Republic of Latvia

Cabinet

Regulation No. 736

Adopted 22 November 2016

**Regulations Regarding Issuing the Certificates for Non-preferential Origin of Goods and the Verification of the Issued Certificates**

*Issued pursuant to*

*Section 12, Paragraphs two and three of the Customs Law*

1. The Regulation prescribes:

1.1. the procedures for issuing the certificates for non-preferential origin of goods and the verification of the issued certificates;

1.2. the criteria for determination of the country where the goods were wholly obtained or underwent their last substantial transformation.

2. A certificate of non-preferential origin of goods (hereinafter – the certificate) shall be issued by the issuing authority specified in the Customs Law (hereinafter – the issuing authority) for the goods which are dispatched from the Republic of Latvia.

3. The certificate shall be issued to a legal person and natural person registered in the Republic of Latvia.

4. The certificate shall be issued to a legal person and natural person not registered in the Republic of Latvia whose permanent place of residence is not the Republic of Latvia if such person is represented by a merchant registered in the Republic of Latvia.

5. In order to receive the certificate, a person shall submit an application for a certificate of non-preferential origin of goods completed in accordance with Annex to this Regulation and the certificate to the issuing authority.

6. In order to determine the country where the goods were wholly obtained or underwent their last substantial transformation, the criteria for determination of non-preferential origin of goods provided for in 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) and 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 used by choosing one of the following alternatives:

6.1. the criteria referred to in Article 60 of Regulation No 952/2013 and Articles 31, 33, 34, 35, and 36 of Regulation No 2015/2446;

6.2. the criteria referred to in Article 60 of Regulation No 952/2013 and Articles 31, 32, 33, 34, 35, and 36 of Regulation No 2015/2446.

7. In addition to the requirements referred to in Paragraph 6 of this Regulation, Standards 8 and 9 of Section D.1, Special Cases of Qualification for Origin, of the International Convention on the Simplification and Harmonization of Customs Procedures of 18 May 1973 is used.

8. The issuing authority shall, within 14 working days after an application for a certificate of non-preferential origin of goods of a person and the completed certificate have been received, issue the certificate or a justified refusal to issue it. The decision of the issuing authority may be appealed in accordance with the procedures laid down in the Administrative Procedure Law.

9. The issuing authority shall issue the certificate in one copy, and also, according to the trading requirements, may issue one or several duplicates of the certificate to a person.

10. The recipient of the certificate shall store all documents justifying the origin of goods for three years from the day when the certificate was issued.

11. The issuing authority shall store an application for the receipt of the certificate for three years.

12. Upon request of the competent authority of Latvia or foreign countries, the State Revenue Service shall verify the certificates issued by requesting that the recipient of the certificate or the issuing authority, or the recipient of the certificate and the issuing authority provide all the necessary information and documents.

13. Cabinet Regulation No. 239 of 10 April 2007, Procedures for Issuing the Certificates for Non-preferential Origin of Goods and Verifying the Issued Certificates (*Latvijas Vēstnesis*, 2007, No. 61), is repealed.

Prime Minister Māris Kučinskis

Minister for Finance Dana Reizniece-Ozola

**Annex**

Cabinet Regulation No. 736

22 November 2016

**Sample Certificate of Non-preferential Origin of Goods and Its Application**

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| --- | --- | --- |
| 1. Nosūtītājs/*Consignor* | Nr./*No.*  | **ORIĢINĀLS/***ORIGINAL* |
|  |
|  |
| EIROPAS SAVIENĪBAEUROPEAN UNION**IZCELSMES SERTIFIKĀTS**/*CERTIFICATE OF ORIGIN* |
| 2. Saņēmējs/*Consignee* |
|  |
| 3. Izcelsmes valsts/*Country of Origin* |
|  |
| 4. Pārvadāšanas veids (aizpildīšana nav obligāta)/*Transport details (Optional)* | 5. Piezīmes/*Remarks* |
|  |
|  |
| 6. Izstrādājuma numurs pēc kārtas; iepakojumu marķējumi, numuri, skaits un veids; preču apraksts/*Item number; marks, numbers, number and kind of packages; description of goods* | 7. Daudzums/*Quantity* |
|  |  |
| 8. Pilnvarotā persona ar parakstu apliecina, ka norādīto preču izcelsme ir 3. ailē minētā valsts/*The undersigned authority certifies that the goods described above originate in the country shown in box 3*Izdošanas vieta, datums, pilnvarotās personas vārds, uzvārds un paraksts, kompetentās iestādes nosaukums un zīmogs/*Place and date of issue, name, signature and stamp of competent authority* |

