Text consolidated by Valsts valodas centrs (State Language Centre) with amending regulations of:

9 July 2019 [shall come into force on 18 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. 861

Adopted 20 December 2016

**Procedures for the Estimation of the Amount of Losses for Unpackaged Goods under Customs Supervision**

*Issued pursuant to*

*Section 6, Clause 4 of the Customs Law*

**I. General Provisions**

1. The Regulation prescribes the procedures by which the amount of losses shall be estimated for unpackaged goods under customs supervision (hereinafter – the goods).

2. The Regulation shall apply to the goods which have been classified in the following chapters of Annex I to the Combined Nomenclature (laid down by Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (hereinafter – Regulation No 2658/87)):

2.1. Chapter 7 (goods referred to in items 0708 and 0713 of goods);

2.2. Chapter 10;

2.3. Chapter 11 (goods referred to in items 1101, 1102, 1103, 1104, 1107, 1108, and 1109 of goods);

2.4. Chapter 12 (goods referred to in items 1201, 1202, 1203, 1204, 1205, 1206, 1207, and 1208 of goods);

2.5. Chapter 14 (goods referred to in item 1404 of goods);

2.6. Chapter 15 (goods referred to in items 1507, 1508, 1509, 1510, 1511, 1512, 1513, 1514, 1515, 1516, and 1517 of goods);

2.7. Chapter 17 (goods referred to in items 1701, 1702, and 1703 of goods);

2.7.1 Chapter 18 (goods referred to in items 1801 and 1802 of goods);

2.8. Chapter 22;

2.9. Chapter 23 (goods referred to in items 2302, 2303, 2304, 2305, 2306, 2308, and 2309 of goods);

2.10. Chapter 25;

2.11. Chapter 26 (goods referred to in items 2601 and 2602 of goods);

2.12. Chapter 27;

2.13. Chapter 28 (goods referred to in items 2822 and 2833 of goods);

2.14. Chapter 29 (goods referred to in items 2901, 2902, 2905, and 2909 of goods);

2.15. Chapter 31;

2.16. Chapter 38 (goods referred to in items 3814, 3824, and 3826 of goods);

2.17. Chapter 44;

2.18. Chapter 51 (goods referred to in items 5101, 5102, 5103, 5104, and 5105 of goods);

2.19. Chapter 52 (goods referred to in items 5201, 5202, and 5203 of goods);

2.20. Chapter 72 (goods referred to in items 7201, 7202, 7203, 7204, and 7205 of goods).

[*9 July 2019*]

3. Within the meaning of this Regulation natural losses are irreversible losses occurring due to physico-chemical properties of goods and also during storage, reloading, and technological transportation of goods under exposure to meteorological factors, and losses related to the use of technological installations (for example, vapour from all types of reservoirs, pump and gate gaskets, sticking to the walls of technological pipelines and reservoirs).

4. The actual quantity of goods shall be certified by one of the following documents:

4.1. corresponding documents issued by the relevant State supervision and control institutions (for example, an inspection deed);

4.2. an opinion issued by a competent expert who has a relevant certification for surveying of the quantity of goods;

4.3. a printout regarding the quantity (mass) of goods from the measuring instruments which have been verified in accordance with the procedures laid down in the laws and regulations regarding the uniformity of measurements and which are subject to State metrological control;

4.4. a commercial document which has been prepared in accordance with the laws and regulations regarding the carriage of goods (for example, a commercial statement, a deed of acceptance and delivery, a weighing statement, a deed of acceptance of the supplied goods) if the customs procedure – transit or export – has been applied to goods.

5. If the actual amount of natural losses of goods detected in measurements is less than the amounts of losses referred to in Paragraphs 15 and 16 of this Regulation, the amount of actual losses of goods detected shall be considered the amount of natural losses of goods.

6. Upon storing liquid goods, a person shall perform measurements on the last working day of each month or on the day on which the last activity with liquid goods is performed, in each reservoir at the place of their storage. Information regarding the measurements of liquid goods shall be documented separately for each reservoir so that the records would reflect the actual quantity of liquid goods.

7. Upon determining the amounts of natural losses for liquid goods referred to in Sub-paragraphs 2.6, 2.8, 2.12, and 2.16 of this Regulation, the following shall be taken into account:

7.1. the measurement error – the deviation of measured values from fair values occurring due to inaccuracy of the measuring instrument;

7.2. changes in the volume of liquid goods caused by temperature – changes in volume upon the change of temperature at different times and places of taking the measurements.

8. During surveying the quantity of liquid goods, the undertaking shall discontinue any activities with the goods referred to in Sub-paragraphs 2.6, 2.8, 2.12, and 2.16 of this Regulation in the reservoir in which measurements are being performed.

**II. Measuring of the Quantity of the Liquid Goods Referred to in Chapter 22 of Annex I to Regulation No 2658/87 and Determination of Natural Losses**

9. The actual quantity of the liquid goods referred to in Chapter 22 of Annex I to Regulation No 2658/87 shall be measured, using measuring instruments which conform to the laws and regulations regarding the uniformity of measurements, according to the following parameters, determining:

9.1. the reading of the measuring instrument;

9.2. the volume (in litres) or mass (in kg);

9.3. the concentration of volume in percentage (readout according to the reading of the measuring instrument);

9.4. the content of alcohol (in percentage by volume);

9.5. the volume of absolute alcohol (in litres);

9.6. the temperature (°C), coefficient (Annex 1), volume (volume of absolute alcohol in litres), and the method for the determination of volume.

10. It shall also be permitted to use mass units of measurement in determining the quantity of alcohol, recalculating in units of measurement of the volume of absolute alcohol in accordance with Sub-paragraph 11.2 of this Regulation.

11. The volume of absolute (anhydrous) alcohol shall be measured:

11.1. using the following formula, if volume units of measurement are used:

V20 = V1 \* n where

V20 – the volume of absolute (anhydrous) alcohol (in litres) at temperature of 20 °C;

V1 – the volume of alcohol and aqueous solution (in litres) at the actual temperature;

n – coefficient for the calculation of the volume of absolute alcohol at temperature of 20 °C depending on the actual temperature and content of alcohol and aqueous solution (Annex 1);

11.2. using the following formula, if mass units of measurement are used:

V20 = m \* k where

V20 – the volume of absolute (anhydrous) alcohol (in litres) at temperature of 20 °C;

m – mass of alcohol and aqueous solution (in kg) at the actual temperature;

k – coefficient for the calculation of the volume of absolute alcohol in alcohol and aqueous solution at temperature of 20 °C in one kilogram depending on the alcohol content in the composition of the solution (Annex 2).

