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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. 525

Adopted 31 July 2007

## **Procedures by which a Reduced Rate of Excise Duty or Exemption from Excise Duty shall be Applied to Some Mineral Oils**

*Issued pursuant to  
Section 5, Paragraph five, Section 14, Paragraph 2.<sup>1</sup>,  
Section 18, Paragraph one and Section 28, Paragraph five of the  
Law On Excise Duties and  
Section 3, Paragraph ten of the  
Law On the Application of Taxes in Free Ports  
and Special Economic Zones*

### **I. General Provisions**

1. This Regulation prescribes:

1.1. the procedures by which a reduced rate of excise duty (hereinafter – duty) or exemption from duty shall be applied for mineral oils, which are supplied and used according to Section 5, Paragraph five, Section 14, Paragraph 2.<sup>1</sup> and Section 18, Paragraph one of the Law On Excise Duties (hereinafter – Law), or Section 3, Paragraphs seven, eight and nine of the Law On the Application of Taxes in Free Ports and Special Economic Zones, as well as the procedures and cases when the conditions for the movement and control of excise goods provided for by law shall not be applied;

1.2. the procedures, by which in accordance with Section 28, Paragraph five of the Law, individual mineral oils shall be labelled (marked), in order for Section 14, Paragraph two or Section 18, Paragraph three of the Law or Section 3, Paragraphs 8.<sup>1</sup> and nine of the Law On the Application of Taxes in Free Ports and Special Economic Zones to be applied thereto; and

1.3. the circulation of labelled (marked) mineral oils.

2. In accordance with this Regulation the mineral oils specified in Section 14, Paragraph two and Section 18, Paragraph three of the Law and Section 3, Paragraphs 8.<sup>1</sup> and nine of the Law On the Application of Taxes in Free Ports and Special Economic Zones shall be labelled (marked).

3. Section 14, Paragraph two of the Law or Section 3, Paragraph nine of the Law On the Application of Taxes in Free Ports and Special Economic Zones shall be applied to diesel fuel, petroleum or fuel oils, whose colorimetric index is less than 2.0 and whose kinematic viscosity at 50°C is less than 25 mm<sup>2</sup>/s, or the substitute products and components of these mineral oils are labelled (marked) in accordance with this Regulation and these are supplied according to the requirements prescribed by Chapter IV of this Regulation.

4. Section 14, Paragraph 2.<sup>1</sup> of the Law shall be applied if waste oils which are classified within the Combined Nomenclature under the code 2710 (except for the products specified in Section 14, Paragraph one, Clause 7 of the Law) are supplied according to the requirements prescribed by Chapter IV of this Regulation.

5. Mineral oils, that are supplied and used for the purposes specified in Section 18, Paragraph one, Clauses 1 and 6 of the Law, shall be exempt from duty if they are supplied according to the requirements prescribed by Chapter V of this Regulation, even if they are not labelled (marked) in accordance with this Regulation.

*[17 June 2009]*

6. Section 18, Paragraph one, Clauses 2 and 3 of the Law shall be applied if in the cases specified therein mineral oils are supplied according to the requirements prescribed by Chapter VI of this Regulation.

7. Section 3, Paragraph eight, Clauses 1, 2 and 3 of the Law On the Application of Taxes in Free Ports and Special Economic Zones shall be applied if in the cases specified therein mineral oils are supplied according to the requirements prescribed by Chapter VI of this Regulation.

8. Section 18, Paragraph one, Clause 4 of the Law or Section 3, Paragraph eight, Clause 4 of the Law On the Application of Taxes in Free Ports and Special Economic Zones shall be applied if the mineral oils are supplied according to the requirements prescribed by Chapter IV of this Regulation.

9. Section 18, Paragraph one, Clause 5 of the Law shall be applied if the mineral oils are supplied according to the requirements prescribed by Chapter VII of this Regulation.

10. The mineral oils specified in this Regulation shall be supplied to the address that is indicated in the statement issued in accordance with this Regulation, as well as shall be filled into the tanks specified in the statement (if such are indicated), if this Regulation do not prescribe otherwise.

11. A person who supplies mineral oils to which a reduced rate of duty or exemption from duty is applied (hereinafter – supplier) to such person who uses mineral oils to which a reduced rate of duty or exemption from duty is applied (hereinafter – user), shall submit the reports specified in the regulatory enactments regarding the circulation of excise goods.

12. A supplier for transactions or activities with mineral oils shall issue a source document in accordance with the regulatory enactments regarding conduct of accounting and the circulation of excisable goods (hereinafter – source document for fuel) or a document that is referred to 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 – Regulation No 3649/92) or 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 – Regulation No 684/2009). A source document for fuel in addition to the requisites, which are prescribed by regulatory enactments regarding the circulation of excise goods, shall indicate the following information:

12.1. if mineral oils are supplied, based on the statement that is issued in accordance with this Regulation – for the user to whom the mineral oils are being supplied, the type, number and date of issue of the issued statement;

12.2. if mineral oils are being supplied for the purposes specified by Section 18, Paragraph one, Clauses 2 and 3 of the Law or Section 3, Paragraph eight, Clauses 1, 2 and 3 of the Law On the Application of Taxes in Free Ports and Special Economic Zones – the registration number and place of registration of an aircraft (aeroplane or other vehicle for air traffic) or ship (ship or other floating objects) (except the case where mineral oils are being supplied for the purpose specified in Section 3, Paragraph eight, Clause 2 of the Law On the Application of Taxes in Free Ports and Special Economic Zones) or the filling station that is specially equipped for providing ships, specified in Paragraph 95 of this Regulation);

12.3. whether the supplied mineral oils are labelled (marked);

12.4. the purpose of use of the mineral oils;

12.5. if the mineral oils are supplied for the purposes specified by Section 18, Paragraph one, Clause 3 of the Law or Section 3, Paragraph eight, Clauses 1, 2 and 3 of the Law On the Application of Taxes in Free Ports and Special Economic Zones) and a ship is used as a vehicle of transport (also, if necessary, for a second vehicle of transport), that performs ship bunkering or supply – the registration and place of registration of the ship that performs the ship bunkering or supply;

12.6. if a user only accepts part of the amount of mineral oils supplied – the amount of the mineral oils accepted. The user shall confirm this with a signature. The remaining amount of the mineral oils together with the same source document for fuel shall be transferred back to the address of the place of loading (filling); or

12.7. for prepackaged mineral oils – the number of packaging units and amount (in litres) in each packaging unit.

*[30 March 2010; 15 June 2010]*

13. If the mineral oils of one merchant are reloaded (pumped) from one ship to another ship, a source document for fuel shall be issued.

*[30 March 2010]*

14. If mineral oils are transferred from a tax warehouse located in such territory of an airport, in which a border crossing point has been established, (hereinafter – international airport) to the aircraft for the supply thereof with mineral oils, using vehicles that are not being involved in road traffic, and transfer of the mineral oils is not possible according to the procedures prescribed by Sub-paragraph 12.6 of this Regulation, the supplier shall draw up a source document for fuel regarding the amount of fuel supplied to the aircraft. In such case the following information shall be indicated in the source document for fuel:

14.1. in the section regarding the recipient of mineral oils and unloading location – only the name and address of the relevant international airport, the name of the merchant, the registration number of the aircraft and the flight number shall be indicated;

14.2. in the section regarding the loading location – the loading (filling-in) location and the reference number of a tank or tank unit, or tank of pressure equipment complex or the registration number of the vehicle, with which mineral oils are supplied to the aircraft, shall be indicated;

14.3. in the section regarding mineral oils only the following information shall be indicated:

14.3.1. the type, brand and code of the Combined Nomenclature;

- 14.3.2. the actual temperature and density;
- 14.3.3. the amount filled-in (in litres or (and) kilograms);
- 14.3.4. whether the supplied mineral oils are labelled (marked).

*[15 June 2010]*

15. *[17 June 2009]*

16. *[15 June 2010]*

17. If mineral oils are transferred according to the procedures prescribed by Paragraph 14 of this Regulation, a supplier shall, in accordance with the regulatory enactments regulating the circulation of excisable goods, perform accounting of goods also in relation to such mineral oils, which have been filled in a vehicle for the supply of aircraft.

*[15 June 2010]*

18. *[15 June 2010]*

19. If mineral oils are supplied according to the purposes provided for in Section 18, Paragraph one, Clause 3 of the Law or Section 3, Paragraph eight, Clauses 1 and 3 of the Law On the Application of Taxes in Free Ports and Special Economic Zones from the filling stations specified in Paragraph 95 of this Regulation, that are specially equipped for providing ships, the supplier on the electronic cash system receipt, in addition to the requisites that are prescribed in regulatory enactments regarding electronic cash system receipts and the procedures for circulation thereof, shall indicate the following:

- 19.1. the name of the user;
- 19.2. the ship registration number and place of registration;
- 19.3. whether the supplied mineral oils are labelled (marked); and
- 19.4. a note “exemption for ships”.

20. A supplier in addition to the register prescribed by the regulatory enactments regulating the circulation of excise goods shall indicate the following information:

20.1. if mineral oils are supplied, based on the statement that is issued in accordance with this Regulation – for the user to whom the mineral oils are being supplied, the type, number and date of issue of the issued statement;

20.2. if mineral oils are supplied for the purposes prescribed by Section 18, Paragraph one, Clauses 2 and 3 of the Law or Section 3, Paragraph eight, Clauses 1, 2 and 3 of the Law On the Application of Taxes in Free Ports and Special Economic Zones – the registration number and place of registration of an aircraft or ship (except the case referred to in Paragraph 14 of this Regulation and the case where mineral oils are supplied for the purpose prescribed by Section 3, Paragraph eight, Clause 2 of the Law On the Application of Taxes in Free Ports and Special Economic Zones) or the filling station that is specially equipped for providing ships, specified in Paragraph 95 of this Regulation;

20.3. the amount of mineral oils according to the purposes of use of the mineral oils, indicating labelled (marked) and unlabelled (unmarked) mineral oils separately; and

20.4. the purpose of use of the mineral oils.

*[17 June 2009]*

20.<sup>1</sup> If the statement issued in accordance with this Regulation is cancelled, the State Revenue Service shall publish information about it on the Internet home page of the State Revenue Service.

*[17 June 2009]*

## II. Labelling (Marking) of Mineral Oils

21. Mineral oils are permitted to be labelled (marked) in a tax warehouse and only by an approved warehouse keeper (hereinafter – warehouse keeper), who has been granted such rights.

*[30 March 2010]*

22. A warehouse keeper shall inform the State Revenue Service in printed or electronic form regarding the time of labelling (marking) not later than two working days before the labelling (marking) of the mineral oils.

*[17 June 2009]*

23. A warehouse keeper shall ensure and shall be liable for the labelling (marking) of mineral oils in the Republic of Latvia in accordance with this Regulation.

24. Mineral oils shall be labelled (marked) with equipment (devices) that comply with the requirements of fire safety, environmental protection, operational and technical rules.

25. Mineral oils shall be considered labelled (marked) if one of the red dyes specified in Paragraph 26 of this Regulation and the chemical substance specified in Paragraph 27 of this Regulation have been added in the relevant amount to 1 000 litres of mineral oils (any of the substances specified in Paragraph 26 of this Regulation may be used together with the substance specified in Paragraph 27 of this Regulation).

26. One of the following substances shall be used as the red dye:

26.1. N-ethyl-1-(4-phenylazophenylazo)naphthyl-2-amine – at least 5.0 grams;

26.2. N-ethylhexyl-1-(tolylazotolylazo)naphthyl-2-amine – at least 6.5 grams; or

26.3. N-tridecyl-1-tolylazotolylazo)naphthyl-2-amine – at least 7.4 grams.

27. N-ethyl-N-[2-(1-izobutoxyetoxy)ethyl]azobenzeno-4-amine (Solvent Yellow 124) – at least 6.0 grams, but not more than 9.0 grams – shall be used as the chemical substance.

*[17 June 2009]*

28. A warehouse keeper shall ensure the procurement of the substances specified in Paragraphs 26 and 27 of this Regulation.

