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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. 72

Adopted 12 February 2019

**Regulations Regarding Excise Duty Guarantees**

*Issued pursuant to*

*Section 32, Paragraph six of the law On Excise Duties and Section 3, Paragraph six of the Handling of Alcoholic Beverages Law*

**I. General Provisions**

1. The Regulation prescribes:

1.1. the procedures by which the State Revenue Service shall:

1.1.1. issue, re-register, and cancel a guarantee certificate;

1.1.2. suspend and restore operation of a guarantee certificate;

1.1.3. refuse to issue or re-register a guarantee certificate;

1.1.4. grant or cancel a reduction of general guarantee;

1.1.5. administer, extinguish, divert it for the covering of duty debts or return guarantees;

1.1.6. grant or cancel the status of a guarantor;

1.2. the relief for the registration of a guarantee and also the procedures for the exemption from the submission of a guarantee.

2. The terms used in the Regulation:

2.1. guarantor – a person who has obtained the status of a guarantor in accordance with the procedures referred to in Chapter VI of this Regulation and the person who uses security deposit as the guarantee;

2.2. amount of general guarantee – the possible debt of excise duty (hereinafter – the duty) calculated for the taxation period during which it is intended to carry out activities with excise goods, applying the duty suspension arrangement;

2.3. general guarantee to be submitted – a portion of the amount of a general guarantee the payment of which is guaranteed by an insurance policy for the performance of liabilities, a guarantee from a credit institution, or a security deposit;

2.4. extinguishing of a guarantee – exemption of a guarantee from the performance of liabilities undertaken.

[*30 April 2024*]

3. Within the meaning of this Regulation, the possible duty debt is the duty calculated in accordance with the procedures referred to in Paragraph 27.1, 29, 29.1, 29.2, 31, or 42 of this Regulation.

[*7 March 2023*]

4. A guarantee shall be submitted and registered individually for the activities of an approved warehousekeeper, a registered consignee, a temporary registered consignee, a registered consignor, a certified consignee, a temporary certified consignee, a consignor in distance selling of another Member State, for the activities of a representative of the payer of the duty, and for the activities of a person in the case specified in Section 23, Paragraph seventeen and Section 26, Paragraph ten of the law On Excise Duties (hereinafter – the Law).

[*7 March 2023*]

4.1 A person receiving excise goods to be used for his or her own needs, for presentation or exhibition in accordance with Section 9.3, Paragraph two, Clause 3 of the Law shall submit a one-time guarantee for the activities of a temporary certified consignee.

[*7 March 2023*]

5. The guarantee need not be submitted by a small alcoholic beverage brewery whose total volume of wine, fermented beverages, or intermediate products produced does not exceed 1000 litres per calendar year and whose special permit (licence) specifically indicates this, except for the case where the small alcoholic beverage brewery moves the produced wine, fermented beverages or intermediate products, applying the duty suspension arrangement.

[*7 March 2023*]

6. A guarantee need not be submitted:

6.1. for the amount of oil products (fuel) which is declared and actually stored by a merchant as an emergency stock of oil products (fuel) at its tax warehouse in accordance with the procurement contract entered into;

6.2. for the amount of the denatured alcohol which has been denatured in the volume specified for the denaturing substances referred to in Section I of Annex to Commission Regulation (EC) No 3199/93 of 22 November 1993 on the mutual recognition of procedures for the complete denaturing of alcohol for the purposes of exemption from excise duty.

[*25 February 2021; 30 April 2024*]

7. If excise goods are dispatched (moved), applying the duty suspension arrangement, the general guarantee submitted by the consignor in the amount of 100 per cent of the possible duty debt shall be used. In moving excise goods under the duty suspension arrangement in the territory of the Republic of Latvia:

7.1. the merchants which, in accordance with this Regulation, have been granted reduction of the general guarantee to be submitted shall use the general guarantee submitted according to the reduction granted;

7.2. the small alcoholic beverage breweries and the merchants which have been granted the status of a recognised entrepreneur in the field of customs or have been granted a reduction of a guarantee in accordance with Paragraph 34 of this Regulation shall use the general guarantee and a reduction in the amount of 100 per cent shall be applicable thereto.

[*25 February 2021; 30 April 2024*]

7.1 If oil products are moved by sea, and also if biofuel is moved under the duty suspension arrangement, a reduction of 99 per cent of the possible duty debt throughout the entire period of movement shall be applied.

[*25 February 2021*]

8. If a registered consignor imports excise goods to the Republic of Latvia from a foreign state which is not a European Union Member State or from territories which are referred to in Section 2, Paragraph 3.1 of the Law, for movement to the place of commercial activity which is indicated in the special permit (licence) issued thereto for the activities of an approved warehousekeeper, the registered consignor is entitled not to submit a separate guarantee for the activities of a registered consignor if the guarantee of an approved warehousekeeper is used for movement of goods.

9. The submitting and registration of the guarantee shall be certified by a guarantee certificate issued by the State Revenue Service.

10. The guarantee certificate may only be used by such taxpayer to which it has been issued. The recipient of the guarantee certificate is not entitled to hand it over to another person.

11. If the general guarantee certificate for one type of commercial activity with several types of excise goods has been issued to the submitter of the guarantee, the submitter of the guarantee may use the guarantee for all types of excise goods within the limits of the total amount of the guarantee.

**II. Issuing, Re-registration, Suspension, and Cancellation of a General Guarantee Certificate**

12. In order to issue, re-register, or cancel a general guarantee certificate for the activities of an approved warehousekeeper, a registered consignee, or a registered consignor, the submitter of the guarantee shall submit a submission in accordance with Annex 1 to this Regulation and, if an insurance policy for the performance of liabilities or a guarantee from a credit institution is submitted for the guarantee, the relevant policy or guarantee shall be attached in the form of an electronic document signed with a secure electronic signature of the guarantor.

[*7 March 2023*]

12.1 In order to receive, re-register, or cancel a general guarantee certificate, the certified consignee shall submit a submission in accordance with Annex 1.1 to this Regulation and, if an insurance policy for the performance of liabilities or a guarantee from a credit institution is submitted for the guarantee, the relevant policy or guarantee shall be attached in the form of an electronic document signed with a secure electronic signature of the guarantor.

[*7 March 2023*]

12.2 In order to receive, re-register, or cancel a general guarantee certificate, the consignor in distance selling or the representative of the payer of the duty in another Member State shall submit a submission stating the name, registration number, address of the payer of the duty and the amount of the general guarantee. If the representative of the payer of the duty submits an insurance policy for the performance of liabilities or a guarantee from a credit institution for the guarantee, the relevant policy or guarantee shall be attached in the form of an electronic document signed with a secure electronic signature of the guarantor.

[*7 March 2023*]

13. The State Revenue Service shall issue the general guarantee certificate (Annex 2) for a time period not exceeding the deadline indicated in the insurance policy for the performance of liabilities or the guarantee from a credit institution. The maximum time period of use of the guarantee certificate shall be 12 months from the day of entering into effect thereof. If a security deposit has been paid and the submitter of the guarantee has not been granted a reduction of the guarantee in accordance with Paragraphs 30, 34, and 34.1 of this Regulation, a general guarantee certificate shall be issued for an indefinite period.

[*30 April 2024*]

14. If the information indicated in the general guarantee certificate changes, the submitter of the guarantee shall, within 10 working days after entering into effect of the relevant conditions, submit a submission for the re-registration of the general guarantee certificate in accordance with Annex 1 or 1.1 to this Regulation.

[*7 March 2023*]

15. The State Revenue Service has the right not to issue or re-register the general guarantee certificate if:

15.1. the submitter of the guarantee has a duty debt which exceeds EUR 150 (except for the cases when the deadlines for making the relevant payments have been extended in accordance with the procedures laid down in the laws and regulations governing taxes or if the decision on voluntary execution of late duty payments has been taken and the person fulfils the abovementioned duty debt obligations);

15.2. the general guarantee certificate has been cancelled for the submitter of the guarantee within a year prior to submitting the submission for the receipt or re-registration of the general guarantee certificate for violations of this Regulation;

15.3. the submitter of the guarantee or a person of the executive body thereof who has the right to represent the submitter of the guarantee, within a year prior to submitting the submission for the receipt or re-registration of the general guarantee certificate, has been punished with a fine in the amount of at least EUR 1430 for violations of the application or use of the guarantee or for violations of the circulation of excise goods;

15.4. within a year prior to submitting the submission for the receipt or re-registration of the general guarantee certificate, a decision has been taken on the submitter of the guarantee by which violation of the procedures for the calculation of the duty has been established and a fine in the amount of at least EUR 1430 has been imposed.

