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23 March 2010 [shall come into force from 1 April 2010];

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If a whole or part of a paragraph has been amended, the date of the amending regulation appears in square brackets at the end of the paragraph. If a whole paragraph or sub-paragraph has been deleted, the date of the deletion appears in square brackets beside the deleted paragraph or sub-paragraph.

Republic of Latvia

Cabinet

Regulation No. 211

Adopted 3 March 2009

## **Procedures for the Denaturation of Alcohol and the Circulation of Denaturated Alcohol**

*Issued pursuant to  
Section 16, Paragraph two of the law On Excise Duties*

### **I. General Provisions**

1. This Regulation prescribes the procedures for the denaturation of alcohol and the circulation of denaturated alcohol.

1.<sup>1</sup> Alcohol which has been denatured with the following shall be considered to be denaturated alcohol:

1.<sup>1</sup> 1. the denaturing substances referred to in Section I of Annex to Commission Regulation (EC) No 3199/93 of 22 November 1993 on the mutual recognition of procedures for the complete denaturing of alcohol for the purposes of exemption from excise duty (hereinafter – Commission Regulation No 3199/93) in the specified volume;

1.<sup>1</sup> 2. the denaturing substances referred to in Section II or III of Annex to Commission Regulation No 3199/93 in the specified volume in the specific European Union Member States;

1.<sup>1</sup> 3. the denaturing substances referred to in Annex 1.<sup>1</sup> to this Regulation in the specified volume.

*[14 November 2017]*

2. In the territory of the Republic of Latvia, the denaturated alcohol shall be allowed to be used by a user of the denaturated alcohol, except for a natural person who is not a merchant, (hereinafter – the user) who has received a permit from the State Revenue Service for the acquisition of denaturated alcohol (hereinafter – the user's permit) in accordance with this Regulation and uses the denaturated alcohol for the production of non-food products – refills, adds, or incorporates the denaturated alcohol into non-food products – or uses it for technical purposes (except for the use of the denaturated alcohol as fuel or heating fuel) according to the purpose specified in the user's permit.

*[14 November 2017]*

3. In the territory of the Republic of Latvia, denaturation of alcohol shall only be permitted in a tax warehouse (hereinafter – the warehouse) for a merchant who has received a special permit (licence) issued by the State Revenue Service for the operation of an approved warehousekeeper (hereinafter – the warehousekeeper) indicating the specified type of activity – denaturing of alcohol.

*[23 March 2010; 22 November 2011]*

4. The following persons shall be permitted to import the denaturated alcohol into the territory of the Republic of Latvia from a European Union Member State or from a country which is not a European Union Member State by applying a customs procedure – release for free circulation:

4.1. the warehousekeeper whom a special permit (licence) specifying the type of excisable goods – denaturated alcohol – has been issued;

4.2. the user who has received the user's permit if the alcohol has been denaturated with the denaturing substances referred to in Section I of Annex to Commission Regulation No 3199/93 in the specified volume.

*[23 March 2010; 14 November 2017]*

5. The denaturated alcohol shall be allowed to be imported into the territory of the Republic of Latvia, if a test report (or a translation thereof into the official language, if the relevant document has been issued in another European Union Member State) is present, issued by an institution which has been accredited in the national accreditation institution in accordance with the laws and regulations governing the assessment, accreditation, and supervision of conformity assessment bodies (hereinafter – the notified authority) or the competent authority of a European Union Member State, indicating conformity of the denaturated alcohol with the denaturing substances referred to in Commission Regulation No 3199/93 or Annex 1.<sup>1</sup> to this Regulation, the name and percentage of the relevant substances in the product, as well as the volume of the declared denaturated alcohol in litres, and the volume of the absolute ethanol in litres (hereinafter – the test report).