29. A warehouse keeper shall store the labelled (marked) mineral oils in a separate tank provided expressly for such products, which bears a notice “Labelled (marked) mineral oils”, and regarding which the State Revenue Service has been informed in writing. It is prohibited to store other mineral oils in the specified tank. The tank in which the labelled (marked) mineral oils are stored shall be equipped with a meter which conforms to the regulatory enactments regarding the metrological requirements for specific measuring instruments and which ensures an aggregate and non-annullable recording of the labelled (marked) mineral oils dispensed from the relevant tank. If the labelled (marked) mineral oils are stored in tanks that are locked in a technologically unified system, then the stationary dispensing device shall be equipped with the relevant meter.

*[17 June 2009]*

30. A warehouse keeper shall ensure that the authorised officials of the State Revenue Service or other State control authorities may freely access the tanks in which the labelled (marked) mineral oils are stored.

31. Prior to the supply of the labelled (marked) mineral oils to users, a warehouse keeper shall receive a document (or a translation thereof in the official language, if the specified document has been issued in another European Union Member State) that has been issued by the customs laboratory of the State Revenue Service or a conformity assessment institution accredited in the Republic of Latvia, regarding which a notification has been published in the newspaper *Latvijas Vēstnesis* [the official Gazette of the Government of Latvia] or by the competent authority of a European Union Member State and which contains information that certifies that the relevant mineral oils are labelled (marked) in accordance with the requirements specified in Paragraph 25 of this Regulation (hereinafter – supporting document).

*[3 November 2009; 30 March 2010]*

32. In order to receive the supporting document, a warehouse keeper shall take a sample (at least one litre) of the labelled (marked) mineral oils from a tank in which the labelled (marked) mineral oils are stored, seal the packaging of the sample and submit such sample to the customs laboratory of the State Revenue Service or an accredited conformity assessment institution of the Republic of Latvia regarding which a notification has been published in the newspaper *Latvijas Vēstnesis* or to the competent authority of a European Union Member State in order to determine whether the mineral oils have been labelled (marked) in accordance with the requirements prescribed by Paragraph 25 of this Regulation.

*[3 November 2009]*

33. When technically equipping a tank in accordance with the requirements prescribed by Paragraph 29 of this Regulation, a warehouse keeper shall ensure that during the sampling, as well as during the time period of the supply of the relevant labelled (marked) mineral oils to users, other mineral oils (or other substances) are not filled in the tank in which the labelled (marked) mineral oils are stored. If the tank is being refilled with mineral oils (or other substances), the previously issued supporting document specified in Paragraph 31 of this Regulation shall cease to be in force and the warehouse keeper shall be required to receive a new supporting document in order to supply the relevant mineral oils to users.

*[17 June 2009]*

34. In order to control the fulfilment of the requirements referred to in Paragraph 33 of this Regulation, a warehouse keeper shall seal a tank in which the labelled (marked) mineral oils are stored and the equipment thereof (also after sampling). The warehouse keeper shall coordinate the procedures for the sealing of a tank with the State Revenue Service. The State Revenue Service is entitled to specify that a tank and equipment thereof be sealed in the presence of a responsible official of the State Revenue Service.

*[17 June 2009]*

35. *[17 June 2009]*

36. A warehouse keeper shall record the labelled (marked) mineral oils and activities therewith in accordance with the regulatory enactments regulating the circulation of excise goods and in addition shall indicate the meter readings after each time of issuance.

37. In the report regarding the circulation of mineral oils (fuel) specified by the regulatory enactments regulating the circulation of excise goods, a warehouse keeper shall also provide information regarding the mineral oils labelled (marked) during the previous month and the labelled (marked) mineral oils supplied to users.

### **III. Procedures by Which Such Mineral Oils to Which a Reduced Rate of Duty or Exemption from Duty is Applied Shall Be Brought Into the Republic of Latvia**

38. It shall be permitted to bring (import) mineral oils into the Republic of Latvia from a foreign state that is not a European Union Member State in order to apply Section 14, Paragraph two, Section 14, Paragraph 2.<sup>1</sup> and Section 18, Paragraph one of the Law or Section 3, Paragraphs eight and nine of the Law On the Application of Taxes in Free Ports and Special Economic Zones, under the condition that such mineral oils are transferred to a tax warehouse where it is permitted to perform activities with mineral oils. This condition shall not apply to products to which Section 18, Paragraph one, Clauses 2, 3 and 6 of the Law or Section 3, Paragraph eight, Clauses 1, 2 and 3 of the Law On the Application of Taxes in Free Ports and Special Economic Zones are applicable, if the supply of the relevant product takes place in accordance with the customs procedure – release for free circulation.

*[17 June 2009]*

39. The conditions prescribed by Paragraph 38 of this Regulation shall not apply to mineral oils which a user brings in accordance with Section 18, Paragraph one, Clause 1 of the Law, in order to use them for other purposes, not as fuel or heating fuel, if the relevant products:

39.1. comply with the Combined Nomenclature codes 2710 11 21, 2710 11 25 and 2710 19 29 and according to the requirements of technical regulations or rules are filled in sealed packaging, the volume of which does not exceed 250 litres, prepared for sale and are not intended for the propulsion of internal combustion engines (with spark ignition and with compression ignition);

39.2. comply with the Combined Nomenclature code 2905 11 00; or

39.3. are not specified in Paragraph 41 of this Regulation.

*[17 June 2009]*

40. Paragraphs 29, 30, 31, 32, 33, 34, 36 and 37 of this Regulation shall apply to the labelled (marked) mineral oils specified in Paragraph 38 of this Regulation.

*[17 June 2009]*

41. If mineral oils (also labelled (marked) mineral oils) are brought into the Republic of Latvia from other European Union Member States, the requirements prescribed by the Law (also the conditions regarding a taxpayer, as well as the requirements prescribed by Section 25 of the Law) shall apply to such mineral oils (also labelled (marked) mineral oils) that comply with the following positions and codes of the Combined Nomenclature goods:

41.1. 1507-1518, if these products are intended to be used as heating fuel or fuel;

41.2. 2707 10, 2707 20, 2707 30 and 2707 50;

41.3. 2710 11-2710 19 69 (if the products, that conform to the Combined Nomenclature codes 2710 11 21, 2710 11 25 and 2710 19 69, according to technical regulations or standard requirements, are filled in sealed packaging, the volume of which does not exceed 250 litres, prepared for sale and are not intended for the propulsion of internal combustion engines (with spark ignition and compression ignition), they may be brought in accordance with the conditions prescribed by Paragraph 43 of this Regulation);

41.4. 2711 (except for 2711 11, 2711 21 and 2711 29);

41.5. 2901 10;

41.6. 2902 20, 2902 30, 2902 41, 2902 42, 2902 43 and 2902 44;

41.7. 2905 11 00, if they are not products of synthetic origin and if these products are intended to be used as heating fuel or fuel; and

41.8. 3824 90 91 and 3824 90 97, if these products are intended to be used as heating fuel or fuel.

*[17 June 2009]*

42. Observing the requirements prescribed by the Law (also the conditions regarding a taxpayer, as well as the requirements prescribed by Section 25 of the Law), it shall be permitted to bring mineral oils (also labelled (marked) mineral oils), into the Republic of Latvia from other European Union Member States, that are not specified in Paragraph 41 of this Regulation.

43. A user in accordance with Section 18, Paragraph one, Clause 1 of the Law may import mineral oils for use for purposes other than for heating fuel or fuel, into the Republic of Latvia from other European Union Member States (without submitting duty security or using the documents specified in Regulation No 684/2009) that:

43.1. comply with the Combined Nomenclature codes 2710 11 21, 2710 11 25 and 2710 19 29 if, according to technical regulations or standard requirements, they are filled in sealed packaging, the volume of which does not exceed 250 litres, prepared for sale and are not intended for the propulsion of internal combustion engines (with spark ignition and with compression ignition);

43.2. comply with the Combined Nomenclature code 2905 11 00; or

43.3. are not specified in Paragraph 41 of this Regulation.

*[17 June 2009; 30 March 2010]*

44. It shall be permitted to bring the labelled (marked) mineral oils specified in Paragraph 41 of this Regulation into the Republic of Latvia, if the relevant supporting document is available.

45. Paragraph 29 of this Regulation shall apply to the labelled (marked) mineral oils specified in Paragraph 41 of this Regulation. Authorised officials of the State Revenue Service or other State control authorities shall be ensured free access to the tanks in which the labelled (marked) mineral oils are stored.

46. A tank in which the labelled (marked) mineral oils specified in Paragraph 41 of this Regulation are stored and the equipment thereof shall be sealed. The procedures for sealing shall be co-ordinated with the State Revenue Service. The State Revenue Service is entitled to specify that a tank and equipment thereof be sealed by an employee of the State Revenue Service or in the presence thereof.

*[17 June 2009]*

#### **IV. Labelled (Marked) Mineral Oils or Waste Oils that are Supplied and Used in Free Ports and Special Economic Zones, as well as Used as Heating Fuel**

47. A user shall receive a statement regarding the right to purchase labelled (marked) mineral oils (hereinafter – statement for the purchase of labelled (marked) mineral oils), which has been specified:

47.1. in Annexes 6 and 7 to this Regulation in order to use the labelled (marked) mineral oils for the purpose specified in Section 14, Paragraph two or Section 18, Paragraph one, Clause 4 of the Law or Section 3, Paragraph eight, Clause 4 of the Law On the Application of Taxes in Free Ports and Special Economic Zones;

47.2. in Annex 8 to this Regulation in order to use the labelled (marked) mineral oils for the purpose specified in Section 3, Paragraph nine of the Law On the Application of Taxes in Free Ports and Special Economic Zones.

*[17 June 2009]*

48. In order to use waste oils for the purpose specified by Section 14, Paragraph 2.<sup>1</sup> of the Law, a user shall receive a statement regarding the right to purchase waste oils (hereinafter – statement for the purchase of waste oils), which has been specified in Annexes 9 and 10 to this Regulation.

*[17 June 2009]*

49. The statement referred to in Sub-paragraph 47.1 of this Regulation for the purchase of labelled (marked) mineral oils and the statement referred to in Paragraph 48 of this Regulation for the purchase of waste oils shall be issued for an unspecified period of time. The statement referred to in Sub-paragraph 47.2 of this Regulation for the purchase of labelled (marked) mineral oils shall be issued for one year.

*[17 June 2009]*

50. If a user is a natural person then, in order to receive a statement for the purchase of labelled (marked) mineral oils (to be used as heating fuel), the user shall submit an application in accordance with Annex 1 to this Regulation, but, in order to receive a statement for the purchase of waste oils (to be used as heating fuel), the user shall submit an application in accordance with Annex 2 to this Regulation. An application shall be submitted to the State Revenue Service. The following documents shall be appended to an application:

50.1. a copy of the technical passport of the relevant combustion plant, electricity generation plant or the combined plant that generates electricity and heat (hereinafter – combustion plant), with a reference regarding the capacity of the plant;

50.2. documents that certify the possession rights to the relevant building or the right to perform the management of the relevant building, and documents containing information regarding the area of the building to be heated (m<sup>2</sup>) or volume according to external dimensions (m<sup>3</sup>), or the heating supply project in which the heat consumption is indicated;

50.3. information regarding the lowest combustion heat (kJ/kg) and density (kg/l), if an application is submitted in order to receive a statement for the purchase of waste oils;

50.4. a calculation of the necessary type of labelled (marked) mineral oils or amount of waste oils, that is performed by using the methods specified in Paragraph 55 of this Regulation and the information indicated in the documents specified in Sub-paragraphs 50.1 and 50.2 of this Regulation; and

50.5. if the amount of the labelled (marked) mineral oils or waste oils consumed exceeds 7 000 litres per year:

50.5.1. documents that certify that the relevant combustion plant or the storage container for labelled (marked) mineral oils or waste oils, that is connected to the relevant combustion plant, is equipped with a meter that ensures an aggregate and non-annullable recording of the heating fuel consumed;

50.5.2. and labelled (marked) mineral oils or waste oils are stored in tanks that are locked in a technologically unified system – documents that certify that the tank of the technologically unified system, that is connected to the relevant combustion plant, is equipped with a meter that ensures an aggregate and non-annullable recording of the heating fuel consumed; and

50.5.3. that the meter is not a part of the original relevant combustion plant or the storage tank for labelled (marked) mineral oils or waste oils or part of the technologically unified system, that is connected to the relevant combustion plant, but is installed separately – a copy of the technical passport of the meter.

