Republic of Latvia

Cabinet

Regulation No. 681

Adopted 25 October 2016

**Procedures for Exempting the Goods Imported by Institutions and Organisations from the Import Duty**

*Issued pursuant to*

*Section 6, Clause 15 of the Customs Law*

1. The Regulation prescribes the procedures by which the goods imported by institutions and organisations shall be exempted from the import duty.

2. The goods imported by public benefit organisations (hereinafter – the organisation) and institutions which are referred to in Article 61 of Council Regulation (EC) No 1186/2009 of 16 November 2009 setting up a Community system of reliefs from customs duty (hereinafter – Regulation No 1186/2009) (hereinafter – the goods) shall be exempted from the import duty if all of the following conditions have been met:

2.1. the objective of the activity – provision of assistance without compensation – has been indicated in the documents regulating the operation of the institution and the organisation (for example, in the articles of association, by-laws, or constitution);

2.2. at the moment of submitting the application referred to in Paragraph 3 of this Regulation, the institution and the organisation have no debts of taxes, duties, and other mandatory payments specified by the State or the time periods for the respective payments have been extended (suspended, divided) in accordance with the procedures laid down in the laws and regulations governing the field of taxes, and the institution or organisation is making payments according to the decision of the tax administration (payment schedule) or execution of the decision of the tax administration has been suspended for the time period of pre-trial investigation;

2.3. the goods which have imported by the institution and the organisation during the last year and to which exemption from the import duty had been applied have been used according to the purpose of their import.

3. The institution and the organisation shall submit an application for the permission to import goods for charitable or philanthropic activity by applying exemption from the import duty (Annex) and the freight accompanying documents by using the Electronic Declaration System of the State Revenue Service or, if the Electronic Declaration System of the State Revenue Service is not operating at the moment of submitting the application, in the form of an electronic document or in paper form.

4. The State Revenue Service shall, after receipt of the application referred to in Paragraph 3 of this Regulation, take the decision to permit to import goods for charitable or philanthropic activity by applying exemption from the import duty or the decision to refuse to grant permission to import goods for charitable or philanthropic activity by applying exemption from the import duty.

5. The State Revenue Service shall notify the decision referred to in Paragraph 4 of this Regulation in accordance with the procedures laid down in the law On Taxes and Fees.

6. The institution and the organisation shall, within three months after receipt of such goods to which exemption from the import duty has been applied, submit a report to the State Revenue Service on the goods issued for the provision of assistance without compensation by indicating therein the date of issuing the goods, information on the recipient of goods (the name, registration number of a legal person or the given name, surname, personal identity number of a natural person), the name and quantity of the goods issued.

7. Cabinet Regulation No. 957 of 20 December 2005, Procedures by which the Imported Goods of Budget Institutions and Public Benefit Organisations shall be Released from Import Duty (*Latvijas Vēstnesis*, 2005, No. 206; 2008, No. 24), is repealed.

Prime Minister Māris Kučinskis

Minister for Finance Dana Reizniece-Ozola

**Annex**

Cabinet Regulation No. 681

25 October 2016

**Application for the Permission to Import Goods for Charitable or Philanthropic Activity by Applying Exemption from the Import Duty**

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|  |
| (full name, legal address of the institution or organisation) |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| LV |  |  |  |  |  |  |  |  |  |  |  |
| (Economic Operator Registration and Identification (EORI) number) | | | | | | | | | | | |

The freight intended for charitable or philanthropic activity will be imported in the Republic of Latvia

|  |
| --- |
|  |
| (customs control point) |

|  |  |  |  |
| --- | --- | --- | --- |
| No. | Content of the freight (name of goods) | Quantity of goods | Value of goods |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |

Annexed: information on the content of the freight – on \_\_\_ pages.

In accordance with Council Regulation (EC) No 1186/2009 of 16 November 2009 setting up a Community system of reliefs from customs duty (hereinafter – Regulation No 1186/2009), the purpose of the use of the imported goods: \_\_\_\_\_\_\_\_\_

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|  |

I have been informed: if the content of the freight is not used in conformity with the purpose of the use in accordance with Regulation No 1186/2009, a customs debt shall arise the amount of which is calculated on the basis of the rates of the import duty which were in force on the day when the content of the freight was not used according to the purpose of the use anymore.

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| (given name, surname, personal identity number, telephone number of the representative or authorised person of the submitter) |  | (signature\*) |

Note.\* The detail of the document “signature” shall not be completed if the electronic document has been prepared in accordance with the laws and regulations regarding drawing up electronic documents.

Minister for Finance Dana Reizniece-Ozola