Republic of Latvia

Cabinet

Regulation No. 734

Adopted 22 November 2016

**Procedures for Applying for and Administering of the European Union Tariff Quotas**

*Issued pursuant to*

*Section 6, Clause 7 of the Customs Law*

1. The Regulation prescribes the procedures for applying for the European Union tariff quotas and the procedures by which they shall be administered by the State Revenue Service.

2. The declarant or an authorised representative of the declarant (hereinafter – the declarant) shall apply for the tariff quota.

3. The State Revenue Service shall administer the tariff quotas in accordance with the conditions for allocating and administering the tariff quotas laid down in Articles 49, 50, 51, 52, 53, and 54 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.

4. The declarant shall apply for the tariff quota in the customs declaration for release of goods for free circulation.

5. The State Revenue Service shall take the decision on incurring of a debt of customs charges in the following cases:

5.1. if it is determined that the tariff quota has been unduly applied for;

5.2. if it is determined that the tariff quota, which had not been critical during the customs procedure formalities, is not being granted or is being partly granted.

6. In accordance with the conditions of Articles 56(4), 117(2), and 121(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, the declarant has the right to apply for the tariff quota after release of goods for free circulation.

7. In order to apply for the tariff quota after release of goods for free circulation, the declarant shall perform one of the following activities:

7.1. submit an application to the State Revenue Service, using the Import Control System of the Electronic Customs Data Processing System of the Electronic Declaration System of the State Revenue Service, for amending the customs declaration after release of goods and amendments to the customs declaration;

7.2. submit an application for the tariff quota to the State Revenue Service in writing or electronically, indicating the sequence number of the tariff quota applied for, the amount of the quota applied for, and the code of the goods declared in the customs declaration for which the tariff quota is applied for, and also provide information in accordance with the data requirements laid down in Annex A to 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.

8. The documents necessary for allocation of the tariff quota shall be appended to the applications referred to in Paragraph 7 of this Regulation if it is specified in the relevant law or regulation regarding opening of a tariff quota and they have not been submitted at the moment of customs clearance of goods.

9. If, after goods have been released for free circulation, the tariff quota applied for has been allocated partially or fully, the State Revenue Service shall recalculate the customs charges and shall take the decision on the amount of the customs charges to be repaid in accordance with the law On Taxes and Fees.

10. Cabinet Regulation No. 876 of 21 September 2010, Regulations Regarding the Notification and Administration of European Union Tariff Quotas (*Latvijas Vēstnesis*, 2010, No. 151), is repealed.

Prime Minister Māris Kučinskis

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