*[17 June 2009; 3 November 2009]*

51. If a user is not a natural person then, in order to receive a statement for the purchase of labelled (marked) mineral oils (to be used as heating fuel), the user shall submit an application in accordance with Annex 3 to this Regulation, but in order to receive a statement for the

purchase of waste oils (to be used as heating fuel), the user shall submit an application in accordance with Annex 4 to this Regulation. The application shall be submitted to the State Revenue Service. The following documents shall be appended to an application:

51.1. a copy of the technical passport of the relevant combustion plant with a reference regarding the capacity of the plant;

51.2. information regarding the type of labelled (marked) mineral oils to be used and the maximum consumption in the relevant combustion plant or the maximum consumption of waste oils in the relevant combustion plant:

51.2.1. the types and number of combustion plants;

51.2.2. the installed capacity of the combustion plant (MW);

51.2.3. the proposed time of operation during the reference period (h);

51.2.4. the proposed amount of the generated energy during the reference period (MWh);

51.2.5. the type of labelled (marked) mineral oils, if an application is submitted in order to receive a statement for the purchase of labelled (marked) mineral oils;

51.2.6. the lowest combustion heat (kJ/kg) and density (kg/l) of the labelled (marked) mineral oils or waste oils;

51.2.7. the coefficient of efficiency of the plant in accordance with the technical passport data of the relevant combustion plant;

51.2.8. the maximum consumption (in litres) of labelled (marked) mineral oils or waste oils, that is calculated in accordance with the technical passport data of the relevant combustion plant and the maximum time of operation per year thereof;

51.2.9. the amount (in litres) of labelled (marked) mineral oils or waste oils used in the previous period of time; and

51.2.10. the capacity use factor;

51.3. the total amount (in litres) of labelled (marked) mineral oils or waste oils to be used in the relevant combustion plant during a specific period of time (for example, in a month or in a year), that is calculated using the information indicated in the documents specified in Sub-paragraphs 51.1, 51.2 and 51.4 of this Regulation;

51.4. if it is intended to use the labelled (marked) mineral oils or waste oils for the production of heat for heating, – documents that certify the possession rights to the relevant building, or the right to perform the management of the relevant building, and documents containing information regarding the area of the building to be heated (m<sup>2</sup>) or volume according to the external dimensions (m<sup>3</sup>), or the heating supply project in which the heat consumption is indicated;

51.5. if it is intended to use the labelled (marked) mineral oils or waste oils for the production of heating energy in the technical process of product production (processing):

51.5.1. documents that certify the possession rights to the place where the production process (processing) will take place; and

51.5.2. the amount of labelled (marked) mineral oils or waste oils necessary, that is calculated using the methods specified in Paragraph 56 of this Regulation; and

51.6. if the amount of labelled (marked) mineral oils or waste oils consumed exceeds 7 000 litres per year:

51.6.1. documents that certify that the relevant combustion plant or the storage tank for labelled (marked) mineral oils or waste oils, which is connected to the relevant combustion plant, is equipped with a meter that ensures an aggregate and non-annullable recording of the heating fuel consumed;

51.6.2. and labelled (marked) mineral oils or waste oils are stored in tanks that are locked in a technologically unified system – documents that certify that the tank of the technologically unified system, that is connected to the relevant combustion plant, is equipped with a meter that ensures an aggregate and non-annullable recording of the heating fuel consumed; and

51.6.3. that the meter is not a part of the original relevant combustion plant or the storage tank for labelled (marked) mineral oils or waste oils or part of the technologically unified system, that is connected to the relevant combustion plant, but is installed separately – a copy of the technical passport of the meter.

*[17 June 2009; 3 November 2009]*

52. In order to receive a statement for the purchase of labelled (marked) mineral oils (for use in free ports and special economic zones in accordance with Section 3, Paragraph nine of the Law On the Application of Taxes in Free Zones and Special Economic Zones), a user shall submit an application to the State Revenue Service in accordance with Annex 5 to this Regulation. If the installations or equipment referred to in Section 3, Paragraph nine of the Law On the Application of Taxes in Free Zones and Special Economic Zones are used at several addresses, which are located in the territory of one free port or special economic zone, such address shall be indicated separately in the application, in which the tank for storage of labelled (marked) mineral oils is located, and such addresses shall be indicated separately, at which labelled (marked) mineral oils will be used. The following documents shall be appended to the application:

52.1. a layout of the territory (where the activities take place), approved by the Free Port Authority or Zone Authority;

52.2. an attestation regarding the stationary installations, cranes and similar objects, the equipment that is used in construction works only in the territory of the free zone, the machinery that according to its construction is not intended for traffic on public roads and is used only in the territory of the free zone (hereinafter – equipment and (or) machinery), in which the labelled (marked) mineral oils are to be used, indicating the following information:

52.2.1. the name, type, model, identification number and features of the equipment or machinery to be used, by which the unit of equipment or machinery shall be identifiable;

52.2.2. the consumption of labelled (marked) mineral oils (in litres per motor hour), that is approved by an order of the user and justified with the technical documentation of the equipment or machinery;

52.2.3. the proposed average number of motor hours per month;

52.2.4. the proposed average consumption of labelled (marked) mineral oils per month; and

52.2.5. the maximum consumption (in litres) of labelled (marked) mineral oils, that is calculated in accordance with the technical documentation data of the relevant equipment or machinery and the maximum time of operation per year thereof;

52.3. the technical documentation of equipment or machinery to be used, that justifies the accuracy of the information specified in Sub-paragraph 52.2 of this Regulation;

52.4. the total amount (in litres) of labelled (marked) mineral oils to be used in the relevant equipment or machinery, that is calculated using the information specified in Sub-paragraph 52.2 of this Regulation;

52.5. if the amount of labelled (marked) mineral oils consumed exceeds 7 000 litres per year:

52.5.1. documents that certify that the tanks specified in the application are equipped with a meter that ensures an aggregate and non-annullable recording of the consumption of labelled (marked) mineral oils to be used;

52.5.2. and the labelled (marked) mineral oils are stored in tanks that are locked in a technologically unified system – documents that certify that the container of the technologically unified system thereof, that is connected to the relevant combustion plant, is equipped with a meter that ensures an aggregate and non-annullable recording of the consumption of the labelled (marked) mineral oils to be used; and

52.5.3. that the meter is not an original part of the relevant combustion plant or the storage tank for labelled (marked) mineral oils or part of the technologically unified system, that is connected to the relevant combustion plant, but is installed separately – a copy of the technical passport of the meter; and

52.6. a document that certifies the capacity of the tank specified in the submission.

[3 November 2009]

53. A user shall store labelled (marked) mineral oils or waste oils only in the places and tanks indicated in the statement and shall transfer them only in the case referred to in Paragraphs 72 and 123 of this Regulation.

[17 June 2009; 3 November 2009]

54. On submitting an application in order to receive or re-register a statement for the purchase of labelled (marked) mineral oils or a statement for the purchase of waste oils, and the appended documents thereto, a user shall present a personal identification document.

55. Natural persons shall, for a time period for one year, calculate the amount of labelled (marked) mineral oils or waste oils necessary for heating by using one of the following methods:

55.1. the first method:

55.1.1. calculate the amount of labelled (marked) mineral oils or waste oils for heating ( $B_1$ ), by using the following formula:

$$B_1 = \frac{3600 \times q \times F}{Q_x^d \times \eta \times p}, \text{ where}$$

$q$  – the consumption of heat energy provided for in a project (kWh/m<sup>2</sup> per year) for buildings that have a heat supply project, or for buildings of 192kWh/m<sup>2</sup> per year that do not have a heat supply project (an accepted standard of heat energy consumption per year);

$F$  – the area of the premises to be heated (m<sup>2</sup>);

$Q_x^d$  – the lowest combustion heat of labelled (marked) mineral oils 41 160-42 840 kJ/kg (for waste oils according to the lowest combustion heat kJ/kg indicated in the application);

$\eta$  – the efficiency factor of the heating plant; and

$p$  – the density of labelled (marked) mineral oils 0.85 kg/l (for waste oils – according to the density kg/l indicated in the application);

55.1.2. calculate the amount of labelled (marked) mineral oils or waste oils for the supply of hot water ( $B_2$ ), by using the following formula:

$$B_2 = \frac{n \times q_n \times c_v \times (t_k - t_{a.vid.}) \times 365}{Q_x^d \times \eta \times p}, \text{ where}$$

$n$  – the number of persons using hot water;

$q_n$  – 0.1 m<sup>3</sup> of water daily per inhabitant;

$c_v$  – the amount of heat necessary in order to heat 1 m<sup>3</sup> of water by 1°C, 4 200 kJ/(m<sup>3</sup> x °C);

$t_k$  – the normative temperature of hot water 50°C;

$t_{a.vid.}$  – the average annual normative temperature of cold water 10°C;

$Q_x^d$  – the lowest combustion heat of labelled (marked) mineral oils 41 160-42 840 kJ/kg (for waste oils - according to the lowest combustion heat kJ/kg indicated in the application);

$\eta$  – the efficiency factor of the heating plant; and

$p$  – the density of labelled (marked) mineral oils 0.85 kg/l (for waste oils – according to the density kg/l indicated in the application); and

55.1.3. calculate the total amount of labelled (marked) mineral oils or waste oils, by using the following formula:

$$B = B_1 + B_2;$$

or

55.2. the second method:

55.2.1. calculate the amount of labelled (marked) mineral oils or waste oils for heating ( $B_{apk}$ ), by using the following formula:

$$B_{apk} = \frac{V_{\bar{a}} \times q_a \times \alpha \times (t_{iekš.} - t_{\bar{arg}.}) \times k_t \times N \times n}{Q_x^d \times \eta \times p}, \text{ where}$$

$V_{\bar{a}}$  – the external volume of the part of a building to be heated ( $m^3$ );

$q_a$  – the figure of specific heat consumption for a heating system 1.764 kJ/ $m^3$  °C

$\alpha$  – the correction factor 1.1-1.25;

$t_{iekš.}$  – the average calculated indoor temperature of premises – plus 20°C;

$t_{\bar{arg}.}$  – calculated outdoor temperature – minus 20°C;

$k_t$  – the coefficient of the average temperature of the heating season 0.51;

$N$  – the number of days of the heating season (210 days);

$n$  – the duration of heating per 24 hours;

$Q_x^d$  – the lowest combustion heat of labelled (marked) mineral oils 41 160-42 840 kJ/kg (for waste oils – according to the lowest combustion heat kJ/kg) indicated in the application);

$\eta$  – the efficiency factor of the heating plant; and

$p$  – the density of labelled (marked) mineral oils 0.85 kg/l (for waste oils – according to the density kg/l indicated in the application);

55.2.2. calculate the amount of labelled (marked) mineral oils or waste oils for the supply of hot water ( $B_{k.ūd}$ ), by using the following formula:

$$B_{k.ūd} = \frac{n \times q_n \times c_v \times (t_k - t_{a.vid.}) \times 365}{Q_x^d \times \eta \times p}, \text{ where}$$

$n$  – the number of persons using hot water;

$q_n$  – 0.1  $m^3$  of water daily per inhabitant;

$c_v$  – the amount of heat necessary to heat 1  $m^3$  of water by 1°C , 4 200 kJ/( $m^3 \times$  °C);

$t_k$  – the normative temperature of hot water 50°C;

$t_{a.vid.}$  – the average annual normative temperature of cold water 10°C;

$Q_x^d$  – the lowest combustion heat of labelled (marked) mineral oils 41 160-42 840 kJ/kg (for waste oils – according to the lowest combustion heat kJ/kg indicated in the submission);

$\eta$  – the efficiency factor of the heating plant;

$p$  – the density of labelled (marked) mineral oils 0.85 kg/l (for waste oils – according to the density kg/l indicated in the application); and

55.2.3. calculate the total amount of labelled (marked) mineral oils or waste oils, by using the following formula:

$$B = B_{apk} + B_{k.ūd}.$$

[17 June 2009]

56. If a user is not a natural person, the labelled (marked) mineral oils or waste oils necessary for the production of heat for heating, in combustion plant or during the technological process for the production (processing) of heating energy shall be calculated for a time period for one year by using one of the following methods:

56.1. according to the installed capacity of the equipment:

$$B = \frac{3600 \times N_{ie} \times h}{Q_x^d \times \eta \times p} \quad (l)$$

, where

$N_{ie}$  – the installed capacity (kW) of the equipment;

$h$  – the proposed time of operation of the equipment (in hours);

$Q_x^d$  – the lowest combustion heat of labelled (marked) mineral oils 41 160-42 840 kJ/kg (for waste oils – according to the lowest combustion heat kJ/kg) indicated in the application);

$\eta$  – the efficiency factor of the heating plant;

$p$  – the density of labelled (marked) mineral oils 0.85 kg/l (for waste oils – according to the density kg/l indicated in the application); or

56.2. according to the unit of a manufactured product necessary for heating:

$$B = \frac{q_p \times n}{Q_x^d \times \eta \times p} \quad (l)$$

, where

$q_p$  – the amount of heating necessary for the manufacture of a unit of a product according to the technical data (kJ) of the technological process;

$n$  – the proposed amount of units of a manufactured product;

$Q_x^d$  – the lowest combustion heat of labelled (marked) mineral oils 41 160-42 840 kJ/kg (for waste oils – according to the lowest combustion heat kJ/kg indicated in the application);

$\eta$  – the efficiency factor of the heating plant; and,

$p$  – the density of labelled (marked) mineral oils 0.85 kg/l (for waste oils – according to the density kg/l indicated in the application).