[*25 February 2021*]

15.1 The State Revenue Service shall not issue or re-register a general guarantee certificate in accordance with the conditions referred to in Paragraph 34 of this Regulation if:

15.1 1. the submitter of the guarantee has a duty debt (except for the cases when the deadlines for making the relevant payments have been extended in accordance with the procedures laid down in the laws and regulations governing taxes);

15.1 2. the general guarantee certificate has been cancelled or its operation has been suspended for the submitter of the guarantee within two years prior to submitting the submission for the receipt or re-registration of the general guarantee certificate for violations of this Regulation;

15.1 3. the special permit (licence) has been cancelled or its operation has been suspended for the submitter of the guarantee within two years prior to submitting the submission for the receipt or re-registration of the general guarantee certificate for violations of the circulation of excise goods;

15.1 4. the submitter of the guarantee or a person of the executive body thereof who has the right to represent the submitter of the guarantee, within a year prior to submitting the submission for the receipt or re-registration of the general guarantee certificate, has been punished with a fine for violations of the application or use of the guarantee or for violations of the circulation of excise goods;

15.1 5. within a year prior to submitting the submission for the receipt or re-registration of the general guarantee certificate, the decision has been taken on the submitter of the guarantee by which violation of the procedures for the calculation of the duty has been established and a fine has been imposed;

15.1 6. within a year prior to submitting the submission for the receipt or re-registration of the general guarantee certificate, the submitter of the guarantee has failed to observe the duty payment deadlines specified in the laws and regulations governing excise duty;

15.1 7. in each of the three preceding calendar years prior to submitting the submission for the receipt or re-registration of the general guarantee certificate, the submitter of the guarantee has not paid the taxes administered by the State Revenue Service in the amount of at least EUR 500 000.

[*30 April 2024*]

16. The State Revenue Service shall not issue or re-register the general guarantee certificate if:

16.1. the general guarantee has not been submitted or the general guarantee submitted is less than the amount of the submitted general guarantee referred to in Paragraph 32 or 33 of this Regulation;

16.2. the general guarantee to be submitted has been issued by a person who has not obtained the status of a guarantor in accordance with the procedures referred to in Chapter VI of this Regulation;

16.3. the submitter of the guarantee, within a year prior to submitting the submission, has been punished for the provision of false information in the field of use of the guarantee;

16.4. the submitted general guarantee is intended for the activities of an approved warehousekeeper, registered consignee, registered consignor, or certified consignee and the submitter of the guarantee does not have the corresponding special permit (licence), except for such a certified consignee who has obtained a user’s permit or is planning to receive excise goods the sale of which does not require a special permit (licence);

16.5. the submitted general guarantee is intended for the activities of a consignor by distance selling or the activities of a representative of the payer of the duty in another Member State and the submitter of the guarantee is not registered with the State Revenue Service as a taxpayer.

[*7 March 2023; 30 April 2024*]

17. The State Revenue Service may suspend the operation of the general guarantee certificate for a time period of up to 90 days, imposing an obligation on the submitter of the guarantee to eliminate the violations established if:

17.1. the abovementioned person has a duty debt which exceeds EUR 150 (except for the cases when the deadlines for making the relevant payments have been extended in accordance with the procedures laid down in the laws and regulations governing taxes or if the decision on voluntary execution of late duty payments has been taken and the person fulfils the abovementioned duty debt obligations);

17.2. the abovementioned person has not paid the fine that has been imposed for the violations of this Regulation;

17.3. the abovementioned person has not submitted a duty return, a report on the circulation of excise goods, or a report on the circulation of duty stamps to the State Revenue Service;

17.4. the abovementioned person has not fulfilled the requirements referred to in Paragraph 14 or 39 of this Regulation.

17.5. the amount of the general guarantee has been exceeded;

17.6. the general guarantee submitted has been exceeded in cases when a reduction of the guarantee has been applied in accordance with Paragraph 30, 34, 34.1, or 35 of this Regulation.

[*25 February 2021; 7 March 2023*]

18. The State Revenue Service shall suspend the operation of the general guarantee certificate for a time period of up to 90 days by imposing the obligation on the submitter of the guarantee to increase the general guarantee to be submitted up to the necessary amount if the guarantee has been partially or completely used for the payment of the unpaid duty or it is inappropriate to the actual activities of the submitter of the guarantee.

[*30 April 2024*]

19. It is prohibited for the submitter of the guarantee to carry out activities with excise goods which may result in increase of the possible duty debt in the time period during which the operation of the guarantee certificate has been suspended.

20. The State Revenue Service may revoke the reduction of the guarantee if the person has a duty debt (except for the cases when the deadlines for making the relevant payments have been extended in accordance with the procedures laid down in the laws and regulations governing taxes or if the decision on voluntary execution of late duty payments has been taken and the person fulfils the abovementioned duty debt obligations).

[*25 February 2021*]

20.1 The State Revenue Service shall cancel the reduction of the guarantee applied in accordance with the conditions referred to in Paragraph 34.1 of this Regulation if the status of a recognised entrepreneur in the field of customs has been revoked in respect of the submitter of the guarantee.

[*30 April 2024*]

21. The State Revenue Service, on the basis of a submission of such person for whom the operation of the general guarantee certificate has been suspended, shall, within five working days from the day when it has ascertained that the violations referred to in Paragraphs 17 and 18 of this Regulation have been eliminated, restore the operation of the general guarantee certificate.

22. The State Revenue Service may cancel the general guarantee certificate if:

22.1. the submitter of the guarantee has provided false information to the State Revenue Service which is related to the use of the guarantee;

22.2. the submitter of the guarantee has failed to appear at the State Revenue Service after repeated invitation or has failed to submit the requested documents or information after repeated invitation.

[*7 March 2023*]

23. The State Revenue Service shall cancel the general guarantee certificate if:

23.1. the submitter of the guarantee has not complied with the requirements referred to in Paragraph 19 of this Regulation;

23.2. the submitter of the guarantee for whom the operation of the general guarantee certificate has been suspended has not eliminated the violations referred to in Paragraphs 17 and 18 of this Regulation;

23.3. the general guarantee submitted is intended for the activities of an approved warehousekeeper, a registered consignee, or a registered consignor, but the special permit (licence) corresponding to the submitter of the guarantee for the activities of an approved warehousekeeper, a registered consignee, or a registered consignor is no longer valid;

23.4. the submitter of the guarantee does not have an insurance policy for the performance of liabilities or a guarantee from a credit institution;

23.5. the submitter of the guarantee has submitted a submission for the cancellation of the general guarantee certificate in accordance with Annex 1 or 1.1 to this Regulation.

[*25 February 2021; 7 March 2023*]

24. If the general guarantee certificate has been cancelled in accordance with Sub-paragraph 23.3 of this Regulation, the State Revenue Service shall use the submitted guarantee for the provision of payment of the possible duty debt of the person and shall re-register the general guarantee submitted for the activities of a person for a time period until the twenty-third day of the month following the end of the taxation period in which the relevant special permit (licence) has ceased to be in effect or has been cancelled without applying the reduction of the guarantee. If the re-registered guarantee is insufficient, the person shall submit an additional guarantee in the amount of 100 per cent of the possible duty debt.

[*7 March 2023*]

25. The fact that the general guarantee certificate ceases to be in effect, is re-registered, or its operation is suspended shall not exempt the guarantor and the submitter of the guarantee from the guarantee liabilities undertaken by them during the operation of the guarantee certificate.

**III. Determination of the Amount of the General Guarantee**

26. The amount of the general guarantee shall be determined by the submitter of the guarantee. The abovementioned person shall be responsible that the amount of the general guarantee is calculated in accordance with Paragraphs 29, 29.1, 29.2, and 31 of this Regulation and that continuous record-keeping of the use thereof is ensured.

[*7 March 2023*]

27. The amount of the general guarantee for the activities of an approved warehousekeeper, registered consignee, or registered consignor shall be 100 per cent of the possible duty debt that may occur during the taxation period but not less than the amount specified for the particular type of excise goods referred to in Paragraphs 32 and 33 of this Regulation.

[*7 March 2023*]

27.1 The amount of the general guarantee for a certified consignee, a consignor by distance selling in another Member State, and a representative of the payer of the duty shall be 100 per cent of the possible duty debt that may occur during the taxation period.

[*7 March 2023*]

28. If the submitter of the guarantee submits a general guarantee that is intended for several types of excise goods, the greatest minimum amount of the general guarantee of the relevant type of excise goods shall be applied.

29. The amount of the general guarantee for the activities of an approved warehousekeeper shall be calculated by summing up the following amounts:

29.1. the amounts referred to in Sub-paragraphs 31.1, 31.2, and 31.4 of this Regulation;

29.2. the duty calculated for excise goods that have been handed over for consumption in the taxation period in the Republic of Latvia from the moment when excise goods are handed over for consumption until the moment when the duty for them has been paid or they have been exempted from payment of the duty in accordance with the Law;

29.3. the duty calculated for excise goods that are stored in a tax warehouse or with which other activities specified in the law are carried out in a tax warehouse, applying the duty suspension arrangement;

29.4. the duty calculated for the duty stamps received but not used.

