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7 May 2019 [shall come into force on 17 May 2019].

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. 499

Adopted 22 August 2017

**Regulations Regarding Customs Authorisations**

*Issued pursuant to*

*Section 25, Paragraph two, Clauses 1 and 2 of the Customs Law*

**I. General Provisions**

1. The Regulation prescribes:

1.1. the procedures by which an authorisation for the use of a simplified declaration shall be issued, amended, suspended, renewed, revoked, and annulled;

1.2. the procedures by which an authorisation for the use of entry of data in the declarantʼs records shall be issued, amended, suspended, renewed, revoked, and annulled;

1.3. the procedures by which an authorisation for the use of the status of an authorised consignor and an authorisation for the use of the status of an authorised consignee shall be issued, amended, suspended, renewed, revoked, and annulled;

1.4. the procedures by which an authorisation for the receipt of the status of an authorised economic operator (hereinafter – the authorised economic operator authorisation) shall be issued, amended, suspended, renewed, revoked, and annulled;

1.5. certain issues in relation to simplified declaration, entry of data in the declarantʼs records, and the use of the status of an authorised consignor and an authorised consignee;

1.6. the procedures by which an approved exporter authorisation to declare the origin of goods independently shall be issued, amended, revoked, and annulled;

1.7. the procedures by which the authorisation to establish regular shipping services specified in Article 120 of Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code (hereinafter – Regulation No 2015/2446) shall be issued, amended, suspended, renewed, revoked, and annulled;

1.8. the procedures by which an authorisation for the use of the paper-based European Union (hereinafter – the Union) transit procedure for goods carried by air or sea shall be issued, amended, suspended, renewed, revoked, and annulled.

[*7 May 2019*]

2. The authorisations referred to in this Regulation shall be issued, amended, suspended, renewed, revoked, and annulled by the State Revenue Service.

[*7 May 2019*]

3. In order to receive, amend, suspend, or revoke the authorisation referred to in this Regulation for the use of a simplified declaration, entry of data in the declarantʼs records, the status of an authorised consignor, and the status of an authorised consignee or the authorisation to establish regular shipping services, a submission and the documents related thereto, and also other information and documents related to the authorisations referred to in this Regulation in accordance with the electronic data processing methods (hereinafter – the Customs Decisions System) referred to in Article 6(1) of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (hereinafter – Regulation No 952/2013) shall be submitted to the State Revenue Service, using the electronic declaration system (EDS) of the State Revenue Service for the authentication of persons and verification of access.

[*7 May 2019*]

3.1 A submission for the receipt, amending, suspension, and revocation of the authorised economic operator authorisation and the documents related thereto shall be submitted to the State Revenue Service in the electronic system (hereinafter – the AEO system) specified in Article 30(1) of Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code (hereinafter – Regulation No 2015/2447), using the electronic declaration system (EDS) of the State Revenue Service for the authentication of persons and verification of access.

[*7 May 2019*]

3.2 A submission for the receipt, amending, suspension, and revocation of an approved exporter authorisation and the documents related thereto, and also for the use of the Union transit procedure for goods carried by air or sea shall be submitted to the State Revenue Service in paper form or in the form of an electronic document, or using the electronic declaration system (EDS) of the State Revenue Service.

[*7 May 2019*]

4. The State Revenue Service shall issue (take) the decisions to issue, amend, suspend, renew, revoke, and annul authorisations for the use of a simplified declaration, entry of data in the declarantʼs records, the status of an authorised consignor, and the status of an authorised consignee or to establish regular shipping services and notify them in the Customs Decisions System.

[*7 May 2019*]

4.1 The State Revenue Service shall notify the decisions to issue, amend, suspend, renew, revoke, and annul the authorisations as an authorised economic operator in the AEO system.

[*7 May 2019*]

4.2 The State Revenue Service shall notify the decisions to issue, amend, suspend, renew, revoke, and annul the authorisations for the use of the Union transit procedure for goods carried by air or sea and the approved exporter authorisation in the electronic declaration system (EDS) of the State Revenue Service.

[*7 May 2019*]

**II. Issuing, Amending, Suspension, Renewal, Revocation, and Annulment of an Authorisation for the Use of a Simplified Declaration**

[*7 May 2019*]

5. In order to receive an authorisation for the use of a simplified declaration, a person shall submit a submission to the State Revenue Service.