**III. Measuring of the Quantity of the Liquid Goods Referred to in Chapter 15, Item 1514, Chapter 27, Chapter 29, Items 2901, 2902, 2905, and 2909, and Chapter 38, Items 3814, 3824, and 3826 of Annex I to Regulation No 2658/87 and Determination of Natural Losses**

[*9 July 2019*]

12. The actual quantity of the liquid goods referred to in Chapter 15, item 1514, Chapter 27, Chapter 29, items 2901, 2902, 2905, and 2909, and Chapter 38, items 3814, 3824, and 3826 of Annex I to Regulation No 2658/87 shall be measured, using measuring instruments which conform to the laws and regulations regarding the uniformity of measurements and determining:

12.1. the level in the reservoir (goods + water) (mm);

12.2. the level in the reservoir (water) (mm);

12.3. the level in the reservoir (goods) (mm);

12.4. the volume in the reservoir (water) (m3);

12.5. the volume in the reservoir (goods) (m3);

12.6. the temperature of goods (°C);

12.7. the density of goods (g/cm3);

12.8. the mass of goods (kg).

[*9 July 2019*]

13. The amount of actual losses of the liquid goods referred to in Chapter 15, item 1514, Chapter 27, and Chapter 38, items 3814, 3824, and 3826 of Annex I to Regulation No 2658/87 shall be calculated, using the following formula:

Npz = Um – Fm – (Fm \* Km) where

Npz – the actual losses (in kilograms) of the goods referred to in Chapter 15, item 14, Chapter 27, and Chapter 38, items 3814, 3824, and 3826 of Annex I to Regulation No 2658/87;

Um – the quantity (in kilograms) of the goods referred to in Chapter 15, item 1514, Chapter 27, and Chapter 38, items 3814, 3824, and 3826 of Annex I to Regulation No 2658/87 indicated in the records or accompanying documents;

Fm – the actual quantity (in kilograms) of the goods referred to in Chapter 15, item 1514, Chapter 27, and Chapter 38, items 3814, 3824, and 3826 of Annex I to Regulation No 2658/87;

Km – the error of the measuring instrument (in per cent).

**IV. Amounts of the Natural Losses of Liquid Goods**

14. Upon performing the measurements of the actual remainder of the liquid goods referred to in Sub-paragraphs 2.6, 2.8, 2.12, 2.14, and 2.16 of this Regulation and estimation in order to determine the amounts of natural losses, a person shall draw up a deed (except for the customs procedure – transit and export). The following information shall be indicated in the deed:

14.1. the date and time of commencing the measurements;

14.2. the Combined Nomenclature code;

14.3. the name of goods;

14.4. the number of such reservoir where goods are stored;

14.5. the quantity of goods (in kilograms);

14.6. losses, if any;

14.7. the date and time when the measurement process has been completed.

[*9 July 2019*]

15. Upon applying temporary storage or customs procedure (except for the customs procedure – transit and export) to liquid goods, a customs debt shall not incur for natural losses the amount of which (in per cent) from the quantity indicated in the records or accompanying documents of liquid goods does not exceed:

15.1. for light oils (including gasoline) – 0.4 %;

15.2. for medium oils (including petrol, its substitute products and components) – 0.3 %;

15.3. for gas oils (also diesel fuel) – 0.2 %;

15.4. for fuel oils – 0.2 %;

15.5. for lubricating oils – 0.1 %;

15.6. for waste oils – 0.2 %;

15.7. for aromatic petroleum products – 0.4 %;

15.8. for gases, except for natural gas – 1.1 %;

15.9. for mixed organic solvents – 0.4 %;

15.10. for petroleum products which are classified in Chapter 27, items 12 and 13 of Annex I to Regulation No 2658/87 – 0.1 %;

15.11. for antiseptics (petroleum-based) – 0.2 %;

15.12. for rapeseed oil – 0.2 %;

15.13. for alcohol and alcoholic beverages – 0.2 %;

15.14. for wine and fermented beverages, and also intermediate products – 0.3 %;

15.15. for acyclic and cyclic hydrocarbons – 0.4 %;

15.16. for ether alcohol and other alcohol, except for ethyl alcohol – 0.2 %.

[*9 July 2019*]

16. A customs debt shall not incur if, upon applying the customs procedure – transit, the amounts of actual losses (in per cent) from the quantity indicated in the customs declaration or accompanying documents do not exceed the following percentage:

16.1. for the products which are classified in Chapter 15, item 1514, Chapter 27, Chapter 29, items 2901, 2902, 2905, and 2909, and Chapter 38, items 3814, 3824, and 3826 of Annex I to Regulation No 2658/87 and are moved:

16.1.1. by road transport – 0.4 %;

16.1.2. by rail transport, in international rail carriage – 1 %;

16.1.3. along pipelines – 0.2 %;

16.1.4. by ships – 0.2 %;

16.2. upon moving alcohol and alcoholic beverages which are classified in Chapter 22 of Annex I to Regulation No 2658/87 – 0.2 %.

[*9 July 2019*]

17. If the actual natural losses (in per cent) detected in the measurements for liquid goods which have been released in the customs procedure – export – from the quantity indicated in the customs declaration or accompanying documents exceed the amounts of losses referred to in Paragraph 16 of this Regulation, corresponding corrections shall be made to the export declaration, reducing the quantity of liquid goods indicated in the export declaration by the quantity which exceeds the amounts of losses referred to in Paragraph 16 of this Regulation.

**V. Other Norms of Losses of Goods**

18. The norms of losses permissible for the goods referred to in Sub-paragraphs 2.1, 2.2, 2.3, 2.4, 2.5, 2.7, 2.7.1, 2.9, 2.10, 2.11, 2.12, 2.13, 2.14, 2.15, 2.17, 2.18, 2.19, and 2.20 of this Regulation shall be applied if goods are weighed in conformity with the requirements laid down in the laws and regulations regarding the uniformity of measurements and if any activities are performed with goods in conformity with the requirements laid down in the laws and regulations regarding carriage, loading, and storage of goods.

[*9 July 2019*]

19. Upon applying temporary storage or customs procedure (except for the customs procedure – transit and export) to the goods referred to in Paragraph 18 of this Regulation, a customs debt shall not incur if the amounts of actual losses (in per cent) from the quantity indicated in the customs declaration or accompanying documents do not exceed the norms of losses referred to in box 4 of Annex 3 to this Regulation.

[*9 July 2019*]

19.1 Upon applying the customs procedure – transit, a customs debt shall not incur if the amounts of actual losses (in per cent) from the quantity indicated in the customs declaration or accompanying documents do not exceed the norms of losses referred to in box 5 of Annex 3 to this Regulation.