[*7 March 2023*]

29.1 The amount of the general guarantee for the activities of a registered consignee shall be calculated by summing up the following amounts:

29.1 1. the duty calculated on excise goods received at the place of activity of the registered consignee from the moment of the receipt thereof until the moment when the duty on them has been paid or they have been exempted from payment of the duty in accordance with the Law;

29.1 2. the duty debt (including the duty calculated for the excise goods released for consumption the deadline for the payment of which has been extended in accordance with the procedures laid down in the laws and regulations governing taxes or the decision on voluntary execution of late duty payments has been taken);

29.1 3. the duty calculated for the duty stamps received, but not used.

[*7 March 2023*]

29.2 The amount of the general guarantee for the activities of a certified consignee shall be calculated by summing up the following amounts:

29.2 1. the duty calculated on excise goods that are moved from the moment when the electronic simplified administrative document referred to in Section 26, Paragraph seven of the Law is accepted in the computerised system (in the case of goods to be labelled with duty stamps – from the moment when excise duty stamps are received) until the moment when the duty on the received excise goods has been paid or they have been exempted from payment of the duty in accordance with the Law, or when information has been submitted to the computerised system that the electronic simplified administrative document has been redirected to return the goods to the certified consignor or manually closed;

29.2 2. the duty calculated on the losses of excise goods during their movement until the moment when the duty has been paid or they have been exempted from payment of the duty in accordance with the Law;

29.2 3. the duty debt (including the calculated duty the deadline for the payment of which has been extended in accordance with the procedures laid down in the laws and regulations governing taxes or on which the decision on voluntary execution of late duty payments has been taken).

[*7 March 2023*]

30. An approved warehousekeeper (except for the small alcoholic beverage breweries and the approved warehousekeepers referred to in Paragraph 33 of this Regulation) have the right to receive a reduction of the general guarantee to be submitted in the amount of not more than 90 per cent of the amount of the general guarantee in accordance with the criteria referred to in Annex 3 to this Regulation, however, the general guarantee to be submitted may not be less than the minimum amount referred to in Paragraph 32 of this Regulation. The State Revenue Service need not grant the reduction of the general guarantee to be submitted if:

30.1. the person has a duty debt (except for the cases when the deadlines for making the relevant payments have been extended in accordance with the procedures laid down in the laws and regulations governing taxes or if the decision on voluntary execution of late duty payments has been taken and the person fulfils the abovementioned duty debt obligations);

30.2. prior to submitting a submission for the receipt or re-registration of the general guarantee certificate, the person has not had a special permit (licence) for the activities of an approved warehousekeeper with alcoholic beverages, tobacco products, or oil products or for the activities of a registered consignee for at least two consecutive years;

30.3. within two years prior to submitting a submission for the receipt or re-registration of the general guarantee certificate, the person has not carried out the activities with alcoholic beverages, tobacco products, or oil products which are permitted in the special permit (licence) for the activities of an approved warehousekeeper or a registered consignee for at least nine months in a year.

[*30 April 2024*]

31. The general guarantee to be submitted shall consist of the sum of the following amounts for merchants which, in accordance with Paragraph 30 of this Regulation, have been granted the reduction of the guarantee:

31.1. the duty debt (including the duty calculated for the excise goods released for consumption the deadline for the payment of which has been extended in accordance with the procedures laid down in the laws and regulations governing taxes or the decision on voluntary execution of late duty payments has been taken);

31.2. the duty calculated for the excise goods that are moved under duty suspension arrangement from the moment when:

31.2.1. the electronic administrative document referred to in Section 25, Paragraph nine of the Law is accepted in the computerised system until the moment when a certification of receipt is submitted in the computerised system or the electronic administrative document is cancelled, or the duty for the excise goods moved which have not been supplied (including for losses) is paid;

31.2.2. goods to which the electronic administrative document referred to in Section 25, Paragraph nine of the Law does not apply have been removed from the tax warehouse until the moment when documents have been submitted to the State Revenue Service certifying that these goods conform to the conditions of Section 25, Paragraph fifteen of the Law or the duty has been paid on the excise goods moved which have not been delivered (including on losses);

31.3. the duty calculated for excise goods that are released for consumption in the taxation period in the Republic of Latvia, from the moment when excise goods are released for consumption until the moment when the duty for them has been paid or, in accordance with the Law, they have been exempted from payment of the duty (shall not apply to the merchants which have had the special permit (licence) for the activities of an approved warehousekeeper for not less than three consecutive years and for which the amount of the general guarantee to be submitted has been reduced in accordance with the criteria referred to in Annex 3 to this Regulation);

31.4. the duty calculated for excise goods in other cases specified in the Law, including for excise goods consumed in a tax warehouse and losses;

[*25 February 2021; 30 April 2024*]

32. The minimum amount of the general guarantee to be submitted for the activities of an approved warehousekeeper shall be as follows:

32.1. for activities with alcoholic beverages – EUR 15 000;

32.2. for activities only with beer which is manufactured in an independent small brewery – EUR 1500;

32.3. for activities in the small alcoholic beverage breweries – EUR 800;

32.4. for activities with tobacco products – EUR 500 000;

32.5. for activities with oil products – EUR 200 000;

32.6. for activities with oil products the received quantity of which within a calendar year does not exceed 3 000 000 litres – EUR 71 000;

32.7. only for activities with petroleum gases or other gaseous hydrocarbons – EUR 20 000;

32.8. only for activities with petroleum gases or other gaseous hydrocarbons if the relevant oil products are supplied to persons which use them as heating fuel or in gas furnaces and other equipment, and not as fuel, or only for activities with fuel oil the colorimetric index of which is 2.0 or more or the kinematic viscosity at 50oC is 25 mm2/s or more, or the substitute products and components thereof – EUR 10 000;

32.9. only for activities with biofuel if the biofuel is stored, produced, blended, treated, or processed – EUR 30000;

32.10. only for activities with such oil products which are used for other purposes, not as fuel or heating fuel – EUR 10 000;

32.11. only for activities with such oil products to which dehydrated ethyl alcohol obtained from agricultural raw materials has been added in the Republic of Latvia (with alcohol content at least 99.5 per cent by volume) and the content of absolute alcohol forms from 70 to 85 per cent by volume (inclusive) of the total quantity of products if storage, production, blending, treatment, or processing of the abovementioned products is performed – EUR 3000;

32.12. only for activities with end products acquired as a result of processing such non-taxable products (except oil products) which may be used as fuel or heating fuel – EUR 3000;

32.13. only for activities with tobacco leaves, smoking tobacco, cigars, cigarillos, heated tobacco, or herbal products for smoking or only for such activities with tobacco products to which the exemptions from the duty specified in the Law are applied, or for activities in a duty-free shop – EUR 15 000.

[*7 March 2023*]

33. The minimum amount of the general guarantee to be submitted in respect of an approved warehousekeeper to which the status of a recognised entrepreneur in the field of customs has been granted or in respect of which the cases referred to in Paragraph 15.1 of this Regulation have not been established, a registered consignee, and a registered consignor shall be 50 per cent of the amount referred to in Paragraph 32 of this Regulation.

[*30 April 2024*]

34. The general guarantee to be submitted for an approved warehousekeeper in respect of which the cases referred to in Paragraph 15.1 of this Regulation have not been established shall be in the amount of 100 per cent of the possible duty debt which has been calculated for the excise goods moved under the duty suspension arrangement (except for the case referred to in Sub-paragraph 7.2 and Paragraph 7.1 of this Regulation) and of the duty debt (including the duty debt regarding which the decision on voluntary execution of late duty payments has been taken). The approved warehousekeeper shall determine the necessary amount of the guarantee in respect of other activities and in respect of the duty debt the deadlines for making payments of which have been extended in accordance with the laws and regulations, and a reduction in the amount of 100 per cent shall be applicable thereto.

[*30 April 2024*]

34.1 The general guarantee to be submitted in respect of a merchant to which the status of a recognised entrepreneur in the field of customs has been granted and which is carrying out the activities of an approved warehousekeeper, shall be in the amount of 100 per cent of the possible duty debt which has been calculated for the excise goods moved under the duty suspension arrangement (except for the case referred to in Sub-paragraph 7.2 and Paragraph 7.1 of this Regulation) and of the duty debt (including the duty debt the deadlines for the payment of which have been extended in accordance with the procedures laid down in the laws and regulations or the decision on voluntary execution of late duty payments has been taken). The abovementioned merchant shall determine the necessary amount of the general guarantee for other activities and a reduction in the amount of 100 per cent shall be applicable thereto if:

34.11. the cases referred to in Sub-paragraph 15.1, 15.2, or 15.4 of this Regulation have not been established in relation to the submitter of the guarantee;

34.12. within a year prior to submitting a submission for the receipt or re-registration of the general guarantee certificate the submitter of the guarantee has submitted value added tax returns, duty returns, reports on the circulation of excise goods, and reports on the circulation of duty stamps to the State Revenue Service.

