Republic of Latvia

Cabinet

Regulation No. 484

Adopted 6 July 2021

**Procedures for Marking Alcoholic Beverages, Tobacco Products, Liquid to Be Used in Electronic Cigarettes, Ingredients for the Preparation of Liquid to Be Used in Electronic Cigarettes, and Tobacco Substitute 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 marking alcoholic beverages, tobacco products, liquid to be used in electronic cigarettes, ingredients for the preparation of liquid to be used in electronic cigarettes, and tobacco substitute products with excise duty stamps, including the conditions regarding the amount of excise duty stamps to be ordered, the time periods for issuing and 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 marking of excise goods in the tax warehouse of an approved tax warehousekeeper if marking 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;

2.1.3. for sending excise duty stamps to another tax warehouse in the Republic of Latvia for the marking of liquid to be used in electronic cigarettes, ingredients for the preparation of liquid to be used in electronic cigarettes, or tobacco substitute products;

2.2. to an importer – for the marking of excise 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 temporary registered consignee, or a person who brings into Republic of Latvia or receives excise goods to be stamped with excise duty stamps from another Member State 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 marking of alcoholic beverages, tobacco products (except for cigarettes), liquid to be used in electronic cigarettes, ingredients for the preparation of liquid to be used in electronic cigarettes, and tobacco substitute products;

3.2. paper excise duty stamps (in sheets or cut) the size of which is 16 x 32 mm (the permissible difference of size is ± 0.5 mm) and which are used for the marking of tobacco products, liquid to be used in electronic cigarettes, ingredients for the preparation of liquid to be used in electronic cigarettes, and tobacco substitute products.

4. The payer of excise duty (hereinafter – the taxpayer) 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, 11, or 14 of this Regulation.

5. The State Revenue Service shall, on the basis of a submission of a taxpayer (Annex 1, 2, or 3), issue excise duty stamps to the taxpayer and attach a delivery document. The delivery document shall include the following:

5.1. for excise duty stamps for the marking of alcoholic beverages – the number corresponding to the alcoholic beverage assigned by the State Revenue Service, the 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 marking of cigarettes – the number corresponding to the tobacco product assigned by the State Revenue Service, 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 marking of smoking tobacco, cigars and cigarillos, heated tobacco, liquid to be used in electronic cigarettes, ingredients for the preparation of liquid to be used in electronic cigarettes, and tobacco substitute products – the number corresponding to the product assigned by the State Revenue Service, the type of product, marked unit (grams, pieces, or millilitres), series and interval of excise duty stamps, quantity of excise duty stamps, and the calculated excise duty.

6. The taxpayer shall use the received excise duty stamps only for the marking of excise goods 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 delivery document.

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

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

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

9. The State Revenue Service shall issue the excise duty stamps 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 shall be attached to each packaging unit of primary packaging so that the excise duty stamp on the packaging unit is durable and does not cover the information on the alcoholic beverage and so that the excise duty stamp 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 without deforming it;

10.2. so that the excise duty stamp would touch 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 attach the excise duty stamp to the packaging unit of primary packaging or pursuant to the conditions referred to in Sub-paragraph 10.1 or 10.2 of this Regulation.

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

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

12. The State Revenue Service shall issue the excise duty stamps to the taxpayer starting from the tenth working day after receipt of the submission referred to in Paragraph 11 of this Regulation.

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

13.1. for a hard cigarette package it shall be attached under the closed transparent additional wrapper to the side surfaces;

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

13.3. for a hard cigarette package without the closed transparent additional wrapper it shall be attached to the side surfaces.

**IV. Conditions for the Marking of Smoking Tobacco, Cigars and Cigarillos, Heated Tobacco, Liquid to Be Used in Electronic Cigarettes, Ingredients for the Preparation of Liquid to Be Used in Electronic Cigarettes, and Tobacco Substitute Products**

14. To receive excise duty stamps for smoking tobacco, cigars, cigarillos, heated tobacco, liquid to be used in electronic cigarettes, ingredients for the preparation of liquid to be used in electronic cigarettes, and tobacco substitute products, the taxpayer shall submit to the State Revenue Service a separate submission for the receipt of excise duty stamps for each type of the taxpayer (Annex 3). A separate submission for the receipt of the excise duty stamps shall be submitted to receive the excise duty stamps for liquid to be used in electronic cigarettes, ingredients for the preparation of liquid to be used in electronic cigarettes, and tobacco substitute products and if the excise duty stamp will be used as a security element and will be attached to the tobacco products intended for sale in duty-free shops, provided that the respective tobacco products are subject to exemption from the excise duty in accordance with Section 20 and Section 21, Paragraph six of the law On Excise Duties.

