

Text consolidated by Valsts valodas centrs (State Language Centre) with amending regulations of:
9 July 2019 [shall come into force on 18 July 2019].

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. 861

Adopted 20 December 2016

Procedures for the Estimation of the Amount of Losses for Unpackaged Goods under Customs Supervision

*Issued pursuant to
Section 6, Clause 4 of the Customs Law*

I. General Provisions

1. The Regulation prescribes the procedures by which the amount of losses shall be estimated for unpackaged goods under customs supervision (hereinafter – the goods).
2. The Regulation shall apply to the goods which have been classified in the following chapters of Annex I to the Combined Nomenclature (laid down by Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (hereinafter – Regulation No 2658/87)):
 - 2.1. Chapter 7 (goods referred to in items 0708 and 0713 of goods);
 - 2.2. Chapter 10;
 - 2.3. Chapter 11 (goods referred to in items 1101, 1102, 1103, 1104, 1107, 1108, and 1109 of goods);
 - 2.4. Chapter 12 (goods referred to in items 1201, 1202, 1203, 1204, 1205, 1206, 1207, and 1208 of goods);
 - 2.5. Chapter 14 (goods referred to in item 1404 of goods);
 - 2.6. Chapter 15 (goods referred to in items 1507, 1508, 1509, 1510, 1511, 1512, 1513, 1514, 1515, 1516, and 1517 of goods);
 - 2.7. Chapter 17 (goods referred to in items 1701, 1702, and 1703 of goods);
 - 2.7.¹ Chapter 18 (goods referred to in items 1801 and 1802 of goods);
 - 2.8. Chapter 22;
 - 2.9. Chapter 23 (goods referred to in items 2302, 2303, 2304, 2305, 2306, 2308, and 2309 of goods);
 - 2.10. Chapter 25;
 - 2.11. Chapter 26 (goods referred to in items 2601 and 2602 of goods);
 - 2.12. Chapter 27;
 - 2.13. Chapter 28 (goods referred to in items 2822 and 2833 of goods);
 - 2.14. Chapter 29 (goods referred to in items 2901, 2902, 2905, and 2909 of goods);
 - 2.15. Chapter 31;
 - 2.16. Chapter 38 (goods referred to in items 3814, 3824, and 3826 of goods);

- 2.17. Chapter 44;
 - 2.18. Chapter 51 (goods referred to in items 5101, 5102, 5103, 5104, and 5105 of goods);
 - 2.19. Chapter 52 (goods referred to in items 5201, 5202, and 5203 of goods);
 - 2.20. Chapter 72 (goods referred to in items 7201, 7202, 7203, 7204, and 7205 of goods).
- [9 July 2019]

3. Within the meaning of this Regulation natural losses are irreversible losses occurring due to physico-chemical properties of goods and also during storage, reloading, and technological transportation of goods under exposure to meteorological factors, and losses related to the use of technological installations (for example, vapour from all types of reservoirs, pump and gate gaskets, sticking to the walls of technological pipelines and reservoirs).

4. The actual quantity of goods shall be certified by one of the following documents:

4.1. corresponding documents issued by the relevant State supervision and control institutions (for example, an inspection deed);

4.2. an opinion issued by a competent expert who has a relevant certification for surveying of the quantity of goods;

4.3. a printout regarding the quantity (mass) of goods from the measuring instruments which have been verified in accordance with the procedures laid down in the laws and regulations regarding the uniformity of measurements and which are subject to State metrological control;

4.4. a commercial document which has been prepared in accordance with the laws and regulations regarding the carriage of goods (for example, a commercial statement, a deed of acceptance and delivery, a weighing statement, a deed of acceptance of the supplied goods) if the customs procedure – transit or export – has been applied to goods.

5. If the actual amount of natural losses of goods detected in measurements is less than the amounts of losses referred to in Paragraphs 15 and 16 of this Regulation, the amount of actual losses of goods detected shall be considered the amount of natural losses of goods.