*[23 March 2010; 14 November 2017]*

6. In order to move the denaturated alcohol which has been denaturated with the denaturing substances referred to in Section I of Annex to Commission Regulation No 3199/93 in the specified volume, the following documents shall be drawn up:

6.1. the documents specified in Commission Regulation (EEC) No 3649/92 of 17 December 1992 on a simplified accompanying document for the intra-Community movement of products subject to excise duty which have been released for consumption in the Member State of dispatch (hereinafter – Commission Regulation No 3649/92) if the denaturated alcohol:

6.1.1. is imported from a country other than a European Union Member State;

6.1.2. is imported from a European Union Member State;

6.3.1. is exported to a European Union Member State specified in Section I of Annex to Commission Regulation No 3199/93 or exported to a country other than a European Union Member State;

6.1.4. is moved between warehouses in the Republic of Latvia;

6.2. the delivery document in accordance with the laws and regulations governing the keeping of accounts and circulation of excisable goods, if the denaturated alcohol is delivered from a warehouse in the Republic of Latvia to a user in the Republic of Latvia.

*[14 November 2017]*

6.<sup>1</sup> In order to move the denaturated alcohol which has been denaturated with the denaturing substances referred to in Section II or III of Annex to Commission Regulation No 3199/93 in the specified volume, the following documents shall be drawn up:

6.<sup>1</sup> 1. the documents specified in Commission Regulation (EC) No 684/2009 of 24 July 2009 implementing Council Directive 2008/118/EC as regards the computerised procedures for the movement of excise goods under suspension of excise duty (hereinafter – Commission Regulation No 684/2009) if the denaturated alcohol:

6.<sup>1</sup> 1.1. is imported from a country other than a European Union Member State;

6.<sup>1</sup> 1.2. is imported from a European Union Member State;

6.<sup>1</sup> 1.3. is exported to a European Union Member State which, in accordance with Annex to Commission Regulation No 3199/93, does not use the relevant denaturing substances in the specified volume for denaturing of alcohol, or exported to a country which is not a European Union Member State;

6.<sup>1</sup> 1.4. is moved between warehouses in the Republic of Latvia;

6.<sup>1</sup> 2. the documents specified in Commission Regulation No 3649/92 if the denaturated alcohol is exported to a European Union Member State which has been indicated in Section II or III of Annex to Commission Regulation No 3199/93 and the relevant denaturing substances are used in the specified volume for the denaturing of alcohol.

*[14 November 2017]*

6.<sup>2</sup> In order to move the denaturated alcohol which has been denaturated with the denaturing substances referred to in Annex 1.<sup>1</sup> to this Regulation in the specified volume, the following documents shall be drawn up:

6.<sup>2</sup> 1. the documents specified in Commission Regulation No 684/2009 if the denaturated alcohol:

6.<sup>2</sup> 1.1. is imported from a country other than a European Union Member State;

6.<sup>2</sup> 1.2. is imported from a European Union Member State;

6.<sup>2</sup> 1.3. is to a European Union Member State or exported to a country other than a European Union Member State;

6.<sup>2</sup> 2. the documents specified in Commission Regulation No 3649/92 if the denaturated alcohol is moved between warehouses in the Republic of Latvia;

6.<sup>2</sup> 3. the delivery document in accordance with the laws and regulations governing the keeping of accounts and circulation of excisable goods if the denaturated alcohol is delivered from a warehouse in the Republic of Latvia to a user in the Republic of Latvia.

*[14 November 2017]*

7. The user is entitled to purchase the denaturated alcohol in the Republic of Latvia from the warehousekeeper or the user who has received the permit referred to in Paragraph 39 of this Regulation.

*[23 March 2010]*

8. If the denaturated alcohol does not conform to the requirements of this Regulation or is not denaturated, delivered, or exported in accordance with the procedures laid down in this Regulation, the excise duty shall be applied in accordance with the law On Excise Duties (hereinafter – the Law). In such case the warehousekeeper or the person who has delivered or exported the denaturated alcohol shall be responsible for the payment of the excise duty in accordance with the Law.