[17 June 2009]

57. A statement for the purchase of labelled (marked) mineral oils or a statement for the purchase of waste oils shall be issued for each address at which the labelled (marked) mineral oils or waste oils are to be stored and used. If the equipment or machinery referred to in Section 3, Paragraph nine of the Law On the Application of Taxes in Free Zones and Special Economic Zones is used at several addresses, which are located in the territory of one free port or special economic zone, one statement referred to in Sub-paragraph 47.2 of this Regulation for the purchase of labelled (marked) mineral oils shall be issued for all addresses existing in the territory of one free port or special economic zone, at which the relevant equipment or machinery is used.

[3 November 2009]

58. Information shall be indicated in a statement for the purchase of labelled (marked) mineral oils or in a statement for the purchase of waste oils, in accordance with Annex 6, 7, 8, 9 or 10 to this Regulation. The total annual amount allowed for supply each year in accordance with Annex 6, 7, 9 or 10 of this Regulation shall be indicated in the statement referred to in Sub-paragraph 47.1 of this Regulation for the purchase of labelled (marked) mineral oils or the statement referred to in Paragraph 48 of this Regulation for the purchase of waste oils.

[17 June 2009]

59. The inventory table indicating the received labelled (marked) mineral oils or waste oils specified in the Annexes referred to in Paragraph 58 of this Regulation shall be completed by the supplier. If a user is importing labelled (marked) mineral oils or waste oils into the Republic of Latvia according to Paragraph 85 of this Regulation or receives from a user who is transferring or selling the remainder of the mineral oils in accordance with the permit issued by the State Revenue Service for the transfer or sale of the remainder of the mineral oils, the inventory table regarding the received labelled (marked) mineral oils or waste oils shall be completed by the user.

*[3 November 2009]*

60. If the requisites indicated in a statement for the purchase of labelled (marked) mineral oils or a statement for the purchase of waste oils change, a user shall submit a re-registration application, the original of the statement for the purchase of labelled (marked) mineral oils or the original of the statement for the purchase of waste oils, and documents that certify the relevant changes, to the State Revenue Service within 10 working days after setting in of the relevant conditions. The re-registration application shall specify the following information:

60.1. the series and number of the statement for the purchase of labelled (marked) mineral oils or the statement for the purchase of waste oils;

60.2. the given name, surname and personal identity number of the user or the name and tax payer registration code;

60.3. changes to the requisites and documents indicated in the statement for the purchase of labelled (marked) mineral oils or the statement for the purchase of waste oils, that are appended to the application for the receipt or re-registration of a statement for the purchase of labelled (marked) mineral oils or the statement for the purchase of waste oils, or to the documents appended during the period of validity thereof;

60.4. a list of the documents appended;

60.5. the date of submitting the application; and

60.6. the signature and full name of the user or responsible person.

*[3 November 2009]*

61. If the information indicated in the application for the receipt of a statement for the purchase of labelled (marked) mineral oils or for the receipt of a statement for the purchase of waste oils or in the appended documents thereto changes, a user shall inform the State Revenue Service within 10 working days after setting in of the relevant conditions and submit a copy of a document certifying the changes.

*[3 November 2009]*

62. After expiry of validity of the statement referred to in Sub-paragraph 47.2 of this Regulation a user shall repeatedly receive the statement for the purchase of labelled (marked) mineral oils. In order to repeatedly receive the statement referred to in Sub-paragraph 47.2 of this Regulation for the purchase of labelled (marked) mineral oils, the user shall submit:

62.1. an application in accordance with Annex 5 to this Regulation;

62.2. the previously issued statement for the purchase of labelled (marked) mineral oils;

62.3. information regarding the meter reading and the remainder of the labelled (marked) mineral oils in the tanks;

62.4. the information referred to in Sub-paragraph 52.2 of this Regulation;

62.5. information regarding the amount of labelled (marked) mineral oils in litres used in the previous period of time;

62.6. if the conditions specified in the application submitted for receipt of the previously issued statement or the documents appended thereto have changed – documents that confirm the new conditions.

[17 June 2009]

62.<sup>1</sup> If the inventory tables of labelled (marked) mineral oils indicated in the annex to the statement for the purchase of labelled (marked) mineral oils or the inventory tables of waste oils indicated in the annex to the statement for the purchase of waste oils have been filled in, a user shall re-register the relevant statement. In re-registering the statement referred to in Sub-paragraph 47.1 and Paragraph 48 of this Regulation, the State Revenue Service shall make a note in the inventory table of the relevant statement regarding the amount, which may be supplied to the user after re-registration of the statement until the end of the current year (from the date when the statement entered into effect).

[17 June 2009; 3 November 2009]

62.<sup>2</sup> A user is entitled to repeatedly receive or re-register a statement for the purchase of labelled (marked) mineral oils or a statement for the purchase of waste oils, if the products have been irreversibly lost due to unforeseen circumstances or *force majeure* and it can be proved by evidence confirmed with corresponding documents issued by the relevant State supervisory and control institutions.

[17 June 2009]

62.<sup>3</sup> In order to re-register a statement for the purchase of labelled (marked) mineral oils or a statement for the purchase of waste oils, a user shall submit:

62.<sup>3</sup> 1. an application in accordance with Annex 1, 2, 3, 4 or 5 to this Regulation;

62.<sup>3</sup> 2. the previously issued statement for the purchase of labelled (marked) mineral oils or for the purchase of waste oils;

62.<sup>3</sup> 3. information regarding the meter reading and the remainder of the labelled (marked) mineral oils or waste oils in the tanks;

62.<sup>3</sup> 4. if the user is not a natural person – the information referred to in Sub-paragraphs 52.1 and 52.2 of this Regulation and information regarding the amount of labelled (marked) mineral oils or waste oils in litres used in the previous period of time;

62.<sup>3</sup> 5. if the conditions specified in the application submitted for receipt of the previously issued statement or the documents appended thereto have changed – documents that confirm the new conditions.

[17 June 2009]

63. The State Revenue Service is entitled not to issue or re-register a statement for the purchase of labelled (marked) mineral oils or a statement for the purchase of waste oils, if:

63.1. the user at the written request of the State Revenue Service has not indicated all of the information specified in Paragraphs 50, 51 and 52 of this Regulation or has not submitted all of the documents specified in Paragraphs 50, 51 and 52;

63.2. the user has provided false information in the application or the documents appended thereto, or the accompanying documents are counterfeit; or

63.3. during a period of one year prior to the submission of the application, the user has violated the requirements specified by the regulatory enactments regarding the procedures for the circulation of mineral oils, or by this Regulation.

[3 November 2009]

64. The State Revenue Service is entitled to cancel a statement for the purchase of labelled (marked) mineral oils or a statement for the purchase of waste oils, if:

64.1. the amount of labelled (marked) mineral oils or waste oils received during a year exceeds the amount (annual limit) indicated in the relevant statement, except the case referred to in Paragraph 62.<sup>2</sup> of this Regulation;

64.2. the user, following repeated requests by officials of the State Revenue Service or other control authorities, does not ensure the performance of an examination;

64.3. the user has provided false information in the application or the documents appended thereto, or the accompanying documents are counterfeit; or

64.4. the user has violated the requirements prescribed by the regulatory enactments regarding the procedures for the circulation of mineral oils, or by this Regulation.

*[17 June 2009; 3 November 2009]*

65. The State Revenue Service shall examine the documents submitted according to the procedures prescribed by the Administrative Procedure Law and shall issue or re-register a statement for the purchase of labelled (marked) mineral oils or a statement for the purchase of waste oils or take a motivated decision to refuse the issuance or re-registration thereof.

*[17 June 2009; 3 November 2009]*

66. *[17 June 2009]*

67. The original of the statement for the purchase of labelled (marked) mineral oils or statement for the purchase of waste oils shall be kept by the user in the place of storage and use of the labelled (marked) mineral oils, and it shall be presented upon the request of the State Revenue Service or other control authority.

68. It is prohibited to hand over the original of a statement for the purchase of labelled (marked) mineral oils or statement for the purchase of waste oils into the disposal of a third person.

69. The statement referred to in Sub-paragraph 47.2 of this Regulation for the purchase of labelled (marked) mineral oils shall be submitted by the user to the State Revenue Service within 10 working days after the end of its period of validity (except the case referred to in Paragraph 62 of this Regulation).

*[17 June 2009; 3 November 2009]*

70. If the amount of labelled (marked) mineral oils or waste oils indicated in the relevant statement exceeds 7 000 litres per year, the user shall register information regarding the amount of labelled (marked) mineral oils or waste oils in the appropriate registration journal for labelled (marked) mineral oils or waste oils. The following information shall be indicated in the specified journal:

70.1. the amount of the received labelled (marked) mineral oils or waste oils (the date of purchase and the number of the source document for fuel or the number of the documents specified in Regulation No 684/2009 or Regulation No 3649/92 shall be indicated);

70.2. the readings of a meter on the last date of each calendar month, if the amount of the labelled (marked) mineral oils or waste oils indicated in the relevant statement exceeds 20 000 litres per year;

70.3. the consumption of labelled (marked) mineral oils or waste oils in the calendar month, if the amount of labelled (marked) mineral oils or waste oils indicated in the relevant statement exceeds 20 000 litres per year; and

70.4. the total amount of consumption of labelled (marked) mineral oils or waste oils within the period of validity of the relevant statement.

*[17 June 2009; 30 March 2010]*

71. A user shall perform an inventory that shall ensure the authorised officials of the State Revenue Service or other control authority the opportunity to ascertain the use and the remainder of the labelled (marked) mineral oils or waste oils, including regarding the consumption of labelled (marked) mineral oils or waste oils for each unit of equipment or machinery, and to perform supervision and control according to their competence.

72. It shall only be permitted to locate and relocate the equipment and machinery in whose tanks the labelled (marked) mineral oils are located, that the user has purchased in accordance with Section 3, Paragraph nine of the Law On the Application of Taxes in Free Ports and Special Economic Zones and that ensures the operation of the specified equipment and machinery, within the declared territory specified in Sub-paragraph 52.1 of this Regulation. If several addresses in the territory of one free port or special economic zone, in which the use of the labelled (marked) mineral oils in the equipment and machinery indicated in the statement is intended, are indicated in the statement referred to in Sub-paragraph 47.2 of this Regulation for the purchase of labelled (marked) mineral oils, it shall be permitted to transfer (also by self-propelled means) the equipment and machinery indicated in the statement from one address indicated in the statement to another address indicated in the statement.