[*9 July 2019*]

20. If the actual losses (in per cent) detected in the measurements for goods which have been released in the customs procedure – export – from the quantity indicated in the customs declaration or accompanying documents exceed the amounts of losses referred to in box 5 of Annex 3 to this Regulation, corresponding corrections shall be made to the export declaration, reducing the quantity of goods indicated in the export declaration by the quantity which exceeds the amounts of losses referred to in box 5 of Annex 3 to this Regulation.

[*9 July 2019*]

**VI. Closing Provisions**

21. Cabinet Regulation No. 556 of 14 August 2007, Regulations Regarding the Norms of Losses Permissible in the Reloading, Movement, and Storage Process of Goods (*Latvijas Vēstnesis*, 2007, No. 155), is repealed.

22. Cabinet Regulation No. 104 of 24 February 2015, Procedures for the Application of the Amounts of Natural Losses for Certain Unpackaged Liquid Goods under Customs Supervision (*Latvijas Vēstnesis*, 2015, No. 43), is repealed.

23. The Regulation shall come into force on 1 January 2017.

Prime Minister Māris Kučinskis

Minister for Finance Dana Reizniece-Ozola

**Annex 1**

Cabinet Regulation No. 861

20 December 2016

**Coefficients for the Calculation of the Volume of Absolute Alcohol in Alcohol and Aqueous Solution at Temperature of 20 °C Depending on the Actual Temperature and Content of Alcohol and Aqueous Solution**

Table 1

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Actual temperature | Alcohol content (percentage by volume) at temperature of 20 °C | | | | |
| °C | 100 | 99 | 98 | 97 | 96 |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Coefficient for the determination of alcohol volume | | | | | |
| 40 | 0.9782 | 0.9683 | 0.9586 | 0.9488 | 0.9391 |
| 39 | 0.9793 | 0.9694 | 0.9596 | 0.9499 | 0.9402 |
| 38 | 0.9804 | 0.9705 | 0.9607 | 0.9510 | 0.9413 |
| 37 | 0.9816 | 0.9716 | 0.9618 | 0.9520 | 0.9423 |
| 36 | 0.9827 | 0.9727 | 0.9629 | 0.9531 | 0.9433 |
| 35 | 0.9838 | 0.9738 | 0.9640 | 0.9541 | 0.9444 |
| 34 | 0.9849 | 0.9749 | 0.9650 | 0.9552 | 0.9454 |
| 33 | 0.9860 | 0.9760 | 0.9661 | 0.9562 | 0.9464 |
| 32 | 0.9871 | 0.9771 | 0.9672 | 0.9573 | 0.9474 |
| 31 | 0.9882 | 0.9782 | 0.9682 | 0.9583 | 0.9485 |
| 30 | 0.9893 | 0.9793 | 0.9693 | 0.9594 | 0.9495 |
| 29 | 0.9904 | 0.9804 | 0.9704 | 0.9605 | 0.9505 |
| 28 | 0.9914 | 0.9814 | 0.9715 | 0.9615 | 0.9516 |
| 27 | 0.9925 | 0.9825 | 0.9725 | 0.9626 | 0.9527 |
| 26 | 0.9935 | 0.9836 | 0.9736 | 0.9637 | 0.9537 |
| 25 | 0.9946 | 0.9846 | 0.9747 | 0.9647 | 0.9547 |
| 24 | 0.9957 | 0.9857 | 0.9757 | 0.9658 | 0.9558 |
| 23 | 0.9967 | 0.9868 | 0.9768 | 0.9668 | 0.9568 |
| 22 | 0.9978 | 0.9878 | 0.9779 | 0.9679 | 0.9579 |
| 21 | 0.9989 | 0.9889 | 0.9789 | 0.9689 | 0.9589 |
| 20 | 1.0000 | 0.9900 | 0.9800 | 0.9700 | 0.9600 |
| 19 | 1.0011 | 0.9911 | 0.9810 | 0.9710 | 0.9610 |
| 18 | 1.0022 | 0.9922 | 0.9821 | 0.9721 | 0.9620 |
| 17 | 1.0033 | 0.9932 | 0.9832 | 0.9731 | 0.9631 |
| 16 | 1.0044 | 0.9943 | 0.9842 | 0.9742 | 0.9641 |
| 15 | 1.0055 | 0.9954 | 0.9853 | 0.9752 | 0.9651 |
| 14 | 1.0065 | 0.9964 | 0.9863 | 0.9762 | 0.9662 |
| 13 | 1.0076 | 0.9975 | 0.9874 | 0.9773 | 0.9672 |
| 12 | 1.0086 | 0.9986 | 0.9884 | 0.9783 | 0.9682 |
| 11 | 1.0097 | 0.9996 | 0.9895 | 0.9794 | 0.9693 |
| 10 | 1.0108 | 1.0007 | 0.9905 | 0.9804 | 0.9703 |
| 9 | 1.0119 | 1.0017 | 0.9916 | 0.9814 | 0.9713 |
| 8 | 1.0129 | 1.0028 | 0.9926 | 0.9825 | 0.9723 |
| 7 | 1.0140 | 1.0038 | 0.9937 | 0.9835 | 0.9733 |
| 6 | 1.0151 | 1.0049 | 0.9947 | 0.9845 | 0.9743 |
| 5 | 1.0161 | 1.0060 | 0.9957 | 0.9855 | 0.9753 |
| 4 | 1.0172 | 1.0070 | 0.9968 | 0.9865 | 0.9763 |
| 3 | 1.0183 | 1.0080 | 0.9978 | 0.9875 | 0.9773 |
| 2 | 1.0193 | 1.0091 | 0.9988 | 0.9885 | 0.9782 |
| 1 | 1.0204 | 1.0101 | 0.9998 | 0.9895 | 0.9792 |
| 0 | 1.0215 | 1.0111 | 1.0008 | 0.9905 | 0.9802 |
| -1 | 1.0226 | 1.0122 | 1.0019 | 0.9915 | 0.9812 |
| -2 | 1.0236 | 1.0133 | 1.0029 | 0.9925 | 0.9822 |
| -3 | 1.0247 | 1.0143 | 1.0039 | 0.9935 | 0.9832 |
| -4 | 1.0258 | 1.0153 | 1.0049 | 0.9946 | 0.9842 |
| -5 | 1.0269 | 1.0164 | 1.0059 | 0.9956 | 0.9851 |
| -6 | 1.0279 | 1.0174 | 1.0070 | 0.9965 | 0.9861 |
| -7 | 1.0290 | 1.0185 | 1.0080 | 0.9976 | 0.9871 |
| -8 | 1.0301 | 1.0195 | 1.0090 | 0.9986 | 0.9881 |
| -9 | 1.0312 | 1.0206 | 1.0101 | 0.9995 | 0.9890 |
| -10 | 1.0322 | 1.0216 | 1.0111 | 1.0005 | 0.9900 |
| -11 | 1.0332 | 1.0226 | 1.0121 | 1.0016 | 0.9910 |
| -12 | 1.0342 | 1.0236 | 1.0131 | 1.0026 | 0.9920 |
| -13 | 1.0353 | 1.0246 | 1.0141 | 1.0036 | 0.9930 |
| -14 | 1.0363 | 1.0257 | 1.0151 | 1.0046 | 0.9940 |
| -15 | 1.0374 | 1.0267 | 1.0161 | 1.0056 | 0.9950 |
| -16 | 1.0384 | 1.0277 | 1.0172 | 1.0066 | 0.9960 |
| -17 | 1.0394 | 1.0287 | 1.0182 | 1.0076 | 0.9970 |
| -18 | 1.0405 | 1.0297 | 1.0192 | 1.0086 | 0.9979 |
| -19 | 1.0415 | 1.0308 | 1.0201 | 1.0096 | 0.9989 |
| -20 | 1.0425 | 1.0319 | 1.0211 | 1.0105 | 0.9999 |
| -21 | 1.0436 | 1.0329 | 1.0222 | 1.0115 | 1.0009 |
| -22 | 1.0446 | 1.0339 | 1.0232 | 1.0125 | 1.0019 |
| -23 | 1.0457 | 1.0349 | 1.0242 | 1.0135 | 1.0028 |
| -24 | 1.0467 | 1.0359 | 1.0252 | 1.0145 | 1.0038 |
| -25 | 1.0477 | 1.0369 | 1.0262 | 1.0155 | 1.0047 |