[*7 May 2019*]

6. The reference number of comprehensive guarantee of the submitter of the submission or the number of the decision on guarantee waiver which is intended to be used for simplified declaration, applying the customs procedure – release for free circulation – shall be indicated in the section “Additional information” of the submission referred to in Paragraph 5 of this Regulation.

[*7 May 2019*]

7. [17 May 2019]

8. After receipt of the submission referred to in Paragraph 5 of this Regulation, the State Revenue Service shall assess the conformity of the person with the criteria laid down in Article 145 of Regulation No 2015/2446 and take the decision to issue the authorisation for the use of a simplified declaration or take the decision on refusal to issue the abovementioned authorisation.

9. The holder of the authorisation referred to in Paragraph 8 of this Regulation shall inform the State Revenue Service of all changes in the information indicated in the submission referred to in Paragraph 5 of this Regulation within five working days from the day of occurrence of the changes. If necessary, the State Revenue Service shall make amendments to the authorisation for the use of a simplified declaration.

[*7 May 2019*]

10. The State Revenue Service shall take the decision to suspend the authorisation for the use of a simplified declaration if:

10.1. the holder of the authorisation has provided incomplete or false information or documents which have been of significance when the State Revenue Service took the decision to issue the authorisation or the decision to make amendments to the authorisation and Article 27(1) of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (hereinafter – Regulation No 952/2013) is not applicable;

10.2. it is detected during the use of the authorisation that the holder of the authorisation does not conform to the criteria laid down in Article 145(1) of Regulation No 2015/2446 or does not comply with the obligations arising from holding such authorisation;

10.3. the holder of the authorisation has not used the authorisation for more than 90 days;

10.4. the term of validity of the comprehensive guarantee or guarantee waiver specified in the authorisation has expired and a new comprehensive guarantee or guarantee waiver has not been received;

10.5. the holder of the authorisation has submitted a submission for the suspension of the authorisation.

[*7 May 2019*]

11. If the holder of the authorisation for the use of a simplified declaration eliminates the reasons for suspending the authorisation within the time period indicated in the decision to suspend the authorisation, the State Revenue Service shall take the decision to renew the authorisation.

12. The State Revenue Service shall take the decision to revoke the authorisation for the use of a simplified declaration if:

12.1. the holder of the authorisation has not eliminated the reasons for suspending the authorisation within the time period indicated in the decision to suspend the authorisation;

12.2. the holder of the authorisation has submitted a submission for the revocation of the authorisation.

[*7 May 2019*]

12.1 The State Revenue Service shall take the decision to annul the authorisation for the use of a simplified declaration in the case specified in Article 27(1) of Regulation No 952/2013.

[*7 May 2019*]

**III. Issuing, Amending, Suspension, Renewal, Revocation, and Annulment of an Authorisation for the Use of Entry of Data in the Declarantʼs Records**

[*7 May 2019*]

13. An authorisation for the use of entry of data in the declarant’s records shall not be used in relation to:

13.1. the goods of strategic significance;

13.2. radioactive substances, nuclear materials, and other sources of ionising radiation;

13.3. ozone depleting substances the import, export, or transit of which is prohibited or restricted in accordance with laws and regulations;

13.4. hazardous chemical substances the import, export, or transit of which is prohibited or restricted in accordance with laws and regulations;

13.5. narcotic and psychotropic substances and medicinal products which contain narcotic or psychotropic substances;

13.6. precursors;

13.7. rough diamonds subject to the Kimberley Process certification scheme;

13.8. other goods the import, export, or transit of which is prohibited or restricted in accordance with laws and regulations.

14. In order to receive an authorisation for the use of entry of data in the declarant’s records, a person shall submit a submission to the State Revenue Service.

[*7 May 2019*]

14.1 In order to receive an authorisation for the use of entry of data in the declarant’s records, a person shall, prior to submitting the submission referred to in Paragraph 14 of this Regulation, ensure accounting of goods in electronic form and also submission of the notification of presentation of goods and supplementary declaration in electronic form to the State Revenue Service.

[*7 May 2019*]

14.2 A person shall, in the accounting of goods referred to in Paragraph 14.1 of this Regulation in addition to the data requirements laid down in Chapter 3, Section 1, Column I1 of Annex B to Regulation No 2015/2446, include the following data elements which are referred to in the table of data requirements to be filled in optionally and specified in Chapter 3 of Annex B:

14.2 1. if excise goods are declared for the customs procedure – storage at a customs warehouse – data elements 6/5 (gross weight) and 6/17 (commodity code – national additional code) shall be included in the accounting;

14.2 2. if excise goods are declared for the customs procedure – release for free circulation, inward processing, temporary admission, end-use – data elements 6/5 (gross weight), 6/15 (commodity code – TARIC code), and 6/17 (commodity code – national additional code) shall be included in the accounting.

