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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. 525

Adopted 31 July 2007

**Procedures by which a Reduced Rate of Excise Duty or Exemption from Excise Duty shall be Applied to Individual Petroleum Products**

*Issued pursuant to*

*Section 5, Paragraph five, Section 18, Paragraphs one and 1.1, Section 28, Paragraph five of the law On Excise Duties and Section 3, Paragraph ten of the law On the Application of Taxes in Free Ports and Special Economic Zones*

[*25 June 2019; 21 December 2021*]

**I. General Provisions**

1. The Regulation prescribes:

1.1. the procedures by which a reduced rate of excise duty (hereinafter – the duty) or exemption from the duty shall apply to petroleum products which are supplied and used according to Section 5, Paragraph five and Section 18, Paragraph one of the law On Excise Duties (hereinafter – the Law), or Section 3, Paragraphs seven, eight, and nine of the law On the Application of Taxes in Free Ports and Special Economic Zones, and also the procedures and cases where the conditions for the movement and control of excise goods provided for in the Law shall not apply;

1.2. the procedures by which individual petroleum products shall be labelled (marked) in order to apply thereto Section 14, Paragraph two or Section 18, Paragraph three of the Law, or Section 3, Paragraphs 8.1 and nine of the law On the Application of Taxes in Free Ports and Special Economic Zones;

1.3. the circulation of labelled (marked) petroleum products;

1.4. the procedures by which the State Revenue Service shall issue, re-register, or cancel the statement for the purchase of the petroleum products subject to duty exemption or relief and by which it shall issue the permit for the transfer or sale of the remainder of the petroleum products.

[*25 June 2019; 21 December 2021*]

2. In accordance with this Regulation, the petroleum products referred to in Section 14, Paragraph two and Section 18, Paragraph three of the Law and Section 3, Paragraphs 8.1 and nine of the law On the Application of Taxes in Free Ports and Special Economic Zones shall be labelled (marked).

3. Section 14, Paragraph two of the Law or Section 3, Paragraph nine of the law On the Application of Taxes in Free Ports and Special Economic Zones shall apply if diesel fuel, petroleum, or fuel oil whose colorimetric index is less than 2.0 and kinematic viscosity at 50 °C is less than 25 mm2/s, or the substitute products and components of these petroleum products are labelled (marked) in accordance with this Regulation and they are supplied in accordance with the requirements referred to in Chapter IV of this Regulation.

4. [21 December 2021]

5. The petroleum products which are supplied and used for the purposes referred to in Section 18, Paragraph one, Clauses 1 and 6 of the Law shall be exempt from the duty if they are supplied in accordance with the requirements referred to in Chapter V of this Regulation, even if they are not labelled (marked) in accordance with this Regulation.

[*17 June 2009*]

6. Section 18, Paragraph one, Clauses 2 and 3 of the Law shall apply if in the cases specified therein petroleum products are supplied in accordance with the requirements referred to in Chapter VI of this Regulation.

7. Section 3, Paragraph eight, Clauses 1, 2, and 3 of the law On the Application of Taxes in Free Ports and Special Economic Zones shall apply if in the cases specified therein petroleum products are supplied in accordance with the requirements referred to in Chapter VI of this Regulation.

8. Section 18, Paragraph one, Clause 4 of the Law or Section 3, Paragraph eight, Clause 4 of the law On the Application of Taxes in Free Ports and Special Economic Zones shall apply if petroleum products are supplied in accordance with the requirements referred to in Chapter IV of this Regulation.

9. Section 18, Paragraph one, Clause 5 of the Law shall apply if petroleum products are supplied in accordance with the requirements referred to in Chapter VII of this Regulation.

10. The petroleum products specified in this Regulation shall be supplied to the address indicated in the statement issued in accordance with this Regulation and also shall be filled into the tanks specified in the statement (if any are indicated), unless it has been laid down otherwise in this Regulation.

11. A person that supplies petroleum products to which a reduced rate of the duty or exemption from the duty applies (hereinafter – the supplier) to a person that uses petroleum products to which a reduced rate of the duty or exemption from the duty applies (hereinafter – the user) shall submit the reports provided for in the laws and regulations regarding the circulation of excise goods.

12. In accordance with the laws and regulations governing accounting and the laws and regulations regarding the circulation of excise goods, the supplier shall issue a supply document (hereinafter – the fuel supply document) for the supply of petroleum products, whereas the supplier shall issue a source document (hereinafter – the fuel source document) for transactions or actions with petroleum products. The fuel supply document and the fuel source document shall, in addition to the details provided for in the laws and regulations regarding the circulation of excise goods, contain the following information:

12.1. if petroleum products are supplied on the basis of the statement issued in accordance with this Regulation – the type, number, and date of issue of the statement issued to the user to whom the petroleum products are being supplied;

12.2. if petroleum products are supplied for the purposes referred to in Section 18, Paragraph one, Clauses 2 and 3 of the Law or Section 3, Paragraph eight, Clauses 1, 2, and 3 of the law On the Application of Taxes in Free Ports and Special Economic Zones – the registration numbers and places of registration of the aircraft (aeroplanes or other aerial means of transport) or ships (ships or other waterborne vessels) (except if petroleum products are supplied for the purposes referred to in Section 3, Paragraph eight, Clause 2 of the law On the Application of Taxes in Free Ports and Special Economic Zones) or the filling station referred to in Paragraph 95 of this Regulation that is specially equipped to supply ships;

12.3. whether the supplied petroleum products are labelled (marked);

12.4. the purpose of use of the petroleum products;

12.5. if petroleum products are supplied for the purposes referred to in Section 18, Paragraph one, Clause 3 of the Law or Section 3, Paragraph eight, Clauses 1, 2, and 3 of the law On the Application of Taxes in Free Ports and Special Economic Zones and the vehicle (if necessary, also the second vehicle) used is a ship which performs the bunkering or supply of ships – the registration number and place of registration of the ship that performs the bunkering or supply of ships;

12.6. if the user accepts only a part of the delivered amount of petroleum products – the amount of the accepted petroleum products. The user shall certify it with a signature. The supplier shall move the remaining amount of petroleum products, together with the same fuel supply document, back to the address of loading (filling) area;

12.7. for pre-packaged petroleum products – the number of packaging units and the amount (in litres) in each packaging unit.

[*30 March 2010; 15 June 2010*]

13. The fuel supply document shall be issued if the petroleum products of one merchant are reloaded (pumped) from one ship to another ship.

[*30 March 2010; 10 February 2015*]

14. If petroleum products are moved from a tax warehouse located in an airport area where a border crossing point has been established (hereinafter – the international airport) to an aircraft to supply it with petroleum products at such an international airport, using vehicles that are not involved in road traffic, and the movement of petroleum products is impossible in accordance with the procedures laid down in Sub-paragraph 12.6 of this Regulation, the supplier shall draw up the fuel supply document for the amount of fuel supplied to the aircraft. In this case, the following shall be indicated in the fuel supply document:

14.1. in the section regarding the consignee of petroleum products and the unloading point, only the name and address of the relevant international airport, the name of the merchant, the registration number of the aircraft, and the flight number shall be indicated;

14.2. in the section regarding the loading point, the loading (filling) area and the reference number of the tank or tank compartment, or the pressure equipment complex tank, or the registration number of the vehicle used to supply petroleum products to the aircraft shall be indicated;

14.3. in the section regarding petroleum products, only the following information shall be indicated:

14.3.1. the type, brand, and code of the Combined Nomenclature;

14.3.2. the actual temperature and actual density;

14.3.3. the filled in amount (in litres or (and) kilograms);

14.3.4. whether the supplied petroleum products are labelled (marked).

[*15 June 2010; 10 February 2015*]

15. [17 June 2009]

16. [15 June 2010]

17. If petroleum products are moved in accordance with the procedures referred to in Paragraph 14 of this Regulation, the supplier shall, according to the laws and regulations governing the circulation of excise goods, perform accounting of the goods, including the petroleum products which have been filled in a vehicle for aircraft supply.

[*15 June 2010*]

18. [15 June 2010]

19. If petroleum products are supplied for the purposes referred to in Section 18, Paragraph one, Clause 3 of the Law or Section 3, Paragraph eight, Clauses 1 and 3 of the law On the Application of Taxes in Free Ports and Special Economic Zones from the filling stations referred to in Paragraph 95 of this Regulation that is specially equipped to supply ships, the supplier shall, in addition to the details provided for in the laws and regulations regarding electronic cash register system receipts and the procedures for the circulation thereof, indicate the following in the electronic cash register system receipt:

19.1. the name of the user;

19.2. ship registration number and place of registration;

19.3. whether the supplied petroleum products are labelled (marked);

19.4. the note “exemption for ships”.

20. In addition to the accounting provided for by the laws and regulations governing the circulation of excise goods, the supplier shall indicate the following information:

20.1. if petroleum products are supplied on the basis of the statement issued in accordance with this Regulation – the type, number, and date of issue of the statement issued to the user to whom the petroleum products are being supplied;

20.2. if petroleum products are supplied for the purposes referred to in Section 18, Paragraph one, Clauses 2 and 3 of the Law or Section 3, Paragraph eight, Clauses 1, 2, and 3 of the law On the Application of Taxes in Free Ports and Special Economic Zones – the registration numbers and places of registration of the aircraft or ships (except for the case referred to in Paragraph 14 of this Regulation and if petroleum products are supplied for the purposes referred to in Section 3, Paragraph eight, Clause 2 of the law On the Application of Taxes in Free Ports and Special Economic Zones) or the filling station referred to in Paragraph 95 of this Regulation that is specially equipped to supply ships;

20.3. the amount of petroleum products in accordance with the purpose of use of the petroleum products, indicating labelled (marked) and unlabelled (unmarked) petroleum products separately;

20.4. the purpose of use of the petroleum products.

[*17 June 2009*]

20.1 [1 February2019 / See Paragraph 2 of Amendments]

20.2 The user shall submit the submission for the obtaining, re-registration, or cancellation of the statements specified in this Regulation electronically using the Electronic Declaration System of the State Revenue Service. If the user is not a client of the Electronic Declaration System of the State Revenue Service, the submission may be submitted in paper form.

[*25 June 2019*]

20.3 The data on the purchase of the authorised amount of petroleum products allocated to the user shall be recorded and the accounting of the purchased amount of petroleum products shall be ensured in the Electronic Application System of the Rural Support Service.

[*17 July 2018 / Paragraph shall come into force on 1 February 2019. See Paragraph 2 of Amendments*]

20.4 The State Revenue Service shall issue the statements specified in this Regulation electronically in accordance with the laws and regulations regarding the circulation of electronic documents by using the Electronic Declaration System of the State Revenue Service. If the user is not a client of the Electronic Declaration System of the State Revenue Service, the statement shall be issued in paper form and sent to the legal address or declared place of residence of the user.

[*25 June 2019*]

20.5 If the name, surname, or title of the user indicated in the statement changes, the State Revenue Service shall update the information indicated in the statement and send or issue the re-registered statement to the user.

[*25 June 2019*]

**II. Labelling (Marking) of Oil Products**

21. It is permitted to label (mark) petroleum products in a tax warehouse and only by an approved warehousekeeper (hereinafter – the warehousekeeper) that has been granted such rights.

[*30 March 2010*]

21.1 If the flow method is used for the labelling (marking) of petroleum products, the warehousekeeper shall submit to the State Revenue Service a description of the technological process approved by a test laboratory accredited by a national accreditation body in accordance with the laws and regulations regarding the assessment, accreditation, and supervision of conformity assessment bodies, or by a test laboratory accredited by another European Union Member State.

[*10 February 2015*]

22. The warehousekeeper shall notify the State Revenue Service in paper or electronic form of the time of labelling (marking) not later than two working days before the labelling (marking) of the petroleum products.

[*17 June 2009*]

23. The warehousekeeper shall ensure and shall be responsible for the labelling (marking) of petroleum products in the Republic of Latvia in accordance with this Regulation.

24. Petroleum products shall be labelled (marked) by using the equipment (devices) which conforms to fire safety, environmental protection, operational, and technical requirements.

25. Petroleum products shall be considered labelled (marked) if the red dye referred to in Paragraph 26 of this Regulation and the chemical substance referred to in Paragraph 27 of this Regulation (fiscal marker) have been added to 1000 litres of petroleum products in the corresponding amount.

[*14 November 2023*]

26. N-ethyl-1-(4-phenylazophenylazo)naphthyl-2-amine (CAS number 6368-72-5) shall be used as the red dye – at least 5.0 grams.