Table 2

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Actual temperature | Alcohol content (percentage by volume) at temperature of 20 °C | | | | |
| °C | 95 | 94 | 93 | 92 | 91 |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Coefficient for the determination of alcohol volume | | | | | |
| 40 | 0.9294 | 0.9197 | 0.9099 | 0.9002 | 0.8905 |
| 39 | 0.9305 | 0.9208 | 0.9110 | 0.9012 | 0.8915 |
| 38 | 0.9315 | 0.9218 | 0.9120 | 0.9022 | 0.8925 |
| 37 | 0.9325 | 0.9228 | 0.9130 | 0.9032 | 0.8935 |
| 36 | 0.9336 | 0.9238 | 0.9140 | 0.9042 | 0.8945 |
| 35 | 0.9346 | 0.9248 | 0.9150 | 0.9052 | 0.8955 |
| 34 | 0.9356 | 0.9258 | 0.9160 | 0.9062 | 0.8964 |
| 33 | 0.9366 | 0.9268 | 0.9169 | 0.9071 | 0.8974 |
| 32 | 0.9376 | 0.9278 | 0.9179 | 0.9081 | 0.8983 |
| 31 | 0.9386 | 0.9288 | 0.9189 | 0.9091 | 0.8993 |
| 30 | 0.9396 | 0.9298 | 0.9199 | 0.9101 | 0.9002 |
| 29 | 0.9407 | 0.9308 | 0.9209 | 0.9111 | 0.9012 |
| 28 | 0.9417 | 0.9318 | 0.9220 | 0.9121 | 0.9022 |
| 27 | 0.9427 | 0.9328 | 0.9230 | 0.9131 | 0.9032 |
| 26 | 0.9438 | 0.9339 | 0.9240 | 0.9142 | 0.9042 |
| 25 | 0.9448 | 0.9349 | 0.9250 | 0.9151 | 0.9052 |
| 24 | 0.9459 | 0.9360 | 0.9260 | 0.9160 | 0.9061 |
| 23 | 0.9469 | 0.9370 | 0.9270 | 0.9170 | 0.9071 |
| 22 | 0.9480 | 0.9380 | 0.9280 | 0.9180 | 0.9081 |
| 21 | 0.9490 | 0.9390 | 0.9290 | 0.9190 | 0.9090 |
| 20 | 0.9500 | 0.9400 | 0.9300 | 0.9200 | 0.9100 |
| 19 | 0.9510 | 0.9410 | 0.9310 | 0.9210 | 0.9109 |
| 18 | 0.9520 | 0.9420 | 0.9320 | 0.9220 | 0.9119 |
| 17 | 0.9530 | 0.9430 | 0.9329 | 0.9230 | 0.9128 |
| 16 | 0.9540 | 0.9440 | 0.9339 | 0.9239 | 0.9138 |
| 15 | 0.9551 | 0.9450 | 0.9349 | 0.9249 | 0.9148 |
| 14 | 0.9561 | 0.9460 | 0.9359 | 0.9259 | 0.9157 |
| 13 | 0.9571 | 0.9470 | 0.9369 | 0.9269 | 0.9166 |
| 12 | 0.9581 | 0.9480 | 0.9379 | 0.9278 | 0.9176 |
| 11 | 0.9591 | 0.9490 | 0.9389 | 0.9287 | 0.9185 |
| 10 | 0.9601 | 0.9500 | 0.9399 | 0.9297 | 0.9195 |
| 9 | 0.9611 | 0.9509 | 0.9408 | 0.9306 | 0.9204 |
| 8 | 0.9621 | 0.9519 | 0.9417 | 0.9316 | 0.9214 |
| 7 | 0.9631 | 0.9529 | 0.9427 | 0.9325 | 0.9223 |
| 6 | 0.9641 | 0.9539 | 0.9437 | 0.9334 | 0.9232 |
| 5 | 0.9651 | 0.9549 | 0.9446 | 0.9344 | 0.9242 |
| 4 | 0.9661 | 0.9558 | 0.9455 | 0.9353 | 0.9251 |
| 3 | 0.9670 | 0.9568 | 0.9465 | 0.9363 | 0.9260 |
| 2 | 0.9680 | 0.9577 | 0.9474 | 0.9372 | 0.9269 |
| 1 | 0.9690 | 0.9587 | 0.9484 | 0.9381 | 0.9278 |
| 0 | 0.9699 | 0.9596 | 0.9483 | 0.9390 | 0.9287 |
| -1 | 0.9709 | 0.9605 | 0.9502 | 0.9398 | 0.9295 |
| -2 | 0.9718 | 0.9614 | 0.9511 | 0.9407 | 0.9304 |
| -3 | 0.9728 | 0.9624 | 0.9520 | 0.9417 | 0.9314 |
| -4 | 0.9737 | 0.9633 | 0.9529 | 0.9427 | 0.9323 |
| -5 | 0.9747 | 0.9643 | 0.9539 | 0.9436 | 0.9331 |
| -6 | 0.9757 | 0.9652 | 0.9548 | 0.9445 | 0.9340 |
| -7 | 0.9766 | 0.9662 | 0.9557 | 0.9454 | 0.9349 |
| -8 | 0.9776 | 0.9671 | 0.9567 | 0.9463 | 0.9358 |
| -9 | 0.9786 | 0.9681 | 0.9576 | 0.9472 | 0.9368 |
| -10 | 0.9796 | 0.9690 | 0.9585 | 0.9481 | 0.9377 |
| -11 | 0.9805 | 0.9699 | 0.9595 | 0.9490 | 0.9385 |
| -12 | 0.9815 | 0.9709 | 0.9604 | 0.9499 | 0.9394 |
| -13 | 0.9825 | 0.9719 | 0.9614 | 0.9509 | 0.9404 |
| -14 | 0.9835 | 0.9729 | 0.9624 | 0.9519 | 0.9414 |
| -15 | 0.9845 | 0.9738 | 0.9634 | 0.9528 | 0.9423 |
| -16 | 0.9854 | 0.9748 | 0.9643 | 0.9537 | 0.9432 |
| -17 | 0.9864 | 0.9758 | 0.9652 | 0.9546 | 0.9440 |
| -18 | 0.9873 | 0.9767 | 0.9661 | 0.9555 | 0.9449 |
| -19 | 0.9883 | 0.9776 | 0.9670 | 0.9564 | 0.9458 |
| -20 | 0.9893 | 0.9786 | 0.9679 | 0.9574 | 0.9467 |
| -21 | 0.9902 | 0.9796 | 0.9689 | 0.9584 | 0.9477 |
| -22 | 0.9912 | 0.9805 | 0.9698 | 0.9593 | 0.9486 |
| -23 | 0.9921 | 0.9814 | 0.9707 | 0.9602 | 0.9494 |
| -24 | 0.9931 | 0.9824 | 0.9716 | 0.9611 | 0.9503 |
| -25 | 0.9941 | 0.9833 | 0.9726 | 0.9620 | 0.9512 |