6. Upon storing liquid goods, a person shall perform measurements on the last working day of each month or on the day on which the last activity with liquid goods is performed, in each reservoir at the place of their storage. Information regarding the measurements of liquid goods shall be documented separately for each reservoir so that the records would reflect the actual quantity of liquid goods.

7. Upon determining the amounts of natural losses for liquid goods referred to in Sub-paragraphs 2.6, 2.8, 2.12, and 2.16 of this Regulation, the following shall be taken into account:

7.1. the measurement error – the deviation of measured values from fair values occurring due to inaccuracy of the measuring instrument;

7.2. changes in the volume of liquid goods caused by temperature – changes in volume upon the change of temperature at different times and places of taking the measurements.

8. During surveying the quantity of liquid goods, the undertaking shall discontinue any activities with the goods referred to in Sub-paragraphs 2.6, 2.8, 2.12, and 2.16 of this Regulation in the reservoir in which measurements are being performed.

II. Measuring of the Quantity of the Liquid Goods Referred to in Chapter 22 of Annex I to Regulation No 2658/87 and Determination of Natural Losses

9. The actual quantity of the liquid goods referred to in Chapter 22 of Annex I to Regulation No 2658/87 shall be measured, using measuring instruments which conform to the laws and regulations regarding the uniformity of measurements, according to the following parameters, determining:

- 9.1. the reading of the measuring instrument;
- 9.2. the volume (in litres) or mass (in kg);
- 9.3. the concentration of volume in percentage (readout according to the reading of the measuring instrument);
- 9.4. the content of alcohol (in percentage by volume);
- 9.5. the volume of absolute alcohol (in litres);
- 9.6. the temperature (°C), coefficient (Annex 1), volume (volume of absolute alcohol in litres), and the method for the determination of volume.

10. It shall also be permitted to use mass units of measurement in determining the quantity of alcohol, recalculating in units of measurement of the volume of absolute alcohol in accordance with Sub-paragraph 11.2 of this Regulation.

11. The volume of absolute (anhydrous) alcohol shall be measured:

- 11.1. using the following formula, if volume units of measurement are used:

$$V_{20} = V_1 * n \text{ where}$$

V_{20} – the volume of absolute (anhydrous) alcohol (in litres) at temperature of 20 °C;
 V_1 – the volume of alcohol and aqueous solution (in litres) at the actual temperature;
 n – coefficient for the calculation of the volume of absolute alcohol at temperature of 20 °C depending on the actual temperature and content of alcohol and aqueous solution (Annex 1);

- 11.2. using the following formula, if mass units of measurement are used:

$$V_{20} = m * k \text{ where}$$

V_{20} – the volume of absolute (anhydrous) alcohol (in litres) at temperature of 20 °C;
 m – mass of alcohol and aqueous solution (in kg) at the actual temperature;
 k – coefficient for the calculation of the volume of absolute alcohol in alcohol and aqueous solution at temperature of 20 °C in one kilogram depending on the alcohol content in the composition of the solution (Annex 2).

III. Measuring of the Quantity of the Liquid Goods Referred to in Chapter 15, Item 1514, Chapter 27, Chapter 29, Items 2901, 2902, 2905, and 2909, and Chapter 38, Items 3814, 3824, and 3826 of Annex I to Regulation No 2658/87 and Determination of Natural Losses

[9 July 2019]

12. The actual quantity of the liquid goods referred to in Chapter 15, item 1514, Chapter 27, Chapter 29, items 2901, 2902, 2905, and 2909, and Chapter 38, items 3814, 3824, and 3826 of Annex I to Regulation No 2658/87 shall be measured, using measuring instruments which conform to the laws and regulations regarding the uniformity of measurements and determining:

- 12.1. the level in the reservoir (goods + water) (mm);
- 12.2. the level in the reservoir (water) (mm);

- 12.3. the level in the reservoir (goods) (mm);
- 12.4. the volume in the reservoir (water) (m³);
- 12.5. the volume in the reservoir (goods) (m³);
- 12.6. the temperature of goods (°C);
- 12.7. the density of goods (g/cm³);
- 12.8. the mass of goods (kg).