[*25 February 2021*]

35. The general guarantee to be submitted in respect of a small alcoholic beverage brewery shall be in the amount of 100 per cent of the possible duty debt which has been calculated for excise goods moved under the duty suspension arrangement (except for the case referred to in Sub-paragraph 7.2 of this Regulation) for the excise goods released for consumption in the taxation period and the duty debt. The abovementioned merchant shall determine the necessary amount of the guarantee in respect of other activities and the duty debt if the deadlines for making the relevant payments have been extended in accordance with the procedures laid down in the laws and regulations governing taxes or if the decision on voluntary execution of late duty payments has been taken, and a reduction in the amount of 100 per cent shall be applicable thereto if the cases referred to in Sub-paragraph 15.1, 15.2, or 15.4 of this Regulation have not been established in relation to the submitter of the guarantee.

[*25 February 2021*]

36. If a small alcoholic beverage brewery does not conform to the conditions referred to in Sub-paragraph 15.1, 15.2, or 15.4 of this Regulation, the procedures for the determination of the general guarantee referred to in this Regulation shall be applied.

37. In respect of the submitter of the guarantee for which the applied reduction of the general guarantee to be submitted has been revoked the State Revenue Service, within a year from the day of revocation, is not entitled to apply the reduction of the general guarantee to be submitted.

38. The submitter of the guarantee shall, not later than from the day when the amount of the possible duty debt that has been calculated in accordance with the procedures referred to in Paragraph 31 of this Regulation exceeds the general guarantee submitted, not carry out activities which may cause an increase in the possible duty debt until the day when the general guarantee certificate with sufficient general guarantee to be submitted is issued or re-registered.

39. The submitter of the guarantee shall, not later than from the day when the possible duty debt exceeds the amount of the general guarantee indicated in the general guarantee certificate, not carry out activities which may cause an increase in the possible duty debt until the day when the general guarantee certificate with a sufficient amount of general guarantee to be submitted indicated therein is issued or re-registered.

40. The submitter of the guarantee shall, within the next working day after receipt of a request from the State Revenue Service, provide the requested information on the use of the guarantee.

**IV. Issuing, Re-registration, and Cancellation of a One-time Guarantee Certificate**

41. The amount of a one-time guarantee for covering the possible duty debt shall be determined by the submitter of the guarantee who is responsible for the one-time guarantee to cover the possible duty debt.

42. The amount of a one-time guarantee shall be 100 per cent of the possible duty debt, upon moving excise goods within the scope of one transaction.

43. If a one-time guarantee has been registered for the receipt of excise goods, a one-time guarantee shall not be necessary for the receipt of the duty stamps provided for the labelling of these excise goods.

44. In order to receive or re-register a one-time guarantee certificate for the activities of a temporary registered consignee, the submitter of the guarantee shall submit a submission in accordance with Annex 4 to this Regulation and, if an insurance policy for the performance of liabilities or a guarantee from a credit institution is submitted for the guarantee, the relevant policy or guarantee shall be attached in the form of an electronic document signed with a secure electronic signature of the guarantor.

[*7 March 2023*]

44.1 In order to receive, re-register, or cancel a one-time guarantee certificate for the activities of a temporary certified consignee, the submitter of the guarantee shall submit a submission in accordance with Annex 4 to this Regulation and:

44.1 1. if a certified consignor of another Member State is known, the excise duty identification number of the certified consignor shall be indicated in the submission;

44.1 2. if a certified consignor of another Member State is unknown, the excise duty identification number of the certified consignor shall be notified to the State Revenue Service as soon as it becomes known.

[*7 March 2023*]

45. The State Revenue Service shall issue a one-time guarantee certificate (Annex 5) for two months.

[*25 February 2021*]

46. In order to extinguish the guarantee for the activities of a temporary registered consignee or a temporary certified consignee, the submitter of the guarantee shall fulfil the obligations assumed under the guarantee – submit a tax declaration and pay the tax, whereas a temporary registered consignee shall submit a submission in accordance with Paragraph 4 of Annex 4 to this Regulation.

[*7 March 2023*]

46.1 The State Revenue Service shall, within 10 working days after receipt of a relevant submission of the submitter of the guarantee, transfer the security deposit paid in for the receipt of the one-time guarantee certificate for the fulfilment of the duty liabilities undertaken with the guarantee.

[*25 February 2021*]

47. The State Revenue Service need not issue or re-register the one-time guarantee if the submitter of the guarantee has a duty debt (except for the cases when the deadlines for making the relevant payments have been extended in accordance with the procedures laid down in the laws and regulations governing taxes or if the decision on voluntary execution of late duty payments has been taken and the person fulfils the abovementioned duty debt obligations).

[*25 February 2021*]

48. The State Revenue Service shall not issue or re-register a one-time guarantee certificate if:

48.1. the guarantee has not been submitted or the amount of the guarantee referred to in Paragraph 42 of this Regulation is less than the amount of the duty indicated in the submission;

48.2. the previous liabilities undertaken by the guarantee have not been extinguished;

48.3. the person who issued the guarantee has not acquired the status of a guarantor or has lost it.

[*7 March 2023*]

49. The State Revenue Service shall cancel the one-time guarantee certificate for the activities of a temporary registered recipient if a submission has been received in accordance with Paragraph 4 of Annex 4 to this Regulation.

[*7 March 2023*]

50. The State Revenue Service may issue several one-time guarantee certificates at the same time if the total amount of the duty does not exceed the guarantee submitted.

**V. Security Deposit**

51. If the submitter of the guarantee wishes to use a security deposit as the guarantee, it shall pay in an amount of money which is not less than the amount referred to in Paragraph 27, 271 or 42 of this Regulation into the account stipulated by the State Revenue Service. The State Revenue Service shall record the amounts of the security deposit paid in.

[*7 March 2023*]

52. If it is not intended to use the paid-in security deposit as a guarantee henceforth and the liabilities referred to in Paragraph 46 of this Regulation have been fulfilled, the State Revenue Service shall, within 10 working days after receipt of a submission of the submitter of the guarantee, transfer the security deposit paid in for the receipt of the one-time guarantee certificate in the following order:

52.1. for covering the duty debt;

52.2. for the payments of the duty the deadlines for the payment of which have been extended in accordance with the procedures laid down in the laws and regulations or the decision on voluntary execution of late duty payments has been taken;

52.3. for covering other duty debts;

52.4. for the subsequent payments of duties;

52.5. to the account indicated by the submitter of the guarantee.

[*25 February 2021; 7 March 2023*]

53. The contributions accumulated in the account of the security deposit which are not used as a guarantee and the liabilities of the duty applicable to which have been carried out shall be transferred into the account of the State budget revenues in the following cases:

53.1. a natural person has deceased;

53.2. a legal person has been liquidated (excluded from the Commercial Register of the Enterprise Register).

54. The State Revenue Service shall use the security deposit paid in for the receipt of the general guarantee certificate in accordance with the procedures referred to in Paragraphs 67, 69, 70, and 72 of this Regulation.

[*25 February 2021*]

55. After execution of the conditions referred to in Paragraph 54 of this Regulation the State Revenue Service shall, within 10 working days after receipt of a submission of the submitter of the guarantee, transfer the security deposit paid in for the receipt of the general guarantee certificate in accordance with the procedures referred to in Paragraph 52 of this Regulation.

56. If, within a year after extinguishing of the guarantee or ceasing of validity of the guarantee certificate, a submission of the submitter of the guarantee has not been received, the State Revenue Service shall transfer the paid-in security deposit in accordance with the procedures referred to in Paragraph 52 of this Regulation or transfer into the account of the State budget revenues if the conditions referred to in Paragraph 53 of this Regulation set in.

[*7 March 2023*]

**VI. Granting and Cancellation of the Status of a Guarantor**

57. A credit institution or an insurer which wishes to acquire the status of a guarantor shall submit a submission for the granting of the status of a guarantor. The date of issuance and registration number of the licence (permit) for the operation of a credit institution or an insurance licence for the operation of an insurer shall be indicated in the submission.

58. The State Revenue Service shall grant the status of a guarantor to a credit institution or an insurer if:

58.1. the issued licence (permit) for the operation of a credit institution or insurance licence for the operation of an insurer gives the right to issue an insurance policy for the performance of liabilities or a guarantee from a credit institution;

58.2. the status of an insurer has not been cancelled for a credit institution or an insurer within a year prior to submitting the submission for the granting of the status of an insurer (except for the case referred to in Sub-paragraph 59.3 of this Regulation).

59. The State Revenue Service shall cancel the status of an insurer if:

59.1. the issued licence (permit) for the operation of a credit institution or the insurance licence issued for the operation of an insurer is no longer valid;

59.2. the insurer does not perform the liabilities of the insurer;

59.3. the submission for the cancellation of the status of an insurer has been received by the State Revenue Service from the insurer.