[*7 May 2019*]

14.3 If goods are declared for the customs procedure – export – and re-export, a person shall, in the accounting of goods referred to in Paragraph 14.1 of this Regulation in addition to the data requirements laid down in Chapter 3, Section 1, Column C1 of Annex B to Regulation No 2015/2446, include the data element 3/9 (consignee).

[*7 May 2019*]

15. The reference number of comprehensive guarantee of the submitter of the submission or the number of the decision on guarantee waiver which is intended to be used for entry of data in the declarant’s records, applying the customs procedure – release for free circulation – shall be indicated in the section “Additional information” of the submission referred to in Paragraph 14 of this Regulation.

[*7 May 2019*]

16. [17 May 2019]

17. After receipt of the submission referred to in Paragraph 14 of this Regulation, the State Revenue Service shall assess the conformity of the person with the criteria laid down in Article 150(1) of Regulation No 2015/2446 and take the decision to issue the authorisation for the use of entry of data in the declarant’s records or take the decision on refusal to issue the abovementioned authorisation.

18. The holder of the authorisation referred to in Paragraph 17 of this Regulation shall inform the State Revenue Service of all changes in the information indicated in the submission referred to in Paragraph 14 of this Regulation within five working days from the day of occurrence of the changes. If necessary, the State Revenue Service shall take the decision on making amendments to the authorisation for the use of entry of data in the declarant’s records.

[*7 May 2019*]

19. The State Revenue Service shall take the decision to suspend the authorisation for the use of entry of data in the declarant’s records if:

19.1. the holder of the authorisation has provided incomplete or incorrect information or documents which have been of significance when the State Revenue Service took the decision to issue the authorisation or the decision to make amendments to the authorisation and Article 27(1) of Regulation No 952/2013 is not applicable;

19.2. it is detected during the use of the authorisation that the holder of the authorisation does not conform to the criteria laid down in Article 150(1) of Regulation No 2015/2446 or does not comply with the obligations arising from holding such authorisation;

19.3. the holder of the authorisation has not used the authorisation for more than 90 days;

19.4. the term of validity of the comprehensive guarantee or guarantee waiver specified in the authorisation has expired and a new comprehensive guarantee or guarantee waiver has not been received;

19.5. the holder of the authorisation has submitted a submission for the suspension of the authorisation.

[*7 May 2019*]

20. If the holder of the authorisation for the use of entry of data in the declarant’s records eliminates the reasons for suspending the authorisation within the time period indicated in the decision to suspend the authorisation, the State Revenue Service shall take the decision to renew the authorisation.

21. The State Revenue Service shall take the decision to revoke the authorisation for the use of entry of data in the declarant’s records if:

21.1. the holder of the authorisation has not eliminated the reasons for suspending the authorisation within the time period indicated in the decision to suspend the authorisation;

21.2. the holder of the authorisation has submitted a submission for the revocation of the authorisation.

[*7 May 2019*]

21.1 The State Revenue Service shall take the decision to annul the authorisation for the use of entry of data in the declarant’s records in the case specified in Article 27(1) of Regulation No 952/2013.

[*7 May 2019*]

22. The holder of the authorisation for the use of entry of data in the declarant’s records shall use such software for ensuring the electronic accounting of goods specified in Article 182(1) of Regulation No 952/2013 which ensures storage of accounting information regarding each entry or correction to the entry, its type, date, and time, the system entry number, and also the person who made the entry.

**IV. Issuing, Amending, Suspension, Renewal, Revocation, and Annulment of an Authorisation for the Use of the Status of an Authorised Consignor and an Authorisation for the Use of the Status of an Authorised Consignee**

[*7 May 2019*]

23. An authorisation for the use of the status of an authorised consignor and an authorisation for the use of the status of an authorised consignee shall not be used in relation to:

23.1. the goods of strategic significance;

23.2. radioactive substances, nuclear materials, and other sources of ionising radiation;

23.3. ozone depleting substances the import, export, or transit of which is prohibited or restricted in accordance with laws and regulations;

23.4. hazardous chemical substances the import, export, or transit of which is prohibited or restricted in accordance with laws and regulations;

23.5. narcotic and psychotropic substances and medicinal products which contain narcotic or psychotropic substances;

23.6. rough diamonds subject to the Kimberley Process certification scheme;

23.7. other goods the import, export, or transit of which is prohibited or restricted in accordance with laws and regulations.

