the received excise duty stamps shall be used as a security element and shall be affixed to tobacco products intended for sale in duty-free shops, provided that the respective tobacco products are subject to exemption from excise duty in accordance with Section 20 and Section 21, Paragraph six of the law On Excise Duties.

□ I hereby confirm that the received excise duty stamps shall be affixed only to such tobacco products whereof information has been provided in accordance with Section 5, Paragraphs one and two of the law On the Handling of Tobacco Products, Herbal Products for Smoking, Electronic Smoking Devices and Their Liquids.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No. | Type of tobacco product1 | Type of excise duty stamps (paper or hologram) | Size of paper excise duty stamps | Amount in one unit of packaging (pieces or grams) | Number of excise duty stamps (pieces) | Calculated excise duty (EUR) |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| Total |  |  |

Note. 1 Types of tobacco products:

Group 1a – cigars;

Group 1b – cigarillos;

Group 3a – fine-cut tobacco intended for the rolling of cigarettes;

Group 3b – other smoking tobacco.

**Annex 4**

Cabinet Regulation No. 220

12 May 2015

**Report on the Circulation of the Excise Duty Stamps of Alcoholic Beverages**

|  |  |
| --- | --- |
| Taxation period |  |
| Name of the payer of the duty |  |
| Registration code of the payer of the duty |  |
| Telephone |  |  |

Type of the payer of the duty:

□ approved warehousekeeper:

□ the goods have been labelled outside the Republic of Latvia

□ the goods have been labelled in the Republic of Latvia

□ registered consignee

□ temporarily registered consignee

|  |
| --- |
| (excise duty stamps – in pieces, excise duty sum – in euros) |
| No. | Number corresponding to the alcoholic beverage1 | Excise duty stamp | Remainder of excise duty stamps at the beginning of the taxation period | Relocation of the labelled goods | Excise duty stamps received during the taxation period3 | Amount of labelled goods which were released for consumption or released into free circulation and received back during the taxation period4 | Returned excise duty stamps5 | Destroyed or lost excise duty stamps | Number of the labelled items of goods released for consumption or released into free circulation | Excise duty stamps which are subject to the obligation of the payment of the excise duty in accordance with Section 23, Paragraph fourteen of the law On Excise Duties | Calculated excise duty | Remainder of excise duty stamps at the end of the taxation period |
| series | beginning of the number interval | end of the number interval | registration code of the payer of the duty wherefrom the labelled alcoholic beverages were received or to whom the labelled alcoholic beverages have been exported2 | number of the labelled items of goods exported to another tax warehouse | excise duty stamps which have been destroyed in another EU Member State, which have been lost as a result of force majeure6 and such lost excise duty stamps for which the excise duty has been paid in any of the preceding taxation periods | lost7 excise duty stamps which are subject to the payment of the excise duty | excise duty stamps which are subject to the payment of the excise duty | excise duty stamps for which the excise duty has been paid in any of the preceding taxation periods | for alcoholic beverages which have been released for consumption or released into free circulation8 | in accordance with Section 23, Paragraph fourteen of the law On Excise Duties | total(6 – 8 + 9 + 10 – 11 –12 –13 – 14 – 15) | including non-affixed excise duty stamps for which no excise duty has been paid |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 19a |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Total | X | X | X |  | X |  |  |  |  |  |  |  |  |  |  |  |  |  |

Notes.

1 The number of the application which is indicated in the bill of lading issued by the State Revenue Service on the basis of which excise duty stamps have been issued.

2 Completed by the payer of the duty if alcoholic beverages labelled with excise duty stamps, which are subject to the application of the deferred payment of excise duty in accordance with Section 25 of the law On Excise Duties, are received or exported.

3 Excise duty stamps received from the State Revenue Service and alcoholic beverages labelled with excise duty stamps received from another payer of the duty.

4 The payer of the duty shall indicate the number of the excise duty stamps for alcoholic beverages received back during the taxation period that were released for consumption or released into free circulation.

5 In accordance with the information of the State Revenue Service on the identified excise duty stamps during the taxation period.

6 In accordance with Section 21, Paragraph one and the second sentence of Section 27, Paragraph eleven of the law On Excise Duties.