[9 July 2019]

13. The amount of actual losses of the liquid goods referred to in Chapter 15, item 1514, Chapter 27, and Chapter 38, items 3814, 3824, and 3826 of Annex I to Regulation No 2658/87 shall be calculated, using the following formula:

$$N_{pz} = U_m - F_m - (F_m * K_m) \text{ where}$$

N_{pz} – the actual losses (in kilograms) of the goods referred to in Chapter 15, item 14, Chapter 27, and Chapter 38, items 3814, 3824, and 3826 of Annex I to Regulation No 2658/87;
 U_m – the quantity (in kilograms) of the goods referred to in Chapter 15, item 1514, Chapter 27, and Chapter 38, items 3814, 3824, and 3826 of Annex I to Regulation No 2658/87 indicated in the records or accompanying documents;

F_m – the actual quantity (in kilograms) of the goods referred to in Chapter 15, item 1514, Chapter 27, and Chapter 38, items 3814, 3824, and 3826 of Annex I to Regulation No 2658/87;
 K_m – the error of the measuring instrument (in per cent).

IV. Amounts of the Natural Losses of Liquid Goods

14. Upon performing the measurements of the actual remainder of the liquid goods referred to in Sub-paragraphs 2.6, 2.8, 2.12, 2.14, and 2.16 of this Regulation and estimation in order to determine the amounts of natural losses, a person shall draw up a deed (except for the customs procedure – transit and export). The following information shall be indicated in the deed:

- 14.1. the date and time of commencing the measurements;
- 14.2. the Combined Nomenclature code;
- 14.3. the name of goods;
- 14.4. the number of such reservoir where goods are stored;
- 14.5. the quantity of goods (in kilograms);
- 14.6. losses, if any;
- 14.7. the date and time when the measurement process has been completed.

[9 July 2019]

15. Upon applying temporary storage or customs procedure (except for the customs procedure – transit and export) to liquid goods, a customs debt shall not incur for natural losses the amount of which (in per cent) from the quantity indicated in the records or accompanying documents of liquid goods does not exceed:

- 15.1. for light oils (including gasoline) – 0.4 %;
- 15.2. for medium oils (including petrol, its substitute products and components) – 0.3 %;
- 15.3. for gas oils (also diesel fuel) – 0.2 %;
- 15.4. for fuel oils – 0.2 %;
- 15.5. for lubricating oils – 0.1 %;
- 15.6. for waste oils – 0.2 %;
- 15.7. for aromatic petroleum products – 0.4 %;
- 15.8. for gases, except for natural gas – 1.1 %;
- 15.9. for mixed organic solvents – 0.4 %;

- 15.10. for petroleum products which are classified in Chapter 27, items 12 and 13 of Annex I to Regulation No 2658/87 – 0.1 %;
- 15.11. for antiseptics (petroleum-based) – 0.2 %;
- 15.12. for rapeseed oil – 0.2 %;
- 15.13. for alcohol and alcoholic beverages – 0.2 %;
- 15.14. for wine and fermented beverages, and also intermediate products – 0.3 %;
- 15.15. for acyclic and cyclic hydrocarbons – 0.4 %;
- 15.16. for ether alcohol and other alcohol, except for ethyl alcohol – 0.2 %.

[9 July 2019]

16. A customs debt shall not incur if, upon applying the customs procedure – transit, the amounts of actual losses (in per cent) from the quantity indicated in the customs declaration or accompanying documents do not exceed the following percentage:

16.1. for the products which are classified in Chapter 15, item 1514, Chapter 27, Chapter 29, items 2901, 2902, 2905, and 2909, and Chapter 38, items 3814, 3824, and 3826 of Annex I to Regulation No 2658/87 and are moved:

- 16.1.1. by road transport – 0.4 %;
- 16.1.2. by rail transport, in international rail carriage – 1 %;
- 16.1.3. along pipelines – 0.2 %;
- 16.1.4. by ships – 0.2 %;

16.2. upon moving alcohol and alcoholic beverages which are classified in Chapter 22 of Annex I to Regulation No 2658/87 – 0.2 %.

