Text consolidated by Valsts valodas centrs (State Language Centre) with amending regulations of:

16 March 2010 [shall come into force on 1 April 2010];

9 February 2016 [shall come into force on 12 February 2016];

13 April 2021 [shall come into force on 16 April 2021].

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. 227

Adopted 1 April 2004

**Procedures by which Excise Goods Brought in by a Natural Person for His or Her Own Consumption in the Republic of Latvia from Other Member States of the European Union shall be Exempt from the Excise Duty**

*Issued pursuant to*

*Section 21, Paragraph three of the law On Excise Duties*

1. The Regulation prescribes the procedures by which excise goods brought in by a natural person for his or her own consumption in the Republic of Latvia from other Member States of the European Union shall be exempt from the excise duty (hereinafter – the duty).

2. Excise goods that are brought in by a natural person for his or her own consumption, if the natural person has purchased such goods in free circulation in another Member State of the European Union and all duties in respect of the abovementioned goods have been paid in the relevant Member State, shall be exempt from the duty:

2.1. tobacco products:

1.1.2. 800 cigarettes;

2.1.2. 400 cigarillos;

2.1.3. 200 cigars;

2.1.4. one kilogram of smoking tobacco;

2.1.5. one kilogram of heated tobacco;

2.1.1300 millilitres of the liquid to be used in electronic cigarettes or 300 millilitres of the ingredients for the preparation of liquid to be used in electronic cigarettes;

2.1.2300 grams of tobacco substitute products;

2.2. alcoholic beverages:

2.2.1. 110 litres of beer;

2.2.2. 90 litres of wine (including a maximum of 60 litres of sparkling wine) or other fermented beverages;

2.2.3. 20 litres of intermediate products;

2.2.4. 10 litres of other alcoholic beverages;

2.3. 10 kilograms of coffee;

2.4. 110 litres of non-alcoholic beverages.

[*9 February 2016; 13 April 2021*]

3. Fuel contained in the standard fuel tanks of vehicles and motorcycles entering the Republic of Latvia, and also fuel contained in portable fuel containers of private vehicles and motorcycles (not more than 10 litres per vehicle) shall be exempt from the duty if the provisions for the storage and transportation of fuel have been observed.

4. Excise goods shall not be exempt from duty if:

4.1. the excise goods are brought in for commercial purposes;

4.2. documents regarding the excise goods (for example, documents, agreements or accompanying documents regarding the purchase of excise goods) or other signs indicate that such goods are intended for commercial activities.

5. The duty for the excise goods that are not exempt from the duty in accordance with Paragraph 4 of the Regulation or the amount brought in of which exceeds the amount determined in Paragraph 3 of the Regulation shall be paid by the possessor of the relevant goods in accordance with the law On Excise Duties.

6. If a natural person has brought in at one time such an amount of excise goods as exceeds the amount determined in Paragraph 2 of the Regulation, such person shall pay the duty for the goods brought in if the goods brought in are intended for commercial purposes.

7. If the State Revenue Service or another relevant State supervision and control institution has established that a natural person is bringing in excise goods in the Republic of Latvia from other Member States of the European Union, the State Revenue Service or another relevant State supervision and control institution shall have the right, in conformity with the laws and regulations in the field of the circulation and control of excise goods, to perform corresponding control measures in order to verify whether the natural person is bringing in the excise goods in the Republic of Latvia in accordance with this Regulation.

8. The Regulation shall come into force on 1 May 2004.

9. Sub-paragraph 2.1.5 of this Regulation shall come into force on 1 March 2016.

[*9 February 2016*]

10. Sub-paragraph 2.1.1 of this Regulation shall come into force on 1 July 2016.

[*9 February 2016*]

**Informative Reference to a European Union Directive**

[*16 March 2010*]

The Regulation contains legal norms arising from Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC.

Prime Minister I. Emsis

Minister for Finance O. Spurdziņš