Republic of Latvia

Cabinet

Regulation No. 560

Adopted 3 October 2023

**Permissible Mass Differences of Bulk Goods and Bulk Goods in Transport Packaging under Customs Supervision**

*Issued pursuant to*

*Section 23.5, Paragraph eight of the Customs Law*

**I. General Provisions**

1. The Regulation prescribes:

1.1. the bulk goods and bulk goods in transport packaging under customs supervision (hereinafter – the goods) for which mass differences are permissible;

1.2. the permissible and foreseeable mass differences of the goods;

1.3. the procedures by which mass differences of the goods are determined;

1.4. the requirements for the transport packaging of the goods;

1.5. the application of the foreseeable mass differences of the goods;

1.6. the customs formalities to be applied if the mass of the goods is higher than the declared mass of the goods or if the mass difference of the goods exceeds the permissible mass difference of the goods;

1.7. the obligations of the authorised consignee in case of the permissible mass discrepancy of the goods, and also exceptional cases to which the abovementioned obligation does not apply;

1.8. the cases in which, where mass differences of the goods are established, it shall be considered that no customs debt has arisen.

2. The Regulation shall apply to the goods referred to in Annex to this Regulation.

3. This Regulation shall be applicable if the transport packaging of the goods meets the following criteria:

3.1. the transport packaging of the goods is not intended to protect the goods from exposure to meteorological factors;

3.2. the nominal capacity of one unit of the transport packaging of the goods, except for the transport packaging for food and agricultural goods, is not less than 1000 litres or 500 kg;

3.3. the nominal capacity of one unit of the transport packaging of food and agricultural goods is not less than 200 litres or 25 kg.

4. When applying the inward processing or outward processing customs procedure, the permissible or foreseeable mass differences of the goods shall be determined in accordance with the authorisation issued in accordance with Article 211(1)(a) of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (hereinafter – the Union Customs Code) by taking into account Paragraphs 16, 17, and 18 of this Regulation.

5. This Regulation shall not be applied to the goods that are moved within the framework of the transit customs procedure (hereinafter – the transit procedure), if during the performance of the transit procedure or after ending thereof it is established that one of the following conditions is present:

5.1. the measures for the identification of the goods determined by the customs office of departure or authorised consignor referred to in Article 233(4)(a) of the Union Customs Code are not complied with;

5.2. the vehicle, container, or packaging (if the measures for the identification of the goods are applied to the packaging) is damaged, providing a possibility to access the goods.

6. The conditions referred to in Paragraph 5 of this Regulation shall not be applicable to the movement of goods using the fixed transport installation (hereinafter – the fixed transport installation) referred to in Article 1(2)(12) of Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code (hereinafter – Regulation 2015/2447) if the holder of the Union transit procedure has entered into the agreement specified in the second paragraph of Article 321(3) of Regulation 2015/2447 with the State Revenue Service.

7. This Regulation shall not be applicable if the holder of an authorisation for a temporary storage facility, the holder of an authorisation for a customs warehouse, or a person who has obtained a permit for the performance of licensed commercial activities under a free zone regime and has received the approval of the records of goods, has failed to fulfil the obligations specified in the authorisation or permit issued thereto and arising from the storage of goods or activities involving goods.

8. The norms of the permissible and foreseeable mass differences of goods indicated in Annex to this Regulation shall only be applicable if such activities involving goods are taken that are provided for in the technology of the storage place, description of the technological process, and if the person fulfils the obligations laid down in laws and regulations to handle the goods carefully and follow the conditions specified for the transportation, loading, unloading, and storage of the goods.

**II. Procedures for Determining Mass Differences of the Goods**

9. The actual mass of the goods shall be established in accordance with generally accepted measurement techniques, using only calibrated and verified measuring instruments.