[9 July 2019]

17. If the actual natural losses (in per cent) detected in the measurements for liquid goods which have been released in the customs procedure – export – from the quantity indicated in the customs declaration or accompanying documents exceed the amounts of losses referred to in Paragraph 16 of this Regulation, corresponding corrections shall be made to the export declaration, reducing the quantity of liquid goods indicated in the export declaration by the quantity which exceeds the amounts of losses referred to in Paragraph 16 of this Regulation.

V. Other Norms of Losses of Goods

18. The norms of losses permissible for the goods referred to in Sub-paragraphs 2.1, 2.2, 2.3, 2.4, 2.5, 2.7, 2.7.¹, 2.9, 2.10, 2.11, 2.12, 2.13, 2.14, 2.15, 2.17, 2.18, 2.19, and 2.20 of this Regulation shall be applied if goods are weighed in conformity with the requirements laid down in the laws and regulations regarding the uniformity of measurements and if any activities are performed with goods in conformity with the requirements laid down in the laws and regulations regarding carriage, loading, and storage of goods.

[9 July 2019]

19. Upon applying temporary storage or customs procedure (except for the customs procedure – transit and export) to the goods referred to in Paragraph 18 of this Regulation, a customs debt shall not incur if the amounts of actual losses (in per cent) from the quantity indicated in the customs declaration or accompanying documents do not exceed the norms of losses referred to in box 4 of Annex 3 to this Regulation.

[9 July 2019]

19.¹ Upon applying the customs procedure – transit, a customs debt shall not incur if the amounts of actual losses (in per cent) from the quantity indicated in the customs declaration or accompanying documents do not exceed the norms of losses referred to in box 5 of Annex 3 to this Regulation.

[9 July 2019]

20. If the actual losses (in per cent) detected in the measurements for goods which have been released in the customs procedure – export – from the quantity indicated in the customs declaration or accompanying documents exceed the amounts of losses referred to in box 5 of Annex 3 to this Regulation, corresponding corrections shall be made to the export declaration, reducing the quantity of goods indicated in the export declaration by the quantity which exceeds the amounts of losses referred to in box 5 of Annex 3 to this Regulation.

[9 July 2019]

VI. Closing Provisions

21. Cabinet Regulation No. 556 of 14 August 2007, Regulations Regarding the Norms of Losses Permissible in the Reloading, Movement, and Storage Process of Goods (*Latvijas Vēstnesis*, 2007, No. 155), is repealed.

22. Cabinet Regulation No. 104 of 24 February 2015, Procedures for the Application of the Amounts of Natural Losses for Certain Unpackaged Liquid Goods under Customs Supervision (*Latvijas Vēstnesis*, 2015, No. 43), is repealed.

23. The Regulation shall come into force on 1 January 2017.

Prime Minister

Māris Kučinskis

Minister for Finance

Dana Reizniece-Ozola

**Coefficients for the Calculation of the Volume of Absolute Alcohol in
Alcohol and Aqueous Solution at Temperature of 20 °C Depending on the
Actual Temperature and Content of Alcohol and Aqueous Solution**

