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Republic of Latvia

Cabinet

Regulation No. 34

Adopted 25 January 2000

Procedures for Labelling of Alcoholic Beverages with Excise Duty Stamps

Issued pursuant to Section 5, Paragraph 3 of the
Law On Excise Duty On Alcoholic Beverages

I. General Provisions

1. These Regulations prescribe the procedures according to which alcoholic beverages that are produced, processed, stored, sold, dispatched or received in the customs territory of the Republic of Latvia shall be labelled with excise duty stamps.
2. Excise duty stamps shall be ordered and received by the Ministry of Finance. Excise duty stamps shall be issued by the State Revenue Service to warehousekeepers of goods subject to excise duty (hereinafter – warehousekeeper) and licensed importers.

II. Labelling of Alcoholic Beverages Produced in the Customs Territory of the Republic of Latvia

3. A warehousekeeper producing alcoholic beverages is entitled to put for sale in the customs territory of the Republic of Latvia only such self-produced alcoholic beverages as are labelled with confirming excise duty stamps, as well as in the cases provided for by the Law on Excise Duty on Alcoholic Beverages – alcoholic beverages not to be labelled with excise duty stamps.
4. Alcoholic beverages produced in the customs territory of the Republic of Latvia prior to being put for sale shall be labelled with excise duty stamps in the tax warehouses indicated in the licence of the warehousekeeper.
5. In order to receive excise duty stamps the warehousekeeper – alcoholic beverage producer – shall submit to the State Revenue Service an application which is accompanied by a tax assessment corresponding to the alcoholic beverage batch which has been confirmed by the manager of the warehousekeeper – alcoholic beverage producer. The application shall indicate the following information regarding the alcoholic beverages to be labelled:

- 5.1. type;
- 5.2. name;

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- 5.3. volume of one container unit;
- 5.4. actual alcohol amount in the beverage (percentage by volume);
- 5.5. number of units to be labelled;
- 5.6. number and date of the conformity certificate.

6. In order to receive excise duty stamps for wine, fermented beverages or intermediate products the warehousekeeper – alcoholic beverage producer – in addition to the application referred to in Paragraph 5 of these Regulations shall submit to the State Revenue Service a quality certificate approved by the manager of the warehousekeeper - alcoholic beverage producer - which indicates:

- 6.1. actual alcohol amount in the beverage (percentage by volume);
- 6.2. how much per cent of the actual alcohol amount in the beverage has been obtained in a natural fermentation process or how much per cent of the actual alcohol amount in the beverage is added alcohol which is not a result of a natural fermentation process;
- 6.3. raw materials used for the production of the beverage; and
- 6.4. the amount of additives added for improvement of taste or in accordance with the recipe (percentage from the amount of the beverage) or an indication that the amount of additives in the beverage does not exceed 0.3 % of the amount of the beverage.

7. The warehousekeeper shall receive a confirmation of the tax assessment from the State Revenue Service not later than within three working days after submission of the application.

III. Labelling of Imported Alcoholic Beverages

8. A licensed importer is entitled to import alcoholic beverages in the respective customs warehouse or tax warehouse.

9. Imported alcoholic beverages shall be labelled with excise duty stamps:

- 9.1. in the customs warehouses indicated in the licence;
- 9.2. in tax warehouses;
- 9.3. in foreign states.

10. In order to receive excise duty stamps for labelling of imported alcoholic beverages in the customs territory of the Republic of Latvia, the licensed importer shall submit to the State Revenue Service the following:

10.1. an application that indicates the following information regarding the alcoholic beverages imported in the customs warehouse or tax warehouse:

- 10.1.1. type;
- 10.1.2. name;
- 10.1.3. volume of one container unit;
- 10.1.4. actual alcohol amount in the beverage (percentage by volume); and
- 10.1.5. the number of units to be labelled (the amount of the batch of alcoholic beverages to be labelled may not exceed the amount indicated in the customs declaration);

10.2. copies of the certificate of origin and accompanying documents for the relevant batch of alcoholic beverages, producing originals thereof; and

10.3. customs declaration of the relevant batch of alcoholic beverages which is accompanied by a tax assessment corresponding to the alcoholic beverage batch which has been confirmed by an authorised official of the licensed importer.