10. The actual mass of the goods shall be certified by at least one of the following documents:

10.1. documents recording the fact that are issued by the relevant State supervision and control institutions;

10.2. an opinion provided by a person (expert) who has an appropriate qualification for determining the mass of the goods;

10.3. a printout regarding the mass of the 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;

10.4. a commercial document prepared in accordance with the laws and regulations regarding the carriage of goods (for example, a commercial statement, a deed of acceptance and delivery of the goods, a weighing statement) if the transit procedure, customs procedure, i.e. export, re-export, or movement, as referred to in Article 148(5), Article 219 of the Union Customs Code or the law or regulation regarding the movement of goods between free zone territories within the framework of a single customs control point, has been applied to the goods.

11. If it is established that the actual mass difference of the goods is less than the norms of the permissible mass differences of goods indicated in Annex to this Regulation, the established amount of the actual loss or shortage shall be considered as the mass difference of the goods (natural losses or shortage).

12. When storing liquid bulk goods, a person shall perform measurements on the last working day of each month or on the day when the last activity involving liquid goods is performed, in each reservoir at the place of their storage. Information on the measurements of liquid goods shall be documented separately for each reservoir so that the records of the goods would reflect the actual mass of liquid goods.

13. Measurements of the mass of the goods that are moved in the fixed transport installation shall be performed in accordance with the procedures laid down in the agreement provided for in the second paragraph of Article 321(3) of Regulation 2015/2447.

14. During the determination of the mass of liquid goods, a person shall suspend all activities involving the goods in the reservoir and fixed transport installation where the measurements are performed.

15. A person shall draw up a deed in respect of the measurements of the mass of liquid goods referred to in Annex to this Regulation (except for the customs procedures, i.e. transit and export). The following information shall be indicated in the deed:

15.1. the date and time of commencing and completing the measurements;

15.2. the commodity code in accordance with Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (hereinafter – the Combined Nomenclature) if indicated in the data of the records of goods;

15.3. the normal trade and technical description of the goods;

15.4. the storage place for the goods (for example, reservoir number);

15.5. the mass of the goods;

15.6. mass differences of the goods, if any.

**III. Permissible and Foreseeable Mass Differences of the Goods**

16. Within the meaning of this Regulation, the permissible mass differences of the goods shall mean mass differences that do not exceed the norms of the permissible mass differences of goods specified in Annex to this Regulation.

17. Within the meaning of this Regulation, the foreseeable mass differences of the goods shall mean natural losses of the goods, shortage of the goods, or greater mass of the goods that may result from:

17.1. storing the goods in a place of temporary storage, customs warehouse, or free zones if it is not possible to determine the actual mass of the goods during storage according to the technological process of the storage place;

17.2. moving goods by using the fixed transport installation if it is not possible to determine the actual mass difference of the goods according to the technological process of the fixed transport installation.

18. The foreseeable mass differences of the goods shall not exceed the norms of the permissible mass differences of goods specified in Annex to this Regulation and they shall be indicated in the description of the technological process. Prior to carrying out any activities (for example, storage, movement, loading, and unloading) involving the goods, the person shall submit the description of the technological process to the State Revenue Service by using the Electronic Declaration System of the State Revenue Service referred to in Section 13, Paragraph one of the Customs Law.

19. For goods moved in the fixed transport installation, the foreseeable mass differences shall be applied in accordance with the procedures laid down in the agreement provided for in the second paragraph of Article 321(3) of Regulation 2015/2447 and they shall not exceed the norms of the permissible mass differences of goods specified in Annex to this Regulation.

**IV. Application of the Foreseeable Mass Differences of the Goods**

20. In accordance with the description of the technological process, when registering in the records of goods the mass of the goods removed from a temporary storage place, customs warehouse, or free zones, the foreseeable mass differences of the goods may be applied as specified in Paragraph 18 of this Regulation. When applying the foreseeable mass differences of the goods, they shall be referred to each temporary storage declaration, customs declaration, or entry in the records of goods of the free zone after the removal of each part of the goods.