Table 1

Actual temperature °C	Alcohol content (percentage by volume) at temperature of 20 °C				
	100	99	98	97	96
1	2	3	4	5	6
Coefficient for the determination of alcohol volume					
40	0.9782	0.9683	0.9586	0.9488	0.9391
39	0.9793	0.9694	0.9596	0.9499	0.9402
38	0.9804	0.9705	0.9607	0.9510	0.9413
37	0.9816	0.9716	0.9618	0.9520	0.9423
36	0.9827	0.9727	0.9629	0.9531	0.9433
35	0.9838	0.9738	0.9640	0.9541	0.9444
34	0.9849	0.9749	0.9650	0.9552	0.9454
33	0.9860	0.9760	0.9661	0.9562	0.9464
32	0.9871	0.9771	0.9672	0.9573	0.9474
31	0.9882	0.9782	0.9682	0.9583	0.9485
30	0.9893	0.9793	0.9693	0.9594	0.9495
29	0.9904	0.9804	0.9704	0.9605	0.9505
28	0.9914	0.9814	0.9715	0.9615	0.9516
27	0.9925	0.9825	0.9725	0.9626	0.9527
26	0.9935	0.9836	0.9736	0.9637	0.9537
25	0.9946	0.9846	0.9747	0.9647	0.9547
24	0.9957	0.9857	0.9757	0.9658	0.9558
23	0.9967	0.9868	0.9768	0.9668	0.9568
22	0.9978	0.9878	0.9779	0.9679	0.9579
21	0.9989	0.9889	0.9789	0.9689	0.9589
20	1.0000	0.9900	0.9800	0.9700	0.9600
19	1.0011	0.9911	0.9810	0.9710	0.9610
18	1.0022	0.9922	0.9821	0.9721	0.9620
17	1.0033	0.9932	0.9832	0.9731	0.9631
16	1.0044	0.9943	0.9842	0.9742	0.9641
15	1.0055	0.9954	0.9853	0.9752	0.9651

14	1.0065	0.9964	0.9863	0.9762	0.9662
13	1.0076	0.9975	0.9874	0.9773	0.9672
12	1.0086	0.9986	0.9884	0.9783	0.9682
11	1.0097	0.9996	0.9895	0.9794	0.9693
10	1.0108	1.0007	0.9905	0.9804	0.9703
9	1.0119	1.0017	0.9916	0.9814	0.9713
8	1.0129	1.0028	0.9926	0.9825	0.9723
7	1.0140	1.0038	0.9937	0.9835	0.9733
6	1.0151	1.0049	0.9947	0.9845	0.9743
5	1.0161	1.0060	0.9957	0.9855	0.9753
4	1.0172	1.0070	0.9968	0.9865	0.9763
3	1.0183	1.0080	0.9978	0.9875	0.9773
2	1.0193	1.0091	0.9988	0.9885	0.9782
1	1.0204	1.0101	0.9998	0.9895	0.9792
0	1.0215	1.0111	1.0008	0.9905	0.9802
-1	1.0226	1.0122	1.0019	0.9915	0.9812
-2	1.0236	1.0133	1.0029	0.9925	0.9822
-3	1.0247	1.0143	1.0039	0.9935	0.9832
-4	1.0258	1.0153	1.0049	0.9946	0.9842
-5	1.0269	1.0164	1.0059	0.9956	0.9851
-6	1.0279	1.0174	1.0070	0.9965	0.9861
-7	1.0290	1.0185	1.0080	0.9976	0.9871
-8	1.0301	1.0195	1.0090	0.9986	0.9881
-9	1.0312	1.0206	1.0101	0.9995	0.9890
-10	1.0322	1.0216	1.0111	1.0005	0.9900
-11	1.0332	1.0226	1.0121	1.0016	0.9910
-12	1.0342	1.0236	1.0131	1.0026	0.9920
-13	1.0353	1.0246	1.0141	1.0036	0.9930
-14	1.0363	1.0257	1.0151	1.0046	0.9940
-15	1.0374	1.0267	1.0161	1.0056	0.9950
-16	1.0384	1.0277	1.0172	1.0066	0.9960
-17	1.0394	1.0287	1.0182	1.0076	0.9970
-18	1.0405	1.0297	1.0192	1.0086	0.9979
-19	1.0415	1.0308	1.0201	1.0096	0.9989
-20	1.0425	1.0319	1.0211	1.0105	0.9999
-21	1.0436	1.0329	1.0222	1.0115	1.0009
-22	1.0446	1.0339	1.0232	1.0125	1.0019
-23	1.0457	1.0349	1.0242	1.0135	1.0028
-24	1.0467	1.0359	1.0252	1.0145	1.0038
-25	1.0477	1.0369	1.0262	1.0155	1.0047