*[3 November 2009]*

#### **V. Mineral Oils that are Supplied and Dual Used or for Purposes other than as Fuel or Heating Fuel**

*[17 June 2009]*

73. In order to apply the tax exemption provided for in Section 18, Paragraph one, Clause 1 of the Law for mineral oils, which are used for purposes, other than as fuel or heating fuel, or which in accordance with Section 18, Paragraph one, Clause 6 of the Law are supplied and dual used it shall be necessary to receive a statement regarding the right to dual use mineral oils or for other purposes (hereinafter – statement for the dual use of mineral oils or for the use for other purposes),

*[17 June 2009]*

74. Mineral oils which are used for purposes other than as fuel or heating fuel, shall be such mineral oils that are used as a raw material in the technological process of product production (processing), adding (incorporating) to other goods or products (except mineral oils), or also such pre-packaged mineral oils which are varnish solvents, dye solvents, surface degreasing agents, washing and similar preparations and which are not intended for the propulsion of internal combustion engines (with spark ignition and with compression ignition). If the mineral oils are used as heating fuel in the technological process of product production (processing) in accordance with the Law, the mineral oils shall not be considered as such mineral oils that are used for other purposes.

75. The supplier and user of the relevant mineral oils shall be permitted to store the mineral oils that are intended to be dual used or for purposes, other than as fuel or heating fuel, in tanks, containers, locked tanks, cisterns, barrels or similar prepackaged packaging, which conforms to the requirements of the regulatory enactments regulating packaging, technical regulations and standards.

*[3 February 2009; 17 June 2009]*

76. A user who does not use mineral oils for the production of other goods but for other purposes (except for fuel or heating fuel), that according to the requirements of the regulatory enactments, technical regulations or standards regulating packaging, are filled in sealed packaging, prepared for sale and are not intended for the propulsion of internal combustion

engines (with spark ignition and with compression ignition) (for example, varnish and dye solvents, surface degreasing and washing agents) and do not conform to the Combined Nomenclature codes 2710 11 41, 2710 11 45, 2710 11 49, 2710 11 51, 2710 11 59, 2710 19 25, 2710 19 41, 2710 19 45 un 2710 19 61, also has the right to perform other necessary activities with the specified mineral oils (for example, dispatching, marketing), if this is indicated in the statement for the dual use of mineral oils or for the use for other purposes.

*[17 June 2009]*

77. A statement for the dual use of mineral oils or for the use for other purposes shall not be necessary for those mineral oils that are referred to in Annex to the Law or in Paragraph 41 of this Regulation. A statement for the dual use of mineral oils or for the use for other purposes shall not be necessary for those mineral oils that conform to the Combined Nomenclature codes 2710 11 21, 2710 11 25, 2710 19 29 if they are supplied and used for purposes, other than as fuel or heating fuel, and if they are filled in sealed packaging according to the requirements of technical regulations or standards, in which the amount of the product shall not exceed 250 litres, prepared for sale and are not intended for the propulsion of internal combustion engines (with spark ignition and with compression ignition).

*[17 June 2009]*

78. A statement for the dual use of mineral oils or for the use for other purposes shall be issued for a year by the State Revenue Service.

*[17 June 2009; 3 November 2009]*

79. In order to receive a statement for the dual use of mineral oils or for the use for other purposes, a user shall submit an application to the State Revenue Service in accordance with Annex 11 to this Regulation. The following documents shall be appended to a submission:

79.1. the technical documentation that regulates the procedures of the technological process, as well as indicates the amount of mineral oils that, in accordance with the documentation, is necessary to produce one unit of the finished product;

79.2. information regarding the type and amount of products for the production of which mineral oils shall be used;

79.3. a calculation of the total amount of mineral oils in a specific time period (for example, per month, per year) in accordance with Sub-paragraphs 79.1 and 79.2 of this Regulation;

79.4. the documents certifying the rights of use of the location for the production of products and for the storage of mineral oils;

79.5. a layout of the territory and premises;

79.6. *[17 June 2009]*;

79.7. the previously issued statement for the dual use of mineral oils or for the use for other purposes, if an application is being submitted repeatedly.

*[13 October 2008; 17 June 2009; 3 November 2009]*

80. A statement for the dual use of mineral oils or for the use for other purposes shall be issued regarding each type of mineral oil. Information shall be indicated in the statement in accordance with Annex 12 to this Regulation.

*[17 June 2009]*

81. The inventory table for mineral oils (including labelled (marked) mineral oils) indicated in Annex 12 to this Regulation shall be completed by the supplier. If a user is importing mineral oils into the Republic of Latvia according to Paragraph 85 of this Regulation or receives from a user who transfers or markets via sale the remainder of the mineral oils in accordance with a

permit issued by the State Revenue Service for the transfer or marketing of the remainder of the mineral oils, the table shall be completed by the user.

*[3 November 2009]*

82. If the requisites that are indicated in a statement for the dual use of mineral oils or for the use for other purposes change, a user shall submit an application for re-registration, the original of the statement for the dual use of mineral oils or for the use for other purposes and the documents that certify the relevant changes within 10 working days after setting in of the relevant conditions. The following shall be indicated in an application for re-registration:

82.1. the series and number of the statement for the dual use of mineral oils or for the use for other purposes;

82.2. the name and tax payer registration number of the user;

82.3. the changes in the requisites indicated in the statement for the dual use of mineral oils or for the use for other purposes and in the documents that are appended to the application for the receipt or re-registration of a statement, or in the documents appended during the period of validity of the statement;

82.4. a list of the documents appended;

82.5. the date of submitting the application; and

82.6. the signature and full name of the user or responsible person thereof.

*[17 June 2009]*

83. If the information indicated in the application for the receipt of a statement for the dual use of mineral oils or for the use for other purposes or in the appended documents thereto changes, a user shall inform the State Revenue Service within 10 working days after setting in of the relevant conditions and submit a copy of a document certifying the changes.

*[17 June 2009; 3 November 2009]*

84. On submitting an application in order to receive or re-register a statement for the dual use of mineral oils or for the use for other purposes and the documents appended thereto, a user shall present a personal identification document.

*[17 June 2009]*

85. During the period of validity of a statement for the dual use of mineral oils or for the use for other purposes, a user, without paying tax, according to the Law may import mineral oils in accordance with Paragraphs 39 and 43 of this Regulation or purchase (receive) them only in the amount indicated in the statement for the dual use of mineral oils or for the use for other purposes.

*[17 June 2009]*

86. The State Revenue Service is entitled not to issue, re-register or to cancel a statement for the dual use of mineral oils or for the use for other purposes, if:

86.1. the user, following the written request of the State Revenue Service, has not indicated all of the necessary information in the application or has not submitted all the documents specified in Paragraph 79 or 82 of this Regulation;

86.2. the user has provided false information in the application or the documents appended thereto, or the accompanying documents are counterfeit;

86.3. the user has not complied with the requirements specified in Paragraph 83 of this Regulation;

86.4. during a period of one year prior to the submitting of the application, the user has violated the requirements prescribed by the regulatory enactments regarding the procedures for the circulation of mineral oils or by this Regulation;

86.5. the user, following repeated requests by officials of the State Revenue Service or other control authorities, does not ensure the performance of an examination; or

86.6. the amount of the mineral oils received exceeds the amount indicated in the statement for the use of mineral oils for other purposes.

*[17 June 2009; 3 November 2009]*

87. The State Revenue Service, in accordance with the procedures prescribed by the Administrative Procedure Law, shall examine the documents submitted and shall issue or re-register a statement for the dual use of mineral oils or for the use for other purposes, or take a motivated decision to refuse the issuance or re-registration thereof.

*[17 June 2009; 3 November 2009]*

88. *[17 June 2009]*

89. The original statement for the dual use of mineral oils or for the use for other purposes shall be kept by the user. A copy of the statement certified by a merchant shall be kept in the place (places) of use and storage of the mineral oils indicated in the statement. The original statement for the dual use of mineral oils or for the use for other purposes or a copy certified by a merchant shall be presented upon the request of control authorities.

*[17 June 2009]*

90. It is prohibited to hand over the original statement for the purchase of mineral oils into the disposal of a third person.

91. A user shall submit a statement for the dual use of mineral oils or for the use for other purposes to the State Revenue Service within 10 working days after expiry of its period of validity (except for the case specified in Sub-paragraph 79.7 of this Regulation).

*[17 June 2009; 3 November 2009]*

## **VI. Mineral Oils that are Supplied and Used in Ships and Aircraft**

92. The mineral oils (also the labelled (marked) mineral oils specified in Section 18, Paragraph three of the Law or Section 3, Paragraph 8.<sup>1</sup> of the Law On the Application of Taxes in Free Ports and Special Economic Zones) that are intended for use for the purposes specified in Section 18, Paragraph one, Clauses 2 and 3 of the Law or Section 3, Paragraph eight, Clauses 1, 2 and 3 of the Law On the Application of Taxes in Free Ports and Special Economic Zones, shall be exempted from tax if such mineral oils are used in such ships and aircraft that are not used for private recreation and entertainment, but rather for commercial purposes or other purposes (for example, international carriage of passengers or goods, operations of rescue services, provision of fisheries, ship construction, testing and maintenance, as well as in ships and other floating vessels which are used for the excavation and expansion of waterways).

93. In order to receive mineral oils (also the labelled (marked) mineral oils specified in Section 18, Paragraph three of the Law or Section 3, Paragraph 8.<sup>1</sup> of the Law On the Application of Taxes in Free Ports and Special Economic Zones) and use such mineral oils for the purposes specified in Section 18, Paragraph one, Clauses 2 and 3 of the Law or Section 3, Paragraph eight, Clauses 1, 2 or 3 of the Law On the Application of Taxes in Free Ports and Special Economic Zones, the user (recipient) of the mineral oils shall submit to a supplier (also in the case specified in Paragraph 95 of this Regulation) a written certification that the purchased mineral oils shall be used in ships and aircrafts only for the purpose specified in Section 18, Paragraph one, Clauses 2 or 3 of the Law or Section 3, Paragraph

eight, Clauses 1, 2 and 3 of the Law On the Application of Taxes in Free Ports and Special Economic Zones. If a user regularly purchases mineral oils from one supplier, a written certification shall be submitted regarding the intended period of time for the purchase of mineral oils, which shall not be longer than three months. If the user has several aircraft or ships in his or her possession, one written certification in which these are indicated shall be submitted. A written certification shall not have a retrospective effect. A written certification shall not be submitted regarding such mineral oils that are used in ships and aircraft that perform international carriages (also between Member States).

94. At least the following information shall be indicated in a written certification:

- 94.1. the full name of the user;
- 94.2. the tax payer registration code of the user;
- 94.3. the address, postal code, telephone number of the user;
- 94.4. the registration number and place of registration of the aircraft or ship in which mineral oils are to be used;
- 94.5. the purpose of use, if the labelled (marked) mineral oils are to be used in accordance with Section 3, Paragraph eight, Clause 2 of the Law On the Application of Taxes in Free Ports and Special Economic Zones;
- 94.6. the date of purchase of the mineral oils or the period of time (that is not longer than three months), regarding which a written certification shall be submitted, if the mineral oils are regularly purchased from a specific supplier;
- 94.7. the date of the written certification being drawn up; and
- 94.8. the responsible person (signature and full name), seal.

95. It is permitted to supply labelled (marked) mineral oils to ships from such filling stations that are specially equipped for supplying ships.

96. A filling station that has been specially equipped for the supply of ships and supplies mineral oils in accordance with the purpose specified in Section 18, Paragraph one, Clause 3 of the Law or Section 3, Paragraph eight, Clauses 1 and 3 of the Law On the Application of Taxes in Free Ports and Special Economic Zones, shall ensure the separate recording, storage and sale of labelled (marked) mineral oils.

97. A merchant who supplies mineral oils to ships from filling stations that are specially equipped for the supply of ships, shall observe the procedures that are prescribed by the regulatory enactments regulating the circulation of mineral oils (fuel) if this Regulation do not prescribe otherwise.

98. A filling station that has been specially equipped for the supply of ships and supplies mineral oils in accordance with the purpose specified in Section 18, Paragraph one, Clause 3 of the Law or Section 3, Paragraph eight, Clauses 1 and 3 of the Law On the Application of Taxes in Free Ports and Special Economic Zones, shall indicate the following information in accounting documents regarding mineral oils:

- 98.1. the amount of the received and supplied mineral oils;
- 98.2. the registration number and the place of registration of the ships;
- 98.3. whether the mineral oils are labelled (marked);
- 98.4. the purpose of use of the mineral oils; and
- 98.5. the date of supply (sale) of the mineral oils.