11. The licensed importer shall:

11.1. not later than within three working days after submission of the application receive from the State Revenue Service a tax assessment confirmation for payment of excise duty and permission for the certification centre to certify the relevant alcoholic beverages; and

11.2. after receipt of the conformity certificate, pay taxes in accordance with the Law on Excise Duty on Alcoholic Beverages.

12. In order to receive excise duty stamps for wine, fermented beverages or intermediate products the licensed importer shall submit to the State Revenue Service a quality certificate approved by the manager which shall include information as prescribed by Sub-paragraphs 6.1, 6.2, 6.3 and 6.4 of these Regulations.

13. In order to receive excise duty stamps for the labelling of alcoholic beverages in foreign states the licensed importer shall:

13.1. enter into a co-operation agreement with a foreign alcoholic beverage producer that provides for the labelling of alcoholic beverages at the site of production;

13.2. submit to the State Revenue Service a copy of the agreement referred to in Sub-paragraph 13.1 of these Regulations (if the agreement is in a foreign language – a notarially certified translation of the agreement), producing the original thereof;

13.3. submit to the State Revenue Service an application that indicates the following information regarding the alcoholic beverages to be imported:

13.3.1. type;

13.3.2. name;

13.3.3. volume of one container unit;

13.3.4. actual alcohol amount in the beverage (percentage by volume);

13.3.5. the number of units to be labelled; and

13.3.6. tax assessment corresponding to the alcoholic beverage batch;

13.4. not later than within three working days after submission of the application receive from the State Revenue Service a tax assessment confirmation for payment of excise duty and permission for the certification centre to certify the relevant alcoholic beverages; and

13.5. pay (using non-cash payments) excise duty into the budget sub-account for excise duty or use the deferred duty payments provided for in the law.

14. If alcoholic beverages are labelled in foreign states, after importation of the labelled alcoholic beverages into the customs territory of the Republic of Latvia the licensed importer shall certify the relevant alcoholic beverages and submit a conformity certificate to the State Revenue Service.

15. The sale of alcoholic beverages, which have been labelled in foreign states, shall be permitted in the customs territory of the Republic of Latvia only after the receipt of a conformity certificate and submission thereof to the State Revenue Service.

IV. Specific provisions

16. Excise duty stamps shall be issued only after the conformity certificate, which indicates series and numbers of excise duty stamps corresponding to the certified alcoholic beverages (except in cases when the alcoholic beverages are being labelled in foreign states) has been received and submitted to the State Revenue Service.

17. The State Revenue Service shall:

17.1. set up, maintain and update a common database of excise duty stamps; and

17.2. issue excise duty stamps to the relevant warehousekeeper or licensed importer in accordance with these Regulations.

18. The State Revenue Service shall determine the place on the containers of alcoholic beverage where the excise duty stamp is to be attached.

X. Closing Provisions

19. The following are repealed:

19.1. Cabinet Regulation No. 455 of 17 December 1996, Regulations for Labelling of Alcoholic Beverages (*Latvijas Vēstnesis*, 1996, No. 225; 1997, No. 33; 1998, No. 228/229, 271/272);

19.2. Cabinet Regulation No. 56 of 28 January 1997, Amendment to Cabinet Regulation No. 455 of 17 December 1996, Regulations for Labelling of Alcoholic Beverages (*Latvijas Vēstnesis*, 1997, No. 33);

19.3. Cabinet Regulation No. 291 of 4 August 1998, Amendment to Cabinet Regulation No. 455 of 17 December 1996, Regulations for Labelling of Alcoholic Beverages (*Latvijas Vēstnesis*, 1997, No. 228/229);

19.4. Cabinet Regulation No. 352 of 15 September 1998, Amendment to Cabinet Regulation No. 455 of 17 December 1996, Regulations for Labelling of Alcoholic Beverages (*Latvijas Vēstnesis*, 1998, No. 271/272).

Prime Minister

A. Šķēle

Minister for Finance

E. Krastiņš