Table 3

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Actual temperature | Alcohol content (percentage by volume) at temperature of 20 °C | | | | |
| °C | 90 | 89 | 88 | 87 | 86 |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Coefficient for the determination of alcohol volume | | | | | |
| 40 | 0.8808 | 0.8710 | 0.8613 | 0.8516 | 0.8419 |
| 39 | 0.8818 | 0.8720 | 0.8623 | 0.8526 | 0.8429 |
| 38 | 0.8828 | 0.8730 | 0.8633 | 0.8536 | 0.8438 |
| 37 | 0.8837 | 0.8740 | 0.8642 | 0.8545 | 0.8447 |
| 36 | 0.8847 | 0.8749 | 0.8651 | 0.8554 | 0.8456 |
| 35 | 0.8856 | 0.8758 | 0.8660 | 0.8563 | 0.8465 |
| 34 | 0.8865 | 0.8767 | 0.8669 | 0.8572 | 0.8474 |
| 33 | 0.8874 | 0.8777 | 0.8679 | 0.8581 | 0.8483 |
| 32 | 0.8884 | 0.8786 | 0.8689 | 0.8590 | 0.8492 |
| 31 | 0.8894 | 0.8796 | 0.8698 | 0.8599 | 0.8501 |
| 30 | 0.8904 | 0.8805 | 0.8707 | 0.8608 | 0.8510 |
| 29 | 0.8913 | 0.8815 | 0.8716 | 0.8618 | 0.8519 |
| 28 | 0.8923 | 0.8825 | 0.8726 | 0.8627 | 0.8528 |
| 27 | 0.8933 | 0.8835 | 0.8735 | 0.8636 | 0.8537 |
| 26 | 0.8943 | 0.8844 | 0.8744 | 0.8645 | 0.8546 |
| 25 | 0.8953 | 0.8853 | 0.8754 | 0.8654 | 0.8555 |
| 24 | 0.8962 | 0.8862 | 0.8763 | 0.8663 | 0.8564 |
| 23 | 0.8971 | 0.8871 | 0.8772 | 0.8673 | 0.8573 |
| 22 | 0.8981 | 0.8881 | 0.8781 | 0.8682 | 0.8582 |
| 21 | 0.8991 | 0.8890 | 0.8790 | 0.8691 | 0.8591 |
| 20 | 0.9000 | 0.8900 | 0.8800 | 0.8700 | 0.8600 |
| 19 | 0.9010 | 0.8909 | 0.8809 | 0.8709 | 0.8609 |
| 18 | 0.9019 | 0.8919 | 0.8818 | 0.8718 | 0.8618 |
| 17 | 0.9028 | 0.8928 | 0.8827 | 0.8727 | 0.8627 |
| 16 | 0.9038 | 0.8937 | 0.8836 | 0.8736 | 0.8635 |
| 15 | 0.9048 | 0.8946 | 0.8845 | 0.8745 | 0.8644 |
| 14 | 0.9057 | 0.8956 | 0.8855 | 0.8754 | 0.8653 |
| 13 | 0.9066 | 0.8965 | 0.8864 | 0.8763 | 0.8662 |
| 12 | 0.9075 | 0.8974 | 0.8873 | 0.8772 | 0.8670 |
| 11 | 0.9084 | 0.8983 | 0.8882 | 0.8780 | 0.8679 |
| 10 | 0.9093 | 0.8992 | 0.8891 | 0.8789 | 0.8688 |
| 9 | 0.9102 | 0.9001 | 0.8900 | 0.8798 | 0.8697 |
| 8 | 0.9112 | 0.9010 | 0.8909 | 0.8807 | 0.8705 |
| 7 | 0.9121 | 0.9019 | 0.8918 | 0.8816 | 0.8713 |
| 6 | 0.9130 | 0.9028 | 0.8926 | 0.8824 | 0.8722 |
| 5 | 0.9139 | 0.9037 | 0.8935 | 0.8833 | 0.8731 |
| 4 | 0.9148 | 0.9046 | 0.8944 | 0.8841 | 0.8739 |
| 3 | 0.9157 | 0.9055 | 0.8953 | 0.8850 | 0.8748 |
| 2 | 0.9166 | 0.9064 | 0.8962 | 0.8859 | 0.8756 |
| 1 | 0.9175 | 0.9073 | 0.8970 | 0.8867 | 0.8764 |
| 0 | 0.9184 | 0.9081 | 0.8978 | 0.8875 | 0.8772 |
| -1 | 0.9193 | 0.9089 | 0.8987 | 0.8884 | 0.8780 |
| -2 | 0.9201 | 0.9098 | 0.8995 | 0.8892 | 0.8789 |
| -3 | 0.9210 | 0.9108 | 0.9004 | 0.8900 | 0.8797 |
| -4 | 0.9219 | 0.9117 | 0.9012 | 0.8909 | 0.8806 |
| -5 | 0.9227 | 0.9125 | 0.9021 | 0.8917 | 0.8814 |
| -6 | 0.9236 | 0.9134 | 0.9029 | 0.8925 | 0.8822 |
| -7 | 0.9245 | 0.9142 | 0.9038 | 0.8934 | 0.8830 |
| -8 | 0.9254 | 0.9151 | 0.9046 | 0.8942 | 0.8838 |
| -9 | 0.9264 | 0.9159 | 0.9054 | 0.8950 | 0.8846 |
| -10 | 0.9273 | 0.9168 | 0.9063 | 0.8959 | 0.8854 |
| -11 | 0.9282 | 0.9176 | 0.9072 | 0.8967 | 0.8862 |
| -12 | 0.9290 | 0.9185 | 0.9081 | 0.8976 | 0.8871 |
| -13 | 0.9299 | 0.9194 | 0.9089 | 0.8985 | 0.8880 |
| -14 | 0.9309 | 0.9203 | 0.9098 | 0.8994 | 0.8889 |
| -15 | 0.9318 | 0.9212 | 0.9107 | 0.9002 | 0.8897 |
| -16 | 0.9327 | 0.9221 | 0.9115 | 0.9010 | 0.8905 |
| -17 | 0.9336 | 0.9230 | 0.9124 | 0.9019 | 0.8913 |
| -18 | 0.9344 | 0.9238 | 0.9133 | 0.9027 | 0.8921 |
| -19 | 0.9353 | 0.9247 | 0.9142 | 0.9035 | 0.8930 |
| -20 | 0.9362 | 0.9256 | 0.9150 | 0.9044 | 0.8938 |
| -21 | 0.9371 | 0.9264 | 0.9159 | 0.9052 | 0.8946 |
| -22 | 0.9379 | 0.9273 | 0.9167 | 0.9060 | 0.8954 |
| -23 | 0.9388 | 0.9281 | 0.9175 | 0.9068 | 0.8962 |
| -24 | 0.9397 | 0.9290 | 0.9184 | 0.9077 | 0.8970 |
| -25 | 0.9405 | 0.9298 | 0.9192 | 0.9085 | 0.8979 |