*[23 March 2010]*

9. If the denaturated alcohol is used by a person who has not received the user's permit, or the denaturated alcohol is used for purposes other than those specified in the user's permit, or the denaturated alcohol is imported, delivered, or exported without complying with the

procedures for the circulation of denaturated alcohol laid down in this Regulation, the user or the person who has received or used the denaturated alcohol shall be responsible for the volume of alcohol received or used and the payment of the excise duty in accordance with the Law.

*[23 March 2010]*

10. A person who performs activities with denaturated alcohol shall ensure the registration of the volume of denaturated alcohol received, used, and dispensed. The abovementioned person shall provide the opportunity for the State Revenue Service to compare the actual volume of the denaturated alcohol to the registration data during declared working hours.

11. The warehousekeeper shall provide the opportunity for the persons authorised by the State Revenue Service to control the circulation of the denaturated alcohol, as well as the documentary and computerised information related thereto during declared working hours.

12. The number of the user's permit of the recipient of the denaturated alcohol shall also be indicated in the delivery and source documents for the denaturated alcohol in accordance with the laws and regulations governing the keeping of accounts and circulation of excisable goods.

*[23 March 2010; 14 November 2017]*

## **II. Denaturation of Alcohol**

13. Alcohol shall be denaturated by adding the denaturing substances referred to in Commission Regulation No 3199/93 or Annex 1.<sup>1</sup> to this Regulation thereto in the specified volume.

*[14 November 2017]*

14. The warehousekeeper:

14.1. shall, not later than within two working days before the planned denaturation, inform the State Revenue Service in writing of the time and place for denaturation and the expected volume of denaturated alcohol;

14.2. shall draw up a relevant deed on the process of denaturation of alcohol, as well as the sampling of the denaturated alcohol necessary for testing from a stationary storage bin, tank, reservoir, or cistern (hereinafter – the tank). The following information shall be indicated in the deed:

14.2.1. the number of the deed, as well as the place, date, and time when the denaturation of alcohol occurred;

14.2.2. the given name, surname, and position of the person who drew up the deed;

14.2.3. the name, legal address, excise identification number of the warehousekeeper, and the address of the warehouse where alcohol was denaturated;

14.2.4. the number of the tank;

14.2.5. the volume of the alcohol denaturated in the relevant process of denaturation in litres and in litres of absolute ethanol;

14.2.6. the state of the denaturated alcohol metering device after sampling;

14.2.7. the given name, surname, and signature of the person who participated in the denaturation and sampling.

*[23 March 2010]*

15. After completion of the process of denaturation, the warehousekeeper shall sample the denaturated alcohol (at least one litre) from the tank where the denaturated alcohol is kept,

seal the packaging of the sample, and submit it to the notified authority or the competent authority of a European Union Member State in order to determine whether the denaturated alcohol has been denaturated in conformity with the requirements laid down in Commission Regulation No 3199/93 or Annex 1.<sup>1</sup> to this Regulation.

*[23 March 2010; 14 November 2017]*

16. The alcohol shall be denaturated and each type of denaturated alcohol (if the denaturated alcohol has a different volume of absolute ethanol or the alcohol has been denaturated with various denaturing substances) shall be kept in specifically intended separate stationary tanks declared to the State Revenue Service which the warehousekeeper has indicated in the plan of the warehouse. The indication “Denaturēts spirts” [Denaturated alcohol] shall be displayed on the tanks, and it is prohibited to keep any undenaturated alcohol or other alcoholic beverages therein.

17. The warehousekeeper who carries out commercial activities with denaturated alcohol shall ensure that the means for the measuring of the volume of denaturated alcohol are available at the alcohol denaturation sites and storage sites for denaturated alcohol that conform to the requirements specified in the laws and regulations regarding the uniformity of measures. The warehousekeeper shall discharge or pump the denaturated alcohol from tanks where the denaturated alcohol is denaturated or stored by means of a metering device which conforms to the laws and regulations governing metrological requirements for the specific measuring instrument and which ensures accumulated and permanent accounts of the flow of the alcohol to be denaturated and denaturated in the tax warehouse.