[*14 November 2023*]

27. Butoxybenzene (CAS number 1126-79-0) shall be used as the chemical substance (fiscal marker) – at least 9.5 grams but no more than 14.0 grams.

[*14 November 2023*]

28. The warehousekeeper shall ensure the procurement of the substances referred to in Paragraphs 26 and 27 of this Regulation.

28.1 The labelling (marking) of petroleum products by using the flow method in the dispensing process shall ensure the uniform and continuous mixing of the petroleum products involved and the substances referred to in Paragraph 25 of this Regulation in the correct proportions and the equipment used shall ensure full automation of the technological process and computer program management.

[*10 February 2015*]

29. The warehousekeeper shall store the labelled (marked) petroleum products, if they are not labelled (marked) using the flow method, in a separate tank specifically intended for them, bearing the inscription “Iezīmēti (marķēti) naftas produkti” [Labelled (marked) petroleum products] and whereof the State Revenue Service has been informed in writing. It is prohibited to store other petroleum products in the abovementioned tank. The tank in which the labelled (marked) petroleum products are stored shall be equipped with a meter that complies with the laws and regulations regarding the metrological requirements for the specific measuring instrument and that ensures accumulated and permanent accounts of the labelled (marked) petroleum products dispensed from the tank. If the labelled (marked) petroleum products are stored in tanks that are connected into a technologically integrated system, the stationary dispensing device shall be equipped with the appropriate meter.

[*17 June 2009; 10 February 2015*]

30. The warehousekeeper shall ensure that the authorised officials of the State Revenue Service or other control authorities have free access to the tanks in which the labelled (marked) petroleum products are stored.

31. Prior to the supply of the labelled (marked) petroleum products to users, the warehousekeeper shall obtain a document (and its translation into the official language if the document is issued in another European Union Member State) issued by the customs laboratory of the State Revenue Service or a test laboratory accredited by a national accreditation body in accordance with the laws and regulations regarding the assessment, accreditation, and supervision of conformity assessment bodies, or by a test laboratory accredited by another European Union Member State that shall contain details (information) certifying that the relevant petroleum products are labelled (marked) in accordance with the requirements laid down in Paragraph 25 of this Regulation (hereinafter – the supporting document).

[*3 November 2009; 30 March 2010*]

31.1 If petroleum products are labelled (marked) using the flow method, the conformity with the requirements referred to in Paragraph 25 of this Regulation shall be certified by a conformity certification in which the warehousekeeper shall include at least the following information:

31.11. the name and address of the tax warehouse;

31.12. the amount of labelled (marked) petroleum products;

31.13. the name of the test laboratory referred to in Paragraph 21.1 of this Regulation which has approved the description of the technological process for the labelling (marking) of petroleum products using the flow method, the accreditation body, the number of the approved technological process and the date;

31.14. the conformity certification with the substance mixing requirements referred to in Paragraph 25 of this Regulation;

31.15. the position, name and surname, and signature of the person issuing the conformity certification, the date and place of issue.

[*10 February 2015*]

32. In order to obtain the supporting document referred to in Paragraph 31 of this Regulation, the warehousekeeper shall take a sample (at least one litre) of the labelled (marked) petroleum products from the tank in which the labelled (marked) petroleum products are stored, seal the packaging of the sample, and submit it to the customs laboratory of the State Revenue Service or a test laboratory accredited by a national accreditation body in accordance with the laws and regulations regarding the assessment, accreditation, and supervision of conformity assessment bodies, or by a test laboratory accredited by another European Union Member State in order to determine whether the petroleum products are labelled (marked) in accordance with the requirements laid down in Paragraph 25 of this Regulation.

[*10 February 2015*]

33. When technically equipping a tank in accordance with the requirements referred to in Paragraph 29 of this Regulation, the warehousekeeper shall ensure that during the sampling and also during the time period when the relevant labelled (marked) petroleum products are supplied to users, no other petroleum products (or other substances) are filled into the tank in which the labelled (marked) petroleum products are stored. If the tank is refilled with petroleum products (or other substances), the previously issued supporting document referred to in Paragraph 31 of this Regulation shall cease to be valid and the warehousekeeper shall be required to obtain a new supporting document to be able to supply the relevant petroleum products to users.

[*17 June 2009*]

34. In order to control the conformity with the requirements referred to in Paragraph 33 of this Regulation, the warehousekeeper shall seal the tank in which the labelled (marked) petroleum products are stored and its equipment (including after sampling). The warehousekeeper shall coordinate the procedures for sealing the tank with the State Revenue Service. The State Revenue Service is entitled to require that the tank and its equipment are sealed in the presence of the responsible official of the State Revenue Service.

[*17 June 2009*]

35. [17 June 2009]

36. The warehousekeeper shall, in accordance with the laws and regulations governing the circulation of excise goods, record the labelled (marked) petroleum products and actions with them and shall additionally record the meter readings after each dispensing.

37. In the report on the circulation of petroleum products (fuel) provided for in the laws and regulations governing the circulation of excise goods, the warehousekeeper shall also provide details on the petroleum products labelled (marked) during the previous month and the labelled (marked) petroleum products supplied to users.

**III. Procedures by Which Petroleum Products to Which a Reduced Rate of the Duty or Exemption from the Duty Applies Shall Be Brought into the Republic of Latvia**

38. It shall be permitted to bring (import) petroleum products into the Republic of Latvia from a foreign country that is not a European Union Member State to apply Section 14, Paragraph two of the Law and Section 18, Paragraph one of the Law or Section 3, Paragraphs eight and nine of the law On the Application of Taxes in Free Ports and Special Economic Zones under the condition that these are moved to a tax warehouse where it is permitted to perform actions with petroleum products. This condition shall not apply to products to which Section 18, Paragraph one, Clauses 2, 3, and 6 of the Law or Section 3, Paragraph eight, Clauses 1, 2, and 3 of the law On the Application of Taxes in Free Ports and Special Economic Zones apply if the supply of the relevant products takes place in accordance with the customs procedure, i.e. release for free circulation.

[*17 June 2009; 21 December 2021*]

39. The conditions referred to in Paragraph 38 of this Regulation shall not apply to petroleum products which a user brings in according to Section 18, Paragraph one, Clause 1 of the Law to be used for purposes other than fuel or heating fuel if the relevant products:

39.1. fall under the Combined Nomenclature codes 2710 12 21, 2710 12 25, and 2710 19 29 and in accordance with the requirements of technical regulations or standards are filled into sealed package with the volume not exceeding 250 litres, prepared for sale and are not intended to be used for the operation of internal combustion engines (with spark ignition and with compression ignition);

39.2. fall under the Combined Nomenclature code 2905 11 00;

39.3. are not referred to in Paragraph 41 of this Regulation.

[*17 June 2009; 10 February 2015*]

40. Paragraphs 29, 30, 31, 32, 33, 34, 36, and 37 of this Regulation shall apply to the labelled (marked) petroleum products referred to in Paragraph 38 of this Regulation.

[*17 June 2009*]

41. If petroleum products (including labelled (marked) petroleum products) are brought into the Republic of Latvia from other European Union Member States, the requirements prescribed by the Law (including the conditions regarding the taxpayer and also the requirements laid down in Section 25 of the Law) shall apply to such petroleum products (including labelled (marked) petroleum products) that fall under the following Combined Nomenclature goods items and codes:

41.1. 1507-1518 if these products are intended to be used as heating fuel or fuel;

41.2. 2707 10, 2707 20, 2707 30, and 2707 50;

41.3. 2710 12–2710 20 90 (if the products that conform to the Combined Nomenclature codes 2710 12 21, 2710 12 25, and 2710 19 29 in accordance with the requirements of technical regulations or standards are filled into a sealed package with the volume not exceeding 250 litres, prepared for sale and are not intended to be used for the operation of internal combustion engines (with spark ignition and with compression ignition), they may be imported in accordance with the conditions referred to in Paragraph 43 of this Regulation);

41.4. 2711 (except for 2711 11, 2711 21, and 2711 29);

41.5. 2901 10;

41.6. 2902 20, 2902 30, 2902 41, 2902 42, 2902 43, and 2902 44;

41.7. 2905 11 00 if they are not products of synthetic origin and these products are intended to be used as heating fuel or fuel;

41.8. 3824 90 97 if these products are intended to be used as heating fuel or fuel.

[*17 June 2009; 10 February 2015*]

42. In compliance with the requirements laid down in the Law (including the conditions regarding the taxpayer and also the requirements laid down in Section 25 of the Law), it shall be permitted to bring into the Republic of Latvia from other European Union Member States such petroleum products (including labelled (marked) petroleum products) which are not referred to in Paragraph 41 of this Regulation.

43. In accordance with Section 18, Paragraph one, Clause 1 of the Law, the user may bring into the Republic of Latvia from other European Union Member States (without submitting a duty security or using the documents specified in Commission Regulation (EC) No 684/2009 of 24 July 2009 implementing Council Directive 2008/118/EC as regards the computerised procedures for the movement of excise goods under suspension of excise duty) petroleum products for use for purposes other than fuel or heating fuel that:

43.1. fall under the Combined Nomenclature codes 2710 12 21, 2710 12 25, and 2710 19 29 if, in accordance with the requirements of technical regulations or standards, these are filled into sealed package with the volume not exceeding 250 litres, prepared for sale and are not intended for the operation of internal combustion engines (with spark ignition and with compression ignition);

43.2. fall under the Combined Nomenclature code 2905 11 00;

43.3. are not referred to in Paragraph 41 of this Regulation.

[*17 June 2009; 30 March 2010*]

44. It shall be permitted to bring the labelled (marked) petroleum products referred to in Paragraph 41 of this Regulation into the Republic of Latvia if there is a relevant supporting document.

45. Paragraph 29 of this Regulation shall apply to the labelled (marked) petroleum products referred to in Paragraph 41 of this Regulation. Authorised officials of the State Revenue Service or other control authorities shall have free access to the tanks in which the labelled (marked) petroleum products are stored.

46. The tank in which the labelled (marked) petroleum products referred to in Paragraph 41 of this Regulation are stored and its equipment shall be sealed. The procedures for the sealing shall be coordinated with the State Revenue Service. The State Revenue Service is entitled to require that the tank and its equipment are sealed by an employee of the State Revenue Service or in his or her presence.

[*17 June 2009*]

**IV. Labelled (Marked) Petroleum Products Supplied and Used in Free Ports and Special Economic Zones and also Used as Heating Fuel**

[*21 December 2021*]

47. The user shall obtain a statement on the right to purchase labelled (marked) petroleum products (hereinafter – the statement for the purchase of labelled (marked) petroleum products) which is provided for:

47.1. in Annexes 6 and 7 to this Regulation to be able to use the labelled (marked) petroleum products for the purposes specified in Section 14, Paragraph two or Section 18, Paragraph one, Clause 4 of the Law or Section 3, Paragraph eight, Clause 4 of the law On the Application of Taxes in Free Ports and Special Economic Zones;

47.2. in Annex 8 to this Regulation to be able to use the labelled (marked) petroleum products for the purposes specified in Section 3, Paragraph nine of the law On the Application of Taxes in Free Ports and Special Economic Zones.

[*17 June 2009*]

48. [21 December 2021]

49. The statement referred to in Sub-paragraph 47.1 of this Regulation for the purchase of labelled (marked) petroleum products shall be issued for an indefinite period. The statement referred to in Sub-paragraph 47.2 of this Regulation for the purchase of labelled (marked) petroleum products shall be issued for a year.

[*17 June 2009; 21 December 2021*]

50. If the user is a natural person, in order to obtain the statement for the purchase of labelled (marked) petroleum products (for use as heating fuel), the user shall submit a submission in accordance with Annex 1 to this Regulation. The submission shall be submitted to the State Revenue Service. The following documents shall be appended to the submission:

50.1. a copy of the technical passport for the relevant combustion plant, electric power generation plant, or the combined plant that generates electric power and heat (hereinafter – the combustion plant) with a reference regarding the capacity of the plant;

50.2. documents that certify the right to possession of the relevant building or the right to perform the management of the relevant building and documents containing information on the area (m2) or volume (m3) of the building to be heated according to external dimensions, or the heating supply project in which the heat consumption is indicated;

50.3. [21 December 2021];

50.4. a calculation of the required amount of the type of labelled (marked) petroleum products made by using the methods referred to in Paragraph 55 of this Regulation and the information indicated in the documents referred to in Sub-paragraphs 50.1 and 50.2 of this Regulation;

50.4.1 a layout of the storage tanks and combustion plants, showing the location of the fuel meter;

50.4.2 an explanation if it is technically impossible to ensure that the tanks and the combustion plants are connected into a technologically integrated system;

50.5. if the amount of the labelled (marked) petroleum products to be consumed exceeds 7000 litres per year:

50.5.1. documents that certify that the relevant combustion plant or the storage tank for labelled (marked) petroleum products which is connected to the relevant combustion plant is equipped with a meter that ensures accumulated and permanent accounts of the heating fuel consumed;

50.5.2. and labelled (marked) petroleum products are stored in tanks which are connected into a technologically integrated system – documents that certify that the tank in the technologically integrated system which is connected to the relevant combustion plant is equipped with a meter that ensures accumulated and permanent accounts of the heating fuel consumed;

50.5.3. and that the meter is not the original part of the relevant combustion plant or the storage tank for labelled (marked) petroleum products or part of the technologically integrated system which is connected to the relevant combustion plant and it is installed separately – a copy of the technical passport for the meter.