[*7 May 2019*]

24. In order to receive an authorisation for the use of the status of an authorised consignor and an authorisation for the use of the status of an authorised consignee, a person shall submit a submission to the State Revenue Service.

[*7 May 2019*]

25. If an authorised consignor is planning to use a seal of a special type as the means of identification, they must receive the authorisation specified in Article 233(4)(c) of Regulation No 952/2013 to use the seals of a special type.

26. The means of identification and the mode of application thereof for the use of the status of an authorised consignor shall be indicated in the section “Additional information” of the submission of the authorised consignor referred to in Paragraph 24 of this Regulation if a seal of a special type is not to be used as the means of identification. The means of identification indicated in the submission shall be submitted to the State Revenue Service within five working days from the day of submitting the submission.

[*7 May 2019*]

27. After receipt of the submission referred to in Paragraph 24 of this Regulation, the State Revenue Service shall assess the conformity of the person with the criteria laid down in Article 191 of Regulation No 2015/2446 and take the decision to issue the authorisation for the use of the status of an authorised consignor and the authorisation for the use of the status of an authorised consignee or take the decision on refusal to issue the abovementioned authorisations.

[*7 May 2019*]

28. [17 May 2019]

29. The holder of the authorisations referred to in Paragraph 27 of this Regulation shall inform the State Revenue Service of all changes in the information indicated in the submission referred to in Paragraph 24 of this Regulation within five working days from the day of occurrence of the changes. If necessary, the State Revenue Service shall take the decision on making amendments to the authorisation for the use of the status of an authorised consignor and the authorisation for the use of the status of an authorised consignee.

[*7 May 2019*]

30. The State Revenue Service shall take the decision to suspend the authorisation for the use of the status of an authorised consignor and the authorisation for the use of the status of an authorised consignee if:

30.1. the holder of the authorisation has provided incomplete or incorrect information or documents which have been of significance when the State Revenue Service took the decision to issue the authorisation or the decision to make amendments to the authorisation and Article 27(1) of Regulation No 952/2013 is not applicable;

30.2. it is detected during the use of the authorisation that the holder of the authorisation does not comply with Article 191(1) of Regulation No 2015/2446 or the obligations arising from holding such authorisation and Article 28(1) of Regulation No 952/2013 is not applicable;

30.3. the holder of the authorisation has not used the authorisation for more than 90 days;

30.4. the holder of the authorisation has submitted a submission for the suspension of the authorisation.

[*7 May 2019*]

31. If the holder of the authorisation for the use of the status of an authorised consignor and the authorisation for the use of the status of an authorised consignee eliminates the reasons for suspending the authorisation within the time period indicated in the decision to suspend the authorisation, the State Revenue Service shall take the decision to renew the authorisation.

[*7 May 2019*]

32. The State Revenue Service shall take the decision to revoke the authorisation for the use of the status of an authorised consignor and the authorisation for the use of the status of an authorised consignee if:

32.1. the holder of the authorisation has not eliminated the reasons for suspending the authorisation within the time period indicated in the decision to suspend the authorisation;

32.2. the holder of the authorisation has submitted a submission for the revocation of the authorisation.

[*7 May 2019*]

32.1 The State Revenue Service shall take the decision to annul the authorisation for the use of the status of an authorised consignor and the authorisation for the use of the status of an authorised consignee in the case specified in Article 27(1) of Regulation No 952/2013.

[*7 May 2019*]

**V. Issuing, Amending, Suspension, Renewal, Revocation, and Annulment of the Authorised Economic Operator Authorisation**

[*7 May 2019*]

33. In order to receive the authorised economic operator authorisation, an economic operator shall submit a submission to the State Revenue Service in accordance with the requirements laid down in Sections I and IV of Annex A, Common Data Requirements for Applications and Decisions, of Regulation No 2015/2446 and Annex A, Formats and Codes of the Common Data Requirements for Applications and Decisions, of Regulation No 2015/2447. The State Revenue Service shall publish a sample form of the abovementioned submission on its website.