*[23 March 2010]*

### **III. Delivery of Denaturated Alcohol**

18. The total volume of denaturated alcohol delivered to the user shall not exceed the volume of denaturated alcohol specified in the user’s permit.

19. Any removal from the warehouse, delivery or distribution of denaturated alcohol shall be prohibited without the test report.

20. In order to receive the test report, the warehousekeeper shall submit to the notified authority a sample of the denaturated alcohol referred to in Paragraph 15 and a copy of the deed referred to in Paragraph 14 of this Regulation. The notified authority shall check the sample of the denaturated alcohol and issue the test report to the warehousekeeper within three working days after receipt of the sample.

*[23 March 2010]*

21. The following information shall be included in the test report:

21.1. the name, legal address, and excise identification number of the warehousekeeper;

21.2. the address of the warehouse;

21.3. the volume in litres and in litres of absolute ethanol of the declared denaturated alcohol;

21.4. the alcohol denaturing substances and the percentage thereof in the product;

21.5. the number of the deed referred to in Paragraph 14 of this Regulation;

21.6. the date of issue of the test report;

21.7. the given name, surname, and signature of the responsible official.

*[23 March 2010]*

#### **IV. Issuance, Re-registration and Cancellation of a Permit**

22. In order to receive the user's permit, the user shall submit an application for the receipt of a permit for the purchase of denaturated alcohol (hereinafter – the user's application) to the State Revenue Service in accordance with Annex 2 to this Regulation. The following documents shall be attached to the user's application:

22.1. a description of the use of the denaturated alcohol where information regarding the volume of denaturated alcohol to be used (in litres and in litres of absolute ethanol) for the particular requested time period (for example, per month, year), information regarding the type and overall volume of the products for the production of which the denaturated alcohol will be used;

22.2. technical documentation (or copies of the relevant documents) governing the course of the technological process, indicating the volume of denaturated alcohol necessary according to the technical documentation to produce one unit of the relevant product or to perform other activities specified in the application (for example, the volume of denaturated alcohol necessary for the technical maintenance of the relevant equipment);

22.3. the plan of the territory (or a copy thereof) approved with the signature of the responsible official specifying stationary tanks for the storage of denaturated alcohol, the volume (m<sup>3</sup>) thereof, and the plan number, if it is intended to store more than 1000 litres of denaturated alcohol.

23. In order to repeatedly receive the user's permit, the user shall submit the user's application in accordance with Annex 2 to this Regulation and attach the previously issued user's permit. If the conditions referred to in the user's application submitted for the receipt of the previously issued user's permit or in the documents attached thereto have changed, the documents approving the new conditions shall be attached.

24. The State Revenue Service shall review the documents referred to in Paragraph 22, 23, or 30 of this Regulation and within 10 working days after receipt thereof shall issue or re-register the user's permit or take the decision to refuse to issue or re-register the user's permit. The information in the user's permit shall be indicated in accordance with Annex 3 to this Regulation.

25. The user's permit shall be issued each year for each denaturing substance and for each address where the denaturated alcohol is stored and used.

26. If the denaturated alcohol is delivered to the user by the payer of the excise duty of the Republic of Latvia, the supplier and user shall complete the table for the registration of denaturated alcohol which is an integral part of the user's permit. If the denaturated alcohol is imported into the Republic of Latvia by the user or it is supplied by a person who is not a payer of the excise duty of the Republic of Latvia, the table for the registration of denaturated alcohol shall be completed by the user upon receipt of the denaturated alcohol. The total volume of the denaturated alcohol received shall not exceed the volume of the denaturated alcohol specified in the user's permit.