15. The State Revenue Service shall, within five working days after receipt of the submission referred to in Paragraph 14 of this Regulation, ensure the issuance of the excise duty stamps.

16. The minimum quantity of paper excise duty stamps to be issued for the marking of excise goods referred to in Paragraph 14 of this Regulation based on one submission shall be 500 pieces.

17. An excise duty stamp shall be attached to each packaging unit of smoking tobacco, cigars, cigarillos, and heated tobacco so that the excise duty stamp is durable and does not cover other information, and so that other information does not cover the excise duty stamp, in compliance with the following conditions:

17.1. a paper excise duty stamp shall be attached to the opening of each packaging unit so that the excise duty stamp would become damaged upon opening the packaging of the product;

17.2. stickers with a holographic element (image) shall be attached to the surface of the packaging unit of the product;

17.3. if the product has a closed transparent additional wrapper, the excise duty stamp shall be attached under it (except for herbal smoking products – the excise duty stamp may be attached to their closed transparent additional wrapper).

18. An excise duty stamp shall be attached to each packaging unit of liquid to be used in electronic cigarettes, ingredients for the preparation of liquid to be used in electronic cigarettes, and tobacco substitute products so that the excise duty stamp on the packaging unit is durable and does not cover other information, and so that other information does not cover the excise duty stamp, in compliance with the following conditions:

18.1. a paper excise duty stamp shall be attached to the opening of each packaging unit so that the excise duty stamp would become damaged upon opening the packaging of the product;

18.2. stickers with a holographic element (image) shall be attached to the surface of the packaging unit of the product;

18.3. if an excise duty stamp cannot be attached to the packaging unit, it shall be attached to the outer packaging. If an excise duty stamp is attached to the outer packaging, the outer packaging shall contain no more than one packaging unit.

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

19. The taxpayer who has received the excise duty stamps shall submit 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 stamps) to the State Revenue Service each month by the fifteenth date (Annexes 4 and 5).

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

21. 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 excise goods has been cancelled for the taxpayer, the taxpayer 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 excise goods and shall submit the report on the circulation of stamps. The day on which the special permit (licence) or the entry indicated therein regarding a specific type of excise goods has been cancelled shall be regarded as the last day of the taxation period of the report.

22. The taxpayer who has several tax warehouses in his or her possession shall submit a joint report on the circulation of stamps for all tax warehouses in the possession thereof.

23. The reports on the circulation of stamps shall not be submitted but the excise duty shall be paid before the receipt of excise duty stamps by:

23.1. 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);

23.2. the taxpayers who perform activities with liquid to be used in electronic cigarettes, ingredients for the preparation of liquid to be used in electronic cigarettes, and tobacco substitute products;

23.3. an importer;

23.4. another person.

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

24. The taxpayer whose special permit (licence) or an entry indicated therein regarding a specific type of excise goods has been cancelled and the recording whereof includes excise duty stamps shall return all remaining and unused (non-attached) 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 excise goods.

25. The taxpayer shall return excise duty stamps to the State Revenue Service by submitting a submission for the returned excise duty stamps for alcoholic beverages (Annex 6) or for the excise duty stamps for tobacco products, liquid to be used in electronic cigarettes, ingredients for the preparation of liquid to be used in electronic cigarettes, and tobacco substitute products (Annex 7). The following shall be indicated in the submission:

25.1. type of the taxpayer;

25.2. information on the payment of the excise duty;

25.3. information on the returned excise duty stamps.

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

27. The taxpayer 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 marking 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 packaging, they shall be returned in the original packaging.

28. 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 taxpayer, 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 abovementioned submission with the note made to the taxpayer. The State Revenue Service shall perform the identification of the excise duty stamps within a month from the receipt of the excise duty stamps.

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

30. After receipt of the information on the returned and identified excise duty stamps, the taxpayer shall include the excise duty stamps identified by the State Revenue Service in the report on the circulation of stamps for the taxation period in which the State Revenue Service has identified the excise duty stamps.

**VII. Closing Provision**

31. The exception referred to in Sub-paragraph 17.3 of this Regulation – regarding the attachment of the excise duty stamp to the closed transparent additional wrapper – shall also apply until 31 December 2021 to the heated tobacco produced until 30 June 2021.

Prime Minister A. K. Kariņš

Minister for Finance J. Reirs

**Annex 1**

Cabinet Regulation No. 484

6 July 2021

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

Name of the taxpayer

Registration code of the taxpayer

Telephone

Type of the taxpayer:

* approved warehousekeeper
* registered consignee
* temporary registered consignee
* importer
* another person
* I hereby confirm that the excise duty stamps received will only be attached to such alcoholic beverages where the volume of one packaging unit conforms to the requirements laid down in Cabinet Regulation No. 383 of 2 June 2008, Regarding the Standard Values of the Nominal Quantity and the Nominal Volume of the Packaging of Pre-packaged Goods.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 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.