Table 4

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Actual temperature | Alcohol content (percentage by volume) at temperature of 20 °C | | | | |
| °C | 85 | 84 | 83 | 82 | 81 |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Coefficient for the determination of alcohol volume | | | | | |
| 40 | 0.8322 | 0.8226 | 0.8129 | 0.8032 | 0.7935 |
| 39 | 0.8332 | 0.8235 | 0.8138 | 0.8041 | 0.7944 |
| 38 | 0.8341 | 0.8244 | 0.8147 | 0.8050 | 0.7952 |
| 37 | 0.8350 | 0.8253 | 0.8156 | 0.8058 | 0.7960 |
| 36 | 0.8359 | 0.8262 | 0.8165 | 0.8066 | 0.7968 |
| 35 | 0.8368 | 0.8271 | 0.8173 | 0.8074 | 0.7976 |
| 34 | 0.8377 | 0.8279 | 0.8181 | 0.8082 | 0.7985 |
| 33 | 0.8386 | 0.8287 | 0.8189 | 0.8091 | 0.7993 |
| 32 | 0.8395 | 0.8296 | 0.8198 | 0.8099 | 0.8001 |
| 31 | 0.8404 | 0.8305 | 0.8207 | 0.8107 | 0.8010 |
| 30 | 0.8412 | 0.8313 | 0.8215 | 0.8116 | 0.8018 |
| 29 | 0.8420 | 0.8321 | 0.8223 | 0.8125 | 0.8026 |
| 28 | 0.8429 | 0.8329 | 0.8232 | 0.8133 | 0.8034 |
| 27 | 0.8438 | 0.8337 | 0.8240 | 0.8142 | 0.8043 |
| 26 | 0.8447 | 0.8348 | 0.8249 | 0.8150 | 0.8051 |
| 25 | 0.8456 | 0.8357 | 0.8258 | 0.8158 | 0.8059 |
| 24 | 0.8465 | 0.8366 | 0.8267 | 0.8166 | 0.8067 |
| 23 | 0.8474 | 0.8375 | 0.8275 | 0.8175 | 0.8076 |
| 22 | 0.8483 | 0.8383 | 0.8284 | 0.8183 | 0.8084 |
| 21 | 0.8492 | 0.8391 | 0.8292 | 0.8191 | 0.8092 |
| 20 | 0.8500 | 0.8400 | 0.8300 | 0.8200 | 0.8100 |
| 19 | 0.8508 | 0.8409 | 0.8308 | 0.8209 | 0.8108 |
| 18 | 0.8517 | 0.8417 | 0.8318 | 0.8217 | 0.8116 |
| 17 | 0.8526 | 0.8426 | 0.8326 | 0.8225 | 0.8124 |
| 16 | 0.8535 | 0.8434 | 0.8334 | 0.8233 | 0.8132 |
| 15 | 0.8543 | 0.8443 | 0.8342 | 0.8241 | 0.8140 |
| 14 | 0.8552 | 0.8451 | 0.8350 | 0.8249 | 0.8149 |
| 13 | 0.8560 | 0.8459 | 0.8359 | 0.8257 | 0.8157 |
| 12 | 0.8569 | 0.8468 | 0.8367 | 0.8266 | 0.8164 |
| 11 | 0.8578 | 0.8476 | 0.8375 | 0.8274 | 0.8172 |
| 10 | 0.8586 | 0.8485 | 0.8384 | 0.8282 | 0.8180 |
| 9 | 0.8595 | 0.8493 | 0.8392 | 0.8290 | 0.8188 |
| 8 | 0.8603 | 0.8502 | 0.8400 | 0.8298 | 0.8196 |
| 7 | 0.8612 | 0.8510 | 0.8408 | 0.8306 | 0.8204 |
| 6 | 0.8620 | 0.8518 | 0.8416 | 0.8314 | 0.8212 |
| 5 | 0.8629 | 0.8526 | 0.8424 | 0.8322 | 0.8220 |
| 4 | 0.8637 | 0.8534 | 0.8432 | 0.8330 | 0.8228 |
| 3 | 0.8645 | 0.8542 | 0.8440 | 0.8338 | 0.8236 |
| 2 | 0.8653 | 0.8550 | 0.8448 | 0.8346 | 0.8244 |
| 1 | 0.8661 | 0.8558 | 0.8456 | 0.8354 | 0.8251 |
| 0 | 0.8669 | 0.8567 | 0.8464 | 0.8361 | 0.8258 |
| -1 | 0.8678 | 0.8575 | 0.8472 | 0.8369 | 0.8266 |
| -2 | 0.8686 | 0.8583 | 0.8480 | 0.8377 | 0.8274 |
| -3 | 0.8694 | 0.8591 | 0.8488 | 0.8385 | 0.8281 |
| -4 | 0.8702 | 0.8599 | 0.8496 | 0.8392 | 0.8289 |
| -5 | 0.8710 | 0.8607 | 0.8504 | 0.8400 | 0.8296 |
| -6 | 0.8718 | 0.8614 | 0.8511 | 0.8408 | 0.8304 |
| -7 | 0.8726 | 0.8622 | 0.8518 | 0.8415 | 0.8311 |
| -8 | 0.8734 | 0.8630 | 0.8526 | 0.8422 | 0.8318 |
| -9 | 0.8742 | 0.8638 | 0.8534 | 0.8430 | 0.8326 |
| -10 | 0.8750 | 0.8646 | 0.8542 | 0.8437 | 0.8333 |
| -11 | 0.8758 | 0.8654 | 0.8550 | 0.8445 | 0.8341 |
| -12 | 0.8767 | 0.8662 | 0.8558 | 0.8454 | 0.8348 |
| -13 | 0.8775 | 0.8670 | 0.8566 | 0.8461 | 0.8356 |
| -14 | 0.8783 | 0.8678 | 0.8574 | 0.8469 | 0.8364 |
| -15 | 0.8791 | 0.8686 | 0.8582 | 0.8477 | 0.8371 |
| -16 | 0.8799 | 0.8694 | 0.8590 | 0.8484 | 0.8379 |
| -17 | 0.8807 | 0.8702 | 0.8597 | 0.8492 | 0.8386 |
| -18 | 0.8815 | 0.8710 | 0.8605 | 0.8500 | 0.8394 |
| -19 | 0.8823 | 0.8718 | 0.8613 | 0.8507 | 0.8401 |
| -20 | 0.8831 | 0.8726 | 0.8620 | 0.8514 | 0.8409 |
| -21 | 0.8840 | 0.8734 | 0.8628 | 0.8522 | 0.8417 |
| -22 | 0.8848 | 0.8742 | 0.8635 | 0.8530 | 0.8424 |
| -23 | 0.8856 | 0.8750 | 0.8643 | 0.8537 | 0.8431 |
| -24 | 0.8864 | 0.8758 | 0.8651 | 0.8545 | 0.8438 |
| -25 | 0.8872 | 0.8765 | 0.8659 | 0.8553 | 0.8446 |