[*17 June 2009; 3 November 2009; 10 February 2015; 21 December 2021*]

51. If the user is not a natural person, in order to obtain the statement for the purchase of labelled (marked) petroleum products (for use as heating fuel), the user shall submit a submission in accordance with Annex 3 to this Regulation. The submission shall be submitted to the State Revenue Service. The following documents shall be appended to the submission:

51.1. a copy of the technical passport for the relevant combustion plant with a reference regarding the capacity of the plant;

51.2. information on the type of labelled (marked) petroleum products used and the maximum consumption in the relevant combustion plant:

51.2.1. the types and number of combustion plants;

51.2.2. the rated output of the combustion plant (MW);

51.2.3. the planned operation time during the reference period (h);

51.2.4. [10 February 2015];

51.2.5. [10 February 2015];

51.2.6. the lowest combustion heat (kJ/kg) and density (kg/l) of the labelled (marked) petroleum products;

51.2.7. the efficiency factor of the plant in accordance with the technical passport data of the relevant combustion plant;

51.2.8. [10 February 2015];

51.2.9. [10 February 2015];

51.2.10. [10 February 2015];

51.3. the total amount (in litres) of labelled (marked) petroleum products used in the relevant combustion plant during a specific time period (for example, in a month, in a year) which is calculated by using the information indicated in the documents referred to in Sub-paragraphs 51.1, 51.2, and 51.4 of this Regulation;

51.4. if labelled (marked) petroleum products are intended to be used for the production of heat for heating – documents that certify the right to possession of the relevant building or the right to perform the management of the relevant building and documents containing information on the area (m2) or volume (m3) of the building to be heated according to external dimensions, or the heating supply project in which the heat consumption is indicated;

51.5. if labelled (marked) petroleum products are intended to be used for the production of heat energy in the technological process of product manufacturing (processing) or for the production or use of electric power in combined plants that produce electric power and heat energy:

51.5.1. documents that certify the right to possession of the site where the manufacturing process (processing) will take place;

51.5.2. the amount of labelled (marked) petroleum products required that is calculated by using the methods referred to in Paragraph 56 of this Regulation;

51.5.1 a layout of the storage tanks and combustion plants, showing the location of the fuel meter;

51.5.2 an explanation if it is technically impossible to ensure that the tanks and the combustion plants are connected into a technologically integrated system;

51.6. if the amount of the labelled (marked) petroleum products to be consumed exceeds 7000 litres per year:

51.6.1. documents that certify that the relevant combustion plant or the storage tank for labelled (marked) petroleum products which is connected to the relevant combustion plant is equipped with a meter that ensures accumulated and permanent accounts of consumption;

51.6.2. and labelled (marked) petroleum products are stored in tanks which are connected into a technologically integrated system – documents that certify that the tank in the technologically integrated system which is connected to the relevant combustion plant is equipped with a meter that ensures accumulated and permanent accounts of the heating fuel consumed;

51.6.3. and that the meter is not the original part of the relevant combustion plant or the storage tank for labelled (marked) petroleum products or part of the technologically integrated system which is connected to the relevant combustion plant and it is installed separately – a copy of the technical passport for the meter.

[*17 June 2009; 3 November 2009; 10 February 2015; 21 December 2021*]

52. In order to obtain the statement for the purchase of labelled (marked) petroleum products (for use in free ports and special economic zones in accordance with Section 3, Paragraph nine of the law On the Application of Taxes in Free Zones and Special Economic Zones), the user shall submit a submission to the State Revenue Service in accordance with Annex 5 to this Regulation. If the equipment or machinery referred to in Section 3, Paragraph nine of the law On the Application of Taxes in Free Zones and Special Economic Zones is used at several addresses which are located in the territory of one free port or special economic zone, the address where the tank for the storage of labelled (marked) petroleum products is located shall be indicated separately and the addresses where labelled (marked) petroleum products will be used shall be indicated separately in the submission. The following documents shall be appended to the submission:

52.1. a layout of the territory (where the activity takes place) approved by the free port authority or the zone authority;

52.2. a certification regarding the stationary plant, crane and similar objects, equipment that is used in construction works only in the territory of the free zone, machinery that according to its structure is not intended for traffic on public roads and is used only in the territory of the free zone (hereinafter – the equipment and (or) machinery) in which labelled (marked) petroleum products will be used, indicating the following information:

52.2.1. the name, type, model, identification number, and designation of the equipment or machinery to be used by which the equipment or machinery unit is identifiable;

52.2.2. the consumption of labelled (marked) petroleum products (in litres per engine hour) supported by the technical documentation of the equipment or machinery;

52.2.3. the number of engine hours per year which the equipment or machinery is expected to work;

52.2.4. the amount of labelled (marked) petroleum products expected to be consumed by the equipment or machinery per year;

52.2.5. the total amount (in litres) of labelled (marked) petroleum products to be used by the equipment or machinery;

52.3. the technical documentation of the equipment or machinery to be used that supports the accuracy of the information referred to in Sub-paragraph 52.2 of this Regulation;

52.4. [10 February 2015];

52.5. if the amount of the labelled (marked) petroleum products to be consumed exceeds 7000 litres per year, documents that certify that the tanks specified in the submission are equipped with a meter that ensures accumulated and permanent accounts of the consumption of labelled (marked) petroleum products to be used;

52.6. a document that certifies the volume of the tanks specified in the submission.

[*3 November 2009; 10 February 2015; 25 June 2019*]

52.1 If the submission referred to in Paragraph 52 of this Regulation is submitted in order to obtain the statement for the purchase of marked (labelled) petroleum products (for use in free ports and special economic zones in accordance with Section 3, Paragraph nine of the law On the Application of Taxes in Free Ports and Special Economic Zones) repeatedly, only the documents referred to in Paragraph 52 of this Regulation in which the information has changed shall be attached to the submission.

[*25 June 2019*]

53. The user shall store labelled (marked) petroleum products only on the sites and in the tanks specified in the statement and shall move these only in the cases referred to in Paragraphs 72 and 123 of this Regulation.

[*17 June 2009; 3 November 2009; 21 December 2021*]

54. [10 February 2015]

55. Natural persons shall calculate the amount of labelled (marked) petroleum products required for heating for the time period of one year by using one of the following methods:

55.1. the first method:

55.1.1. calculate the amount of labelled (marked) petroleum products for heating (B1) by using the following formula:

A line of numbers with a line in the middle

Description automatically generated with medium confidence where

q – the consumption of heat energy (kWh/m2 per year) provided for in a project for buildings that have a heat supply project or 139 kWh/m2 per year for buildings that do not have a heat supply project (assumed annual rate of heat consumption);

F – the area of the premises to be heated (m2);

Qzd – the lowest combustion heat of labelled (marked) petroleum products 41 160–42 840 kJ/kg;

ƞ – the efficiency factor of the heating plant;

p – the density of labelled (marked) petroleum products 0.85 kg/l);

55.1.2. calculate the amount of labelled (marked) petroleum products for the supply of hot water (B2) by using the following formula:

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Description automatically generated where

n – the number of the consumers of hot water;

qn – 0.1 m3 of water every 24 hours per resident;

cv – the amount of heat required to heat 1 m3 of water by 1 °C, 4200 kJ/(m3 x °C);

tk – the normative temperature of hot water 50 °C;

ta.vid.– the average annual normative temperature of cold water 10 °C;

Qzd – the lowest combustion heat of labelled (marked) petroleum products 41 160–42 840 kJ/kg;

ƞ – the efficiency factor of the heating plant;

p – the density of labelled (marked) petroleum products 0.85 kg/l);

55.1.3. calculate the total amount of labelled (marked) petroleum products by using the following formula:

B = B1 + B2;

55.1. the second method:

55.2.1. calculate the amount of labelled (marked) petroleum products for heating (Bapk) by using the following formula:

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Description automatically generated where

Vā – the external volume of the part of a building to be heated (m3);

qa – the number of specific heat consumption for heating 1.764 kJ/m3 °C;

a – correction factor 1.1–1.25;

tiekš.– the average calculated indoor temperature of premises – plus 20 °C;

tārg.– calculated outdoor air temperature – minus 20 °C;

kt – the average temperature factor in the heating season 0.51;

N – the number of days in the heating season (210 days);

n – duration of heating (hours) every 24 hours;

Qzd – the lowest combustion heat of labelled (marked) petroleum products 41 160–42 840 kJ/kg;

ƞ – the efficiency factor of the heating plant;

p – the density of labelled (marked) petroleum products 0.85 kg/l);

55.2.2. calculate the amount of labelled (marked) petroleum products for the supply of hot water (Bk.ūd.) by using the following formula:

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Description automatically generated where

n – the number of the consumers of hot water;

qn – 0.1 m3 of water every 24 hours per resident;

cv – the amount of heat required to heat 1 m3 of water by 1 °C, 4200 kJ/(m3 x °C);

tk – the normative temperature of hot water 50 °C;

ta.vid.– the average annual normative temperature of cold water 10 °C;

Qzd – the lowest combustion heat of labelled (marked) petroleum products 41 160–42 840 kJ/kg;

ƞ – the efficiency factor of the heating plant;

p – the density of labelled (marked) petroleum products 0.85 kg/l);

55.2.3. calculate the total amount of labelled (marked) petroleum products by using the following formula:

B = Bapk.+B k.ūd.

[*21 December 2021*]

56. If the user is not a natural person, the labelled (marked) petroleum products required for the production of heat for heating, in combustion plants, or for the production of heat energy in the technological process of product manufacturing (processing) shall be calculated for the time period of one year by using one of the following methods and by multiplying the obtained result by a predicted capacity factor ranging from 0.1 to 0.9 (depending on the intensity of use and the technical capabilities of the equipment):

56.1. according to the rated output of the equipment:

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Description automatically generated where

Nie – the rated output of the equipment (kW);

h – the expected operation time of the equipment (hours);

Qzd – the lowest combustion heat of labelled (marked) petroleum products 41 160–42 840 kJ/kg;

ƞ – the efficiency factor of the heating plant;

p – the density of labelled (marked) petroleum products 0.85 kg/l;

56.2. according to the technological process with documents supporting the explanation of the calculation.

[*21 December 2021*]

57. The statement for the purchase of labelled (marked) petroleum products shall be issued for each address where the labelled (marked) petroleum products will be stored and used. If the equipment or machinery referred to in Section 3, Paragraph nine of the law On the Application of Taxes in Free Zones and Special Economic Zones is used at several addresses which are located in the territory of one free port or special economic zone, one statement referred to in Sub-paragraph 47.2 of this Regulation for the purchase of labelled (marked) petroleum products shall be issued for all addresses that exist in the territory of one free port or special economic zone where the equipment or machinery is used.

[*3 November 2009; 21 December 2021*]

58. Information shall be provided in the statement for the purchase of labelled (marked) petroleum products in accordance with Annex 6, 7, or 8 to this Regulation. The total annual amount permitted to be supplied each year shall be indicated in the statement referred to in Sub-paragraph 47.1 of this Regulation for the purchase of labelled (marked) petroleum products in accordance with Annex 6 or 7 to this Regulation.

[*21 December 2021*]

59. Before supplying labelled (marked) petroleum products, the supplier shall verify the remaining amount of labelled (marked) petroleum products allocated to the user in the Electronic Application System of the Rural Support Service and shall sell the labelled (marked) petroleum products without exceeding this amount and the maximum volume in one supply. Before supplying labelled (marked) petroleum products, the supplier shall ensure entry of the information on the amount of the labelled (marked) petroleum products to be supplied to the user into the Electronic Application System of the Rural Support Service. If the user brings labelled (marked) petroleum products into the Republic of Latvia in accordance with Paragraph 85 of this Regulation or receives from the user who is moving or selling the remainder of the petroleum products in accordance with the permit for the transfer or sale of the remainder of the petroleum products issued by the State Revenue Service, the entry of the information into the Electronic Application System of the Rural Support Service on the received amount of labelled (marked) petroleum products shall be ensured by the user.