99. In addition to the report regarding the circulation of mineral oils (fuel) specified by regulatory enactments, a merchant who supplies mineral oils to ships from filling stations that are specially equipped for the supply of ships shall submit to the State Revenue Service

written information regarding the mineral oils supplied (sold) during the previous month in accordance with the purpose specified in Section 18, Paragraph one, Clause 3 of the Law or Section 3, Paragraph eight, Clauses 1 and 3 of the Law On the Application of Taxes in Free Ports and Special Economic Zones, indicating the following:

- 99.1. the amount of the received and supplied mineral oils;
- 99.2. the registration number and the place of registration of the ships;
- 99.3. whether the mineral oils are labelled (marked); and
- 99.4. the purpose of use of the mineral oils.

## **VII. Mineral Oils that are Supplied and Used for the Chemical Treatment of Coke**

100. In order to be able to use mineral oils (also the labelled (marked) mineral oils specified in Section 18, Paragraph three of the Law) for the purpose specified in Section 18, Paragraph one, Clause 5 of the Law – during the chemical treatment process, adding them to coke that is used as heating fuel, a user shall receive a statement regarding permission to purchase mineral oils (hereinafter – statement for the use of mineral oils for the chemical treatment of coke).

101. A statement for the use of mineral oils for the chemical treatment of coke shall be issued for a year by the State Revenue Service.

*[3 November 2009]*

102. In order to receive a statement for the use of mineral oils for the chemical treatment of coke, a user shall submit an application to the State Revenue Service in accordance with Annex 13 to this Regulation. The following documents shall be appended to an application:

102.1. a copy of the technical passport of such technological equipment that ensures the adding of mineral oils to coke during the chemical treatment process;

102.2. information regarding the technological equipment that ensures the adding of mineral oils to coke during the chemical treatment process:

102.2.1. the type of the equipment;

102.2.2. the capacity of the equipment;

102.2.3. the maximum time of operation during the reference period (in hours);

and

102.2.4. the amount of mineral oils used during the previous period (in litres);

102.3. a technological description of the chemical treatment process, including information regarding the amount of mineral oils necessary for the production of one unit;

102.4. a calculation of the total amount of mineral oils (in litres) in a specific time period (for example, per month, per year), but not more than the amount to be consumed per year;

102.5. documents that certify the rights of possession of the location where the chemical treatment process, during which mineral oils are added to coke that is used as heating fuel, will take place;

102.6. documents that certify the capacity of the tanks specified in the submission; and

102.7. if a meter that ensures an aggregate and non-annullable recording, is not an original part of the relevant storage tank for mineral oils or a part of the tank in the technologically unified system, but is installed separately, – a copy of the technical passport of the meter.

*[3 November 2009]*

103. A user shall store mineral oils (also the labelled (marked) mineral oils) only in such locations and tanks that are indicated in the statement for the use of mineral oils for the chemical treatment of coke. A tank or one of the tanks in the technologically unified system

shall be equipped with a calibrated meter, which ensures an aggregate and non-annullable recording of the consumption of the mineral oils to be used.

104. A statement for the use of mineral oils for the chemical treatment of coke shall be issued regarding each address of such place at which the chemical treatment process shall take place, where mineral oils are added to coke that is used as heating fuel and where tanks conforming to regulatory enactments are located, in which mineral oils are stored and which are connected to the relevant technological equipment, that ensures the addition of mineral oils to coke during the chemical treatment process. The statement for the use of mineral oils for the chemical treatment of coke shall indicate information in accordance with Annex 14 to this Regulation.

105. If the requisites that are indicated in a statement for the use of mineral oils for the chemical treatment of coke change, a user shall present an application of re-registration, the original of the statement for the use of mineral oils for the chemical treatment of coke and the documents that certify the relevant changes, within 10 working days after setting in of the relevant conditions. The following shall be indicated in an application of re-registration:

105.1. the series and the number of the statement for the use of mineral oils for the chemical treatment of coke;

105.2. the name and tax payer registration code of the user;

105.3. the changes in the requisites indicated in the statement for the use of mineral oils for the chemical treatment of coke and in the documents that are appended to the application for the receipt or re-registration of a statement, or in the documents appended during the period of validity of the statement;

105.4. a list of the documents appended;

105.5. the date of submitting the application; and

105.6. the signature and full name of the user or responsible person thereof.

106. If the information indicated in the application for the receipt of a statement for the use of mineral oils for the chemical treatment of coke or in the appended documents thereto changes, a user shall inform the State Revenue Service within 10 working days after setting in of the relevant conditions and submit a copy of a document certifying the changes.

*[3 November 2009]*

107. In order to repeatedly receive a statement for the use of mineral oils for the chemical treatment of coke, a user shall present the application specified in Paragraph 102 of this Regulation, the previously issued statement for the use of mineral oils for the chemical treatment of coke, information regarding the reading of a calibrated meter and the remainder of mineral oils in a tank, as well as the information specified in Sub-paragraph 102.2 of this Regulation. If the conditions specified in the application submitted for the receipt of the previously issued statement or the documents appended thereto have changed, documents that confirm the new conditions shall be appended.

108. In submitting an application in order to receive or re-register a statement for the use of mineral oils for the chemical treatment of coke, and the documents appended thereto, a user shall present a personal identification document.

109. The State Revenue Service is entitled not to issue, re-register or to cancel a statement for the use of mineral oils for the chemical treatment of coke, if:

109.1. the user upon the written request of the State Revenue Service has not indicated all of the information specified in Paragraph 102 or 107 of this Regulation or has not submitted all of the documents specified in Paragraph 102 or 107;

109.2. the user has provided false information in the application or the documents appended thereto, or the appended documents are counterfeit;

109.3. the user has not complied with the requirements specified in Paragraph 106 of this Regulation;

109.4. during a period of one year prior to the submitting of the application, the user has violated the requirements specified by the regulatory enactments regarding the procedures for the circulation of mineral oils or by this Regulation;

109.5. the user, following repeated requests by officials of the State Revenue Service or other control authorities, does not ensure the performance of an examination; or

109.6. the amount of the mineral oils received exceeds the amount indicated in the statement for the use of mineral oils for the chemical treatment of coke.

*[3 November 2009]*

110. The State Revenue Service, in accordance with the procedures prescribed by the Administrative Procedure Law, shall examine the documents submitted and issue or re-register a statement for the use of mineral oils for the chemical treatment of coke, or take a motivated decision to refuse the issuance or re-registration thereof.

*[17 June 2009; 3 November 2009]*

111. *[17 June 2009]*

112. The inventory table for mineral oils (including labelled (marked) mineral oils) indicated in Annex 14 to this Regulation shall be completed by the supplier. If a user brings mineral oils into the Republic of Latvia according to Paragraph 85 of this Regulation or receives from a user who transfers or sells the remainder of the mineral oils in accordance with a permit issued by the State Revenue Service for the transfer or sale of the remainder of the mineral oils, the table shall be completed by the user.

*[3 November 2009]*

113. A user shall keep the statement for the use of mineral oils for the chemical treatment of coke in the place of storage and use of the mineral oils indicated in the statement, and present it upon a request by a control authority.

114. It is prohibited to hand over the original statement for the use of mineral oils for the chemical treatment of coke into the disposal of a third person.

115. A user shall submit a statement for the use of mineral oils for the chemical treatment of coke to the State Revenue Service within 10 working days after expiry of its period of validity (except for the case specified in Paragraph 107 of this Regulation).

*[3 November 2009]*

### **VIII. Additional Provisions for the Circulation of Mineral Oils**

116. A supplier shall be liable for the payment of tax for mineral oils and the fulfilment of the requirements of this Regulation in relation to the supply of mineral oils.

117. The regulatory enactments regulating the circulation of excise goods and the application of excise tax shall be binding to persons who perform activities (commercial activities) with the mineral oils (also the labelled (marked) mineral oils) specified in this Regulation.

118. A certification document or a notarised copy thereof regarding the conformity of the labelled (marked) mineral oils with the requirements specified in Paragraph 25 of this Regulation shall be required at the sales locations of the relevant mineral oils.

119. The State Revenue Service and other control authorities, in accordance with the competence thereof, are entitled to examine whether the equipment specified in this Regulation and in the possession of the user comply with the documents submitted by the user, as well as to examine the tanks in the possession of the user wherein mineral oils (also the labelled (marked) mineral oils) are stored, and the meters specified in this Regulation, which ensure an aggregate and non-annullable recording of the consumption of the mineral oils to be used.

120. The State Revenue Service shall control the circulation of the mineral oils (also the labelled (marked) mineral oils) specified in this Regulation (also the bringing of such mineral oils into the Republic of Latvia), as well as the labelling (marking) of mineral oils.

121. The State Revenue Service and other control authorities, in accordance with the competence thereof, shall organise an inspection of motor vehicles. Fuel samples shall be taken from the fuel system (also the fuel tank) of the relevant motor vehicles and it shall be examined whether or not the labelled (marked) mineral oils are used as fuel in the engines of the vehicles. In such case mineral oils that do not comply with Paragraph 25 of this Regulation but in which the presence of the substances specified in Paragraphs 26 and 27 of this Regulation has been determined, shall also be considered labelled (marked) mineral oils.

*[30 March 2010]*

121.<sup>1</sup> Natural persons who have not received the labelled (marked) mineral oils in accordance with a statement for the purchase of labelled (marked) mineral oils are prohibited from storing and transferring the labelled (marked) mineral oils and performing any other activities involving them. In such case mineral oils that do not comply with Paragraph 25 of this Regulation, but in which the presence of the substances specified in Paragraphs 26 and 27 of this Regulation has been determined, shall also be considered labelled (marked) mineral oils.

*[17 June 2009; 30 March 2010]*

122. It is prohibited to sell mineral oils that do not conform to the requirements in Paragraph 25 of this Regulation but contain the substances specified in Paragraphs 26 and 27 of this Regulation, for the following purposes:

122.1. for further sale; or

122.2. for use as fuel.

123. If a statement for the purchase of labelled (marked) mineral oils (for use as heating fuel), a statement for the purchase of waste oils (to be used as heating fuel), a statement for the rights to purchase labelled (marked) mineral oils (to be used in free ports and special economic zones), a statement for the dual use of mineral oils or for the use for other purposes or a statement for the purchase of mineral oils for the chemical treatment of coke (hereinafter – statement) has ceased to be in force or is cancelled, the remainder of the mineral oils may only be sold or transferred from the place of storage of the mineral oils indicated in the statement with a permit from the State Revenue Service for the transfer or sale of the remainder of the mineral oils. A permit shall be issued based on an application in which the following information shall be indicated:

123.1. the user name (for natural persons – the given name, surname);

123.2. the tax payer registration code (for natural persons – the personal identity number);

- 123.3. the type and number of the statement;
- 123.4. the type of the mineral oils and the Combined Nomenclature code;
- 123.5. the amount of the mineral oils;
- 123.6. the place of address of storage of the mineral oils;
- 123.7. information regarding the recipient of the mineral oils (the name (for natural persons – the given name, surname), tax payer registration code (for natural persons – the personal identity number), the type, number and period of validity of the statement);
- 123.8. the date of submitting the application; and
- 123.9. the signature and full name of the responsible person.

*[17 June 2009; 3 November 2009]*

124. A copy of the document certifying the purchase of mineral oils, certified by the user, shall be appended to the application specified in Paragraph 123 of this Regulation, presenting the original, and documents that justify the intended activities with mineral oils (for example, a contract regarding the sale of mineral oils).

125. The State Revenue Service, according to the procedures specified in the Administrative Procedure Law, shall examine the documents submitted and issue a permit for the transfer or sale of the remainder of the mineral oils or take a motivated decision to refuse the issuance thereof within 10 working days after receipt thereof. A decision regarding the refusal to issue a permit for the transfer or sale of the remainder of the mineral oils shall be sent to the applicant within 10 working days after taking of the decision.