60. Cancellation of the status of a guarantor shall not affect the validity of the issued insurance policies for the performance of liabilities or guarantees from a credit institution and the liabilities undertaken thereby.

61. Credit institutions and insurers shall issue guarantees and insurance policies in the form of an electronic document signed with a secure electronic signature in accordance with Annexes 6, 7, 8, and 9 to this Regulation for a time period not exceeding 12 months from the day of entering into effect of the relevant document.

[*7 March 2023*]

62. A guarantor may reduce the guarantee or the term of validity of the guarantee, cancel it, or take over the liabilities of another guarantee, informing the State Revenue Service thereof.

62.1 With the paid-in security deposit, the submitter of the guarantee may take over the obligations under the guarantee of the credit institution or the insurance policy, notifying the State Revenue Service thereof.

[*7 March 2023*]

63. The State Revenue Service shall, within five working days after re-registration of the guarantee certificate or issuance of a new guarantee certificate and taking over of the liabilities referred to in Paragraphs 62 and 62.1 of this Regulation, extinguish the previous guarantee in the amount indicated in the insurance policy for the performance of liabilities or the guarantee from a credit institution and shall inform the guarantor thereof.

[*30 April 2024*]

**VII. Use of the Guarantee**

64. If different types of guarantee are used for the guarantee, the guarantee for the payment of the duty debt shall be used in the following order:

64.1. the security deposit paid in;

64.2. the insurance policy for the performance of liabilities or the guarantee from a credit institution.

65. If the guarantee certificate has been issued, using guarantees of several guarantors or insurance policies for the performance of liabilities, the duty debt shall be covered by proportional division of the amount of the duty debt among the guarantors in conformity with the amount of the liabilities undertaken thereby.

66. If the duty has not been paid in accordance with the procedures laid down in the Law and the submitter of the guarantee does not pay it after a written warning from the State Revenue Service, and a duty debt has arisen for activities which have been carried out by the submitter of the guarantee during the term of operation of the relevant guarantee, the State Revenue Service shall request that the guarantor pays the duty debt of the submitter of the guarantee or transfers the paid-in security deposit, without exceeding the amount of the guarantee, and shall inform the submitter of the guarantee thereof.

[*30 April 2024*]

67. The State Revenue Service is entitled to request that the guarantor pays the duty debt of the submitter of the guarantee or transfers the paid-in security deposit for covering the duty debt not later than within six months after re-registration of the guarantee certificate or after the guarantee certificate becomes invalid if the relevant guarantee is no longer used after re-registration or ceasing to be in effect of the guarantee certificate.

[*30 April 2024*]

68. If the submitter of the guarantee has not paid the duty debt, the guarantor shall, within a month after receipt of a written request from the State Revenue Service, pay the duty in the amount of the principal debt which does not include the late fee and the fine in order to cover the duty debt of the submitter of the guarantee. If the time period referred to in this Paragraph is not conformed to, the guarantor shall pay a late fee for each day missed in the amount of 0.1 per cent of the amount of the duty debt not paid in time which is indicated in the written request of the State Revenue Service to pay the duty debt of the submitter of the guarantee, but not more than in the amount of 100 per cent thereof.

69. If the submitter of the guarantee has not paid the duty in accordance with the procedures laid down in the Law and does not pay it after receipt of a written request from the State Revenue Service, and, during the time period when in accordance with Paragraph 67 of this Regulation the State Revenue Service is entitled to request that the guarantor pays the duty debt, insolvency proceedings have been declared or a court decision regarding initiation of a case of legal protection proceedings has entered into effect for the submitter of the guarantee, the State Revenue Service shall turn to the guarantor with a request to pay the duty debt of the submitter of the guarantee.

[*25 February 2021*]

70. If a duty control (inspection, audit) has been initiated in relation to the submitter of the guarantee during the time period when the State Revenue Service is entitled to request that the guarantor pays the duty debt of the submitter of the guarantee and a decision on the results of the duty control (inspection, audit) has not been taken or entered into effect within this time period, the State Revenue Service is entitled to request that the guarantor pays the duty debt of the submitter of the guarantee not later than within six months after the decision on the results of the duty control (inspection, audit) has entered into effect.

[*25 February 2021*]

71. If the guarantor has paid the duty debt of the submitter of the guarantee, but afterwards the guarantor or the submitter of the guarantee presents documentary evidence that the duty debt has not been justified, the State Revenue Service shall repay the guarantor the amount of the duty debt paid thereby. The request for the repayment of the incorrectly collected payment amount shall be submitted not later than within three years after payment of the relevant duty debt or upon a court ruling.

72. The State Revenue Service shall extinguish the guarantee within five working days after expiry of the time period referred to in Paragraph 67 or 70 of this Regulation and shall inform the submitter of the guarantee thereof.

[*30 April 2024*]

**VIII. Closing Provisions**

73. Cabinet Regulation No. 16 of 4 January 2018, Regulations Regarding Excise Duty Guarantees (*Latvijas Vēstnesis*, 2018, No. 9), is repealed.

74. The general guarantee certificates issued to merchants until the day of coming into force of this Regulation shall be valid until expiry of the term of validity indicated therein.

75. The status of a guarantor granted to credit institutions and insurers until the day of coming into force of this Regulation shall be valid also after coming into force of this Regulation.

76. The guarantee certificates issued to the participants of the In-depth Cooperation Programme until the day of coming into force of this Regulation must be re-registered by 1 April 2019.

77. A guarantee that has become invalid until the day of coming into force of this Regulation shall be used in accordance with the procedures referred to in Chapter VII of this Regulation.

78. Merchants to which the status of a recognised entrepreneur in the field of customs has been granted shall re-register the issued guarantee certificates until 1 July 2021 in conformity with the conditions referred to in Paragraph 34.1 of this Regulation.

[*25 February 2021*]

79. Merchants to which the general guarantee certificate for the activities only with biofuel has been issued, if biofuel is stored, produced, mixed, treated, or processed, and the submitted general guarantee is less than EUR 30 000 shall re-register the guarantee certificate until 1 July 2021 in conformity with the conditions referred to in Sub-paragraph 32.9 of this Regulation.

[*25 February 2021*]

80. The merchants who have been issued a general guarantee certificate as silver and gold level participants of the In-depth Cooperation Programme shall re-register it by 1 September 2024 in accordance with the conditions referred to in Paragraph 34 of this Regulation.

[*30 April 2024*]

81. The merchants who have been issued a general guarantee certificate for an indefinite period shall re-register it by 1 September 2024 in accordance with the conditions referred to in Paragraph 13 of this Regulation.

[*30 April 2024*]

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

[*30 April 2024*]

The Regulation includes legal provisions arising from Council Directive (EU) 2020/262 of 19 December 2019 laying down the general arrangements for excise duty (recast).

Prime Minister A. K. Kariņš

Acting for the Minister for Finance – the Minister for Foreign Affairs E. Rinkēvičs

**Annex 1**

Cabinet Regulation No. 72

12 February 2019

[*30 April 2024*]

**Submission for the Receipt of the General Guarantee Certificate**

|  |  |  |
| --- | --- | --- |
|  |  | **of the Excise Duty** |

|  |  |  |
| --- | --- | --- |
|  |  | **No. \_\_\_\_\_\_ for re-registration due to:** |

|  |  |  |
| --- | --- | --- |
|  |  | **the changing of the amount of the guarantee** |

|  |  |  |
| --- | --- | --- |
|  |  | **other reason \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** |

|  |  |  |
| --- | --- | --- |
|  |  | **No. \_\_\_\_\_\_\_ for cancellation or extinguishing of the guarantee** |

**1. Taxpayer**

|  |  |
| --- | --- |
| Name/given name, surname |  |

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Registration code |  |  |  |  |  |  |  |  |  |  |  |

|  |  |
| --- | --- |
| Telephone |  |

**2. Type of commercial activity**

|  |  |  |
| --- | --- | --- |
| Approved warehousekeeper |  |  |

|  |  |  |
| --- | --- | --- |
| Registered consignee |  |  |

|  |  |  |
| --- | --- | --- |
| Registered consignor |  |  |

**3. Type of excise goods with which activities are intended**

|  |  |
| --- | --- |
| Alcoholic beverages |  |
| Only beer produced in an independent small brewery |  |
| Only self-made wine, fermented beverages, intermediate products, or other alcoholic beverages from the products obtained in the garden or apiary in one’s ownership or possession or from wild plants (without using spirits or other alcoholic beverages produced) if the total amount of the wine or fermented beverages produced does not exceed 15 000 litres per calendar year, the total amount of the intermediate products produced does not exceed 1000 litres per calendar year, and the quantity of the absolute alcohol in other alcoholic beverages produced does not exceed 1000 litres per calendar year |  |
| Tobacco products |  |
| Only tobacco leaves, smoking tobacco, heated tobacco, cigars, cigarillos, or herbal products for smoking |  |
| Only tobacco products to which the exemptions specified in the law from payment of the excise duty for tobacco products are applied or for activities in a duty-free shop |  |
| Oil products |  |
| Only petroleum gas or other gaseous hydrocarbons |  |
| Only petroleum gas or other gaseous hydrocarbons if the relevant oil products are supplied to persons who use them as heating fuel or in gas ovens and other installations, and not as fuel |  |
| Only fuel oils the colorimetric index of which is 2.0 or more, or the kinematic viscosity of which at 50oC is 25 mm2/s or more, the substitute products and components thereof |  |
| Only biofuel if storage, production, blending, treatment, or processing of biofuel is performed |  |
| Only such oil products which are used for purposes other than fuel or heating fuel |  |
| Only such oil products to which dehydrated ethyl alcohol obtained from agricultural raw materials has been added in the Republic of Latvia (with alcohol content at least 99.5 per cent by volume) and the content of absolute alcohol forms from 70 to 85 per cent by volume (inclusive) of the total quantity of products if storage, production, blending, treatment, or processing of the abovementioned products is performed |  |
| Only such end products obtained as a result of processing products (except oil products) not taxable with excise duty which are to be used as fuel or heating fuel |  |