[*17 July 2018; 21 December 2021*]

60. If the details indicated in the statement for the purchase of labelled (marked) petroleum products change, the user shall submit to the State Revenue Service the submission for re-registration and documents that certify the relevant changes within 10 working days after the relevant conditions have set in. The submission for the re-registration shall specify the following information:

60.1. the series and number of the statement for the purchase of labelled (marked) petroleum products;

60.2. the name, surname, and personal identity number of the user or the name and taxpayer registration code;

60.3. the changes in the details provided in the statement for the purchase of labelled (marked) petroleum products and the documents that are attached to the submission for the receipt or re-registration of the statement for the purchase of labelled (marked) petroleum products, or in the documents attached during their validity period;

60.4. a list of the documents appended;

60.5. the day the submission is submitted;

60.6. signature and full name of the user or responsible person.

[*3 November 2009; 17 July 2018; 21 December 2021*]

61. If the information indicated in the submission for obtaining the statement for the purchase of labelled (marked) petroleum products or documents appended thereto changes, the user shall, within 10 working days after the relevant conditions have set in, inform the State Revenue Service thereof and submit a copy of the document confirming the changes.

[*3 November 2009; 21 December 2021*]

61.1 If the user finds that the amount of petroleum products calculated and indicated in the statement for the purchase of labelled (marked) petroleum products exceeds the amount actually required by more than 50 %, the user shall submit to the State Revenue Service an updated calculation and the submission referred to in Paragraph 60 of this Regulation for re-registration of the statement for the purchase of labelled (marked) petroleum products.

[*17 July 2018; 21 December 2021*]

62. After expiry of the term of validity of the statement referred to in Sub-paragraph 47.2 of this Regulation, the user shall repeatedly receive the statement for the purchase of labelled (marked) petroleum products. In order to repeatedly receive the statement referred to in Sub-paragraph 47.2 of this Regulation for the purchase of labelled (marked) petroleum products, the user shall submit:

62.1. a submission in accordance with Annex 5 to this Regulation;

62.2. [17 July 2018 / See Paragraph 2 of Amendments];

62.3. information on the meter reading and the remaining amount of the labelled (marked) petroleum products in the tanks;

62.4. the information referred to in Sub-paragraph 52.2 of this Regulation;

62.5. [17 July 2018 / See Paragraph 2 of Amendments];

62.6. if the conditions specified in the submission submitted for the receipt of the previously issued statement or in the documents attached thereto have changed – the documents approving the new conditions.

[*17 June 2009*]

62.1 [17 July 2018 / See Paragraph 2 of Amendments]

62.2 The user is entitled to repeatedly receive or re-register the statement for the purchase of labelled (marked) petroleum products if the products have been irreversibly lost due to unforeseen circumstances or force majeure and there is evidence confirmed by corresponding documents issued by the relevant State supervision and control institutions.

[*17 June 2009; 21 December 2021*]

62.3 [10 February 2015]

63. The State Revenue Service is entitled not to issue or re-register the statement for the purchase of labelled (marked) petroleum products if:

63.1. the user, upon written request of the State Revenue Service, has not provided all the information referred to in Paragraphs 50, 51, and 52 of this Regulation in the submission or has not submitted all the documents referred to in Paragraphs 50, 51, and 52 of this Regulation;

63.2. the user has provided false information in the submission or documents appended thereto or the appended documents are falsified;

63.3. within one year prior to submitting the submission, the user has violated the requirements provided for in the laws and regulations regarding the procedures for the circulation of petroleum products or in this Regulation;

63.4. the user has a debt of taxes (duties) administered by the State Revenue Service (except for the cases where the due dates of the relevant payments are extended in accordance with the procedures laid down in laws and regulations and the person fulfils the tax debt obligations) the total amount of which exceeds EUR 150;

63.5. a structural unit of a taxpayer is not registered at the applied site of operation in conformity with laws and regulations governing the registration of structural units of taxpayers with the State Revenue Service;

63.6. the applied place of activity is declared in the statement issued to another user.

[*3 November 2009; 10 February 2015; 25 June 2019; 21 December 2021*]

64. The State Revenue Service is entitled to cancel the statement for the purchase of labelled (marked) petroleum products if:

64.1. the amount of labelled (marked) petroleum products received in a year exceeds the amount (annual limit) indicated in the relevant statement, except for the case referred to in Paragraph 62.2 of this Regulation;

64.2. the user does not provide an opportunity to perform an examination upon request of an official of the State Revenue Service or another control authority;

64.3. the user has provided false information in the submission or documents appended thereto or the appended documents are falsified;

64.4. the user has violated the requirements provided for in the laws and regulations regarding the procedures for the circulation of petroleum products or in this Regulation;

64.5. the user has a debt of taxes (duties) administered by the State Revenue Service (except for the cases where the due dates of the relevant payments are extended in accordance with the procedures laid down in laws and regulations and the person fulfils the tax debt obligations) the total amount of which exceeds EUR 150;

64.6. the user who has been issued the statement for the purchase of labelled (marked) petroleum products for an indefinite period has not purchased petroleum products for three years.

[*17 June 2009; 3 November 2009; 10 February 2015; 25 June 2019; 21 December 2021*]

64.1 The State Revenue Service shall cancel the statement for the purchase of labelled (marked) petroleum products if the submission for the cancellation of the statement is received from the user.

[*25 June 2019; 21 December 2021*]

65. [25 June 2019]

66. [17 June 2009]

67. [17 July 2018 / See Paragraph 2 of Amendments]

68. [17 July 2018 / See Paragraph 2 of Amendments]

69. [17 July 2018 / See Paragraph 2 of Amendments]

70. If the amount of labelled (marked) petroleum products indicated in the relevant statement exceeds 7000 litres per year, the user (with the exception of natural persons) shall record the information on the amount of labelled (marked) petroleum products in the registration journal for labelled (marked) petroleum products. The following information shall be indicated in the journal:

70.1. the amount of labelled (marked) petroleum products received (the date of purchase and the number of the fuel supply document shall be indicated);

70.2. the meter readings on the last day of each calendar month if the amount of the labelled (marked) petroleum products indicated in the relevant statement exceeds 20 000 litres per year;

70.3. the consumption of labelled (marked) petroleum products in the calendar month if the amount of labelled (marked) petroleum products indicated in the statement exceeds 20 000 litres per year;

70.4. the aggregate consumption of labelled (marked) petroleum products during the validity period of the relevant statement.

[*21 December 2021*]

71. The user shall keep accounts that ensure for the authorised officials of the State Revenue Service or other control authorities the opportunity to verify the use and the remaining amount of the labelled (marked) petroleum products, including the consumption of the labelled (marked) petroleum products by each equipment or machinery unit, and to perform supervision and control according to their competence.

[*21 December 2021*]

72. It is permitted to place and move the equipment and machinery in the tanks of which there are the labelled (marked) petroleum products purchased by the user in accordance with Section 3, Paragraph nine of the law On the Application of Taxes in Free Ports and Special Economic Zones and that ensure the operation of such equipment and machinery only within the territory declared in Sub-paragraph 52.1 of this Regulation. If several addresses in the territory of one free port or special economic zone in which the use of the labelled (marked) petroleum products in the equipment and machinery indicated in the statement is planned are indicated in the statement for the purchase of labelled (marked) petroleum products referred to in Sub-paragraph 47.2 of this Regulation, the equipment and machinery indicated in the statement shall be permitted to be moved (including via self-operation) from one address indicated in the statement to another address indicated in the statement.

[*3 November 2009*]

**V. Petroleum Products Supplied and Dual Used or Used for Purposes Other Than Fuel or Heating Fuel**

[*17 June 2009*]

73. In order to be able to apply the tax exemption provided for in Section 18, Paragraph one, Clause 1 of the Law to petroleum products used for purposes other than fuel or heating fuel or which in accordance with Section 18, Paragraph one, Clause 6 of the Law are supplied and dual used, it shall be required to obtain a statement on the right to the dual use of petroleum products or for the use for other purposes (hereinafter – the statement for the dual use of petroleum products or for the use for other purposes).

[*17 June 2009*]

74. Petroleum products used for purposes other than fuel or heating fuel shall be such petroleum products that are used as a raw material in the technological process of product manufacturing (processing), adding (incorporating) these to other goods or products (except for petroleum products), or such pre-packaged petroleum products that are varnish and paint solvents, surface degreasing, washing and similar agents that are not intended for the operation of internal combustion engines (with spark ignition and with compression ignition). If petroleum products are used in accordance with the Law in the technological process of product manufacturing (processing) as heating fuel, such petroleum products shall not be considered to be petroleum products used for other purposes.

75. The supplier and user of petroleum products intended for the dual use or for the use for other purposes than fuel or heating fuel shall be permitted to store such petroleum products in tanks, containers, locked reservoirs, cisterns, barrels, or similar pre-packaged package that conforms to the requirements of the laws and regulations, technical rules and standards governing the packaging.

[*3 February 2009; 17 June 2009*]

76. The user that does not use for the manufacturing of other goods but for other purposes (except for fuel or heating fuel) such petroleum products that, in accordance with the requirements of the laws and regulations, technical rules or standards governing the packaging, are filled into sealed packaging, prepared for sale, and not intended for the operation of internal combustion engines (with spark ignition and with compression ignition) (for example, varnish and paint solvents, surface degreasing and washing agents) and do not conform to the Combined Nomenclature codes 2710 12 41, 2710 12 45, 2710 12 49, 2710 12 51, 2710 12 59, 2710 19 25, 2710 19 43, 2710 19 46, 2710 19 62, 2710 19 64, and 2710 19 68 is entitled to also take other necessary actions with such petroleum products (for example, dispatching, selling) if this is indicated in the statement for the dual use of petroleum products or for the use for other purposes.

[*17 June 2009; 10 February 2015*]

77. The statement for the dual use of petroleum products or for the use for other purposes shall be required for the petroleum products referred to in the Annex to the Law or in Paragraph 41 of this Regulation. The statement for the dual use of petroleum products or for the use for other purposes shall not be required for petroleum products that fall under the Combined Nomenclature codes 2710 12 21, 2710 12 25, and 2710 19 29 if these are supplied and used for purposes other than fuel or heating fuel and, in accordance with the requirements of technical rules or standards, are filled into sealed packaging with the capacity not exceeding 250 litres, prepared for sale, and not intended for the operation of internal combustion engines (with spark ignition and with compression ignition).

[*17 June 2009; 10 February 2015*]

78. The statement for the dual use of petroleum products or for the use for other purposes shall be issued for one year by the State Revenue Service.

[*17 June 2009; 3 November 2009*]

79. In order to receive the statement for the dual use of petroleum products or for the use for other purposes, the user shall submit a submission to the State Revenue Service in accordance with Annex 11 to this Regulation. The following documents shall be appended to the submission:

79.1. a description of the technological process involving the use of the petroleum product, supported by technical documentation, indicating the name and Combined Nomenclature code of the raw materials, the consumption rates of the raw materials (in units of volume or weight), the name and Combined Nomenclature code of the final product to be obtained, the total amount of the petroleum product required per year (in litres or kilograms according to the unit in which the tax is calculated), except where the user performs their economic activity only in accordance with the provisions of Paragraph 76 of this Regulation;

79.2. information on the type and amount of product for the manufacturing of which the petroleum products will be used;

79.3. [10 February 2015];

79.4. the documents certifying the right to use the product manufacturing and petroleum product storage site;

79.5. a layout of the territory and the premises;

79.6. [17 June 2009];

79.7. [17 July 2018 / See Paragraph 2 of Amendments];

79.8. an explanation of the process of economic transactions if petroleum products are used only in accordance with the provisions of Paragraph 76 of this Regulation;

79.9. information on the volume of petroleum products used during the validity period of the previously issued statement, on the volume of the produced end products, the volume of the sold end products, and the remainder of the petroleum products if the submission is submitted to receive a new statement.

[*13 October 2008; 17 June 2009; 3 November 2009; 10 February 2015; 17 July 2018*]

79.1 If the submission referred to in Paragraph 79 of this Regulation is submitted to receive the statement for the dual use of petroleum products or for the use for other purposes repeatedly, only the documents referred to in Paragraph 79 of this Regulation in which the information has changed and also the information referred to in Sub-paragraph 79.9 of this Regulation shall be attached to the submission.