21. In case of establishing an increase in the mass of the goods when applying the foreseeable mass differences of the goods in accordance with the procedures laid down in Paragraph 20 of this Regulation, the appropriate customs procedure shall be applied to the goods or the temporary storage declaration shall be amended (amendments to the weight of goods) not later than on the next working day following the day when the increase in the mass of the goods is established.

22. When registering the ending of the Union transit procedure in accordance with the provisions of Article 321(5)(b) of Regulation 2015/2447, the holder of the Union transit procedure may apply the foreseeable mass differences to goods in respect of which the transit procedure is considered to be ended as specified in Paragraph 19 of this Regulation.

23. In case of establishing an increase in the mass of the goods in the fixed transport installation (the non-Union goods in the fixed transport installation) as a result of inventory when applying the foreseeable mass differences of the goods as specified in Paragraph 19 of this Regulation, the appropriate customs procedure shall be applied to the goods not later than on the next working day following the day when the increase in the mass of the goods is established.

**V. Customs Formalities to be Applied if the Mass of the Goods is Higher than the Declared Mass of the Goods or if the Mass Difference of the Goods Exceeds the Permissible Mass Difference of the Goods**

24. If the established mass of the goods released under the customs procedure or re-export or placed in temporary storage exceeds the mass indicated in the corresponding customs, re-export, or temporary storage declaration, the appropriate customs procedure or re-export shall be applied to the goods (mass of the goods) not specified in the declaration, or they shall be placed in temporary storage.

25. In case of establishing mass differences of the goods (natural losses or shortage of the goods) for the goods released in the customs procedure, i.e. export, in comparison with the quantity indicated in the customs declaration or accompanying documents, exceeding the norms of the permissible mass differences of goods specified in Annex to this Regulation, appropriate corrections shall be made in the export declaration by reducing the mass of the goods and the quantity of supplementary unit indicated in the export declaration by the mass and the quantity of supplementary units exceeding the norms of the permissible mass differences of the goods.

26. If the established mass of the goods exceeds the mass indicated in the means of proof of the customs status of Union goods, as specified in Article 199(1)(b), (c), (d), (e), and (g) of Regulation 2015/2447, exceeding the norms of the permissible mass differences of goods specified in Annex to this Regulation, another appropriate means of proof of the customs status of Union goods shall be submitted for the goods (mass of the goods) not specified in the means of proof.

**VI. Obligations of the Authorised Consignee in Case of Establishing the Permissible Mass Differences of the Goods and also Exceptional Cases to Which the Abovementioned Obligation Does not Apply**

27. If a person who has been granted the authorisation to use the status of the authorised consignee (hereinafter – the authorised consignee) referred to in Article 230 or Article 233(4)(b) of the Union Customs Code, when receiving goods at the place specified in the authorisation, establishes mass differences of the presented goods in comparison with the mass indicated in the TIR carnet or Union transit declaration, the authorised consignee shall calculate whether the difference of the goods does not exceed the norms of the permissible mass differences specified in Annex to this Regulations.

28. If the mass differences of the goods established in accordance with Paragraph 27 of this Regulation do not exceed the norms of the permissible mass differences of goods specified in Annex to this Regulation, the authorised consignee shall indicate the actual mass of the goods in the Transit Control System of the Electronic Customs Data Processing System, without registering the mass differences of the goods as discrepancies.

29. Paragraph 28 of this Regulation shall not be applicable to the goods specified in Sections 3, 4, 5, and 6.1 of the law On Excise Duties, except for the goods referred to in Section 6.1 that are moved by using the fixed transport installation.

**VII. Cases in Which, Where Mass Differences of the Goods are Established, It shall be Considered that no Customs Debt has Arisen**

30. If the actual mass difference of the goods exceeds the norms of the permissible mass differences of goods specified in Annex to this Regulation, no customs debt shall arise for the mass difference of the goods (natural losses or shortage of the goods) that do not exceed the norms of the permissible mass differences of goods specified in Annex to this Regulation.