**4. The submitter of the guarantee is a merchant which is a small alcoholic beverage brewery or conforms to the conditions referred to in Paragraph 34 or 34.1 of Cabinet Regulation No. 72 of 12 February 2019, Regulations Regarding Excise Duty Guarantees, and carries out the activities of an approved tax warehousekeeper**

|  |  |
| --- | --- |
|  | No |

|  |  |
| --- | --- |
|  | Yes, and I certify that I comply with the requirements referred to in Paragraph 34, 34.1, or 35 of Cabinet Regulation No. 72 of 12 February 2019, Regulations Regarding Excise Duty Guarantees |
|  |

|  |  |
| --- | --- |
| General guarantee submitted (EUR) |  |

|  |  |
| --- | --- |
| Amount of the general guarantee (EUR) |  |

**5. Amount of the general guarantee EUR \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

|  |  |
| --- | --- |
| **6. I request to apply a rebate to the general guarantee to be submitted in accordance with Paragraph 30 of Cabinet Regulation No. 72 of 12 February 2019, Regulations Regarding Excise Duty Guarantees, and the indicated criteria:** | **Yes** |
| **No** |
| **General criteria** | |
| the composition of the board has not changed within a year prior to submitting the submission |  |
| within a year prior to submitting the submission has not exceeded the deadline for the submission of excise duty returns, reports on the circulation of excise goods, and reports on the circulation of duty stamps by more than two working days |  |
| has ownership rights to immovable property which is used for the operation of the merchant as an approved warehousekeeper |  |
| has been registered in the State Revenue Service Value Added Tax Taxable Persons Register for at least three years |  |
| has had the special permit (licence) for the activities of an approved warehousekeeper, for the activities of a registered consignee, or for the activities of a registered consignor for at least five consecutive years and the operation of the abovementioned special permit (licence) has not been suspended |  |
| within a year prior to submitting the submission, has observed duty payment deadlines specified in the laws and regulations governing excise duty (*the criterion applies if, within a year prior to submitting the submission, there had been the obligation to pay excise duty*) |  |
| within a year prior to submitting the submission the submitter of the guarantee or a person of the executive body thereof who has the right to represent the submitter of the guarantee has not been punished for violations of the laws and regulations governing the circulation of excise goods in the amount of more than EUR 500 |  |
| within a year prior to submitting the submission has released excise goods for consumption in the Republic of Latvia for at least six months |  |
| the average monthly labour income of employees in the first three quarters of the year over a period of the last four quarters of the year until submitting the submission is not less than the average labour income of employees in the relevant sector of national economy (according to the two-digit level of the NACE Rev. 2 classification) in the country in the abovementioned period |  |
| the indicator of liquidity is not less than 0.5 |  |
| the ratio of liabilities to equity does not exceed 1 |  |
| at least 100 employees are employed |  |
| **Criteria for the activity with alcoholic beverages** | |
| within a year prior to submitting the submission has carried out production, processing, treatment, or packaging of alcoholic beverages for at least six months |  |
| within a year prior to submitting the submission has exported self-produced alcoholic beverages to a foreign country (also Member State) for at least six months |  |
| in each of the previous two calendar years has paid the excise duty for alcoholic beverages in the amount of EUR 100 000–1 000 000 |  |
| in each of the previous two calendar years has paid the excise duty for alcoholic beverages in the amount of more than EUR 1 000 000 |  |
| according to the special permit (licence) for the activities of an approved warehousekeeper carries out the activity only with the beer produced in its independent small brewery |  |
| within a year prior to submitting the submission has carried out labelling of alcoholic beverages with the excise duty stamps of the Republic of Latvia at its tax warehouse for at least six months |  |
| **Criteria for the activity with tobacco products** | |
| within a year prior to submitting the submission has carried out production, processing, treatment, or packaging of tobacco products for at least six months |  |
| the amount of self-produced excise goods released for consumption in the Republic of Latvia in the previous calendar year constitutes at least 50 per cent of the total amount of excise goods produced |  |
| in each of the previous two calendar years has paid the excise duty for tobacco products in the amount of EUR 100 000–1 000 000 |  |
| in each of the previous two calendar years has paid the excise duty for tobacco products in the amount of more than EUR 1 000 000 |  |
| within a year prior to submitting the submission has carried out labelling of tobacco products with the excise duty stamps of the Republic of Latvia at its tax warehouse for at least six months (shall not apply to the producers of tobacco) |  |
| **Criteria for the activity with oil products** | |
| in addition to the special permit (licence) for the activities of an approved warehousekeeper with oil products, a special permit (licence) for the retail trade in oil products has been issued in which at least three filling stations indicated are in the ownership of the merchant |  |
| in each of the previous two calendar years has paid the excise duty for oil products in the amount of EUR 100 000–1 000 000 |  |
| in each of the previous two calendar years has paid the excise duty for oil products in the amount of more than EUR 1 000 000 |  |
| within a year prior to submitting the submission has carried out labelling (marking) of oil products for at least six months |  |
| within a year prior to submitting the submission has carried out production, blending, treatment, processing, or packaging of oil products for at least six months |  |
| carries out mixing of oil products with biodiesel fuel derived from rapeseed oil |  |

**7. Discount \_\_\_\_\_\_\_\_\_ %**

**8. General guarantee submitted EUR \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

|  |  |
| --- | --- |
| **9. I certify that the total possible excise duty debt in moving excise goods that has been carried out applying duty suspension arrangement (including moving taking place concurrently) will not exceed the general guarantee submitted** |  |

**10. Information on the insurer**

|  |  |
| --- | --- |
| Name |  |

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Taxpayer’s registration code (for a resident of Latvia) |  |  |  |  |  |  |  |  |  |  |  |
|  | | | | | | | | | | |

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Policy or guarantee No. |  | Date of issue |  |  | / |  |  | / |  |  |  |  |

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Amount of the security deposit paid in (EUR) |  | Date of paying in the security deposit |  |  | / |  |  | / |  |  |  |  |
|  | | | | | | | | | |

**11. Submitter of the documents**

|  |  |
| --- | --- |
| Given name, surname |  |

|  |  |
| --- | --- |
| Position in the undertaking |  |

**12. Notes/comments**

|  |
| --- |
|  |

**Annex 1.1**

Cabinet Regulation No. 72

12 February 2019

[*30 April 2024*]

**Submission for the Receipt of the General Guarantee Certificate of the Excise Duty for the Activities of a Certified Consignee**

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | | |
|  | **No. \_\_\_\_\_\_ for re-registration due to:** | | |
|  | |  | **the changing of the amount of the guarantee** |
|  | |  | **other reason \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** |
|  | **No. \_\_\_\_\_\_\_ for cancellation or extinguishing of the guarantee** | | |

**1. Taxpayer**

|  |  |
| --- | --- |
| Name/given name, surname |  |

|  |  |
| --- | --- |
| Registration code |  |

|  |  |
| --- | --- |
| Telephone |  |

**2. The type of a special permit (licence)**

|  |  |
| --- | --- |
| Approved warehousekeeper |  |
| Registered consignee |  |
| Wholesale trade |  |
| Retail trade |  |
| Permit, statement |  |
| The sale of the goods does not require a special permit (licence) |  |

**3. Type of excise goods with which the activities are intended**

|  |  |
| --- | --- |
| Alcoholic beverages |  |
| Tobacco products |  |
| Oil products |  |
| Notes/comments |  |

|  |  |
| --- | --- |
| **4. General guarantee submitted (EUR)** |  |

|  |  |
| --- | --- |
| **5. I certify that the total possible excise duty debt in moving excise goods that has been carried out (including moving taking place concurrently) will not exceed the general guarantee submitted** |  |