[*25 June 2019*]

80. The statement for the dual use of petroleum products or for the use for other purposes shall be issued for each type of petroleum product. Information in the statement shall be indicated in accordance with Annex 12 to this Regulation.

[*17 June 2009*]

81. Before supplying petroleum products (including the labelled (marked) petroleum products), the supplier shall verify the remaining amount of petroleum products allocated to the user in the Electronic Application System of the Rural Support Service and shall sell the petroleum products without exceeding this amount and the maximum volume in one supply. Before supplying petroleum products, the supplier shall ensure entry of the information on the amount of the petroleum products to be supplied to the user into the Electronic Application System of the Rural Support Service. If the user brings in petroleum products into the Republic of Latvia in accordance with Paragraph 85 of this Regulation or receives from the user who is moving or selling the remainder of the petroleum products in accordance with the permit for the transfer or sale of the remainder of the petroleum products issued by the State Revenue Service, the entry of the information into the Electronic Application System of the Rural Support Service on the received amount of petroleum products shall be ensured by the user.

[*17 July 2018 / The new wording of the Paragraph shall come into force on 1 February 2019. See Paragraph 2 of Amendments*]

82. If there are changes in the details of the statement for the dual use of petroleum products or for the use for other purposes, the user shall submit the submission for re-registration and documents that certify the relevant changes within 10 working days after the relevant conditions have set in. The re-registration submission shall include the following:

82.1. the series and number of the statement for the dual use of petroleum products or for the use for other purposes;

82.2. the name and taxpayer registration code of the user;

82.3. changes in the details of the statement for the dual use of petroleum products or for the use for other purposes and in documents that are attached to the submission for the receipt or re-registration of the statement, or in the attached documents during the validity period of the statement;

82.3.1 information on the volume of petroleum products used during the previous period, on the volume of the produced end products, and on the volume of the sold end products, specifying the consignees and the remainder of the petroleum products;

82.4. a list of the documents appended;

82.5. the date of submitting the submission;

82.6. signature and full name of the user or the responsible person thereof.

[*17 June 2009; 17 July 2018 / Amendments to the introductory part of the Clause shall come into force on 1 February 2019. See Paragraph 2 of Amendments*]

83. If the information indicated in the submission for the receipt of the statement for the dual use of petroleum products or for the use for other purposes or documents appended thereto changes, the user shall, within 10 working days after the relevant conditions have set in, inform the State Revenue Service thereof and submit a copy of the documents confirming the changes.

[*17 June 2009; 3 November 2009*]

84. [10 February 2015]

85. During the validity period of the statement for the dual use of petroleum products or for the use for other purposes without paying the tax, the user, according to the law, shall be permitted to bring in petroleum products according to the Paragraphs 39 and 43 of this Regulation or purchase (receive) them only in the amount specified in the statement for the dual use of petroleum products or for the use for other purposes.

[*17 June 2009*]

86. The State Revenue Service is entitled not to issue or re-register the statement for the dual use of petroleum products or for the use for other purposes if:

86.1. the user, upon written request of the State Revenue Service, has not provided all the required information in the submission or has not submitted all the documents referred to in Paragraphs 79 and 82 and the information referred to in Paragraph 90.1 of this Regulation;

86.2. the user has provided false information in the submission or documents appended thereto or the appended documents are falsified;

86.3. within one year prior to submitting the submission, the user has violated the requirements provided for in the laws and regulations regarding the procedures for the circulation of petroleum products or in this Regulation;

86.4. the user has a debt of taxes (duties) administered by the State Revenue Service (except for the cases where the due dates of the relevant payments are extended in accordance with the procedures laid down in laws and regulations and the person fulfils the tax debt obligations) the total amount of which exceeds EUR 150;

86.5. a structural unit of a taxpayer is not registered at the applied site of operation in conformity with laws and regulations governing the registration of structural units of taxpayers with the State Revenue Service;

86.6. the applied place of activity is declared in the statement issued to another user.

[*25 June 2019*]

86.1 The State Revenue Service is entitled to cancel the statement for the dual use of petroleum products or for the use for other purposes if:

86.11. the user has provided false information in the submission or documents appended thereto or the appended documents are falsified;

86.12. the user has not complied with the requirements referred to in Paragraph 83 of this Regulation;

86.13. the user does not provide an opportunity to perform an examination upon repeated request of an official of the State Revenue Service or another control authority;

86.14. the amount of the received petroleum products exceeds the amount specified in the statement for the dual use of petroleum products or for the use for other purposes;

86.15. the taxpayer has a debt of taxes (duties) administered by the State Revenue Service (except for the cases where the due dates of the relevant payments are extended in accordance with the procedures laid down in laws and regulations and the person fulfils the tax debt obligations) the total amount of which exceeds EUR 150;

86.16. there is no evidence of the manufacturing and sale of the end product for the production of which petroleum products were purchased;

86.17. the produced end products are supplied to the consignees the modus operandi of which is not related to use of such products and there is no economic feasibility for the use thereof;

86.18. it is established that the produced and sold end products are not received at the place of supply;

86.19. the received petroleum products are used for manufacturing products other than declared upon receipt of the statement;

86.110. the user, upon written request of the State Revenue Service, has not provided all the information referred to Paragraph 90.1 of this Regulation.

[*25 June 2019*]

86.2 The State Revenue Service shall cancel the statement for the dual use of petroleum products or for the use for other purposes if it has received the submission of the user.

[*25 June 2019*]

87. [25 June 2019]

88. [17 June 2009]

89. The user shall store the original of the statement for the dual use of petroleum products or for the use for other purposes. A copy of the statement certified by the merchant shall be kept at the site (sites) of storage and use of petroleum products that is specified in the statement. The original of the statement for the dual use of petroleum products or for the use for other purposes or a copy certified by the merchant shall be presented upon request of the control authorities.

[*17 June 2009*]

90. [17 July 2018 / See Paragraph 2 of Amendments]

90.1 The user has the obligation, within five working days after the receipt of the request of the State Revenue Service, to provide the information on the petroleum products used in the period specified in the request, the volume of the manufactured end products and the volume of the sold end products, specifying the consignees and the remainder of the petroleum products.

[*17 July 2018*]

91. [10 February 2015]

**VI. Petroleum Products Supplied and Used in Ships and Aircraft**

92. Petroleum products (including the labelled (marked) petroleum products referred to in Section 18, Paragraph three of the Law or Section 3, Paragraph 8.1 of the law On the Application of Taxes in Free Ports and Special Economic Zones) that are intended to be used for the purposes referred to in Section 18, Paragraph one, Clauses 2 and 3 of the Law or Section 3, Paragraph eight, Clauses 1, 2, and 3 of the law On the Application of Taxes in Free Ports and Special Economic Zones shall be exempt from the duty if they are used in such ships and aircraft that are not used for private recreation and entertainment but for commercial or other purposes (for example, international carriage of passengers or goods, operations of rescue services, provision of fisheries, building, testing and maintenance of ships, and also in ships and other waterborne vessels which are used for the excavation and enlargement of waterways).

93. In order to receive petroleum products (including the labelled (marked) petroleum products referred to in Section 18, Paragraph three of the Law or Section 3, Paragraph 8.1 of the law On the Application of Taxes in Free Ports and Special Economic Zones) and use such petroleum products for the purposes referred to in Section 18, Paragraph one, Clauses 2 and 3 of the Law or Section 3, Paragraph eight, Clauses 1, 2, and 3 of the law On the Application of Taxes in Free Ports and Special Economic Zones, the user (recipient) of the petroleum products shall submit to the supplier (including in the case referred to in Paragraph 95 of this Regulation) a written certification that the purchased petroleum products will be used in ships and aircraft only for the purposes referred to in Section 18, Paragraph one, Clause 2 or 3 of the Law or Section 3, Paragraph eight, Clauses 1, 2, and 3 of the law On the Application of Taxes in Free Ports and Special Economic Zones. If the user purchases petroleum products on a regular basis from a single supplier, the written certification shall be submitted for the expected time period when the petroleum products will be purchased and this period shall not exceed three months. If there are several units of aircraft or ships in the possession of the user, one written certification in which they are indicated shall be submitted. The written certification shall not have a retrospective effect. The written certification shall not be submitted in respect of petroleum products used in ships and aircraft that perform international carriage (also between Member States).

94. The written certification shall include at least the following information:

94.1. the full name of the user;

94.2. the taxpayer registration code of the user;

94.3. the address, postal code, and telephone number of the user;

94.4. registration number and place of the aircraft or ship in which the petroleum products will be used;

94.5. the purpose of use if the labelled (marked) petroleum products will be used in accordance with Section 3, Paragraph eight, Clause 2 of the law On the Application of Taxes in Free Ports and Special Economic Zones;

94.6. the date of purchase of the petroleum products or the time period (not exceeding three months) for which the written certification is submitted if the petroleum products are purchased from the specific supplier on a regular basis;

94.7. the date of the written certification;

94.8. the responsible person (signature and full name), seal.

95. It is permitted to supply labelled (marked) petroleum products to ships from the filling stations which are specially equipped to supply ships.

96. A filling station which is specially equipped to supply ships and supplies petroleum products according to the purposes specified in Section 18, Paragraph one, Clause 3 of the Law or Section 3, Paragraph eight, Clauses 1 and 3 of the law On the Application of Taxes in Free Ports and Special Economic Zones shall ensure separate accounting, storage, and sale of labelled (marked) petroleum products.

97. A merchant that supplies petroleum products to ships from filling stations which are specially equipped to supply ships shall comply with the procedures laid down in the laws and regulations governing the circulation of petroleum products (fuel), unless it has been laid down otherwise in this Regulation.

98. A filling station which is specially equipped to supply ships and supplies petroleum products according to the purposes specified in Section 18, Paragraph one, Clause 3 of the Law or Section 3, Paragraph eight, Clauses 1 and 3 of the law On the Application of Taxes in Free Ports and Special Economic Zones shall provide the following information in accounting documents on petroleum products:

98.1. the amount of the received and supplied labelled (marked) petroleum products;

98.2. the ship registration number and place of registration;

98.3. whether the petroleum products are labelled (marked);

98.4. the purpose of use of the petroleum products;

98.5. the supply (sale) date of the petroleum products.

99. A merchant that supplies petroleum products to ships from filling stations which are specially equipped to supply ships shall, in addition to the report provided for in the laws and regulations regarding the circulation of petroleum products (fuel), submit to the State Revenue Service, in writing, information on the petroleum products supplied (sold) in the previous month according to the purposes specified in Section 18, Paragraph one, Clause 3 of the Law or Section 3, Paragraph eight, Clauses 1 and 3 of the law On the Application of Taxes in Free Ports and Special Economic Zones, indicating:

99.1. the amount of the received and supplied labelled (marked) petroleum products;

99.2. the ship registration number and place of registration;

99.3. whether the petroleum products are labelled (marked);

99.4. the purpose of use of the petroleum products.

**VII. Petroleum Products Supplied and Used for the Chemical Treatment of Coke**

100. In order to be able to use petroleum products (including the labelled (marked) petroleum products referred to in Section 18, Paragraph three of the Law) for the purposes referred to in Section 18, Paragraph one, Clause 5 of the Law, i.e. adding to coke used as heating fuel in the chemical treatment process, the user shall receive the statement on the permit for the purchase of petroleum products (hereinafter – the statement for the use of petroleum products for the chemical treatment of coke).

101. The State Revenue Service shall issue the statement for the use of petroleum products for the chemical treatment of coke for a year.

[*3 November 2009*]

102. In order to receive the statement for the use of petroleum products for the chemical treatment of coke, the user shall submit a submission to the State Revenue Service in accordance with Annex 13 to this Regulation. The following documents shall be appended to the submission:

102.1. a copy of the technical passport for the technological equipment that ensures adding of petroleum products to coke in the chemical treatment process;

102.2. information on the technological equipment that ensures adding of petroleum products to coke in the chemical treatment process:

102.2.1. the type of the equipment;

102.2.2. the capacity of the equipment;

102.2.3. maximum operation time during the reference period (in hours);

102.2.4. the amount of the used petroleum products in the previous time period (in litres);

102.3. a technological description of the chemical treatment process, including information on the amount of petroleum products required for the production of one unit;

102.4. a calculation of the total amount of petroleum products (in litres) during a specific time period (for example, a month, a year), but not more than the amount consumed a year;

102.5. documents that certify the right to possession of the site where the chemical treatment process will take place during which petroleum products shall be added to coke which is used as heating fuel;

102.6. documents that certify the volume of the tanks specified in the submission;

102.7. if the meter that ensures accumulated and permanent accounts of the petroleum products is not the original part of the relevant storage tank of petroleum products or a part of the technologically integrated system, and it is installed separately – a copy of the technical passport for the meter.

