

Republic of Latvia
Cabinet
Regulation No. 1176
Adopted 21 December 2010

**Procedures for the Circulation of Fuel Containing Bio-products and
Administration of the Relevant Excise Duty**

*Issued pursuant to
Section 14, Paragraph seven of
the Law On Excise Duty*

1. This Regulation prescribes the procedures for the circulation and administration of the relevant excise duty for:

1.1. unleaded petrol, the substitute products and components thereof, to which ethanol has been added, which has been acquired from agricultural raw materials and has been dehydrated (with the alcohol content of at least 99.5 per cent by volume) provided that the content of the absolute alcohol forms from 70 to 85 per cent (inclusive) by volume from the total quantity of products;

1.2. diesel fuel (gas oil), the substitute products and components thereof, to which biodiesel acquired from rapeseed oil is added – at least 30 per cent by volume of the total amount of products;

1.3. biodiesel fully acquired from rapeseed oil;

1.4. rapeseed oil, which is sold or used as heating fuel or fuel;

1.5. kerosene, diesel fuel (gas oil) or fuel oil, the colorimetric index of which is less than 2.0 and the kinematic viscosity of which at 50°C is less than 25 mm²/s, and the substitute products and components thereof, if the abovementioned mineral oils are marked, they are used as heating fuel and if the rapeseed oil or biodiesel fuel acquired from rapeseed oil added thereto forms at least five per cent by volume from the total amount of products.

2. The minimum content of esters for the diesel fuel (gas oil) referred to in Sub-paragraph 1.2 of this Regulation, the substitute products and components thereof, to which biodiesel fuel acquired from rapeseed oil has been added, and for the product referred to in Sub-paragraph 1.3 of this Regulation, as well as the minimum iodine value for the product referred to in Sub-paragraph 1.4 of this Regulation shall conform to the amount (limit value) laid down in the laws and regulations regarding quality requirements for biofuel.

3. Persons who handle the products referred to in Paragraph 1 of this Regulation shall comply with the laws and regulations governing the circulation of mineral oils and the application of excise duty to mineral oils.

4. The conformity of the product with the conditions referred to in Paragraphs 1 and 2 of this Regulation shall be confirmed by the documents laid down in the laws and regulations regarding conformity assessment of petrol and diesel fuel or regarding biofuel quality requirements.

5. The document referred to in Paragraph 4 of this Regulation shall include the following information:

5.1. regarding the products referred to in Sub-paragraph 1.1 of this Regulation – the biological origin of the ethyl alcohol added and the content of the absolute alcohol;

5.2. regarding the diesel fuel (gas oil) referred to in Sub-paragraph 1.2 of this Regulation, the substitute products and components thereof, to which biodiesel fuel acquired from rapeseed oil has been added, as well as regarding the product referred to in Sub-paragraph 1.3 of this Regulation – the content of esters;

5.3. regarding the product referred to in Sub-paragraph 1.4 of this Regulation – the iodine value;

5.4. regarding the products referred to in Sub-paragraph 1.5 of this Regulation – the origin of the rapeseed oil or biodiesel fuel acquired from rapeseed oil added thereto.

6. The excise duty rates laid down in Section 14, Paragraphs two, three, four and five of the Law On Excise Duty shall be applied, if the document referred to in Paragraph 4 of this Regulation has been received.

7. Norms for losses, which have been laid down for unleaded petrol in the laws and regulations regarding circulation of excisable goods, shall be applied to the products referred to in Sub-paragraph 1.1 of this Regulation. Norms for losses, which have been laid down for diesel fuel (gas oil) in the laws and regulations regarding circulation of excisable goods, shall be applied to the products referred to in Sub-paragraphs 1.2, 1.3, 1.4 and 1.5 of this Regulation.

8. In addition to the information laid down in the laws and regulations governing accounting and the laws and regulations regarding circulation of excisable goods the type of the product in accordance with Paragraph 1 of this Regulation, as well as the quantity of the absolute alcohol or biodiesel fuel acquired from rapeseed oil added thereto (hereinafter – bioproducts) shall be indicated in the source document for transactions or activities involving mineral oils (hereinafter – fuel corroborative document):

8.1. the mark “E85” shall be indicated for the products referred to in Sub-paragraph 1.1 of this Regulation;

8.2. the mark “B30” shall be indicated for the products referred to in Sub-paragraph 1.2 of this Regulation;

8.3. the mark “B100” shall be indicated for the products referred to in Sub-paragraph 1.3 of this Regulation;

8.4. the mark “AE100” shall be indicated for the products referred to in Sub-paragraph 1.4 of this Regulation;

8.5. the mark “B5-k” shall be indicated for the products referred to in Sub-paragraph 1.1 of this Regulation, which are marked and the composition of which contains five per cent by volume of rapeseed oil or biodiesel fuel acquired from rapeseed oil.

9. In selling the products referred to in Paragraph 1 of this Regulation in retail trade, the type of the product in accordance with Paragraph 1 of this Regulation and the quantity of the bio-product added thereto in accordance with Paragraph 8 of this Regulation shall be indicated in a cash receipt.

10. The State Revenue Service, the State Police, the Consumer Rights Protection Centre and other market supervision authorities shall perform the supervision and control of the conformity with this Regulation according to the competence thereof. The abovementioned authorities, according to the competence thereof, are entitled to inspect any person’s activities involving the products referred to in Paragraph 1 of this Regulation and to take samples of the products for inspection.

11. If the samples of products referred to in Paragraph 10 of this Regulation do not contain a respective quantity of bioproducts of biological origin or the quantity thereof does not conform to the marks in a source document for fuel, electronic cash system receipt of a filling station or accounting documents of a person, the person shall:

11.1. pay excise duty and a fine in accordance with the Law On Excise Duty for the amount of products regarding which the violation has been determined;

11.2. cover the expenses for the conformity assessment of the product taken for inspection by market supervision authorities within five working days after receipt of an invoice.

12. Cabinet Regulation No. 1619 of 22 December 2009, Procedures for Circulation of Petrol Containing Bioproducts and Administration of the Relevant Excise Duty (*Latvijas Vēstnesis*, 2009, No. 205; 2010, No. 156).

13. This Regulation shall come into force on 1 January 2011.

Prime Minister,
Minister for Regional Development and Local Government

V. Dombrovskis

Minister for Finance

A. Vilks