*[3 November 2009]*

126. The information specified in Annex 15 to this Regulation shall be indicated in a permit for the transfer or sale of the remainder of the mineral oils. A permit shall be issued in two copies. The first copy shall be intended for the user, to whom a permit for the transfer or sale of the remainder of the mineral oils has been issued, the second copy shall be handed over to the user who receives the mineral oils by the user to whom the permit for the transfer or marketing via sale of mineral oils has been issued.

127. The State Revenue Service is entitled not to issue a permit for the transfer or sale of the remainder of the mineral oils, if:

127.1. the application or appended documents thereto contain false information or the appended documents are counterfeit;

127.2. upon the request of the State Revenue Service, all the information to be indicated in an application and the documents to be appended thereto, specified by this Regulation, have not been submitted; or

127.3. the recipient of mineral oils is not entitled to purchase or receive the type or amount of the relevant mineral oils indicated in the application for the receipt of a permit.

*[3 November 2009]*

128. If mineral oils are transferred in the case specified in Paragraph 123 of this Regulation:

128.1. a natural person, who is not a merchant, uses a permit for the transfer or sale of the remainder of the mineral oils as a document for the transfer of mineral oils; and

128.2. the user, who is not a natural person, in a source document for fuel shall additionally indicate the number of the permit of the State Revenue Service for the transfer or sale of the remainder of the mineral oils.

*[3 November 2009; 30 March 2010]*

129. A user who has received mineral oils in accordance with a permit for the transfer or sale of the remainder of the mineral oils, shall confirm the receipt of the mineral oils on both copies of the permit in accordance with Annex 15 to this Regulation.

### **IX. Closing Provisions**

130. The conditions of Paragraphs 12, 13, 14, 15, 16, 17, 18 and 70 of this Regulation shall also be applicable if strict accountability bills of lading-invoices of goods are used for mineral oils (fuel) until the term specified in the Law On Taxes and Fees.

131. Statements that are issued in accordance with Cabinet Regulation No. 485 of 28 June 2005, Procedures by which a Reduced Rate of Excise Duty or Exemption from Excise Duty shall be Applied to Some Mineral Oils, shall be in force until the expiry of the period of validity indicated therein.

132. Statements for the purchase of labelled (marked) mineral oils or statements for the purchase of waste oils, which have been issued until the day when amendment to Paragraph 49 of this Regulation came into force, providing that the statement referred to in Sub-paragraph 47.1 of this Regulation for the purchase of labelled (marked) mineral oils and the statement referred to in Paragraph 48 of this Regulation for the purchase of waste oils shall be issued for an unspecified period of time, shall be in effect until expiry of the term of validity indicated therein.

*[17 June 2009]*

### **Informative Reference to European Union Directive**

This Regulation contains provisions arising from Council Directive 2003/96/EC of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity.

Prime Minister

A. Kalvītis

Acting for the Minister for Finance,  
Minister for Regional Development  
and Local Government

A. Štokenbergs

**State Revenue Service**

<b>BF</b>	
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**Application by a Natural Person for the Receipt of a Statement Regarding the Right to Purchase Labelled (Marked) Mineral Oils**

Given name, surname																			
Personal identity number														-					
For non-residents of the Republic of Latvia – the name and number of the personal identification document																			
Address and postal code of the place of residence																			
Telephone																			
<b>The address</b> where the relevant combustion plant is located, in which the labelled (marked) mineral oils are used as heating fuel, as well as the tanks in which the labelled (marked) mineral oils are stored and which are connected to the relevant combustion plant																			
<b>Information regarding the tanks</b> in which the labelled (marked) mineral oils will be stored and which are connected to the relevant combustion plant																			
No.		1.		2.		3.		4.		5.		6.		Total					
Volume (m <sup>3</sup> )																			
The remainder of the labelled (marked) mineral oils (m <sup>3</sup> )																			
Meter number				The meter reading on the date of submitting the application															
<b>The purpose of use for the labelled (marked) mineral oils (specify)</b>																			
For the production of heat for heating or for the production of heat energy in the production (processing) of products during the technological process								For the generation of electricity or for use in combined plants generating electricity and heat energy											

\_\_\_\_\_ (position)  
Place for a seal

\_\_\_\_\_ (given name, surname and signature)  
\_\_\_\_\_ (date)

**To be completed by an official of the State Revenue Service**

The name (type) of the labelled (marked) mineral oils	Code in conformity with the EU Combined Nomenclature	Amount permitted for purchase (litres)	The maximum amount (litres) of one supply	Given name, surname and signature of the responsible person

Acting for the Minister for Finance,  
Minister for Regional Development  
and Local Government

A. Štokenbergs

**State Revenue Service**

<b>EF</b>	
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**Application by a Natural Person for the Receipt of a Statement Regarding the Right to Purchase Waste Oils**

Given name, surname							
Personal identity number							
For non-residents of the Republic of Latvia – the name and number of the personal identification document							
Address and postal code of the place of residence							
Telephone							
<b>The address</b> where the relevant combustion plant is located, in which the waste oils are used as heating fuel, as well as the tanks in which the waste oils are stored and which are connected to the relevant combustion plant							
<b>Information regarding the tanks</b> in which the waste oils are stored and which are connected to the relevant combustion plant							
No.	1.	2.	3.	4.	5.	6.	Total
Volume (m <sup>3</sup> )							
The remainder of waste oils (m <sup>3</sup> )							
Meter number				The meter reading on the date of submitting the submission			
<b>The purpose of use for the waste oils</b> (specify)							
For the production of heat for heating or for the production of heat energy in the production (processing) of products during the technological process					For the generation of electricity or for use in combined plants generating electricity and heat energy		

\_\_\_\_\_ (position)

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

\_\_\_\_\_ (date)

**To be completed by an official of the State Revenue Service**

Combined Nomenclature Code of the waste oils	Amount permitted for purchase (litres)	The maximum amount (litres) of one supply	Given name, surname and signature of the responsible person
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Acting for the Minister for Finance,  
Minister for Regional Development  
and Local Government

A. Štokenbergs

[3 November 2009]

**Annex 3**  
Cabinet Regulation No. 525  
31 July 2007

**State Revenue Service**

<b>BJ</b>	
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**Application by a User for the Receipt of a Statement Regarding the Right to Purchase Labeled (Marked) Mineral Oils**

<b>Information regarding a person</b> who is not a natural person							
Name							
Legal address, postal code							
Telephone							
Tax payer registration code							
<b>The address</b> where the relevant combustion plant is located, in which the labelled (marked) mineral oils are used as heating fuel, as well as the tanks in which the labelled (marked) mineral oils are stored and which are connected to the relevant combustion plant							
<b>Information regarding the tanks</b> in which the labelled (marked) mineral oils are to be stored and which are connected to the relevant combustion plant							
No.	1.	2.	3.	4.	5.	6.	Total
Volume (m <sup>3</sup> )							
The remainder of the labelled (marked) mineral oils (m <sup>3</sup> )							
Meter number				The meter reading on the date of submitting the submission			
<b>The purpose of use for the labelled (marked) mineral oils</b> (specify)							
For the production of heat for heating or for the production of heat energy in the production (processing) of products during the technological process				For the generation of electricity or for use in combined plants generating electricity and heat energy			

\_\_\_\_\_ (position)

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

\_\_\_\_\_ (date)

Place for a seal

**To be completed by an official of the State Revenue Service**

The name (type) of the labelled (marked) mineral oils	Code in conformity with the EU Combined	Amount permitted for purchase (litres)	The maximum amount (litres) of one supply	Given name, surname and signature of the responsible person
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	Nomenclature			

Acting for the Minister for Finance,  
Minister for Regional Development  
and Local Government

A. Štokenbergs

[3 November 2009]

**Annex 4**  
Cabinet Regulation No. 525  
31 July 2007

**State Revenue Service**

<b>EJ</b>	
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**Application by a User for the Receipt of a Statement Regarding the Right to Purchase Waste Oils**

<b>Information regarding a person</b> who is not a natural person							
Name							
Legal address, postal code							
Telephone							
Tax payer registration code							
<b>The address</b> where the relevant combustion plant is located, in which the waste oils are used as heating fuel, as well as the tanks in which the waste oils are stored and which are connected to the relevant combustion plant							
<b>Information regarding the tanks</b> in which the waste oils are stored and which are connected to the relevant combustion plant							
No.	1.	2.	3.	4.	5.	6.	Total
Volume (m <sup>3</sup> )							
The remainder of waste oils (m <sup>3</sup> )							
Meter number			The meter reading on the date of submitting the submission				
<b>The purpose of use for the labelled (marked) mineral oils</b> (specify)							
For the production of heat for heating or for the production of heat energy in the production (processing) of products during the technological process				For the generation of electricity or for use in combined plants generating electricity and heat energy			
<b>The purpose of use for the waste oils</b> (specify)							
For the production of heat for heating or for the production of heat energy in the production (processing) of products during the technological process				For the generation of electricity or for use in combined plants generating electricity and heat energy			

\_\_\_\_\_  
(position)  
Place for a seal

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

\_\_\_\_\_  
(date)

**To be completed by an official of the State Revenue Service**

Combined Nomenclature Code of the waste oils	Amount permitted for purchase (litres)	The maximum amount (litres) of one supply	Given name, surname and signature of the responsible person

Acting for the Minister for Finance,  
Minister for Regional Development  
and Local Government

A. Štokenbergs

[3 November 2009]

**Annex 5**  
Cabinet Regulation No. 525  
31 July 2007

**STATE REVENUE SERVICE**

<b>BB</b>	
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**Application by a User for the Receipt of a Statement  
Regarding the Right to Purchase Labelled (Marked) Mineral Oils (for Use in Free Ports  
and Special Economic Zones)**

<b>Information regarding a person</b> who is not a natural person							
Name							
Legal address, postal code							
Telephone							
Tax payer registration code							
<b>Address</b> at which the tanks in which the equipment and machinery referred to in Section 3, Paragraph nine of the Law On the Application of Taxes in Free Ports and Special Economic Zones will be used for the purposes referred to in Section 3, Paragraph nine of the Law On the Application of Taxes in Free Ports and Special Economic Zones <sup>1</sup>							
_____							
<b>Address</b> at which the tanks in which the labelled (marked) mineral oils will be stored that are used for the purposes referred to in Section 3, Paragraph nine of the Law On the Application of Taxes in Free Ports and Special Economic Zones							
_____							
<b>Information regarding tanks</b> in which labelled (marked) mineral oils are to be stored							
No.	1.	2.	3.	4.	5.	6.	Total
Volume (m <sup>3</sup> )							
The remainder of the labelled (marked) mineral oils (m <sup>3</sup> )							
Meter number				The meter reading on the date of submitting the application			

\_\_\_\_\_  
(position)  
Place for a seal<sup>2</sup>

\_\_\_\_\_  
(given name, surname and signature<sup>2</sup>)  
\_\_\_\_\_  
(date<sup>2</sup>)

**To be completed by an official of the State Revenue Service**

Name (type) of the	Code in	Amount	The maximum	Given name,
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labelled (marked) mineral oils	conformity with the EU Combined Nomenclature	permitted for purchase (litres)	amount (litres) of one supply	surname and signature of the responsible official

**Certification Regarding Equipment or Machinery in which Labelled (Marked) Mineral Oils will be Used**

No.	Name, type, model, identification number and features of the equipment or machinery, by which the unit of equipment or machinery shall be identifiable	Consumption of the labelled (marked) mineral oils (litres/per motor hour)	The planned average number of motor hours per month	The average consumption of the labelled (marked) mineral oils (litres) per month	The maximum amount of consumption per year of labelled (marked) mineral oils in accordance with the data of the technical documentation of the machinery equipment (litres)

Notes.

<sup>1</sup> If the equipment or machinery referred to in Section 3, Paragraph nine of the Law On the Application of Taxes in Free Zones and Special Economic Zones are used at several addresses, which are located in the territory of one free port or special economic zone, such addresses shall be indicated in the application, at which the referred to equipment and machinery are used.

<sup>2</sup> Details of the application “signature”, “date” and “place for a seal” shall not be completed if the application has been drawn up in accordance with the regulatory enactments regarding drawing up of electronic documents.

<sup>3</sup> If the application has been drawn up in accordance with the regulatory enactments regarding drawing up of electronic documents, an official of the State Revenue Service shall append notes to the application in accordance with the referred to regulatory enactments.