[*3 November 2009*]

103. The user shall store petroleum products (including the labelled (marked) petroleum products) only at the sites and in tanks that are specified in the statement for the use of petroleum products for the chemical treatment of coke. A tank or one of the tanks of the technologically integrated system shall be equipped with a calibrated meter that ensures accumulated and permanent accounts of the petroleum products to be used.

104. The statement for the use of petroleum products for the chemical treatment of coke shall be issued for each address where the chemical treatment process will take place during which petroleum products shall be added to coke that is used as heating fuel and where the tanks complying with laws and regulations in which the petroleum products are stored and which are connected to the technological equipment that ensures adding of petroleum products to the coke in the chemical treatment process are located. Information in the statement for the use of petroleum products for the chemical treatment of coke shall be indicated in accordance with Annex 14 to this Regulation.

105. If there are changes in the details of the statement for the use of petroleum products for the chemical treatment of coke, the user shall submit the submission for re-registration and documents that certify the relevant changes within 10 working days after the relevant conditions have set in. The re-registration submission shall include the following:

105.1. the series and number of the statement for the use of petroleum products for the chemical treatment of coke;

105.2. the name and taxpayer registration code of the user;

105.3. changes in the details of the statement for the use of petroleum products for the chemical treatment of coke and in documents that are attached to the submission for the receipt or re-registration of the statement, or in the attached documents during the validity period of the statement;

105.4. a list of the documents appended;

105.5. the date of submitting the submission;

105.6. signature and full name of the user or the responsible person thereof.

[*17 July 2018 / Amendments to the introductory part of the Clause shall come into force on 1 February 2019. See Paragraph 2 of the Amendments*]

106. If the information indicated in the submission for the receipt of the statement for the use of petroleum products for the chemical treatment of coke or documents appended thereto changes, the user shall, within 10 working days after the relevant conditions have set in, inform the State Revenue Service thereof and submit a copy of the document confirming the changes.

[*3 November 2009*]

107. In order to repeatedly receive the statement for the use of petroleum products for the chemical treatment of coke, the user shall submit the submission referred to in Paragraph 102 of this Regulation, information on the reading of a calibrated meter and the remainder of the petroleum products in the tank, and also the information referred to in Sub-paragraph 102.2. of this Regulation. If the conditions specified in the submission submitted for the receipt of the previously issued statement or in the documents attached thereto have changed, the documents approving the new conditions shall be attached.

[*17 July 2018 / Amendments to the Clause shall come into force on 1 February 2019. See Paragraph 2 of the Amendments*]

108. When submitting a submission to receive or re-register the statement for the use of petroleum products for the chemical treatment of coke and the documents attached thereto, the user shall present a personal identification document.

109. The State Revenue Service is entitled not to issue, not to re-register, or to cancel the statement for the use of petroleum products for the chemical treatment of coke if:

109.1. the user, upon written request of the State Revenue Service, has not provided all the information referred to Paragraph 102 or 107 of this Regulation in the submission or has not submitted all the documents referred to in Paragraph 102 or 107 of this Regulation;

109.2. the user has provided false information in the submission or documents appended thereto or the appended documents are falsified;

109.3 the user has not complied with the requirements referred to in Paragraph 106 of this Regulation;

109.4. within one year prior to submitting the submission, the user has violated the requirements provided for in the laws and regulations regarding the procedures for the circulation of petroleum products or in this Regulation;

109.5. the user does not provide an opportunity to perform an examination upon repeated request of an official of the State Revenue Service or another control authority;

109.6. the amount of the received petroleum products exceeds the amount indicated in the statement for the use of petroleum products for the chemical treatment of coke;

109.7. a structural unit of a taxpayer is not registered at the applied site of operation in conformity with laws and regulations governing the registration of structural units of taxpayers with the State Revenue Service;

109.8. the applied place of activity is declared in the statement issued to another user.

[*3 November 2009; 25 June 2019*]

110. [25 June 2019]

111. [17 June 2009]

112. Before supplying petroleum products (including the labelled (marked) petroleum products), the supplier shall verify the remaining amount of petroleum products allocated to the user in the Electronic Application System of the Rural Support Service and shall sell the petroleum products without exceeding this amount and the maximum volume in one supply. Before supplying petroleum products, the supplier shall ensure entry of the information on the amount of the petroleum products to be supplied to the user into the Electronic Application System of the Rural Support Service. If the user brings in petroleum products into the Republic of Latvia in accordance with Paragraph 85 of this Regulation or receives from the user who is moving or selling the remainder of the petroleum products in accordance with the permit for the transfer or sale of the remainder of the petroleum products issued by the State Revenue Service, the entry of the information into the Electronic Application System of the Rural Support Service on the received amount of petroleum products shall be ensured by the user.

[*17 July 2018 / The new wording of the Paragraph shall come into force on 1 February 2019. See Paragraph 2 of Amendments*]

113. The user shall keep the statement for the use of petroleum products for the chemical treatment of coke at the site of storage and use of petroleum products that is specified in the statement and it shall be presented upon request of the control authorities.

114. [17 July 2018 / See Paragraph 2 of Amendments]

115. [17 July 2018 / See Paragraph 2 of Amendments]

**VIII. Additional Conditions for the Circulation of Petroleum Products**

116. The supplier shall be responsible for the payment of taxes for the petroleum products and for the fulfilment of the requirements of this Regulation as regards the supply of petroleum products.

117. The laws and regulations governing the circulation of excise goods and application of the excise duty shall be binding on the persons who perform actions (commercial activities) with the petroleum products specified in this Regulation (including with the labelled (marked) petroleum products).

118. The document of conformity of the relevant petroleum products to the requirements referred to in Paragraph 25 of this Regulation shall be required in the locations of sale of the labelled (marked) petroleum products.

[*10 February 2015*]

118.1 The user shall receive and store the labelled (marked) petroleum products in tanks which are technologically connected to the combustion plant, unless it has been laid down otherwise in this Regulation.

[*10 February 2015*]

118.2 If the amount of the labelled (marked) petroleum products to be consumed exceeds 7000 litres per year, the user shall ensure that the relevant combustion plant or the storage tank for the labelled (marked) petroleum products which is connected to the relevant combustion plant is equipped with a meter that ensures accumulated and permanent accounts of consumption.

[*10 February 2015; 21 December 2021*]

119. The State Revenue Service and other control authorities according to their competence are entitled to examine whether the equipment specified in this Regulation that is in the possession of the user complies with the documents submitted by the user and also to examine the tanks in the possession of the user in which the petroleum products (including labelled (marked) petroleum products) are stored and the meters specified in this Regulation that ensure accumulated and permanent accounts of the consumption of the petroleum products to be used.

120. The State Revenue Service shall control the circulation of petroleum products (including labelled (marked) petroleum products) (also bringing thereof into the Republic of Latvia) and also the labelling (marking) of petroleum products.

121. The State Revenue Service and other control authorities according to their competence shall organise the examination of motor vehicles. Fuel samples shall be taken from the fuel system (including the fuel tank) of the relevant motor vehicles and it shall be examined whether labelled (marked) petroleum products are not used as fuel in the engines of the vehicles. In this case, the petroleum products that do not comply with Paragraph 25 of this Regulation but in which the presence of the substances referred to in Paragraphs 26 and 27 of this Regulation is found shall be also considered to be labelled (marked) petroleum products.

[*30 March 2010*]

121.1 Natural persons who have not received the labelled (marked) petroleum products on the basis of the statement for the purchase of labelled (marked) petroleum products shall be prohibited from storing and moving labelled (marked) petroleum products and performing any other actions with them. In this case, the petroleum products that do not comply with Paragraph 25 of this Regulation but in which the presence of the substances referred to in Paragraphs 26 and 27 of this Regulation is found shall be also considered to be labelled (marked) petroleum products.

[*17 June 2009; 30 March 2010*]

122. It is prohibited to sell petroleum products that do not conform to the requirements of Paragraph 25 of this Regulation, but contain the substances referred to in Paragraphs 26 and 27 of this Regulation, for the following purposes:

122.1. for further sale;

122.2. for use as a fuel.

122.1 If the statement for the purchase of labelled (marked) petroleum products (for use as heating fuel), the statement on the right to purchase labelled (marked) petroleum products (for use in free ports and special economic zones), the statement for the dual use of petroleum products or for the use for other purposes, or the statement for the purchase of petroleum products for the use for the chemical treatment of coke (hereinafter – the statement) has ceased to be in effect or has been cancelled, it is permitted to use the remainder of the petroleum products for the purposes specified in the statement, to sell or to move for one year after the statement has ceased to be in effect or has been cancelled.

[*25 June 2019; 21 December 2021*]

123. If the statement has ceased to be in effect or has been cancelled, it is permitted to sell or move the remainder of the petroleum products from the petroleum product storage site specified in the statement only with the permit for the transfer or sale of the remainder of the petroleum products of the State Revenue Service. The permit shall be issued on the basis of a submission in which the following information is indicated:

123.1. the name of the user (for natural persons – given name, surname);

123.2. the taxpayer registration code (for natural persons – personal identity number);

123.3. the type and number of the statement;

123.4. the type and the Combined Nomenclature code of petroleum products;

123.5. the amount of the petroleum products;

123.6. the address of the petroleum product storage site;

123.7. information on the consignee of the petroleum products (name (for natural persons – given name, surname), the taxpayer registration code (for natural persons – personal identity number), the type, number, and validity period of the statement);

123.8. the day the submission is lodged;

123.9. the signature and full name of the responsible person.

[*17 June 2009; 3 November 2009; 17 July 2018; 25 June 2019*]

124. A copy of the document confirming the purchase of petroleum products which is certified by the user and the documents which justify the planned activities with petroleum products (for example, the contract on the sale of petroleum products) shall be appended to the submission referred to in Paragraph 123 of this Regulation.

[*10 February 2015*]

125. The State Revenue Service shall examine the submitted documents in accordance with the procedures laid down in the Administrative Procedure Law and within 10 working days after receipt thereof shall issue the permit for the transfer or sale of the remainder of the petroleum products or shall take a substantiated decision to refuse the issuance thereof. The decision to refuse the issuance of the permit for the transfer or sale of the remainder of the petroleum products shall be sent to the user within 10 working days after taking the decision.

[*3 November 2009*]

126. Information in the permit for the transfer or sale of the remainder of the petroleum products shall be indicated in accordance with Annex 15 to this Regulation.

[*17 February 2018 / Amendment to the Clause shall come into force on 1 February 2019. See Paragraph 2 of the Amendments*]

127. The State Revenue Service is entitled not to issue the permit for the transfer or sale of the remainder of the petroleum products if:

127.1. the submission or documents appended thereto contain false information or the appended documents are falsified;

127.2. all the information to be indicated in the submission specified in this Regulation and the documents to be appended thereto have not been submitted upon request of the State Revenue Service;

127.3. the consignee of the petroleum products is not entitled to purchase or receive the type or amount of the relevant petroleum products indicated in the submission for the receipt of the permit;

127.4. the user has a debt of taxes (duties) administered by the State Revenue Service (except for the cases where the due dates of the relevant payments are extended in accordance with the procedures laid down in laws and regulations and the person fulfils the tax debt obligations) the total amount of which exceeds EUR 150.

[*3 November 2009; 10 February 2015*]

128. If petroleum products are moved in the case referred to in Paragraph 123 of this Regulation:

128.1. by a natural person who is not a merchant, the permit for the transfer or sale of the remainder of the petroleum products shall be used as the document for the movement of petroleum products;

128.2. by the user who is not a natural person, additionally the number and the date of issue of the permit for the transfer or sale of the remainder of the petroleum products issued by the State Revenue Service shall be indicated in the fuel supply document.

[*3 November 2009; 30 March 2010*]

129. If the user receives petroleum products from the user who is moving or selling the remainder of the petroleum products in accordance with the permit for the transfer or sale of the remainder of the petroleum products issued by the State Revenue Service, the entry of the information into the Electronic Application System of the Rural Support Service on the received amount of petroleum products shall be ensured by the user who has received petroleum products in accordance with the permit for the transfer or sale of the remainder of the petroleum products.

[*17 July 2018 / The new wording of the Paragraph shall come into force on 1 February 2019. See Paragraph 2 of Amendments*]

**IX. Closing Provisions**

130. The conditions of Paragraphs 12, 13, 14, 15, 16, 17, 18, and 70 of this Regulation shall also be applicable if mandatory delivery notes-invoices for petroleum products (fuel) are used up to the time period specified in the law On Taxes and Fees.