1Division 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 alcoholic beverage brewery.

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

Minister for Finance J. Reirs

**Annex 2**

Cabinet Regulation No. 484

6 July 2021

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

Name of the taxpayer

Registration code of the taxpayer

Telephone

Type of the taxpayer:

* approved warehousekeeper
* registered consignee
* temporary 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 attached to the tobacco products intended for sale in duty-free shops, provided that they are subject to the 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 attached only to such tobacco products in respect of which 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 | country of production | maximum retail selling price (EUR) | number in a package (pieces) | excise duty rate coefficient² |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
| Total | | | | | | X | X |  |  |

Notes.

1Completed by the importer or another person.

2Excise duty rate coefficient according to the length 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.

Minister for Finance J. Reirs

**Annex 3**

Cabinet Regulation No. 484

6 July 2021

**Submission for the Receipt of the Excise Duty Stamps Provided for the Marking of Smoking Tobacco, Cigars and Cigarillos, Heated Tobacco, Liquid to Be Used in Electronic Cigarettes, Ingredients for the Preparation of Liquid to Be Used in Electronic Cigarettes, and Tobacco Substitute Products**

Name of the taxpayer

Registration code of the taxpayer

Telephone

Type of the taxpayer:

* approved warehousekeeper
* registered consignee
* temporary registered consignee
* importer
* another person
* I hereby confirm that the received excise duty stamps shall be used as a security element and shall be attached to the tobacco products intended for sale in duty-free shops, provided that they are subject to the 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 attached only to such tobacco products, herbal products for smoking, electronic cigarettes, their refill containers and newly introduced tobacco products in respect of which 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 excise goods1 | Type of excise duty stamps | Quantity in one packaging unit  (pieces, grams or ml) | Number of excise duty stamps  (pieces) | Calculated excise duty (EUR) |
| 1 | 2 | 3 | 4 | 5 | 6 |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
| Total | | | | |  |

Note. 1Types of excise goods:

Group 1a – cigars;

Group 1b – cigarillos;

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

Group 3b – other smoking tobacco;

Group 4 – heated tobacco;

Group 5 – liquid to be used in electronic cigarettes and ingredients for the preparation of liquid to be used in electronic cigarettes;

Group 6 – tobacco substitute products.

Minister for Finance J. Reirs

**Annex 4**

Cabinet Regulation No. 484

6 July 2021

**Report on the Circulation of the Excise Duty Stamps Provided for the Marking of Alcoholic Beverages**

Taxation period

Name of the taxpayer

Registration code of the taxpayer

Telephone

Type of the taxpayer:

* approved warehousekeeper:
* the goods have been marked outside the Republic of Latvia
* the goods have been marked in the Republic of Latvia
* registered consignee
* temporary registered consignee

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (excise duty stamps – in pieces, excise duty sum – in EUR) | | | | | | | | | | | | | | | | | | | |
| No. | The number corresponding to the alcoholic beverage1 | Excise duty stamp | | | Remainder of excise duty stamps at the beginning of the taxation period | Movement of the marked goods | | Excise duty stamps received during the taxation period3 | Amount of marked goods which were released for consumption or released for free circulation and received back during the taxation period4 | Returned excise duty stamps5 | Destroyed or lost excise duty stamps | | Number of the marked items of goods released for consumption or released for 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 taxpayer wherefrom the marked alcoholic beverages were received or to whom the marked alcoholic beverages have been brought out2 | number of the marked items of goods brought out to another tax warehouse | 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 alcoholic beverages which have been released for consumption or released for 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-attached 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.

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

2Completed by the taxpayer if alcoholic beverages marked with excise duty stamps which are subject to the duty suspension arrangement in accordance with Section 25 of the law On Excise Duties are received or brought out.

3Excise duty stamps received from the State Revenue Service and alcoholic beverages marked with excise duty stamps received from another taxpayer.

4The taxpayer 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 for free circulation.

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

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

7Lost 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.

8The 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 for 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.