[*7 May 2019*]

34. A self-assessment questionnaire (hereinafter – the self-assessment questionnaire) shall be appended to the submission referred to in Paragraph 33 of this Regulation in accordance with the conditions of Article 26(1) of Regulation No 2015/2446. The State Revenue Service shall publish a sample form of the self-assessment questionnaire on its website.

35. [17 May 2019]

36. The State Revenue Service shall assess the conformity of the submitter of the submission referred to in Paragraph 33 of this Regulation with the criteria laid down in Article 39 of Regulation No 952/2013 and take the decision to issue the authorised economic operator authorisation or take the decision to refuse to issue the abovementioned authorisation.

[*7 May 2019*]

37. The holder of the authorisation referred to in Paragraph 36 of this Regulation shall inform the State Revenue Service in writing of all changes in the information indicated in the submission referred to in Paragraph 33 of this Regulation and in the information indicated in Section 1, Columns 1.1.2 and 1.2.5, Section 2, Column 2.1, Section 4, Column 4.1, and Section 6, Column 6.1.7 of the self-assessment questionnaire, if the abovementioned changes have occurred after taking of the decision and may affect its subsequent validity or content, within five working days after occurrence of the changes, using the electronic declaration system (EDS) of the State Revenue Service. If necessary, the State Revenue Service shall take the decision to make amendments to the authorised economic operator authorisation.

[*7 May 2019*]

38. The State Revenue Service shall take the decision to suspend the authorised economic operator authorisation if:

38.1. the holder of the authorisation has provided incomplete or incorrect information or documents which have been of significance when the State Revenue Service took the decision to issue the authorisation or the decision to make amendments to the authorisation and Article 27(1) of Regulation No 952/2013 is not applicable;

38.2. it is detected during the use of the authorisation that the holder of the authorisation does not comply with Article 39 of Regulation No 952/2013 or the obligations arising from holding such authorisation and Article 28(1) of Regulation No 952/2013 is not applicable.

[*7 May 2019*]

39. If the holder of the authorised economic operator authorisation eliminates the reasons for suspending the authorisation within the time period indicated in the decision to suspend the authorisation, the State Revenue Service shall take the decision to renew the authorisation.

[*7 May 2019*]

40. The State Revenue Service shall take the decision to revoke the authorised economic operator authorisation if:

40.1. the holder of the authorisation has not eliminated the reasons for suspending the authorisation within the time period indicated in the decision to suspend the authorisation;

40.2. the holder of the authorisation has submitted a submission for the revocation of the authorisation.

[*7 May 2019*]

40.1 The State Revenue Service shall take the decision to annul the authorised economic operator authorisation in the case specified in Article 27(1) of Regulation No 952/2013.

[*7 May 2019*]

**VI. Issuing, Amending, Suspension, Renewal, Revocation, and Annulment of an Authorisation to Establish Regular Shipping Services**

[*7 May 2019*]

41. In order to receive an authorisation to establish regular shipping services, a shipping company shall submit a submission to the State Revenue Service.

[*7 May 2019*]

42. After examination of the submission referred to in Paragraph 41 of this Regulation, the State Revenue Service shall assess the conformity of the person with the criteria laid down in Article 120(2) of Regulation No 2015/2446 and take the decision to issue the authorisation to establish regular shipping services to the shipping company or take the decision on refusal to issue the abovementioned authorisation.

43. The holder of the authorisation referred to in Paragraph 42 of this Regulation shall inform the State Revenue Service of all changes in the information indicated in the submission referred to in Paragraph 41 of this Regulation within five working days from the day of occurrence of the changes.

[*7 May 2019*]

44. The State Revenue Service shall take the decision to suspend the authorisation to establish regular shipping services if:

44.1. the holder of the authorisation has provided incomplete or incorrect information or documents which have been of significance when the State Revenue Service took the decision to issue the authorisation or the decision to make amendments to the authorisation and Article 27(1) of Regulation No 952/2013 is not applicable;

44.2. it is detected during the use of the authorisation that the holder of the authorisation does not comply with Article 120(2) of Regulation No 952/2013 or the obligations arising from holding such authorisation and Article 28(1) of Regulation No 952/2013 is not applicable;

44.3. the holder of the authorisation has submitted a submission for the suspension of the authorisation.

[*7 May 2019*]

45. If the holder of the authorisation to establish regular shipping services eliminates the reasons for suspending the authorisation within the time period indicated in the decision to suspend the authorisation, the State Revenue Service shall take the decision to renew the authorisation.