7 Lost excise duty stamps or such excise duty stamps for which the absence of any of the identification parameters – series or number – has been established during the identification process.

8 The calculated excise duty for lost excise duty stamps and for unidentified excise duty stamps, and for the excise duty stamps for alcoholic beverages released for consumption or released into free circulation, except for the excise duty stamps for which the excise duty has been calculated in any of the preceding taxation periods in accordance with Section 23, Paragraph fourteen of the law On Excise Duties.

Acting for the Minister for Finance – Minister for Transport Anrijs Matīss

**Annex 5**

Cabinet Regulation No. 220

12 May 2015

[*9 July 2019*]

**Report on the Circulation of the Excise Duty Stamps for Tobacco Products**

|  |  |  |
| --- | --- | --- |
| Taxation period |  |  |
| Name of the payer of the duty |  |
| Registration code of the payer of the duty |  |
| Telephone |  |  |

Type of the payer of the duty:

□ approved warehousekeeper

□ the goods have been labelled outside the Republic of Latvia

□ the goods have been labelled in the Republic of Latvia

□ registered consignee

□temporarily registered consignee

Table 1

(excise duty stamps – in pieces, duty sum – in euros)

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| No. | Number corresponding to the tobacco product1 | Excise duty stamp | Remainder of excise duty stamps at the beginning of the taxation period | Relocation of the labelled goods | Excise duty stamps received during the taxation period3 | Amount of labelled goods which were released for consumption or released into free circulation and received back during the taxation period4 | Returned excise duty stamps5 | Destroyed or lost excise duty stamps | Excise duty stamps used for the determination of the quality or as a security element8 | Number of the labelled items of goods released for consumption or released into free circulation | Excise duty stamps which are subject to the obligation of the payment of the excise duty in accordance with Section 23, Paragraph fourteen of the law On Excise Duties | Calculated excise duty | Remainder of excise duty stamps at the end of the taxation period |
|
| series | beginning of the number interval | end of the number interval | registration code of the payer of the duty wherefrom the labelled tobacco products were received or to whom the labelled tobacco products have been exported2 | number of the labelled items of goods exported to another tax warehouse | damaged, invalid, or unused | for excisable goods released for consumption or released into free circulation | excise duty stamps which have been destroyed in another EU Member State or which have been lost as a result of force majeure6 and such lost excise duty stamps for which the excise duty has been paid in any of the preceding taxation periods | lost7 excise duty stamps which are subject to the payment of the excise duty | excise duty stamps which are subject to the payment of the excise duty | excise duty stamps for which the excise duty has been paid in any of the preceding taxation periods | for tobacco products released for consumption or released into free circulation9 | in accordance with Section 23, Paragraph fourteen of the law On Excise Duties | total (6 – 8 + 9 + 10 – 11 – 12 – 13 – 14 – 15 – 16) | including non-affixed excise duty stamps for which no excise duty has been paid |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 11a | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 20a |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Total | x | x | x |  | x |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Notes.

1 The number of the application which is indicated in the bill of lading issued by the State Revenue Service on the basis of which excise duty stamps have been issued.

2 Completed by the payer of the duty if tobacco products labelled with excise duty stamps, which are subject to the application of the deferred payment of excise duty in accordance with Section 25 of the law On Excise Duties, are received or exported.

3 Excise duty stamps received from the State Revenue Service and tobacco products labelled with excise duty stamps received from another payer of the duty.

4 The payer of the duty shall indicate the number of the excise duty stamps for tobacco products received back during the taxation period that were released for consumption or released into free circulation.

5 In accordance with the information of the State Revenue Service on the identified excise duty stamps during the taxation period.

6 In accordance with Section 21, Paragraph one and the second sentence of Section 27, Paragraph eleven of the law On Excise Duties.

7 Lost excise duty stamps or such excise duty stamps for which the absence of any of the identification parameters (series, number, maximum retail selling price, or number of cigarettes in a package) has been established.