Minister for Finance Dana Reizniece-Ozola

**Annex 2**

Cabinet Regulation No. 861

20 December 2016

**Coefficients for the Calculation of the Volume of Absolute Alcohol per Kilogram of Alcohol and Aqueous Solution at Temperature of 20 °C Depending on the Composition of the Liquid of Alcohol Content (in Percentage by Volume)**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Absolute alcohol content in percentage by volume at temperature of 20 °C | Absolute alcohol content (in 10ths of percentage) at temperature of 20 °C | | | | | | | | | |
| 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| Absolute alcohol content in litres per 1 kg in alcohol and aqueous solution | | | | | | | | | | |
| 81 | 0.9469 | 0.9484 | 0.9499 | 0.9513 | 0.9528 | 0.9543 | 0.9558 | 0.9573 | 0.9587 | 0.9602 |
| 82 | 0.9617 | 0.9632 | 0.9647 | 0.9662 | 0.9677 | 0.9692 | 0.9708 | 0.9722 | 0.9738 | 0.9753 |
| 83 | 0.9768 | 0.9783 | 0.9798 | 0.9813 | 0.9828 | 0.9844 | 0.9859 | 0.9874 | 0.9889 | 0.9904 |
| 84 | 0.9919 | 0.9934 | 0.9960 | 0.9965 | 0.9981 | 0.9996 | 1.0011 | 1.0027 | 1.0042 | 1.0058 |
| 85 | 1.0073 | 1.0088 | 1.0104 | 1.0120 | 1.0135 | 1.0150 | 1.0166 | 1.0182 | 1.0197 | 1.0212 |
| 86 | 1.0228 | 1.0234 | 1.0259 | 1.0275 | 1.0290 | 1.0306 | 1.0322 | 1.0337 | 1.0353 | 1.0368 |
| 87 | 1.0384 | 1.0400 | 1.0416 | 1.0432 | 1.0448 | 1.0464 | 1.0479 | 1.0495 | 1.0511 | 1.0527 |
| 88 | 1.0543 | 1.0559 | 1.0575 | 1.0591 | 1.0607 | 1.0624 | 1.0640 | 1.0656 | 1.0672 | 1.0688 |
| 89 | 1.0704 | 1.0720 | 1.0737 | 1.0753 | 1.0769 | 1.0786 | 1.0802 | 1.0818 | 1.0834 | 1.0851 |
| 90 | 1.0867 | 1.0884 | 1.0900 | 1.0917 | 1.0933 | 1.0950 | 1.0967 | 1.0983 | 1.1000 | 1.1016 |
| 91 | 1.1033 | 1.1050 | 1.1066 | 1.1083 | 1.1100 | 1.1116 | 1.1133 | 1.1150 | 1.1167 | 1.1183 |
| 92 | 1.1200 | 1.1217 | 1.1234 | 1.1251 | 1.1268 | 1.1286 | 1.1303 | 1.1320 | 1.1337 | 1.1354 |
| 93 | 1.1371 | 1.1388 | 1.1406 | 1.1423 | 1.1441 | 1.1458 | 1.1475 | 1.1493 | 1.1510 | 1.1528 |
| 94 | 1.1545 | 1.1563 | 1.1581 | 1.1598 | 1.1616 | 1.1634 | 1.1652 | 1.1670 | 1.1687 | 1.1705 |
| 95 | 1.1723 | 1.1741 | 1.1759 | 1.1778 | 1.1796 | 1.1814 | 1.1832 | 1.1850 | 1.1869 | 1.1887 |
| 96 | 1.1905 | 1.1924 | 1.1942 | 1.1961 | 1.1979 | 1.1998 | 1.2017 | 1.2035 | 1.2054 | 1.2072 |
| 97 | 1.2091 | 1.2110 | 1.2129 | 1.2148 | 1.2167 | 1.2186 | 1.2205 | 1.2225 | 1.2244 | 1.2263 |
| 98 | 1.2282 | 1.2302 | 1.2322 | 1.2342 | 1.2362 | 1.2382 | 1.2401 | 1.2421 | 1.2441 | 1.2461 |
| 99 | 1.2481 | 1.2502 | 1.2522 | 1.2543 | 1.2563 | 1.2584 | 1.2605 | 1.2625 | 1.2646 | 1.2666 |
| 100 | 1.2687 |  |  |  |  |  |  |  |  |  |