46. The State Revenue Service shall take the decision to revoke the authorisation to establish regular shipping services if:

46.1. the holder of the authorisation has not eliminated the reasons for suspending the authorisation within the time period indicated in the decision to suspend the authorisation;

46.2. the holder of the authorisation has submitted a submission for the revocation of the authorisation.

[*7 May 2019*]

46.1 The State Revenue Service shall take the decision to annul the authorisation to establish regular shipping services in the case specified in Article 27(1) of Regulation No 952/2013.

[*7 May 2019*]

**VII. Issuing, Amending, Suspension, Renewal, Revocation, and Annulment of an Authorisation for the Use of the Paper-based Union Transit Procedure for Goods Carried by Sea**

[*7 May 2019*]

47. In order to receive an authorisation for the use of the paper-based Union transit procedure for goods carried by sea, a shipping company shall submit a submission to the State Revenue Service in which the following information is indicated:

47.1. the name of the person;

47.2. the legal address;

47.3. the taxpayer registration number and the EORI number;

47.4. the postal address, telephone number, electronic mail address, fax (if any) number, information on the contact person responsible for customs issues – given name, surname, and personal identity number;

47.5. the estimate at to the number of voyages intended to be performed among ports of the Union;

47.6. the Member States involved, ports of loading and destination;

47.7. location of the accounting of goods, their content and type.

48. After examination of the submission referred to in Paragraph 47 of this Regulation, the State Revenue Service shall assess the conformity of the person with the criteria laid down in Article 26(1)(b), (c), (d), and (e) and Article 29(1)(a) of Regulation No 2016/341 and take the decision to issue the authorisation for the use of the paper-based Union transit procedure for goods carried by sea or take the decision to refuse to issue the abovementioned authorisation.

49. The holder of the authorisation referred to in Paragraph 48 of this Regulation shall inform the State Revenue Service in writing of all changes in the information indicated in the submission referred to in Paragraph 47 of this Regulation within five working days from the day of occurrence of the changes. If necessary, the State Revenue Service shall take the decision on making amendments to the authorisation for the use of the paper-based Union transit procedure for goods carried by sea.

50. The State Revenue Service shall take the decision to suspend the authorisation for the use of the paper-based Union transit procedure for goods carried by sea if:

50.1. the holder of the authorisation has provided incomplete or incorrect information or documents which have been of significance when the State Revenue Service took the decision to issue the authorisation or the decision to make amendments to the authorisation and Article 27(1) of Regulation No 952/2013 is not applicable;

50.2. it is detected during the use of the authorisation that the holder of the authorisation does not comply with Article 26(1)(b), (c), (d), and (e) of Regulation No 2016/341 or the obligations arising from holding such authorisation and Article 28(1) of Regulation No 952/2013 is not applicable;

50.3. the holder of the authorisation has submitted a submission for the suspension of the authorisation.

[*7 May 2019*]

51. If the holder of the authorisation for the use of the paper-based Union transit procedure for goods carried by sea eliminates the reasons for suspending the authorisation within the time period indicated in the decision to suspend the authorisation, the State Revenue Service shall take the decision to renew the authorisation.

52. The State Revenue Service shall take the decision to revoke the authorisation for the use of the paper-based Union transit procedure for goods carried by sea if:

52.1. the holder of the authorisation has not eliminated the reasons for suspending the authorisation within the time period indicated in the decision to suspend the authorisation;

52.2. the holder of the authorisation has submitted a submission for the revocation of the authorisation.

[*7 May 2019*]

52.1 The State Revenue Service shall take the decision to annul the authorisation for the use of the paper-based Union transit procedure for goods carried by sea in the case specified in Article 27(1) of Regulation No 952/2013.

[*7 May 2019*]

**VIII. Issuing, Amending, Suspension, Renewal, and Annulment of an Authorisation for the Use of the Paper-based Union Transit Procedure which is Based on the Electronic Manifest for Goods Carried by Sea**

[17 May 2019]

53. [17 May 2019]

54. [17 May 2019]

55. [17 May 2019]

56. [17 May 2019]

57. [17 May 2019]

58. [17 May 2019]

**IX. Issuing, Amending, Suspension, Renewal, and Annulment of an Authorisation for the Use of the Paper-based Union Transit Procedure for Goods Carried by Air**

59. In order to receive an authorisation for the use of the paper-based Union transit procedure for goods carried by air, an airline shall submit a submission to the State Revenue Service in which the following information is indicated:

59.1. the name of the person;

59.2. the legal address;

59.3. the taxpayer registration number and the EORI number;

59.4. the postal address, telephone number, electronic mail address, fax (if any) number, information on the contact person responsible for customs issues – given name, surname, and personal identity number;

59.5. the Member States involved, airports of departure and destination;

59.6. location of the accounting of goods, their content and type;

59.7. form of the goods manifest.