Acting for the Minister for Finance,  
Minister for Regional Development  
and Local Government

A. Štokenbergs

[17 June 2009]

**Annex 6**  
Cabinet Regulation No. 525  
31 July 2007

Supplemented Lesser  
State Coat of Arms

(Office of the State Revenue Service)  
(place of issue)

**STATEMENT**  
**Regarding the Right to Purchase Labelled (Marked)**  
**Mineral Oils**

Series BF No. [redacted]

Given name, surname of the user [redacted]

Personal identity number (for  
residents of the Republic of Latvia) [redacted]

Name and number of the personal  
identification document  
(for residents of the Republic of  
Latvia) [redacted]

Address, postal code of the place  
of residence [redacted]

**The Statement shall not be Valid Without the Annex**

Statement issued [redacted]

Statement valid from [redacted]

Statement  
registered<sup>1</sup>

re- [redacted]

(Position of the State  
Revenue Service official)

(signature)

(full name)

Place for a seal

Supplemented Lesser  
State Coat of Arms

**STATEMENT ANNEX**

Series BF No.

Address at which the relevant combustion plant is located, in which the labelled (marked)  
mineral oils will be used as heating fuel  
[redacted]



Minister for Regional Development  
and Local Government

A. Štokenbergs



The purpose of use for the labelled (marked) mineral oils

Name (type) of the labelled (marked) mineral oils	Code in conformity with the EU Combined Nomenclature	Total amount permitted for supply (litres) <sup>4</sup>	The maximum amount (litres) permitted for one supply <sup>4</sup>

Statement issued

Statement valid from

Statement registered<sup>1</sup>

re-

(Position of the Revenue Service official)

(signature)

(full name)

Place for a seal

The Annex shall not be Valid Without a Statement

#### Inventory Table for Labelled (Marked) Mineral Oils<sup>5</sup>

No.	Date of supply (receipt), number of accompanying document	The remainder prior to supply (receipt) (litres)	Amount of supply (receipt) (litres)	The remainder after supply (receipt) (litres)	Name, address and tax payer registration code of the supplier, tax warehouse identification number	Signature and full name of the responsible person of the supplier

Notes.

<sup>1</sup> Only to be indicated if the statement has been re-registered – the last date of re-registration shall be indicated.

<sup>2</sup> Only to be printed if the consumption exceeds 7 000 l.

<sup>3</sup> Only print such number of fields that have been completed for tank capacity.

<sup>4</sup> Indicate with numbers and words.

<sup>5</sup> Print on the other side of the original annex to the statement.

Acting for the Minister for Finance,  
Minister for Regional Development  
and Local Government

A. Štokenbergs

Supplemented Lesser  
State Coat of Arms

(Office of the State Revenue Service)  
(place of issue)

**STATEMENT**  
**Regarding the Right to Purchase Labelled (Marked) Mineral Oils**  
**(for Use in Free Ports and Special Economic Zones)**

Series BB No.

The name of the user

Tax payer registration code

Legal address, postal code

**The Statement shall not be Valid Without the Annex**

Statement issued

Statement valid from

until

Statement re-registered<sup>1</sup>

(Position of the State Revenue Service official)

(signature)

(full name)

Place for a seal

Supplemented Lesser  
State Coat of Arms

**STATEMENT ANNEX**

Series BB No.

Address where the relevant equipment or machinery is located



- <sup>1</sup> Only to be indicated if the statement has been re-registered – the last date of re-registration shall be indicated.
- <sup>2</sup> Only to be printed if the consumption exceeds 7 000 l.
- <sup>3</sup> Only print the number of fields that have been completed for tank capacity.
- <sup>4</sup> Indicate with numbers and words.
- <sup>5</sup> Indicate with numbers and words, if the statement is re-registered.
- <sup>6</sup> Print on the other side of the original annex to the statement.

Acting for the Minister for Finance,  
Minister for Regional Development  
and Local Government

A. Štokenbergs

[17 June 2009]

**Annex 9**  
Cabinet Regulation No. 525  
31 July 2007

Supplemented Lesser  
State Coat of Arms

(Office of the State Revenue Service)  
(place of issue)

**STATEMENT**  
**Regarding the Right to Purchase Waste Oils**

	Series EF No.
Given name, surname of the user	
Personal identity number (for residents of the Republic of Latvia)	
Name and number of the personal identification document (for residents of the Republic of Latvia)	
Address, postal code of the place of residence	

**The Statement shall not be Valid Without the Annex**

Statement issued		Statement valid from	
Statement registered <sup>1</sup>	re-		
(Position of the State Revenue Service official)		(signature)	(full name)
			Place for a seal

Supplemented Lesser  
State Coat of Arms

**STATEMENT ANNEX**  
Series EF No.

Address at which the relevant combustion plant is located, in which the waste oils will be used as heating fuel





The purpose of use for the waste oils

[Redacted]

Combined Nomenclature Code of the waste oils	Total amount permitted for supply (litres) <sup>4</sup>	The maximum amount (litres) permitted for one supply <sup>4</sup>

Statement issued

[Redacted]

Statement valid from

[Redacted]

Statement registered<sup>1</sup>

re-

[Redacted]

(Position of the State Revenue Service official)

(signature)

(full name)

Place for a seal

### Inventory Table of Waste Oils<sup>5</sup>

No.	Date of supply (receipt), number of accompanying document	The remainder prior to supply (receipt) (litres)	Amount of supply (receipt) (litres)	The remainder after supply (receipt) (litres)	Name, address and tax payer registration code of the supplier, tax warehouse identification number	Signature and full name of the responsible person of the supplier

Notes.

<sup>1</sup> Only to be indicated if the statement has been re-registered – the last date of re-registration shall be indicated.

<sup>2</sup> Only to be printed if the consumption exceeds 7 000 l.

<sup>3</sup> Only print such number of fields that have been completed for container capacity.

<sup>4</sup> Indicate with numbers and words.

<sup>5</sup> Print on the other side of the original annex to the statement.

Acting for the Minister for Finance,  
Minister for Regional Development  
and Local Government

A. Štokenbergs

[17 June 2009]

**Annex 11**  
Cabinet Regulation No. 525  
31 July 2007

**STATE REVENUE SERVICE**

**BL**

**Application for the Receipt of a Statement  
for the Dual Use of Mineral Oils or for the Use for Other Purposes  
(not as Fuel or Heating Fuel)**

Name of the user	
Address, postal code of the user	
Telephone	
Tax payer registration code	

The number of tanks conforming to regulatory enactments and the capacity of each tank in which mineral oils will be stored, if they are to be stored in stationary tanks.							
No.	1.	2.	3.	4.	5.	6.	Total
Volume (m <sup>3</sup> )							

Type of mineral oils	Combined Nomenclature Code	Amount

The purpose of use of mineral oils (sale, production of other goods, dual use, another purpose (specify))	
---	--

<b>Address</b> at which the relevant products are produced (processed) and where the tanks for the storage of mineral oils are located, if mineral oils are dual used or in the production of other goods (except mineral oils)
---

<b>Address</b> at which mineral oils are stored, if the mineral oils are not dual used or for the production of other goods
---

\_\_\_\_\_ (position)

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

Place for a seal

\_\_\_\_\_ (date)

Acting for the Minister for Finance,  
Minister for Regional Development



Supplemented Lesser  
State Coat of Arms

(Office of the State Revenue Service)  
(place of issue)

**STATEMENT**  
**for the Dual Use of Mineral Oils or**  
**for the Use for Purposes other than Fuel or Heating Fuel**

Series BL No.

Name of the user

Tax payer registration code

Legal address, postal code

Address at which the relevant products are produced (processed) and where the tanks for the storage of mineral oils are located, if the mineral oils are dual used or in the production of other goods (except mineral oils)

The purpose of use for mineral oils

Address at which mineral oils are stored, if the mineral oils are not dual used or in the production of other goods<sup>1</sup>

Type of mineral oils	Combined Nomenclature Code	Purpose of use	Total amount (litres) <sup>2</sup>	Remaining amount after statement re-registration (litres) <sup>3</sup>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Statement issued

Statement valid from

Statement valid until

Statement re-registered<sup>1</sup>

(Position of the State Revenue Service official) (signature)

(full name)

Place for a seal

**Inventory Table for Mineral Oils (Also Labelled (Marked) Mineral Oils)<sup>5</sup>**

No.	Date of supply (receipt), number of accompanying document	Labelled (marked), yes/no	The remainder prior to supply (receipt) (litres)	Amount of supply (receipt) (litres)	The remainder after supply (receipt) (litres)	Name, address and tax payer registration code of the supplier, tax warehouse identification number	Signature and full name of the responsible person of the supplier

Notes.

<sup>1</sup> Several addresses are allowed.

<sup>2</sup> Indicate with numbers and words.

<sup>3</sup> Indicate with numbers and words, if the statement is re-registered.

<sup>4</sup> Only to be indicated if the statement has been re-registered – the last date of re-registration shall be indicated.

<sup>5</sup> Print on the other side of the original annex to the statement.

Acting for the Minister for Finance,  
Minister for Regional Development  
and Local Government

A. Štokenbergs

[3 November 2009]

**Annex 13**  
Cabinet Regulation No. 525  
31 July 2007

**State Revenue Service**

**BA**

**Application for the Receipt of a Statement for the Purchase of Mineral Oils for Use in the Chemical Treatment of Coke**

The name of the user	<input type="text"/>
Legal address and postal code of the user	<input type="text"/>
Telephone	<input type="text"/>
Tax payer registration code	<input type="text"/>

**The address** at which the chemical treatment process shall occur, where mineral oils are added to coke that is used as heating fuel and where tanks conforming to the regulatory enactments are located, in which mineral oils are stored and which are connected to the relevant technological equipment, that ensures the addition of mineral oils to coke during the chemical treatment process.

**Information regarding tanks** that conform to the regulatory enactments and in which mineral oils are stored and that are connected to the relevant technological equipment that ensures the addition of mineral oils to coke during the chemical treatment process

No.	1.	2.	3.	4.	5.	6.	Total
Volume (m <sup>3</sup> )	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Meter number	<input type="text"/>			The meter reading on the date of submitting the submission		<input type="text"/>	

Type of mineral oils	Code in conformity with the EU Combined Nomenclature
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

\_\_\_\_\_  
(position)

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

Place for a seal

\_\_\_\_\_  
(date)

Acting for the Minister for Finance,  
Minister for Regional Development





(Position of the State Revenue Service official)

(signature)

(full name)

Place for a seal

Place for a seal

### Inventory Table for Mineral Oils (Also Labelled (Marked) Mineral Oils<sup>5</sup>)

No.	Date of supply (receipt), number of the accompanying document	Labelled (marked), yes/no	Remainder prior to supply (receipt) (litres)	Amount of supply (receipt) (litres)	Remainder after supply (receipt) (litres)	Name, address and tax payer registration code of the supplier, tax warehouse identification number	Signature and full name of the responsible person of the supplier

Notes.

<sup>1</sup> Only print the number of fields that have been completed for container capacity.

<sup>2</sup> Indicate with numbers and words.

<sup>3</sup> Indicate with numbers and words, if the statement is re-registered.

<sup>4</sup> Only to be indicated if the statement has been re-registered – the last date of re-registration shall be indicated.

<sup>5</sup> Print on the other side of the original annex to the statement.

Acting for the Minister for Finance,  
Minister for Regional Development  
and Local Government

A. Štokenbergs

Supplemented Lesser  
State Coat of Arms

(Office of the State Revenue Service)  
(place of issue)

**PERMIT**  
**for the Transfer or Sale of the Remainder of the Mineral Oils**

No.

Name or given name, surname

Legal address or the address of the place of residence, postal code

Tax payers registration code or the personal identity number

Statement number

The address of the place of storage of the mineral oils

Authorised to hand over \_\_\_\_\_ litres \_\_\_\_\_  
(type of the mineral oils)

\_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_  
(name or given name and surname of the user) (tax payers registration code or personal identity number) (statement number)

(Position of the State Revenue Service official) (signature) (full name)

Place for a seal

Permit registered

Permit valid from

until

Confirmation of receipt of the mineral oils

Date	Position	Given name, surname	Signature

Acting for the Minister for Finance,

Minister for Regional Development  
and Local Government

A. Štokenbergs