Minister for Finance Dana Reizniece-Ozola

**Annex 3**

Cabinet Regulation No. 861

20 December 2016

**Permissible Norms of Losses for Unpackaged Goods**

[*9 July 2019*]

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| No. | Goods | Chapter of goods of the Combined Nomenclature of the European Union | Norms of losses applied to the conditions referred to in Paragraph 19 of the Regulation\* | Norms of losses applied to the customs procedures referred to in Paragraphs 19.1 and 20 of the Regulation\* |
| 1. | Food and agricultural goods | | | |
| 1.1. | Cereals | | | |
| 1.1.1. | Wheat | Chapter 10 | < 0.3 % | < 1 % |
| 1.1.2. | Barley | Chapter 10 | < 0.5 % | < 1 % |
| 1.1.3. | Rye | Chapter 10 | < 0.3 % | < 1 % |
| 1.1.4. | Oats | Chapter 10 | < 0.3 % | < 1 % |
| 1.1.5. | Buckwheat | Chapter 10 | < 0.3 % | < 1 % |
| 1.1.6. | Rice | Chapter 10 | < 0.3 % | < 1 % |
| 1.1.7. | Maize | Chapter 10 | < 0.3 % | < 1 % |
| 1.2. | Oil plants | | | |
| 1.2.1. | Sunflower seeds | Chapter 12 | < 0.4 % | < 1 % |
| 1.2.2. | Rape seeds | Chapter 12 | < 0.4 % | < 1 % |
| 1.2.3. | Soya beans | Chapter 12 | < 0.3 % | < 1 % |
| 1.2.4. | Linseed | Chapter 12 | < 0.4 % | < 1 % |
| 1.3. | Processed cereal products | | | |
| 1.3.1. | Non-crushed malt | Chapter 11 | < 0.3 % | < 1 % |
| 1.3.2. | Flour | Chapter 11 | < 0.9 % | < 1 % |
| 1.3.3. | Groats | Chapter 11 | < 0.9 % | < 1 % |
| 1.3.4. | Bran | Chapter 23 | < 0.9 % | < 1 % |
| 1.3.5. | Maize germ cakes and oilcakes | Chapter 23 | < 0.9 % | < 1 % |
| 1.3.6. | Maize kernel pericarps | Chapter 23 | < 0.9 % | < 1 % |
| 1.3.7. | Residues of starch manufacture | Chapter 23 | < 0.9 % | < 1 % |
| 1.3.7.1. | Wheat gluten | Chapter 11 | < 0.9 % | < 1 % |
| 1.3.7.2. | Maize gluten | Chapter 23 | < 0.9 % | < 1 % |
| 1.4. | Legumes | | | |
| 1.4.1. | Beans | Chapter 07 | < 0.3 % | < 1 % |
| 1.4.2. | Peas | Chapter 07 | < 0.3 % | < 1 % |
| 1.4.3. | Lentils | Chapter 07 | < 0.3 % | < 1 % |
| 1.4.4. | Millet | Chapter 10 | < 0.3 % | < 1 % |
| 1.4.5. | Sorghum | Chapter 10 | < 1.2 % | < 1.2 % |
| 1.5. | Processed oil plant products | | | |
| 1.5.1. | Sunflower germ cakes and oilcakes | Chapter 23 | < 0.9 % | < 1 % |
| 1.5.2. | Rape germ cakes and oilcakes | Chapter 23 | < 0.9 % | < 1 % |
| 1.5.3. | Flax germ cakes and oilcakes | Chapter 23 | < 0.9 % | < 1 % |
| 1.5.4. | Soya flour | Chapter 12 | < 0.9 % | < 1 % |
| 1.5.5. | Defatted soya flour | Chapter 23 | < 0.9 % | < 1 % |
| 1.5.6. | Soya germ cakes and oilcakes | Chapter 23 | < 0.9 % | < 1 % |
| 1.6. | Processed products of edible roots | | |  |
| 1.6.1. | Sugar beet chips | Chapter 23 | < 0.9 % | < 1 % |
| 1.6.2. | Raw sugar | Chapter 17 | < 0.3 % | < 1 % |
| 1.7. | Cocoa beans and residues | | | |
| 1.7.1. | Cocoa beans | Chapter 18 | < 0.9 % | < 1 % |
| 1.7.2. | Cocoa bean shells, husks, skins, and other cocoa waste | Chapter 18 | < 0.9 % | < 1 % |
| 2. | Non-food and non-agricultural goods | | | |
| 2.1. | Mineral or chemical fertilisers and their ingredients | Chapter 31 | < 0.85 % | < 0.85 % |
| 2.2. | Peat and peat briquettes | Chapter 27 | < 0.85 % | < 0.85 % |
| 2.3. | Wood pellets | Chapter 44 | < 0.85 % | < 0.85 % |
| 2.4. | Coal | Chapter 27 | < 0.85 % | < 0.85 % |
| 2.5. | Coke | Chapter 27 | < 0.85 % | < 0.85 % |
| 2.6. | Wool | Chapter 51 | < 6 % | < 6 % |
| 2.7. | Sunflower seed skins after shelling | Chapter 14 | < 0.9 % | < 1 % |
| 2.8. | Residue of sunflower seed skins after extraction of oil | Chapter 23 | < 0.9 % | < 1 % |
| 2.9. | Cotton | Chapter 52 | < 6 % | < 6 % |
| 3. | Other goods | | | |
| 3.1. | Ores and concentrates containing pyrite or manganese ore and concentrates containing iron | Chapter 26 | < 1 % | < 1 % |
| 3.2. | Pig iron | Chapter 72 | < 1 % | < 1 % |
| 3.3. | Ferro-alloys (granulated) | Chapter 72 | < 1 % | < 1 % |
| 3.4. | Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products in pellets | Chapter 72 | < 1 % | < 1 % |
| 3.5. | Waste and scrap of cast iron | Chapter 72 | < 1 % | < 1 % |
| 3.6. | Waste and scrap of alloy steel | Chapter 72 | < 1 % | < 1 % |
| 3.7. | Scrap | Chapter 72 | < 1 % | < 1 % |
| 3.8. | Waste and scrap of tinned iron or steel | Chapter 72 | < 1 % | < 1 % |
| 3.9. | Fragmentised, shredded scrap | Chapter 72 | < 1 % | < 1 % |
| 3.10. | Granules and powders of pig iron, spiegeleisen, iron, or steel | Chapter 72 | < 1 % | < 1 % |
| 3.11. | Other sulphates (of magnesium, aluminium, nickel, copper, and barium) | Chapter 28 | < 1 % | < 1 % |