60. After examination of the submission referred to in Paragraph 59 of this Regulation, the State Revenue Service shall assess the conformity of the person with the criteria laid down in Article 26(1)(a), (c), (d), and (e) and Article 29(1)(a) of Regulation No 2016/341 and take the decision to issue the authorisation for the use of the paper-based Union transit procedure for goods carried by air or take the decision to refuse to issue the abovementioned authorisation.

61. The holder of the authorisation referred to in Paragraph 60 of this Regulation shall inform the State Revenue Service in writing of all changes in the information indicated in the submission referred to in Paragraph 59 of this Regulation within five working days from the day of occurrence of the changes. If necessary, the State Revenue Service shall take the decision on making amendments to the authorisation for the use of the paper-based Union transit procedure for goods carried by air.

62. The State Revenue Service shall take the decision to suspend the authorisation for the use of the paper-based Union transit procedure for goods carried by air if:

62.1. the holder of the authorisation has provided incomplete or incorrect information or documents which have been of significance when the State Revenue Service took the decision to issue the authorisation or the decision to make amendments to the authorisation and Article 27(1) of Regulation No 952/2013 is not applicable;

62.2. it is detected during the use of the authorisation that the holder of the authorisation does not comply with Article 26(1)(a), (c), (d), and (e) of Regulation No 2016/341 or the obligations arising from holding such authorisation and Article 28(1) of Regulation No 952/2013 is not applicable;

62.3. the holder of the authorisation has submitted a submission for the suspension of the authorisation.

[*7 May 2019*]

63. If the holder of the authorisation for the use of the paper-based Union transit procedure for goods carried by air eliminates the reasons for suspending the authorisation within the time period indicated in the decision to suspend the authorisation, the State Revenue Service shall take the decision to renew the authorisation.

64. The State Revenue Service shall take the decision to revoke the authorisation for the use of the paper-based Union transit procedure for goods carried by air if:

64.1. the holder of the authorisation has not eliminated the reasons for suspending the authorisation within the time period indicated in the decision to suspend the authorisation;

64.2. the holder of the authorisation has submitted a submission for the revocation of the authorisation.

[*7 May 2019*]

64.1 The State Revenue Service shall take the decision to annul the authorisation for the use of the paper-based Union transit procedure for goods carried by air in the case specified in Article 27(1) of Regulation No 952/2013.

[*7 May 2019*]

**X. Issuing, Amending, Suspension, Renewal, and Annulment of an Authorisation for the Use of the Paper-based Union Transit Procedure which is Based on the Electronic Manifest for Goods Carried by Air**

[17 May 2019]

65. [17 May 2019]

66. [17 May 2019]

67. [17 May 2019]

68. [17 May 2019]

69. [17 May 2019]

70. [17 May 2019]

**XI. Issuing, Amending, Revocation, and Annulment of an Approved Exporter Authorisation to Declare the Origin of Goods Independently**

[*7 May 2019*]

71. In order to receive an approved exporter authorisation to declare the origin of goods independently, a person shall submit a submission to the State Revenue Service in which the following information is indicated:

71.1. information on the submitter of the submission:

71.1.1. the name of the person;

71.1.2. the taxpayer registration number and the EORI number;

71.1.3. the address of the undertaking (address of the production unit (if any) and address of the site where the documents certifying the origin of goods are stored);

71.1.4. the postal address, telephone number, electronic mail address, fax (if any) number, information on the contact person responsible for customs issues – given name, surname, and personal identity number;

71.1.5. whether the submitter of the submission is the manufacturer of such goods regarding which the submission has been submitted;

71.2. information on goods:

71.2.1. the code of goods intended for export (four-digit code of the item according to the Harmonised System);

71.2.2. the country or countries of destination intended for export;

71.2.3. information certifying that the regulations regarding the origin of goods have been complied with, i.e. any information which is necessary for the determination of the origin of goods according to the conditions set out in the particular treaty or agreement document between the European Union and a third country.

