Republic of Latvia

Cabinet

Regulation No. 727

Adopted 15 November 2022

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

*Issued pursuant to*

*Section 21, Paragraphs 4.6 and 4.7 of the law On Excise Duties*

1. The Regulation prescribes:

1.1. the cases when a notification on the movement of excise goods (hereinafter – the notification) shall be submitted at a border crossing point set up on a motor road regarding specific excise goods which are carried in the personal luggage of a natural person who qualifies as such within the meaning of Article 41 of Council Regulation (EC) No 1186/2009 of 16 November 2009 setting up a Community system of reliefs from customs duty as well as regarding the volume of fuel in a commercial road vehicle (hereinafter – the commercial vehicle) which is necessary for ensuring the operation of the vehicle;

1.2. the procedures for filling in and submitting the notification and the information to be indicated in the notification;

1.3. the cases when the driver of the commercial vehicle is considered a representative of the carrier in relation to certain information to be indicated in the notification.

2. Within the meaning of this Regulation, specific excise goods shall include the following:

2.1. alcoholic beverages;

2.2. tobacco products;

2.3. fuel.

3. The notification shall be filled in and submitted:

3.1. by a natural person who enters the Republic of Latvia from a third country and the amount of specific excise goods imported by him or her exceeds the quantity to which the exemption from customs charges applies;

3.2. by a natural person who enters the Republic of Latvia from a third country more frequently than once per 30 days;

3.3. by a natural person who enters the Republic of Latvia from a third country or exits the Republic of Latvia to a third country – upon request of the customs official of the State Revenue Service or, if no customs control is envisaged at the border crossing point set up on a motor road, upon request of the official of the State Border Guard (hereinafter – the official of the competent institution);

3.4. by a natural person who, when driving a private road vehicle (hereinafter – the private vehicle), exits the Republic of Latvia to a third country and plans to re-enter the Republic of Latvia with the same vehicle during the next 30 days and wishes to apply an exemption from customs charges to the fuel in the standard fuel tank of this vehicle.

4. The natural person referred to in Sub-paragraph 3.1, 3.2, or 3.3 of this Regulation who does not drive the private vehicle shall fill in sections A and B of the notification, confirm the veracity of the information provided with a signature, and submit the notification to the official of the competent institution.

5. The natural person referred to in Sub-paragraph 3.1, 3.2, or 3.3 of this Regulation who drives the private vehicle shall fill in sections A, B, and C of the notification, confirm the veracity of the information provided with a signature, and submit the notification to the official of the competent institution.

6. The natural person referred to in Sub-paragraph 3.4 of this Regulation who drives the private vehicle shall fill in sections A and C of the notification, confirm the veracity of the information provided with a signature, and submit the notification to the official of the competent institution.

7. The natural person referred to in Sub-paragraph 3.1, 3.2, or 3.3 of this Regulation who drives the commercial vehicle shall fill in sections A, B, C, and D of the notification, confirm the veracity of the information provided with a signature, and submit the notification to the official of the competent institution.

8. The natural person who drives the commercial vehicle is a representative of the carrier in relation to the information provided by such person in the notification on the fuel in the fuel tank of the commercial vehicle (sections C and D of the notification).

9. Cabinet Regulation No. 334 of 16 July 2019, Procedures for Filling in and Submitting a Notification on the Movement of Excise Goods at a Border Crossing Point Set up on a Motorway (*Latvijas Vēstnesis*, 2019, No. 146), is repealed.