131. Statements that are issued in accordance with Cabinet Regulation No. 485 of 28 June 2005, Procedures by which Reduced Rate of Excise Duty or Exemption from Excise Duty shall be Applied to Individual Petroleum Products, shall be valid until expiry of the term of validity indicated therein.

132. The statements for the purchase of labelled (marked) petroleum products or statements for the purchase of waste oils that are issued until the day when the amendment to Paragraph 49 of this Regulation comes into effect, stipulating that the statement for the purchase of labelled (marked) petroleum products referred to in the Sub-paragraph 47.1. of this Regulation and the statement for the purchase of waste oils referred to in the Paragraph 48 of this Regulation shall be issued for an indefinite period, shall be valid until expiry of the term of validity indicated therein.

[*17 June 2009*]

133. The supplier is allowed to sell the labelled (marked) petroleum products to a user in the Republic of Latvia until 31 December 2024, without adding the chemical substance (fiscal marker) referred to in Paragraph 27 of this Regulation, if at least 6.0 grams but not more than 9.0 grams of the chemical substance N-ethyl-N-[2-(1-isobutoxyethoxy)ethyl]-4-(phenyldiazenyl)aniline (Solvent Yellow 124) is added to 1000 litres of labelled (marked) petroleum products and if the chemical substance is purchased until 25 July 2023.

[*14 November 2023*]

**Informative Reference to Directive of the European Union**

The Regulation contains legal norms arising from Council Directive 2003/96/EC of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity.

Prime Minister A. Kalvītis

Acting for the Minister for Finance,

Minister for Regional Development and Local Governments A. Štokenbergs

**Annex 1**

Cabinet Regulation No. 525

31 July 2007

[*25 June2019*]

**STATE REVENUE SERVICE**

|  |  |  |
| --- | --- | --- |
|  | **BF** |  |

**Submission of a Natural Person for the Receipt of the Statement on the Right to Purchase Labelled (Marked) Petroleum Products**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Given name, surname | | |  | | | | | | | | | | | |
| Personal identity number | | |  |  |  |  |  |  | **–** |  |  |  |  |  |
| For the non-residents of the Republic of Latvia – title and number of the personal identification document | | |  | | | | | | | | | | | |
|  | | | | | | | | | | | |
|  | | | | | | | | | | | |
| Telephone | | |  | | | | | | | | | | | |
| **Address** where the relevant combustion plant is located in which labelled (marked) petroleum products are used as heating fuel and also tanks where labelled (marked) petroleum products are stored and which are connected to the relevant combustion plant  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | | | | | | | | | | | | | |
| Information on the tanks in which the labelled (marked) petroleum products shall be stored and which are connected to the relevant combustion plant | | | | | | | | | | | | | | |
| No. | | 1. | 2. | | 3. | | 4. | | 5. | | 6. | | Total | |
| Volume (m3) | |  |  | |  | |  | |  | |  | |  | |
| The remainder of the labelled (marked) petroleum products (m3) | |  |  | |  | |  | |  | |  | |  | |
| Number of the meter |  | | Reading of the meter on the day of submitting the submission | | | | | | | |  | | | |
| **Purpose of use of labelled (marked) petroleum products** (mark as appropriate) | | | | | | | | | | | | | | |
| For the production of heat for heating or for the production of heat energy in the technological process of product manufacturing (processing) | | |  | | For the generation of electricity or use in combined equipment generating electricity and heat energy | | | | | | | |  | |
|  | | |  | |  | | | | | | | |  | |

|  |  |  |
| --- | --- | --- |
|  |  |  |
| (position) | (given name, surname and signature) |
| (date) |

**To be completed by an official of the State Revenue Service**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Title (type) of labelled (marked) petroleum products | Code according to the EU Combined Nomenclature | Amount permitted for purchase (litres) | Maximum amount in one supply (in litres) | Given name, surname, and signature of the responsible official |
|  |  |  |  |  |

Acting for the Minister for Finance,

Minister for Regional Development and Local Governments A. Štokenbergs

**Annex 2**

Cabinet Regulation No. 525

31 July 2007

[21 December 2021]

**Annex 3**

Cabinet Regulation No. 525

31 July 2007

[*3 November 2009; 25 June 2019*]

**STATE REVENUE SERVICE**

|  |  |  |
| --- | --- | --- |
|  | **BJ** |  |

**Submission of the User for the Receipt of the Statement on the Right to Purchase Labelled (Marked) Petroleum Products**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Information on the person** who is not a natural person | | | | | | | | | | | | |
| Name | | | | |  | | | | | | | |
|  | | | | | | | |
| Telephone | | | | |  | | | | | | | |
| Taxpayer’s registration code | | | | |  | | | | | | | |
| **Address** where the relevant combustion plant is located in which labelled (marked) petroleum products are used as heating fuel and also tanks where labelled (marked) petroleum products are stored and which are connected to the relevant combustion plant  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | | | | | | | | | | | |
| Information on the tanks in which the labelled (marked) petroleum products shall be stored and which are connected to the relevant combustion plant | | | | | | | | | | | | |
| No. | | 1. | 2. | | | 3. | 4. | 5. | | 6. | Total | |
| Volume (m3) | |  |  | | |  |  |  | |  |  | |
| The remainder of the labelled (marked) petroleum products (m3) | |  |  | | |  |  |  | |  |  | |
| Number of the meter |  | | Reading of the meter on the day of submitting the submission | | | | | |  | | | |
| **Purpose of use of labelled (marked) petroleum products** (mark as appropriate) | | | | | | | | | | | | |
| For the production of heat for heating or for the production of heat energy in the technological process of product manufacturing (processing) | | | |  | | For the generation of electricity or use in combined equipment generating electricity and heat energy | | | | | |  |
|  | | | |  | |  | | | | | |  |

|  |  |  |
| --- | --- | --- |
|  |  |  |
| (position)  Place for a seal | (given name, surname and signature) |
|  |
| (date) |

**To be completed by an official of the State Revenue Service**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Title (type) of labelled (marked) petroleum products | Code according to the EU Combined Nomenclature | Amount permitted for purchase (litres) | Maximum amount in one supply (in litres) | Given name, surname, and signature of the responsible official |
|  |  |  |  |  |

Acting for the Minister for Finance,

Minister for Regional Development and Local Governments A. Štokenbergs

**Annex 4**

Cabinet Regulation No. 525

31 July 2007

[21 December 2021]

**Annex 5**

Cabinet Regulation No. 525

31 July 2007

[*3 November 2009; 25 June 2019*]

**STATE REVENUE SERVICE**

|  |  |  |
| --- | --- | --- |
|  | **BB** |  |

**Submission of the User for the Receipt of the Statement on the Right to Purchase Labelled (Marked) Petroleum Products (for Use in Free Ports and Special Economic Zones)**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Information on the person** who is not a natural person | | | | | | | | | |
| Name | | | |  | | | | | |
|  | | | | | |
| Telephone | | | |  | | | | | |
| Taxpayer’s registration code | | | |  | | | | | |
| **Address** where the equipment or machinery referred to in Section 3, Paragraph nine of the law On the Application of Taxes in Free Zones and Special Economic Zones will be used for the purposes referred to in Section 3, Paragraph nine of the law On the Application of Taxes in Free Zones and Special Economic Zones1  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | | | | | | | | |
| **Address** where the tanks are located in which labelled (marked) petroleum products are stored to use them for the purposes referred to in Section 3, Paragraph nine of the law On the Application of Taxes in Free Ports and Special Economic Zones  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | | | | | | | | |
|  | | | | | | | | | |
| **Information on the tanks** where labelled (marked) petroleum products will be stored | | | | | | | | | |
| No. | | 1. | 2. | | 3. | 4. | 5. | 6. | Total |
| Volume (m3) | |  |  | |  |  |  |  |  |
| The remainder of the labelled (marked) petroleum products (m3) | |  |  | |  |  |  |  |  |
| Number of the meter |  | | Reading of the meter on the day of submitting the submission | | | | |  | |
|  |  |  |  | |  |  |  |  |  |

|  |  |  |
| --- | --- | --- |
|  |  |  |
| (position)  Place for a seal2 | (given name, surname, and signature2) |
| (date2) |

**To be completed by an official of the State Revenue Service3**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Title (type) of labelled (marked) petroleum products | Code according to the EU Combined Nomenclature | Amount permitted for purchase (litres) | Maximum amount in one supply (in litres) | Given name, surname, and signature of the responsible official |
|  |  |  |  |  |

**Certification for the equipment or machinery in which labelled (marked) petroleum products will be used**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| No. | The name, type, model, identification number, and designation of the equipment or machinery by which the equipment or machinery unit is identifiable | The consumption of labelled (marked) petroleum products (litres per engine hour) | The planned average amount of engine hours per month | The average consumption of labelled (marked) petroleum products per month (litres) | The maximum consumption of labelled (marked) petroleum products per year according to the data in the technical documentation of the machinery (litres) |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

Notes.

1If the equipment or machinery referred to in Section 3, Paragraph nine of the law On the Application of Taxes in Free Zones and Special Economic Zones is used at several addresses which are located in the territory of one free port or special economic zone, all the addresses shall be specified where the aforementioned equipment or machinery will be used.

2The details of the submission “signature”, “date”, and “place for seal” need not be completed if the document has been prepared in accordance with the laws and regulations regarding drawing up of electronic documents.

3If the submission has been prepared in accordance with the laws and regulations regarding drawing up of electronic documents, the official of the State Revenue Service shall add the notes to the submission in accordance with the aforementioned laws and regulations.

**Annex 6**

Cabinet Regulation No. 525

31 July 2007

[*25 June 2019*]

Supplemented lesser

State coat of arms

State Revenue Service

(place of issuance)

**STATEMENT**

**On the Right to Purchase Labelled (Marked) Petroleum Products**

|  |  |  |  |
| --- | --- | --- | --- |
|  | Series BF No. | |  |
|  |  | | |
| Given name, surname of the user |  | | |
|  |  | |  |
| Personal identity number (for the residents of the Republic of Latvia) |  | |  |
|  | |  | |
| Title and number of the personal identification document (for the non-residents of the Republic of Latvia) | |  | |

**The statement shall not be valid without the Annex**

|  |  |  |  |
| --- | --- | --- | --- |
| The statement is issued on |  | The statement is valid from |  |
|  |  |  |  |
| The statement is re-registered1 |  |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  |  |  |  |
| (Position of the State Revenue Service official) |  | (given name, surname) |  | (signature2) |

Place for seal2

Supplemented lesser

State coat of arms

**ANNEX TO THE STATEMENT**

Series BF No.

Address of the relevant combustion plant in which the labelled (marked) petroleum products are used as heating fuel

|  |
| --- |
|  |

|  |  |  |
| --- | --- | --- |
| Number of the meter3 |  |  |

Information on the tanks in which the labelled (marked) petroleum products are stored and which are connected to the relevant combustion plant

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| number |  |  | | | | | | | | | | |
| Volume (m3) |  |  |  |  |  |  |  |  |  |  | Total |  |

|  |  |
| --- | --- |
| Purpose of use of labelled (marked) petroleum products |  |

|  |  |  |  |
| --- | --- | --- | --- |
| Title (type) of labelled (marked) petroleum products | Code according to the EU Combined Nomenclature | Total amount permitted for supply (litres)5 | Maximum permitted amount in one supply (litres)5 |
|  |  |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| The statement is issued on |  | The statement is valid from |  |
|  |  |  |  |
| The statement is re-registered1 |  |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  |  |  |  |
| (Position of the State Revenue Service official) |  | (given name, surname) |  | (signature2) |

Place for seal2

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ The Annex shall not be valid without the statement\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Notes.

1Specify only if the statement has been re-registered, specify the last date of re-registration.

2The details of the statement “signature” and “place for seal” need not be completed if the statement has been prepared in accordance with the laws and regulations regarding drawing up of electronic documents.

3Print only if the consumption exceeds 7000 l.

4Print only as many fields as the volumes of tanks are filled.

5Specify in numbers and in words.

**Annex 7**

Cabinet Regulation No. 525

31 July 2007

[*25 June 2019*]

Supplemented lesser

State coat of arms

State Revenue Service

(place of issuance)

**STATEMENT**

**On the Right to Purchase Labelled (Marked) Petroleum Products**

|  |  |  |  |
| --- | --- | --- | --- |
|  | Series BJ No. | |  |
|  |  | | |
| Name of the user |  | | |
|  |  |  | |
| Taxpayer’s registration code |  |  | |

**The statement shall not be valid without the Annex**

|  |  |  |  |
| --- | --- | --- | --- |
| The statement is issued on |  | The statement is valid from |  |
|  |  |  |  |
| The statement is re-registered1 |  |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  |  |  |  |
| (Position of the State Revenue Service official) |  | (given name, surname) |  | (signature2) |

Place for seal2

Supplemented lesser

State coat of arms

**ANNEX TO THE STATEMENT**

Series BJ No.