72. After examination of the submission referred to in Paragraph 71 of this Regulation, the State Revenue Service shall assess the conformity of the person with the criteria laid down in Article 67(3) of Regulation No 2015/2447 and take the decision to issue the approved exporter authorisations to declare the origin of goods independently or take the decision on refusal to issue the abovementioned authorisation.

73. The holder of the authorisation referred to in Paragraph 72 of this Regulation shall inform the State Revenue Service in writing of all changes in the information indicated in the submission referred to in Paragraph 71 of this Regulation within five working days from the day of occurrence of the changes. If necessary, the State Revenue Service shall take the decision on making amendments to the approved exporter authorisations exporter to declare the origin of goods independently.

74. The State Revenue Service shall take the decision to revoke the approved exporter authorisations to declare the origin of goods independently if the person no longer conforms to the criteria laid down in Article 67(3) of Regulation No 2015/2447.

[*7 May 2019*]

74.1 The State Revenue Service shall take the decision to annul the approved exporter authorisations to declare the origin of goods independently in the case specified in Article 27(1) of Regulation No 952/2013.

[*7 May 2019*]

**XII. Closing Provisions**

75. [17 May 2019]

76. [17 May 2019]

77. Holders of authorisations for simplified procedures who have been granted the authorisations for the use of a simplified transit procedure in performing carriage by air and the authorisations for the use of a simplified transit procedure in performing carriage by sea on the basis of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code, Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code, and Cabinet Regulation No. 506 of 8 June 2010, Procedures for the Issuance of a Permit for the Provision of Regular Ship Transport Services and a Permit for the Application of a Simplified Transit Procedure, when Performing Transport by Sea, shall, until re-assessment of the relevant authorisation, ensure accounting of goods in accordance with Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code.

78. Starting from 2 October 2017, Paragraph 3 of this Regulation shall not be applicable in relation to the authorisations referred to in Sub-paragraphs 1.1, 1.2, 1.3, 1.6, 1.7, and 1.9 of this Regulation.

79. Starting from 2 October 2017, a submission for the receipt of the authorisations referred to in Sub-paragraphs 1.1, 1.2, 1.3, 1.6, 1.7, and 1.9 of this Regulation at the State Revenue Service shall be submitted in the Customs Decisions System of the Union Customs Code, using the electronic declaration system (EDS) of the State Revenue Service.

[*7 May 2019*]

80. Until the day when stage 2 of the project “Upgrade of the System of the Authorised Economic Operator (AEO)” specified in Regulation No 952/2013 is introduced and economic operators are provided with the possibility of submitting the submissions for the receipt of the authorised economic operator authorisation in the AEO system, the submissions referred to in Sub-paragraph 3.1 of this Regulation and the documents related thereto shall be submitted in the electronic declaration system (EDS) of the State Revenue Service.

[*7 May 2019*]

81. In accordance with Paragraph 4.1 of this Regulation, decisions on the authorised economic operator authorisation shall be notified in the AEO system, starting from the day when stage 2 of the project “Upgrade of the System of the Authorised Economic Operator (AEO)” specified in Regulation No 952/2013 is introduced and economic operators are provided with the possibility of receiving the decision on the authorised economic operator authorisation in the AEO system.

[*7 May 2019*]

82. The State Revenue Service shall publish the sample form of the submission referred to in Paragraph 33 of this Regulation for the receipt of the authorised economic operator authorisation on its website and shall use until the day when, in accordance with Commission Implementing Decision (EU) 2016/578 of 11 April 2016 establishing the Work Programme relating to the development and deployment of the electronic systems provided for in the Union Customs Code, stage 2 of the project “Upgrade of the System of the Authorised Economic Operator (AEO)” specified in Regulation No 952/2013 is introduced and economic operators are provided with the possibility of submitting the submissions for the receipt of the authorised economic operator authorisation in the AEO system.

[*7 May 2019*]

83. If the authorisation referred to in Chapters II, III, IV, and VI of this Regulation has been issued until 2 October 2017, a submission for the amending, suspension, and revocation thereof shall be submitted to the State Revenue Service in paper form or in the form of an electronic document, or using the electronic declaration system (EDS) of the State Revenue Service.

[*7 May 2019*]

Prime Minister Māris Kučinskis

Minister for Finance Dana Reizniece-Ozola