Minister for Finance J. Reirs

**Annex 5**

Cabinet Regulation No. 484

6 July 2021

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

Taxation period

Name of the taxpayer

Registration code of the taxpayer

Telephone

Type of the taxpayer:

* approved warehousekeeper:
* the goods have been marked outside the Republic of Latvia
* the goods have been marked in the Republic of Latvia
* registered consignee
* temporary registered consignee

Table 1

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (excise duty stamps – in pieces, duty sum – in EUR) | | | | | | | | | | | | | | | | | | | | | |
| No. | The number corresponding to the tobacco product1 | Excise duty stamp | | | Remainder of excise duty stamps at the beginning of the taxation period | Movement of the marked goods | | Excise duty stamps received during the taxation period3 | Amount of marked goods which were released for consumption or released for 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 used as a security element8 | Number of the marked items of goods released for consumption or released for 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 taxpayer wherefrom the marked tobacco products were received or to whom the marked tobacco products have been brought out2 | number of the marked items of goods brought out to another tax warehouse | damaged, invalid, or unused | for excise goods released for consumption or released for 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 which have been released for consumption or released for 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-attached 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.

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

2Completed by the taxpayer if tobacco products marked with excise duty stamps which are subject to the duty suspension arrangement in accordance with Section 25 of the law On Excise Duties are received or brought out.

3Excise duty stamps received from the State Revenue Service and tobacco products marked with excise duty stamps received from another taxpayer.

4The taxpayer 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 for free circulation.

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

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

7Lost 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 during the identification process.

8Completed by the taxpayer 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 marked 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.

9The 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 for 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 |
| 1 | 2 | 3 | 4 | 5 | 6 |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
| Total | | | | |  |

Minister for Finance J. Reirs

**Annex 6**

Cabinet Regulation No. 484

6 July 2021

**Submission for the Returned Excise Duty Stamps** **Provided for the Marking of Alcoholic Beverages**

Name of the taxpayer

Registration code of the taxpayer

Telephone

Type of the taxpayer:

* approved warehousekeeper
* registered consignee
* temporary registered consignee
* importer
* another person
* person holding the remainder of the excise duty stamps after cancelling the special permit (licence)

Excise duty:

* has been paid
* has not been paid

Returned excise duty stamps:

* unused
* invalid1

(explanation as to why the excise duty stamps are invalid)

* damaged2

(explanation as to why the excise duty stamps are damaged)

* destroyed3

(explanation as to why the excise duty stamps are destroyed)

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| No. | The number corresponding to the alcoholic beverage specified in the delivery document on the basis of which the excise duty stamps are 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 | | | | | |  |  |  |  |

The excise duty which has been paid4 shall be:

* transferred for future payments of duties, payments of other taxes or for the covering of tax debts
* repaid to the current account

(current account details)

Notes.

1If invalid excise duty stamps are returned, it is mandatory to provide information on the reason why they are considered to be invalid.

2If damaged excise duty stamps are returned, it is mandatory to provide information on the reason why they are damaged.

3If excise duty stamps are destroyed, it is mandatory to provide information on the reasons of destruction.

4If the submission is submitted regarding the returned excise duty stamps for which the excise duty has been paid, it is mandatory to indicate additional information.

Minister for Finance J. Reirs

**Annex 7**

Cabinet Regulation No. 484

6 July 2021

**Submission Regarding the Returned Excise Duty Stamps Provided for the Marking of Cigarettes, Smoking Tobacco, Cigars and Cigarillos, Heated Tobacco, Liquid to Be Used in Electronic Cigarettes, Ingredients for the Preparation of Liquid to Be Used in Electronic Cigarettes, and Tobacco Substitute Products**

Name of the taxpayer

Registration code of the taxpayer

Telephone

Type of the taxpayer:

* approved warehousekeeper
* registered consignee
* temporary registered consignee
* importer
* another person
* person holding the remainder of the excise duty stamps after cancelling the special permit (licence)

Excise duty:

* has been paid
* has not been paid

Returned excise duty stamps:

* unused
* invalid1

(explanation as to why the excise duty stamps are invalid)

* damaged2

(explanation as to why the excise duty stamps are damaged)

* destroyed3

(explanation as to why the excise duty stamps are destroyed)

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| No. | The number corresponding to the tobacco product specified in the delivery document on the basis of which the excise duty stamps are issued | Excise duty stamp | | | | Maximum retail selling price for cigarettes (EUR) | Quantity 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 |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
|  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| Total | | | | | |  |  |  |  |  |  |

The excise duty which has been paid4 shall be:

* transferred for future payments of duties, payments of other taxes or for the covering of tax debts
* repaid to the current account

(current account details)

Notes.

1If invalid excise duty stamps are returned, it is mandatory to provide information on the reason why they are considered to be invalid.

2If damaged excise duty stamps are returned, it is mandatory to provide information on the reason why they are damaged.

3If excise duty stamps are destroyed, it is mandatory to provide information on the reasons of destruction.

4If the submission is submitted regarding the returned excise duty stamps for which the excise duty has been paid, it is mandatory to indicate additional information.

Minister for Finance J. Reirs