Prime Minister A. K. Kariņš

Minister for Finance J. Reirs

**Annex**

Cabinet Regulation No. 72

15 November 2022

**Akcīzes preču pārvietošanas paziņojums / *Statement on the Transport of Excise Goods Nr.  /***

AIZPILDA DRUKĀTIEM BURTIEM / *TO BE COMPLETED IN BLOCK LETTERS*

**Division A** (Aizpilda visas personas / *To be completed by all persons*)

|  |  |  |
| --- | --- | --- |
| Datums (dd.mm.gggg.) / *Date (dd.mm.yyyy)* |  | |
| Laiks / *Time* |  | |
| Aizpilda, ieceļojot Latvijas Republikā / *Completed upon entering the Republic of Latvia*  **▢** | Aizpilda, izceļojot no Latvijas Republikas / *Completed upon leaving the Republic of Latvia*  **▢** | |
| Vārds / *Name* | | |
| Uzvārds / *Surname* | | |
| Personas kods (ja nav, norāda pases numuru) / *Personal Identity Code (if not, indicate passport number)* |  | |
| Transportlīdzekļa reģistrācijas numurs / *Vehicle registration number* |  | |
| Apliecinu, ka pēdējo 30 dienu laikā / *I hereby certify that during the last 30 days I have* | **▢**  neesmu ieceļojis Latvijas Republikā / *not entered the Republic of Latvia* | **▢**  esmu ieceļojis Latvijas Republikā / *entered the Republic of Latvia* |

**Division B** (Aizpilda personas, kuras iesniedz šo paziņojumu saskaņā ar šo noteikumu 3.1., 3.2. vai 3.4. apakšpunktu / *To be completed by persons who submit the present statement in accordance with sub-clause 3.1., 3.2. or 3.4. of this Regulation*)

|  |  |  |
| --- | --- | --- |
| **Preces veids** / *Type of goods* | **Daudzums** / *amount* | **Mērvienība** / *unit* |
| **Tabakas izstrādājumi** / *Tobacco products* | | |
| **cigaretes** / *cigarettes* |  | gab. / *pcs* |
| **cigarillas** / *cigarillos* |  | gab. / *pcs* |
| **cigāri** / *cigars* |  | gab. / *pcs* |
| **smēķējamā tabaka** / *smoking tobacco* |  | g / *g* |

|  |  |  |
| --- | --- | --- |
| **Alkoholiskie dzērieni** / *Alcoholic beverages* | | |
| **ar spirta saturu vairāk nekā 22 tilp. % (tajā skaitā ar spirta saturu 80 tilp. % vai vairāk)** / *with alcohol content of more than 22 % by volume (including beverages with alcohol content of 80 % or more by volume)* |  | litri / *litres* |
| **ar spirta saturu līdz 22 tilp. %, izņemot negāzēto vīnu un alu** / *with alcohol content of up to 22 % by volume, except for still wine and beer* |  | litri / *litres* |
| **negāzēts vīns** / *still wine* |  | litri / *litres* |
| **alus** / *beer* |  | litri / *litres* |

**Division C** (Aizpilda privāto un komerciālo transportlīdzekļu vadītāji / *To be completed by the drivers*)

|  |  |  |
| --- | --- | --- |
| **Degviela** / *Fuel* | **Daudzums** / *amount* | **Mērvienība** / *unit* |
| **▢** **dīzeļdegviela** / *diesel fuel* **▢** **bezsvina benzīns** / *unleaded petrol* | | |
| **degviela transportlīdzekļa degvielas standarttvertnē** / *fuel in the standard fuel tank of the vehicle* |  | litri / *litres* |
| **degviela pārvietojamās tvertnēs** / *fuel in portable tanks* |  | litri / *litres* |

**Division D** (Aizpilda komerciālo transportlīdzekļu vadītāji/*To be completed by drivers of commercial motor vehicles*)

|  |  |  |
| --- | --- | --- |
| Komerciālā transportlīdzekļa turētāja (īpašnieka) nosaukums / *Name of the holder (owner) of the commercial vehicle* |  | |
| Komerciālā transportlīdzekļa turētāja (īpašnieka) reģistrācijas numurs / *Registration number of the holder (owner) of the commercial vehicle* |  | |
| Nobraukuma (odometra) rādījums / *Odometer* |  | kilometri / *kilometers* |

Paraksts/*Signature*