**6. Information on the insurer**

|  |  |
| --- | --- |
| Name |  |

|  |  |
| --- | --- |
| Taxpayer’s registration code |  |

|  |  |  |  |
| --- | --- | --- | --- |
| Policy or guarantee No. |  | Date of issue |  |

|  |  |  |  |
| --- | --- | --- | --- |
| Amount of the security deposit paid in (EUR) |  | Date of paying in the security deposit |  |

**7. Submitter of the documents**

|  |  |
| --- | --- |
| Given name, surname |  |

|  |  |
| --- | --- |
| Position in the undertaking |  |

**8. Notes/comments**

|  |
| --- |
|  |

**Annex 2**

Cabinet Regulation No. 72

12 February 2019

**General Guarantee Certificate of Excise Duty No. \_\_\_\_\_\_\_**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 1. The document is valid from | | |  | | | | | until |  | |
|  | | | (date) | | | | |  | (date or indication “for an indefinite time period”) | |
|  | | |  | | | | |  |  | |
| 2. Submitter of the guarantee | | |  | | | | | | | |
|  | | |  | | | | | | | |
| 3. Taxpayer’s registration code | | | | | |  | | | | |
|  | | | | | |  | | | | |
| 4. Excise identification No. | | | |  | | | | | | |
|  | | | |  | | | | | | |
| 5. Guarantor | |  | | | | | | | | |
|  | | (name) | | | | | | | | |
|  | |  | | | | | | | | |
| 6. Type of use of the guarantee | | | | |  | | | | | |
|  | | | | |  | | | | | |
| 7. The submitted general guarantee (EUR) and the applied amount of reduction (%) | | | | | | | | | | |
|  | | | | | | | | | | |
| (sum in figures and words; amount for figures) | | | | | | | | | | |
|  | | | | | | | | | | |
| 8. Amount of the general guarantee (EUR) | | | | | | |  | | | |
|  | | | | | | | (sum in figures and words) | | | |
|  | | | | | | |  | | | |
| 9. Responsible official of the State Revenue Service   |  | | --- | |  | | (given name, surname, signature) | |  |  |  |  | | --- | --- | |  |  | | (date of issue of the document) |  | |  |  |  |  |  | | --- | --- | |  |  | | (date of re-registration of the document\*) |  | | | | | | | | | |

Note. \* Indicate the date of the coming into effect of the conditions of the last re-registration.

Acting for the Minister for Finance – the Minister for Foreign Affairs E. Rinkēvičs

**Annex 3**

Cabinet Regulation No. 72

12 February 2019

[*30 April 2024*]

**Criteria for the Reduction of the General Guarantee to be Submitted**

|  |  |  |
| --- | --- | --- |
| **1.** | **General criteria** | **Percentage points** |
| 1.1. | the composition of the board has not changed within a year prior to submitting the submission | 5 |
| 1.2. | within a year prior to submitting the submission has not exceeded the deadline for the submission of excise duty returns, reports on the circulation of excise goods, and reports on the circulation of duty stamps by more than two working days | 5 |
| 1.3. | has ownership rights to immovable property which is used for the operation of the merchant as an approved warehousekeeper | 10 |
| 1.4. | has been registered in the State Revenue Service Value Added Tax Taxable Persons Register for at least three years | 5 |
| 1.5. | has had the special permit (licence) for the activities of an approved warehousekeeper, for the activities of a registered consignee, or for the activities of a registered consignor for at least five consecutive years and the operation of the abovementioned special permit (licence) has not been suspended | 10 |
| 1.6. | within a year prior to submitting the submission has complied with the deadlines for the payment of the duty specified in the laws and regulations governing the excise duty  *(the criterion applies if, within a year prior to submitting the submission, there had been the obligation to pay excise duty)* | 10 |
| 1.7. | within a year prior to submitting the submission the submitter of the guarantee or a person of the executive body thereof who has the right to represent the submitter of the guarantee has not been punished for violations of the laws and regulations governing the circulation of excise goods in the amount of more than EUR 500 | 5 |
| 1.8. | within a year prior to submitting the submission has released excise goods for consumption in the Republic of Latvia for at least six months | 10 |
| 1.9. | the average monthly labour income of employees in the first three quarters of the year over a period of the last four quarters of the year until submitting the submission is not less than the average labour income of employees in the relevant sector of national economy (according to the two-digit level of the NACE Rev. 2 classification) in the country in the abovementioned period | 10 |
| 1.10. | the indicator of liquidity is not less than 0.5 | 5 |
| 1.11. | the ratio of liabilities to equity does not exceed 1 | 5 |
| 1.12. | at least 100 employees are employed | 5 |
| **2.** | **Criteria for the activity with alcoholic beverages** | **Percentage points** |
| 2.1. | within a year prior to submitting the submission has carried out production, processing, treatment, or packaging of alcoholic beverages for at least six months | 15 |
| 2.2. | within a year prior to submitting the submission has exported self-produced alcoholic beverages to a foreign country (also Member State) for at least six months | 10 |
| 2.3. | in each of the previous two calendar years has paid the excise duty for alcoholic beverages in the amount of EUR 100 000–1 000 000 | 10 |
| 2.4. | in each of the previous two calendar years has paid the excise duty for alcoholic beverages in the amount of more than EUR 1 000 000 | 20 |
| 2.5. | according to the special permit (licence) for the activities of an approved warehousekeeper carries out the activity only with the beer produced in its independent small brewery | 15 |
| 2.6. | within a year prior to submitting the submission has carried out labelling of alcoholic beverages with the excise duty stamps of the Republic of Latvia at its tax warehouse for at least six months | 10 |
| **3.** | **Criteria for the activity with tobacco products** | **Percentage points** |
| 3.1. | within a year prior to submitting the submission has carried out production, processing, treatment, or packaging of tobacco products for at least six months | 10 |
| 3.2. | the amount of self-produced excise goods released for consumption in the Republic of Latvia in the previous calendar year constitutes at least 50 per cent of the total amount of excise goods produced | 15 |
| 3.3. | in each of the previous two calendar years has paid the excise duty for tobacco products in the amount of EUR 100 000–1 000 000 | 10 |
| 3.4. | in each of the previous two calendar years has paid the excise duty for tobacco products in the amount of more than EUR 1 000 000 | 20 |
| 3.5. | within a year prior to submitting the submission has carried out labelling of tobacco products with the excise duty stamps of the Republic of Latvia at its tax warehouse for at least six months (shall not apply to the producers of tobacco) | 10 |
| **4.** | **Criteria for the activity with oil products** | **Percentage points** |
| 4.1. | in addition to the special permit (licence) for the activities of an approved warehousekeeper with oil products, a special permit (licence) for the retail trade in oil products has been issued in which at least three filling stations indicated are in the ownership of the merchant | 5 |
| 4.2. | in each of the previous two calendar years has paid the excise duty for oil products in the amount of EUR 100 000–1 000 000 | 10 |
| 4.3. | in each of the previous two calendar years has paid the excise duty for oil products in the amount of more than EUR 1 000 000 | 20 |
| 4.4. | within a year prior to submitting the submission has carried out labelling (marking) of oil products for at least six months | 15 |
| 4.5. | within a year prior to submitting the submission has carried out production, blending, treatment, processing, or packaging of oil products for at least six months | 15 |
| 4.6. | carries out mixing of oil products with biodiesel fuel derived from rapeseed oil | 10 |

**Annex 4**

Cabinet Regulation No. 72

12 February 2019

[*7 March 2023*]

**Submission for the Receipt of the One-time Guarantee Certificate**

|  |  |  |
| --- | --- | --- |
|  |  | **of the Excise Duty** |

|  |  |  |
| --- | --- | --- |
|  |  | **No. \_\_\_\_\_\_ for re-registration due to \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** |

|  |  |  |
| --- | --- | --- |
|  |  | **No. \_\_\_\_\_\_\_ for cancellation or extinguishing of the guarantee** |

**1. Recipient**

|  |  |
| --- | --- |
| Name |  |

|  |  |
| --- | --- |
| Taxpayer’s registration code |  |

|  |  |
| --- | --- |
| Telephone |  |

|  |  |
| --- | --- |
| Series and number of the special permit (licence), permit, or statement |  |

**2. Consignor**

|  |  |
| --- | --- |
| Name |  |

|  |  |
| --- | --- |
| Taxpayer’s registration code  (for a merchant registered in the Republic of Latvia) |  |
|  |

|  |  |
| --- | --- |
| Excise identification No.1 |  |
|  |

**3. Information on excise goods**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| No. | Type2, name of the excise goods | Code of the Combined Nomenclature of the European Union | Quantity, units of measurement of the excise goods | Excise duty rate (except the rate for tobacco products) (EUR) | Sum of the excise duty (EUR) | Strength3 of alcoholic beverages in per cent by volume | Maximum retail price of cigarettes | Number of cigarettes in a package |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| Total | | | | |  | X | X | X |

**4. Information for the cancellation of the excise duty one-time guarantee certificate for the activities of a temporary registered consignee or for the extinguishing of the guarantee**

|  |  |  |  |
| --- | --- | --- | --- |
| Place of dispatch of excise goods |  |  |  |
| (address) |  | (date) |

|  |  |  |  |
| --- | --- | --- | --- |
| Place of receipt of excise goods |  |  |  |
| (address) |  | (date) |

|  |  |  |  |
| --- | --- | --- | --- |
| The number of the accompanying document of the excise goods |  |  |  |
|  |  |  | (date) |

|  |  |
| --- | --- |
|  | I hereby certify the accuracy of the data referred to in this document |

|  |  |
| --- | --- |
|  | The one-time guarantee certificate issued was not used |

**5. Submitter of the documents**

|  |  |
| --- | --- |
| Given name, surname |  |

|  |  |
| --- | --- |
| Position |  |

Notes.