Address of the relevant combustion plant in which the labelled (marked) petroleum products are used as heating fuel

|  |
| --- |
|  |

|  |  |  |
| --- | --- | --- |
| Number of the meter3 |  |  |

Information on the tanks in which the labelled (marked) petroleum products are stored and which are connected to the relevant combustion plant:

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| number |  |  | | | | | | | | | | |
| Volume (m3) |  |  |  |  |  |  |  |  |  |  | Total |  |

|  |  |
| --- | --- |
| Purpose of use of labelled (marked) petroleum products |  |

|  |  |  |  |
| --- | --- | --- | --- |
| Title (type) of labelled (marked) petroleum products | Code according to the EU Combined Nomenclature | Total amount permitted for supply (litres)5 | Maximum permitted amount in one supply (litres)5 |
|  |  |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| The statement is issued on |  | The statement is valid from |  |
|  |  |  |  |
| The statement is re-registered1 |  |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  |  |  |  |
| (Position of the State Revenue Service official) |  | (given name, surname) |  | (signature2) |

Place for seal2

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ The Annex shall not be valid without the statement\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Notes.

1Specify only if the statement has been re-registered, specify the last date of re-registration.

2The details of the statement “signature” and “place for seal” need not be completed if the statement has been prepared in accordance with the laws and regulations regarding drawing up of electronic documents.

3Print only if the consumption exceeds 7000 l.

4Print only as many fields as the volumes of tanks are filled.

5Specify in numbers and in words.

**Annex 8**

Cabinet Regulation No. 525

31 July 2007

[*25 June 2019*]

Supplemented lesser

State coat of arms

State Revenue Service

(place of issuance)

**STATEMENT**

**on the Right to Purchase Labelled (Marked) Petroleum Products (for Use in Free Ports and Special Economic Zones)**

|  |  |  |  |
| --- | --- | --- | --- |
|  | Series BB No. | |  |
|  |  | | |
| Name of the user |  | | |
|  |  |  | |
| Taxpayer’s registration code |  |  | |

**The statement shall not be valid without the Annex**

|  |  |  |  |
| --- | --- | --- | --- |
| The statement is issued on |  | The statement is valid from |  |
|  |  |  |  |
|  |  | until |  |
| The statement is re-registered1 |  |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  |  |  |  |
| (Position of the State Revenue Service official) |  | (given name, surname) |  | (signature2) |

Place for seal2

Supplemented lesser

State coat of arms

**ANNEX TO THE STATEMENT**

Series BB No.

Address where the relevant equipment or machinery is located

|  |
| --- |
|  |

Inventory of the equipment or machinery referred to in Section 3, Paragraph nine of the law On the Application of Taxes in Free Zones and Special Economic Zones in which the use of labelled (marked) petroleum products is permitted

|  |
| --- |
|  |

|  |  |  |
| --- | --- | --- |
| Number of the meter3 |  |  |

Information on the tanks where labelled (marked) petroleum products are stored

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Number |  |  |  |  |  |  |  |  |  |  |  |  |
| Volume (m3) |  |  |  |  |  |  |  |  |  |  | Total |  |

|  |  |  |  |
| --- | --- | --- | --- |
| Title (type) of labelled (marked) petroleum products | Code according to the EU Combined Nomenclature | Total amount permitted for supply (litres)5 | Maximum permitted amount in one supply (litres)5 |
|  |  |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| The statement is issued on |  | The statement is valid from |  |
|  |  |  |  |
|  |  | until |  |
| The statement is re-registered1 |  |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  |  |  |  |
| (Position of the State Revenue Service official) |  | (given name, surname) |  | (signature2) |

Place for seal2

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ The Annex shall not be valid without the statement\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Notes.

1Specify only if the statement has been re-registered, specify the last date of re-registration.

2The details of the statement “signature” and “place for seal” need not be completed if the statement has been prepared in accordance with the laws and regulations regarding drawing up of electronic documents.

3Print only if the consumption exceeds 7000 l.

4Print only as many fields as the volumes of tanks are filled.

5Specify in numbers and in words.

**Annex 9**

Cabinet Regulation No. 525

31 July 2007

[21 December 2021]

**Annex 10**

Cabinet Regulation No. 525

31 July 2007

[21 December 2021]

**Annex 11**

Cabinet Regulation No. 525

31 July 2007

[*10 February 2015; 25 June 2019*]

**STATE REVENUE SERVICE**

|  |  |  |
| --- | --- | --- |
|  | **BL** |  |

**Submission for the Receipt of the Statement for the Dual Use of Petroleum Products or for the Use for Other Purposes (Other than Fuel or Heating Fuel)**

|  |  |
| --- | --- |
| Name of the user |  |
|  |
| Telephone |  |
| Taxpayer’s registration code |  |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| The number of tanks complying with laws and regulations and the volume of the tanks where petroleum products will be stored if they will be stored in stationary tanks | | | | | | | |
| No. | 1. | 2. | 3. | 4. | 5. | 6. | Total |
| Volume (m3) |  |  |  |  |  |  |  |

|  |  |  |
| --- | --- | --- |
| Type of petroleum products | Combined Nomenclature code | Quantity in kilograms or litres according to the calculation |
|  |  |  |

|  |  |  |
| --- | --- | --- |
| Purpose of use of the petroleum products (sale, manufacturing of other goods, other purpose (specify)) | Manufacturing |  |
| Dual |  |
| Other purpose |  |
| Sale |  |

|  |
| --- |
| **Address** where the petroleum products are used or the corresponding products are manufactured (processed) and where the tanks for the storage of petroleum products are located |
|  |

|  |
| --- |
| **Address** where the pre-packaged petroleum products intended only for sale are stored |
|  |

|  |  |  |
| --- | --- | --- |
|  |  |  |
| (position))  Place for a seal1 | (given name, surname, and signature1) |
| (date1) |

Note.

1The details of the document “signature”, “date”, and “place for seal” need not be completed if the document has been prepared in accordance with the laws and regulations regarding drawing up of electronic documents.

**Annex 12**

Cabinet Regulation No. 525

31 July 2007

[*25 June 2019*]

Supplemented lesser

State coat of arms

State Revenue Service

(place of issuance)

**STATEMENT**

**for the Dual Use of Petroleum Products or for the Use for Other Purposes (Other than Fuel or Heating Fuel)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | | Series BL No. | |  |
|  | |  | | |
| Name of the user | |  | | |
|  |  | |  | |
| Taxpayer’s registration code |  | |  | |

Address where the petroleum products are used or the corresponding products are manufactured (processed) and where the tanks for the storage of petroleum products are located1

|  |
| --- |
|  |

Address where the pre-packaged petroleum products are stored that are intended for sale1

|  |
| --- |
|  |

|  |  |  |  |
| --- | --- | --- | --- |
| Type of petroleum products | Combined Nomenclature code | Purpose of use | Total amount  (litres/kilograms)2 |
|  |  |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| The statement is issued on |  | The statement is valid from |  |
|  |  |  |  |
|  |  | until |  |
| The statement is re-registered3 |  |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  |  |  |  |
| (Position of the State Revenue Service official) |  | (given name, surname) |  | (signature4) |

Place for seal4

Notes.

1There may be several addresses.

2Specify in numbers and in words.

3Specify only if the statement has been re-registered, specify the last date of re-registration.

4The details of the statement “signature” and “place for seal” need not be completed if the statement has been prepared in accordance with the laws and regulations regarding drawing up of electronic documents.

**Annex 13**

Cabinet Regulation No. 525

31 July 2007

[*3 November 2009; 25 June 2019*]

**STATE REVENUE SERVICE**

|  |  |  |
| --- | --- | --- |
|  | **BA** |  |

**Submission for the Receipt of the Statement for the Purchase of Petroleum Products for Use for the Chemical Treatment of Coke**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Name of the user | | | | |  | | | | |
|  | | | | |
| Telephone | | | | |  | | | | |
| Taxpayer’s registration code | | | | |  | | | | |
| **Address** where the chemical treatment process will take place during which petroleum products shall be added to coke that is used as heating fuel and where the tanks complying with laws and regulations in which the petroleum products are stored and which are connected to the technological equipment that ensures adding of petroleum products to the coke in the chemical treatment process are located  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | | | | | | | | |
| **Information on the tanks** which comply with laws and regulations and in which the petroleum products are stored, and which are connected to the technological equipment that ensures adding of petroleum products to the coke in the chemical treatment process | | | | | | | | | |
| No. | 1. | | 2. | 3. | | 4. | 5. | 6. | Total |
| Volume (m3) |  | |  |  | |  |  |  |  |
| Number of the meter | |  | | Reading of the meter on the day of submitting the submission | | | |  | |

|  |  |
| --- | --- |
| Type of petroleum products | Code according to the EU Combined Nomenclature |
|  |  |
|  |  |
|  |  |

|  |  |  |
| --- | --- | --- |
|  |  |  |
| (position)  Place for a seal | (given name, surname and signature) |
|  |
| (date) |

Acting for the Minister for Finance, Minister for Regional Development and Local Governments A. Štokenbergs

**Annex 14**

Cabinet Regulation No. 525

31 July 2007

[*25 June 2019*]

Supplemented lesser

State coat of arms

State Revenue Service

(place of issuance)

**STATEMENT**

**for the Purchase of Petroleum Products for the Use for the Chemical Treatment of Coke**

|  |  |  |  |
| --- | --- | --- | --- |
|  | Series BA No. | |  |
|  |  | | |
| Name of the user |  | | |
|  |  | | |
| Taxpayer’s registration code |  |  | |

Address where the chemical treatment process will take place during which petroleum products shall be added to coke that is used as heating fuel and where the tanks complying with laws and regulations are located

|  |
| --- |
|  |

Information on the tanks in which the petroleum products shall be stored and which are connected to the technological equipment that ensures adding of petroleum products to the coke in the chemical treatment process

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Number |  |  | | | | | | | | | | |
| Volume (m3)1 |  |  |  |  |  |  |  |  |  |  | Total |  |

|  |  |  |  |
| --- | --- | --- | --- |
| Type of petroleum products | Code according to the EU Combined Nomenclature | Total amount permitted for supply (litres)2 | Maximum permitted amount in one supply (litres)2 |
|  |  |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| The statement is issued on |  | The statement is valid from |  |
|  |  |  |  |
|  |  | until |  |
| The statement is re-registered3 |  |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  |  |  |  |
| (Position of the State Revenue Service official) |  | (given name, surname) |  | (signature4) |

Place for seal4

Notes.

1Print only as many fields as the volumes of tanks are filled.

2Specify in numbers and in words.

3Specify only if the statement was re-registered, specify the last date of re-registration.

4The details of the statement “signature” and “place for seal” need not be completed if the statement has been prepared in accordance with the laws and regulations regarding drawing up of electronic documents.

**Annex 15**

Cabinet Regulation No. 525

31 July 2007

[*25 June 2019*]

Supplemented lesser

State coat of arms

State Revenue Service

(place of issuance)

**PERMIT**

**for the Transfer or Sale of the Remainder of the Petroleum Products**

|  |  |  |
| --- | --- | --- |
| **No.** |  |  |

|  |  |  |
| --- | --- | --- |
| Title or  given name, surname |  | |
|  |  | |
| Taxpayer registration code or personal identification number |  |  |
|  |  | |
| Statement number |  |  |
|  |  | |
| Address of the petroleum product storage site |  | |

|  |  |  |  |
| --- | --- | --- | --- |
| IT IS PERMITTED to hand over |  | litres/kilograms |  |
|  |  |  | (type of petroleum products) |

|  |  |  |
| --- | --- | --- |
|  |  |  |
|  | (Combined Nomenclature code) |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  |  |  |  |
| (name or given name, surname of the user) |  | (taxpayer registration code or personal identification number) |  | (series number of the statement) |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  |  |  |  |
| (Position of the State Revenue Service official) |  | (given name, surname) |  | (signature1) |

Place for seal1

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Permit registered |  |  | The permit is valid from | |  |
|  |  |  | |  |  |
|  |  |  | | until |  |

Note. 1The details of the permit “signature” and “place for seal” need not be completed if the permit has been prepared in accordance with the laws and regulations regarding drawing up of electronic documents.