31. No customs debt shall arise if the mass difference of the goods (natural losses or shortage of the goods) released under the customs procedure, re-export, or placed in temporary storage does not exceed the norms of the permissible mass difference of goods specified in Annex to this Regulation in comparison with the mass indicated in the customs declaration, re-export declaration, re-export notification, temporary storage declaration, or accompanying documents.

Prime Minister E. Siliņa

Minister for Finance A. Ašeradens

**Annex**

Cabinet Regulation No. 560

3 October 2023

**Norms of the Permissible and Foreseeable Mass Differences of the Goods**

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| Goods in accordance with the Chapter of goods of the Combined Nomenclature | The norm when temporary storage, customs warehousing, storage in a free zone, and inward processing is applied to the goods | The norm for the means of proof of the customs status of Union goods and when the transit, export, re-export, and movement within the framework of specific procedure1 or temporary storage2 is applied to the goods |
| **Chapter 7. Edible vegetables and certain roots and tubers** |
| Beans, peas, lentils | ≤ 0.3 % | ≤ 1 % |
| **Chapter 9. Coffee, tea, maté and spices** |
| Coffee beans, not roasted | ≤ 1.2 % | ≤ 1.2 % |
| **Chapter 10. Cereals** |
| Wheat, rye, oats, buckwheat, rice, maize, millet | ≤ 0.3 % | ≤ 1 % |
| Barley | ≤ 0.5 % | ≤ 1 % |
| Sorghum | ≤ 1.2 % | ≤ 1.2 % |
| **Chapter 11. Products of the milling industry; malt; starches; inulin; wheat gluten** |
| Non-crushed malt | ≤ 0.3 % | ≤ 1 % |
| Flour, groats, wheat gluten | ≤ 0.9 % | ≤ 1 % |
| **Chapter 12. Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder** |
| Sunflower seeds, rape seeds, soya beans, linseed, lupine | ≤ 0.4 % | ≤ 1 % |
| Soya flour | ≤ 0.9 % | ≤ 1 % |
| **Chapter 14. Vegetable plaiting materials; vegetable products not elsewhere specified or included** |
| Sunflower seed skins after shelling | ≤ 0.9 % | ≤ 1 % |
| **Chapter 15. Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes** |
| Sunflower oil, rape oil, palm oil, palm kernel oil, coconut oil, coconut (copra) oil | ≤ 0.2 % | Movements of goods by:- road transport ≤ 0.4 %;- rail transport in international rail carriage ≤ 1 %;- ships ≤ 0.2 % |
| **Chapter 17. Sugars and sugar confectionery** |
| Raw sugar | ≤ 0.3 % | ≤ 1 % |
| **Chapter 18. Cocoa and cocoa preparations** |
| Cocoa beans, cocoa bean shells, husks, skins, and other cocoa waste | ≤ 0.9 % | ≤ 1 % |
| **Chapter 22. Beverages, spirits and vinegar** |
| Denatured or undenatured ethyl alcohol, alcoholic beverages | ≤ 0.2 % | ≤ 0.2 % |
| Wine, including fortified wines; fermented beverages, including intermediate products thereof, beer | ≤ 0.3 % | ≤ 0.3 % |
| **Chapter 23. Residues and waste from the food industries; prepared animal fodder** |
| Bran, maize cake and germ, maize grain skins, residues of starch manufacture, maize gluten, sunflower seed cake and germ, residue of sunflower seed skins after extraction of oil, rape seed cake and germ, linseed cake and germ, soya cake and germ, defatted soya flour, sugar beet chips | ≤ 0.9 % | ≤ 1 % |
| Molasses | ≤ 0.2 % | Movements of goods by:- road transport ≤ 0.4 %;- rail transport in international rail carriage ≤ 1 %;- ships ≤ 0.2 % |