27. If the decision to refuse to issue the user's permit has been taken, the application and the documents to be attached thereto must be submitted anew.

28. For the user who adds the denaturated alcohol to petroleum products, the State Revenue Service shall issue the user's permit, if the user has a special permit (licence) for operating as a warehousekeeper where the activity type – mixing, production, processing, or preparation of petroleum products – is indicated.

29. The user's permit shall enter into effect on the next day after taking of the decision to issue or re-register the user's permit, unless otherwise specified in the decision.

30. If the information specified in the user's permit has changed, the user shall, within 10 working days after entering into effect of the relevant conditions, submit an application for the re-registration, the user's permit, and the documents or copies thereof approving the relevant changes to the State Revenue Service. The application for the re-registration shall specify the following information:

- 30.1. the series and number of the user's permit;
- 30.2. the name and taxpayer registration code of the user;
- 30.3. changes in the information specified in the user's permit and documents attached to the application for the receipt or re-registration of user's permit or attached documents during the term of validity thereof;
- 30.4. a list of the documents appended;
- 30.5. the date of submitting the application for re-registration;
- 30.6. the given name, surname, and signature of the user or responsible official.

31. If the information specified in the user's application or in the documents attached thereto has changed, the user shall notify the State Revenue Service within 10 working days and submit the documents or copies thereof approving the changes.

32. The State Revenue Service shall not issue the user's permit in the following cases:

- 32.1. the information in the user's application or the documents attached thereto is false or incomplete;
- 32.2. the user's permit has been cancelled due to a violation of this Regulation within the period of one year before submitting the application;
- 32.3. the user has not paid the fine imposed for the violation of this Regulation or other laws and regulations related to the circulation of the denaturated alcohol;
- 32.4. the user has a tax debt, except for cases where the term for the payment of tax debt has been extended and the obligations of the tax debt are being fulfilled;
- 32.5. there are persons in the executive body of the user who are or who have been in the executive body of such merchant who has evaded taxes and fees within the period of three years before the application was submitted.

33. The State Revenue Service is entitled to cancel the user's permit in the following cases:

- 33.1. the information in the user's application or in the documents attached thereto is incomplete;
- 33.2. [23 March 2010];
- 33.3. officials of the State authority are interfered with during carrying out of their obligations in the field of supervision of the circulation of the denaturated alcohol;
- 33.4. the opportunity for the officials authorised by the State Revenue Service to gain access to the storage or usage places of the denaturated alcohol or documentation during declared working hours has not been provided;
- 33.5. the user or its representative has failed to appear at the State Revenue Service after a repeated summons;
- 33.6. the user has not paid the fine for the violations of this Regulation;
- 33.7. the user has a tax debt, except for the case where the term for payment of the tax debt has been extended and the obligations of the tax debt are being fulfilled;
- 33.8. there are persons in the executive body of the user who are or who have been in the executive body of such merchant who has avoided payment of taxes and fees within the period of the three years before the application was submitted;

33.9. the user has violated other requirements specified in this Regulation.

34. The State Revenue Service shall cancel the user's permit in the following cases:

34.1. the information in the user's application or in the documents attached thereto is false;

34.2. the State Revenue Service has found that the user is using the denaturated alcohol for purposes other than those specified in the permit;

34.3. the user has submitted an application for the cancellation of the user's permit.

35. The decision to cancel the user's permit shall enter into effect on the next day after taking thereof, unless otherwise specified in the decision.

36. The user has the obligation to submit the original of the permit to the State Revenue Service within 10 working days after receipt of the decision referred to in Paragraph 35 of this Regulation.

37. After cancellation of the user's permit (except for the case referred to in Sub-paragraph 34.3 of this Regulation), any activities with the denaturated alcohol (except for storage) are prohibited. If the user's permit has become invalid or cancelled in accordance with Sub-paragraph 34.3 of this Regulation, the user may store and use the denaturated alcohol according to the purpose of use of the denaturated alcohol specified in the user's permit for not longer than one year after the day when the permit has become invalid or cancelled.

