Republic of Latvia

Cabinet

Regulation No. 13

Adopted 3 January 2017

**Procedures for the Application of the Customs Procedure – Export – to Agricultural Products which Qualify for Export Refunds**

*Issued pursuant to*

*Section 6, Clause 11 of the Customs Law*

1. The Regulation prescribes the procedures for the application of the customs procedure – export – to agricultural products which qualify for export refunds.

2. The export refund system for agricultural products qualifying for the export refunds (hereinafter – the products) shall be applied in accordance with Commission Regulation (EC) No 612/2009 of 7 July 2009 on laying down common detailed rules for the application of the system of export refunds on agricultural products (hereinafter – Regulation No 612/2009).

3. The products shall be applied for the customs procedure – export – at the customs offices referred to in Annex to this Regulation by informing the customs office thereof electronically in accordance with Article 5(7)(1)(b) of Regulation No 612/2009.

4. The persons referred to in Article 5(7) of Regulation No 612/2009 shall, in conformity with Paragraph 3 of this Regulation, indicate the following in the information:

4.1. the name, taxpayer registration number, legal address of the exporter and the contact details of the exporter;

4.2. the description, quantity of the product, the type and number of the packaging, the special storage conditions of the product;

4.3. the address of the location where the products will be presented and the time when the loading of the products into a vehicle is intended to be started and ended.

5. The products shall be presented at the customs office of export or in the premises of the exporter if the premises of the exporter conform to the requirements of the laws and regulations in the field of the supervision of handling of food.

6. If the products are presented to a customs official in the premises of the exporter, the exporter shall ensure:

6.1. separation and identification of the products intended for export;

6.2. free access for the customs official to such premises of the exporter where the products are located;

6.3. scales suitable for weighing of the products and aids to be used for carrying out physical inspection.

7. If the products are presented in the premises of the exporter or the customs office of export is not concurrently the customs office of exit, the means for the identification of goods shall be attached to the vehicle after loading of the products in the vehicle.

Prime Minister Māris Kučinskis

Minister for Finance Dana Reizniece-Ozola

**Annex**

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**Customs Offices in which Application of the Customs Procedure – Export – to Agricultural Products which Qualify for Export Refunds shall be Permitted**

The customs procedure – export – to agricultural products which qualify for export refunds shall be applied at the following customs offices:

1) Šķirotava Customs Control Point (code of the customs office 0207);

2) Free Port of Riga Customs Control Point (the code of the customs office 0210);

3) Airport Customs Control Point (the code of the customs office 0240);

4) Ventspils Port Customs Control Point (the code of the customs office 0311);

5) Liepāja Port Customs Control Point (the code of the customs office 0411);

6) Grebņeva Customs Control Point (the code of the customs office 0721);

7) Terehova Customs Control Point (the code of the customs office 0722);

8) Pāternieki Customs Control Point (the code of the customs office 0731);

9) Rēzekne II Customs Control Point (the code of the customs office 0742);

10) Rēzekne Customs Control Point (the code of the customs office 0743);

11) Daugavpils Customs Control Point (the code of the customs office 0810);

12) Silene Customs Control Point (the code of the customs office 0814);

13) Daugavpils Goods Station Customs Control Point (the code of the customs office 0816).

Minister for Finance Dana Reizniece-Ozola