|  |  |  |
| --- | --- | --- |
| 1. Nosūtītājs/*Consignor* | Nr./No. | **KOPIJA/***COPY* |
|  |
|  |
| EIROPAS SAVIENĪBA*EUROPEAN UNION***IZCELSMES SERTIFIKĀTS***CERTIFICATE OF ORIGIN* |
| 2. Saņēmējs/*Consignee* |
|  |
| 3. Izcelsmes valsts/*Country of Origin* |
|  |
| 4. Pārvadāšanas veids (aizpildīšana nav obligāta)/*Transport details (Optional)* | 5. Piezīmes/*Remarks* |
|  |
|  |
| 6. Izstrādājuma numurs pēc kārtas; iepakojumu marķējumi, numuri, skaits un veids; preču apraksts/*Item number; marks, numbers, number and kind of packages; description of goods* | 7. Daudzums/*Quantity* |
|  |  |
| 8. Pilnvarotā persona ar parakstu apliecina, ka norādīto preču izcelsme ir 3. ailē minētā valsts/*The undersigned authority certifies that the goods described above originate in the country shown in box 3*Izdošanas vieta, datums, pilnvarotās personas vārds, uzvārds un paraksts, kompetentās iestādes nosaukums un zīmogs/*Place and date of issue, name, signature and stamp of competent authority* |

|  |  |  |
| --- | --- | --- |
| 1. Consignor (name and full address as indicated in the Enterprise Register, if applicable) | No.  | **APPLICATION** |
|  |
|  |
| EUROPEAN UNION**CERTIFICATE OF ORIGIN** |
| 2. Consignee (name and address, if known, or according to the order) |
|  |
| 3. Country of origin (European Union or the relevant country of origin) |
|  |
| 4. Type of transportation (completion not mandatory) | 5. Notes (completion not mandatory) |
|  |  |
| 6. Sequential number of the article; labellings, numbers, quantity, and type of the packagings; description of the goods | 7. Quantity (gross or net weight or quantity in other units of measurement) |
|  |  |

8. I, the consignor of the abovementioned goods, hereby CERTIFY with a signature

that:

8.1. the goods have been wholly obtained or manufactured at our undertaking in Latvia according to the criteria for determination of origin1

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| --- |
|  |
|  |

8.2. the goods have been wholly obtained or manufactured in Latvia and are considered to be goods of Latvian origin according to the criteria for determination of origin1

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| --- |
|  |
|  |

8.3. the goods are considered to be2

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|  |
|  |

goods of origin

9. I INDICATE that the conformity of these goods with the abovementioned conditions has been ensured by the following circumstances

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10. I SUBMIT the following certifying documents3

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|  |

11. I UNDERTAKE to submit, upon request of the issuing authority, all the confirming evidence which may be requested by such authority in order to issue the appended certificate and I undertake, if necessary, to agree to inspection of any such my accounting documents or inspection of the abovementioned manufacturing processes which is performed by the issuing authority.

12. I CERTIFY that the information and documents indicated in this application, and also the information submitted to the issuing authority for the receipt of the certificate are accurate and the goods to which such information and documents apply are the same goods in relation to which the application has been submitted, and the relevant goods conform to the definition of the concept of origin of goods specified in laws and regulations.

I REQUEST to issue the appended certificate of origin which indicates that the country of the origin of goods is the country referred to in Column 3.

13. Applicant (if not consignor)

|  |  |  |
| --- | --- | --- |
|  |  |  |
|  |  |  |
| (given name, surname, and signature of the applicant) |  | (place and date) |

Notes.

1 To be completed in accordance with Paragraph 6 of Cabinet Regulation No. 736 of 22 November 2016, Regulations Regarding Issuing of the Certificates of Non-preferential Origin of Goods and the Verification of the Issued Certificates.

2 If the country of origin is not Latvia, the country or countries of origin of the relevant goods shall be indicated.

3 Documents justifying the conformity with the origin rules shall be appended to the goods of Latvian origin. Certificates of origin issued by the competent authorities or other documents used in international practice which are accepted by the issuing authority shall be appended to the goods of foreign origin.

**Conditions to be conformed to in preparing and completing the certificate of origin and its application**

1. The dimensions of the sample certificate of origin shall be 210 x 297 mm, there is a maroon guilloche pattern background and the serial number printed on it. The application and its copy shall have the same number. The issuing authority may number them in the order of issuing.

2. The sample forms shall be completed identically, on computer or by hand by using a pen, in block letters, in one of the official languages of the European Union or – if it is determined by practice or trading requirements – in any other language. If the sample form has been completed in a language other than Latvian or English, the issuing authority may request that the applicant submits the translation of the completed text in Latvian.

3. Erasing or overwritten corrections shall not be permissible in the certificate and the application. Corrections shall be made by crossing out the erroneous entry and, if necessary, indicating the correct one. Corrections shall be certified by the person who has made them by indicating the initials, and they shall be endorsed by the competent authority.

4. Listings in the application and the certificate must be numbered sequentially. A horizontal line must be drawn under the last entry. The fields not used must be crossed out so that it would be impossible to make supplementations.

5. If necessary, one or several copies of the certificate may be made.

Minister for Finance Dana Reizniece-Ozola