1 For a temporary registered consignee – the number of a tax warehousekeeper approved in the European Union, for a temporary certified consignee – the number of a consignor certified in the European Union.

2 In accordance with the division of excise duty rates specified in the law On Excise Duties.

3 To be indicated only for beer and other alcoholic beverages.

**Annex 5**

Cabinet Regulation No. 72

12 February 2019

**One-time Excise Duty Guarantee Certificate for the Movement of Excise Goods No. \_\_\_\_\_\_\_\_**

|  |  |  |  |
| --- | --- | --- | --- |
| 1. Recipient | name of the person |  | |
| excise duty identification number |  | |
|  | | | |  | |

|  |  |  |
| --- | --- | --- |
| 2. Consignor | name of the person |  |
| excise duty identification number |  |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | | | |  | | | |
| 3. No. | 4. Type, name, and the European Union Combined Nomenclature code of the excise goods | 5. Quantity of the excise goods | | 6. Rate of the excise duty  (EUR) | 7. Sum of the excise duty  (EUR) |
|  |  |  | |  |  |
|  |  |  | |  |  |
|  | | | | 8. In total (EUR) |  |

|  |  |  |  |
| --- | --- | --- | --- |
|  | |  | |
| 9. Responsible official of the State Revenue Service   |  | | --- | |  | | (given name, surname, signature) | |  |  |  |  | | --- | --- | |  |  | | (date of issue of the document) |  | |  |  |  |  |  | | --- | --- | |  |  | | (date of re-registration of the document\*) |  | | |

Note. \* Indicate the date of the coming into effect of the conditions of the last re-registration.

Acting for the Minister for Finance – the Minister for Foreign Affairs E. Rinkēvičs

**Annex 6**

Cabinet Regulation No. 72

12 February 2019

[*7 March 2023*]

**Guarantee from a Credit Institution No. \_\_\_\_\_\_\_ for the General Guarantee of Excise Duty**

1. Guarantor:

|  |  |  |  |
| --- | --- | --- | --- |
| 1.1. name |  | | |
| 1.2. legal address | |  | |
| 1.3. taxpayer’s registration code | | |  |

2. Guarantee holder:

|  |  |  |  |
| --- | --- | --- | --- |
| 2.1. name |  | | |
| 2.2. legal address | |  | |
| 2.3. taxpayer’s registration code | | |  |

3. The guarantor hereby assumes responsibility to account for the possible excise duty debt of the guarantee holder as the debtor itself if the guarantee holder does not perform the liabilities in relation to covering the excise duty debt.

4. The guarantee holder agrees that the guarantor may obtain any information from the State Revenue Service in relation to the general guarantee of the excise duty.

|  |  |  |
| --- | --- | --- |
| 5. Guarantee has been issued for the general guarantee to be submitted up to |  | |
|  | | EUR |
| (sum in figures and words) | | |

|  |  |  |  |
| --- | --- | --- | --- |
| 6. Guarantee is valid from |  | until |  |
| (date) | (date) |

7. The guarantee holder has been issued a guarantee in the form of an electronic document signed with a secure electronic signature.

|  |  |
| --- | --- |
| 8. Responsible official of the guarantor |  |
|  | (position, given name, surname) |

**Annex 7**

Cabinet Regulation No. 72

12 February 2019

[*7 March 2023*]

**Guarantee from a Credit Institution No. \_\_\_\_\_\_\_ for the One-time Guarantee of Excise Duty**

1. Guarantor:

|  |  |  |  |
| --- | --- | --- | --- |
| 1.1. name |  | | |
| 1.2. legal address | |  | |
| 1.3. taxpayer’s registration code | | |  |

2. Guarantee holder:

|  |  |  |  |
| --- | --- | --- | --- |
| 2.1. name |  | | |
| 2.2. legal address | |  | |
| 2.3. taxpayer’s registration code | | |  |

3. The guarantor hereby assumes responsibility to account for the possible excise duty debt of the guarantee holder as the debtor itself if the guarantee holder does not perform the liabilities in relation to covering the excise duty debt.

4. The guarantee holder agrees that the guarantor may obtain any information from the State Revenue Service in relation to the one-time guarantee of the excise duty.

|  |  |  |
| --- | --- | --- |
| 5. Guarantee has been issued for the one-time guarantee up to |  | |
|  | | EUR |
| (sum in figures and words) | | |

|  |  |  |  |
| --- | --- | --- | --- |
| 6. Guarantee is valid from |  | until |  |
| (date) | (date) |

7. The guarantee holder has been issued a guarantee in the form of an electronic document signed with a secure electronic signature.

|  |  |
| --- | --- |
| 8. Responsible official of the guarantor |  |
|  | (position, given name, surname) |

**Annex 8**

Cabinet Regulation No. 72

12 February 2019

[*7 March 2023*]

**Insurance Policy for the Performance of Liabilities No. \_\_\_\_ for the General Guarantee of Excise Duty**

1. Insurer:

|  |  |  |  |
| --- | --- | --- | --- |
| 1.1. name |  | | |
| 1.2. legal address | |  | |
| 1.3. taxpayer’s registration code | | |  |

2. Insurance policy holder:

|  |  |  |  |
| --- | --- | --- | --- |
| 2.1. name |  | | |
| 2.2. legal address | |  | |
| 2.3. taxpayer’s registration code | | |  |

3. The insurer hereby assumes responsibility to account for the possible excise duty debt of the insurance policy holder as the debtor itself if the insurance policy holder does not perform the liabilities in relation to the covering of excise duty debts.

4. The insurance policy holder agrees that the insurer may obtain any information from the State Revenue Service in relation to the general guarantee of the excise duty.

|  |  |  |
| --- | --- | --- |
| 5. Insurance sum (for the amount of the general guarantee) |  | |
|  | | EUR |
| (sum in figures and words) | | |

|  |  |  |
| --- | --- | --- |
| 6. Insurance premium |  | EUR |
| (sum in figures and words) |

|  |  |  |
| --- | --- | --- |
| 7. Insurance premium paid in full amount |  |  |
| (date) |  |

|  |  |  |  |
| --- | --- | --- | --- |
| 8. The insurance policy is valid from |  | until |  |
| (date) | (date) |

9. The insurance policy holder has been issued an insurance policy in the form of an electronic document signed with a secure electronic signature.

|  |  |
| --- | --- |
| 10. Responsible official of the insurer |  |
|  | (position, given name, surname) |

**Annex 9**

Cabinet Regulation No. 72

12 February 2019

[*7 March 2023*]

**Insurance Policy for the Performance of Liabilities No. \_\_\_\_ for the One-time Guarantee of Excise Duty**

1. Insurer:

|  |  |  |  |
| --- | --- | --- | --- |
| 1.1. name |  | | |
| 1.2. legal address | |  | |
| 1.3. taxpayer’s registration code | | |  |

2. Insurance policy holder:

|  |  |  |  |
| --- | --- | --- | --- |
| 2.1. name |  | | |
| 2.2. legal address | |  | |
| 2.3. taxpayer’s registration code | | |  |

3. The insurer hereby assumes responsibility to account for the possible excise duty debt of the insurance policy holder as the debtor itself if the insurance policy holder does not perform the liabilities in relation to the covering of excise duty debts.

4. The insurance policy holder agrees that the insurer may obtain any information from the State Revenue Service in relation to the one-time guarantee of the excise duty.

|  |  |  |
| --- | --- | --- |
| 5. Insurance sum (for one-time guarantee) |  | |
|  | | EUR |
| (sum in figures and words) | | |

|  |  |  |
| --- | --- | --- |
| 6. Insurance premium |  | EUR |
| (sum in figures and words) |

|  |  |  |
| --- | --- | --- |
| 7. Insurance premium paid in full amount |  |  |
| (date) |  |

|  |  |  |  |
| --- | --- | --- | --- |
| 8. The insurance policy is valid from |  | until |  |
| (date) | (date) |

9. The insurance policy holder has been issued an insurance policy in the form of an electronic document signed with a secure electronic signature.

|  |  |
| --- | --- |
| 10. Responsible official of the insurer |  |
|  | (position, given name, surname) |