*[14 November 2017]*

38. If the user's permit is cancelled or becomes invalid, the user shall, within 10 working days after receipt of the decision referred to in Paragraph 35 of this Regulation or on the day when the permit has become invalid, as well as after the time period referred to in Paragraph 37 of this Regulation, perform an inventory and declare the remainder of the denaturated alcohol to the State Revenue Service.

*[14 November 2017]*

39. If the user's permit is cancelled or has become invalid, as well as after the time period referred to in Paragraph 37 of this Regulation, the elimination, return to the supplier, distribution or transfer to another user to whom the user's permit has been issued, or movement of the denaturated alcohol from the place for the storage or use of the denaturated alcohol to other structural units of the user shall be allowed only with the permission of the State Revenue Service. The permission shall be granted based on an application. The following information shall be indicated in the application:

39.1. the name of the user;

39.2. the number of the user's permit;

39.3. the remainder of the denaturated alcohol;

39.4. the planned activities with the remainder of denaturated alcohol;

39.5. the name of the recipient of the denaturated alcohol and the address of the place of delivery, if it is planned to return the remainder of denaturated alcohol to the supplier of the denaturated alcohol, to sell or transfer to another user of the denaturated alcohol;

39.6. the address of the place of delivery, if the remainder of the denaturated alcohol is planned to be moved from the indicated place for storage and use to other structural units of the user;

39.7. the company that will eliminate the remainder of the denaturated alcohol, the mode, place and time for the elimination of the alcohol, if it is planned to eliminate the remainder of the denaturated alcohol;

39.8. the date for the submission of the application, the given name, surname, signature, and seal of the responsible official, except for the case when an electronic document prepared in accordance with the laws and regulations regarding the drawing up of electronic documents is submitted.

[14 November 2017]

40. Application shall be accompanied by documents substantiating the planned activities with the remainder of denaturated alcohol (for example, an agreement on the distribution or elimination of the denaturated alcohol).

## **V. Requirements for the User**

41. [23 March 2010]

42. The user shall provide an opportunity for the authorised persons of the State Revenue Service to control the circulation of the denaturated alcohol and the documentary and computerised information thereof at the places of storage and use of the denaturated alcohol, as well as at the storage and sales points of the products (produced using denaturated alcohol) during the working hours declared.

43. The user shall ensure that the places for the storage and use of denaturated alcohol are equipped with means for measuring the volume of denaturated alcohol that conform to the requirements specified in the laws and regulations regarding the uniformity of measures.

44. The user shall ensure that the places for the storage and use of denaturated alcohol declared to the State Revenue Service are equipped with a sign in the official language indicating the name and working hours of the user at the respective place of activity.

## **VI. Closing Provisions**

45. Cabinet Regulation No. 389 of 22 April 2004, Procedures for the Denaturation of Alcohol and the Circulation of Denaturated Alcohol (*Latvijas Vēstnesis*, 2004, No. 69), is repealed.

46. The user's permits issued up to the day of coming into force of this Regulation shall be valid until 1 July 2009.

46.<sup>1</sup> The users' permits issued up to 19 November 2017 shall be valid until expiration of the period of validity indicated therein. The requirements of this Regulation which come into force on 20 November 2017 shall be applicable to the users to whom the users' permits have been issued up to 19 November 2017.