8 Completed by the payer of the duty if in accordance with Section 17, Paragraph one, Clause 2 of the law On Excise Duties tobacco products are used for the determination of the quality of tobacco products or if excise duty stamps are used as a security element and the tobacco products labelled with excise duty stamps are sold in duty-free shops, provided that the respective tobacco products are subject to exemption from excise duty in accordance with Section 20 and Section 21, Paragraph six of the law On Excise Duties.

9 The calculated excise duty for lost excise duty stamps and for unidentified excise duty stamps, and for the excise duty stamps for tobacco products released for consumption or released into free circulation, except for the excise duty for excise duty stamps for which it has been calculated in any of the preceding taxation periods in accordance with Section 23, Paragraph fourteen of the law On Excise Duties.

Table 2

Itemised list of Table 1, column 15 “Excise duty stamps which are subject to the payment of the excise duty” and column 16 “Excise duty stamps for which the excise duty has been paid in any of the preceding taxation periods”

|  |  |  |  |
| --- | --- | --- | --- |
| No. | Number corresponding to the tobacco product | Cigarette | Number of excise duty stamps (pieces) |
| maximum retail selling price (EUR) | number in a package (pieces) | name |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
| Total |  |

**Annex 6**

Cabinet Regulation No. 220

12 May 2015

**Submission for the Returned Excise Duty Stamps for Alcoholic Beverages**

|  |  |
| --- | --- |
| Name of the payer of the duty |  |
| Registration code of the payer of the duty |  |
| Telephone |  |  |

Type of the payer of the duty:

□ approved warehousekeeper

□ registered consignee

□ temporarily registered consignee

□ importer

□ another person

□ person holding the remainder of the excise duty stamps after cancelling the special permit (licence)

Excise duty:

□ has been paid1

□ has not been paid

|  |
| --- |
|  |
| (information on the transfer of the paid excise duty for the covering of duty debts, future payments of the excise duty or other duty payments, or on repayment) |

Returned excise duty stamps:

□ unused

□ invalid

□ damaged

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No. | The number corresponding to the alcoholic beverage indicated in the bill of lading on the basis of which excise duty stamps have been issued | Excise duty stamp | Number of excise duty stamps (pieces) | Sum of the calculated excise duty (EUR) | Confirmed number of excise duty stamps (pieces) | Confirmed sum of the calculated excise duty(EUR) |
| date of receipt | series | beginning of the number interval | end of the number interval |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
| Total |  |  |  |  |

Note. 1 If the submission is drawn up regarding the returned excise duty stamps for which the excise duty has been paid, it is mandatory to indicate additional information.

Acting for the Minister for Finance – Minister for Transport Anrijs Matīss

**Annex 7**

Cabinet Regulation No. 220

12 May 2015

[*23 January 2018 / The new wording of the Annex shall come into force on 1 February 2018. See Paragraph 2 of the Amendments*]

**Submission for the Returned Excise Duty Stamps for Tobacco Products**

|  |  |
| --- | --- |
| Name of the payer of the duty |  |
| Registration code of the payer of the duty |  |
| Telephone |  |  |

Type of the payer of the duty:

□ approved warehousekeeper

□ registered consignee

□temporarily registered consignee

□ importer

□ another person

□ person holding the remainder of the excise duty stamps after cancelling the special permit (licence)

Excise duty:

□ has been paid¹

□ has not been paid

|  |
| --- |
|  |
| information on the transfer of the paid excise duty for the covering of duty debts, future payments of the excise duty or other duty payments, or repayment  |

Returned excise duty stamps:

□ unused

□ invalid

□ damaged

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| No. | The number corresponding to the tobacco product indicated in the bill of lading on the basis of which excise duty stamps have been issued | Excise duty stamp | Maximum retail selling price for cigarettes (EUR) | Number of cigarettes in a package (pieces) | Number of excise duty stamps (pieces) | Sum of the calculated excise duty (EUR) | Confirmed number of excise duty stamps (pieces) | Sum of the confirmed calculated excise duty (EUR) |
| date of receipt | series | beginning of the number interval | end of the number interval |
|  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| Total: |  |  |  |  |  |  |

Note. 1 If the submission is drawn up regarding the returned excise duty stamps for which the excise duty has been paid, it is mandatory to indicate additional information.