| **Chapter 25. Salt; sulphur; earths and stone; plastering materials, lime and cement** |
| Quartzite, bulk lime, cement | ≤ 1 % | ≤ 1 % |
| **Chapter 26. Ores, slag and ash** |
| Ores and concentrates containing pyrite or manganese ore and concentrates containing iron | ≤ 1 % | ≤ 1 % |
| **Chapter 27. Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes** |
| Peat and peat briquettes, hard coal, coke | ≤ 0.85 % | ≤ 0.85 % |
| Diesel fuel, gas oil, heavy fuel oil, bitumens, lubricating oils, petroleum jelly, mineral waxes, petroleum coke, impregnating agents, other liquid petroleum products which require heating, oil waste, oil | ≤ 0.2 % | Movements of goods by:- road transport ≤ 0.4 %;- rail transport in international rail carriage ≤ 1 %;- fixed transport installation or ships ≤ 0.2 % |
| Kerosene, jet fuel, organic solvents, white spirit, solvent, naphtha, xylene | ≤ 0.3 % | Movements of goods by:- road transport ≤ 0.4 %;- rail transport in international rail carriage ≤ 1 %;- ships ≤ 0.2 % |
| Petrol, gas condensate, isooctane, heptane, benzene, toluene | ≤ 0.4 % | Movements of goods by:- road transport ≤ 0.4 %;- rail transport in international rail carriage ≤ 1 %;- ships ≤ 0.2 % |
| Petroleum gases and other gaseous hydrocarbons | ≤ 1.1 % | ≤ 1.1 % |
| Natural gas | ≤ 1.4 % | ≤ 1.4 % |
| **Chapter 28. Inorganic chemicals; organic and inorganic compounds of precious metals, of rare-earth metals, of radioactive elements and of isotopes** |
| Aluminium oxide, magnesium, aluminium, nickel, copper, and barium sulphates | ≤ 1 % | ≤ 1 % |
| **Chapter 29. Organic chemicals** |
| Acetone, ethylene glycol, propylene glycol, glycerin (ethanediol), methanol (methyl alcohol), isooctane, heptane, benzene, ethylbenzene, toluene, xylene, styrene, ethyl tert-butyl ether (ETBE), methyl tert-butyl ether (MTBE) | ≤ 0.4 % | Movements of goods by:- road transport ≤ 0.4 %;- rail transport in international rail carriage ≤ 1 %;- ships ≤ 0.2 % |
| Gaseous hydrocarbons | ≤ 1.1 % | ≤ 1.1 % |
| **Chapter 31. Fertilisers** |
| Mineral or chemical nitrogenous, phosphorous, potassic fertilisers | ≤ 0.85 % | ≤ 0.85 % |
| **Chapter 38. Miscellaneous chemical products** |
| Denatured or undenatured ethyl alcohol containing a mixture of petrol, anti-knock preparations, oxidation, evaporation, and corrosion inhibitors | ≤ 0.4 % | Movements of goods by:- road transport ≤ 0.4 %;- rail transport in international rail carriage ≤ 1 %;- ships ≤ 0.2 % |
| **Chapter 44. Wood and articles of wood; wood charcoal** |
| Wood pellets, wood charcoal | ≤ 0.85 % | ≤ 0.85 % |
| **Chapter 51. Wool, fine or coarse animal hair; horsehair yarn and woven fabric** |
| Wool | ≤ 6 % | ≤ 6 % |
| **Chapter 52. Cotton** |
| Cotton | ≤ 6 % | ≤ 6 % |
| **Chapter 72. Iron and steel** |
| Granules and powder of pig iron, spiegeleisen, iron, or steel, ferro-alloy granules, ferrous products obtained by direct reduction of iron ore and other spongy ferrous products in granules, waste and scrap of cast iron, waste and scrap of iron or steel | ≤ 1 % | ≤ 1 % |

Notes.

1Article 219 of the Union Customs Code; Paragraphs 80, 81, 82, and 83 of Cabinet Regulation No. 500 of 22 August 2017, Regulations Regarding Customs Warehouses, Temporary Storage and Free Zones.

2Article 148(5) of the Union Customs Code.