[14 November 2017]

47. This Regulation shall come into force on 16 March 2009.

Prime Minister

I. Godmanis

Minister for Finance

A. Slakteris

**Annex 1**  
Cabinet Regulation No. 211  
3 March 2009  
[23 March 2010]

### List of National Denaturing Substances

[14 November 2017]

No.	Type of alcohol (ethyl alcohol)	Denaturing substances	Minimum volume of denaturing substances per 1 hl of absolute ethanol
1.	Ethyl alcohol	Iso-propyl alcohol	9 litres
		Acetone	1 litre
		Methylene blue, thymol blue or crystal violet	0.4 grams
2.	Ethyl alcohol	Methylisobutylketone	3 litres
		Methylehtylketone	2 litres
3.	Ethyl alcohol	Acetone	3 litres
		Denatonium benzoate	2 grams
4.	Ethyl alcohol	Ethylacetate	10 litres
5.	Ethyl alcohol	Mix of ketones: - 95–96 % by mass of methylehtylketone - 2.5–3 % by mass of methyl isopropyl ketone - 1.5–2 % by mass of ethyl amyl ketone	1 litre
		Denatonium benzoate	1 gram
6.	Dehydrated ethyl alcohol (contains not more than 0.5 % of water)	Unleaded petrol	4 litres
		Ethyl tert butyl ether	1 litre
7.	Dehydrated ethyl alcohol (contains not more than 0.5 % of water)	Unleaded petrol	The minimum is 5 litres and the maximum is 7 litres

## Application for Obtaining a Permit for the Purchase of Denaturated Alcohol

**STATE REVENUE SERVICE**

DI<sup>1</sup>

Name of the user		
Legal address of the user, postal code		
Phone		
Taxpayer's registration code		
Address where the denaturated alcohol will be stored and used, telephone number, and working hours		
Alcohol denaturing substance		
Purpose for the use of denaturated alcohol		
Required volume of the denaturated alcohol	in litres	in litres of absolute ethanol

(position of the responsible official)	(given name, surname)	(signature <sup>2</sup> )
		(date) <sup>2</sup>

Place for a seal<sup>2</sup>

Notes.

1. <sup>1</sup> Service note shall not be completed if the electronic document has been prepared in accordance with the laws and regulations regarding the drawing up of the electronic documents.

2. <sup>2</sup> The details of the document “signature”, “date”, and “place for the seal” need not be completed if the electronic document has been prepared in accordance with the laws and regulations regarding the drawing up of electronic documents.

Minister for Finance

A. Slakteris

(Supplemented lesser State coat of arms)  
(Office of the State Revenue Service)  
(Place of issuance)

### Permit for the Purchase of Denaturated Alcohol

Series DI    No.

Name of the user

Taxpayer's registration code

Legal address

Alcohol denaturing substance

Volume of purchase  
(in litres)<sup>1</sup>

Volume of purchase (in litres of  
absolute ethanol)<sup>1</sup>

Remainder which is  
allowed to be received  
after re-registration of  
the permit (in litres)<sup>1</sup>

Remainder (in  
litres of absolute  
ethanol)

to

Purpose of use

Address where the denaturated alcohol will be stored and used

Permit registered

Permit is valid  
from

until

Permit re-registered<sup>2</sup>

\_\_\_\_\_  
(Position of the State  
Revenue Service official)

\_\_\_\_\_  
(given name, surname)

\_\_\_\_\_  
(signature)

Place for a seal

**Table for the Registration of Denaturated Alcohol<sup>3</sup>**

Date of delivery or receipt and number of the accompanying document	Delivered or received volume (in litres and in litres of absolute ethanol)	Remainder after delivery or receipt (in litres and in litres of absolute ethanol)	Supplier of the denaturated alcohol (name, address, and excise identification number)	Responsible official of the supplier of the denaturated alcohol (signature and full name thereof)	Responsible official of the user of the denaturated alcohol (signature and full name thereof)
1	2	3	4	5	6

Notes.

1. <sup>1</sup>To be indicated with numbers.

2. <sup>2</sup>To be indicated only if the permit is re-registered. The last date of re-registration shall be indicated.

3. <sup>3</sup>To be printed on the other side of the original permit.

Minister for Finance

A. Slakteris

**Annex 4**  
Cabinet Regulation No. 211  
3 March 2009  
[23 March 2010]