Table 2

Actual temperature °C	Alcohol content (percentage by volume) at temperature of 20 °C				
	95	94	93	92	91
1	2	3	4	5	6
Coefficient for the determination of alcohol volume					
40	0.9294	0.9197	0.9099	0.9002	0.8905
39	0.9305	0.9208	0.9110	0.9012	0.8915
38	0.9315	0.9218	0.9120	0.9022	0.8925
37	0.9325	0.9228	0.9130	0.9032	0.8935
36	0.9336	0.9238	0.9140	0.9042	0.8945
35	0.9346	0.9248	0.9150	0.9052	0.8955
34	0.9356	0.9258	0.9160	0.9062	0.8964
33	0.9366	0.9268	0.9169	0.9071	0.8974
32	0.9376	0.9278	0.9179	0.9081	0.8983
31	0.9386	0.9288	0.9189	0.9091	0.8993
30	0.9396	0.9298	0.9199	0.9101	0.9002
29	0.9407	0.9308	0.9209	0.9111	0.9012
28	0.9417	0.9318	0.9220	0.9121	0.9022
27	0.9427	0.9328	0.9230	0.9131	0.9032
26	0.9438	0.9339	0.9240	0.9142	0.9042
25	0.9448	0.9349	0.9250	0.9151	0.9052
24	0.9459	0.9360	0.9260	0.9160	0.9061
23	0.9469	0.9370	0.9270	0.9170	0.9071
22	0.9480	0.9380	0.9280	0.9180	0.9081
21	0.9490	0.9390	0.9290	0.9190	0.9090
20	0.9500	0.9400	0.9300	0.9200	0.9100
19	0.9510	0.9410	0.9310	0.9210	0.9109
18	0.9520	0.9420	0.9320	0.9220	0.9119
17	0.9530	0.9430	0.9329	0.9230	0.9128
16	0.9540	0.9440	0.9339	0.9239	0.9138
15	0.9551	0.9450	0.9349	0.9249	0.9148
14	0.9561	0.9460	0.9359	0.9259	0.9157
13	0.9571	0.9470	0.9369	0.9269	0.9166
12	0.9581	0.9480	0.9379	0.9278	0.9176
11	0.9591	0.9490	0.9389	0.9287	0.9185
10	0.9601	0.9500	0.9399	0.9297	0.9195
9	0.9611	0.9509	0.9408	0.9306	0.9204
8	0.9621	0.9519	0.9417	0.9316	0.9214
7	0.9631	0.9529	0.9427	0.9325	0.9223
6	0.9641	0.9539	0.9437	0.9334	0.9232
5	0.9651	0.9549	0.9446	0.9344	0.9242

4	0.9661	0.9558	0.9455	0.9353	0.9251
3	0.9670	0.9568	0.9465	0.9363	0.9260
2	0.9680	0.9577	0.9474	0.9372	0.9269
1	0.9690	0.9587	0.9484	0.9381	0.9278
0	0.9699	0.9596	0.9483	0.9390	0.9287
-1	0.9709	0.9605	0.9502	0.9398	0.9295
-2	0.9718	0.9614	0.9511	0.9407	0.9304
-3	0.9728	0.9624	0.9520	0.9417	0.9314
-4	0.9737	0.9633	0.9529	0.9427	0.9323
-5	0.9747	0.9643	0.9539	0.9436	0.9331
-6	0.9757	0.9652	0.9548	0.9445	0.9340
-7	0.9766	0.9662	0.9557	0.9454	0.9349
-8	0.9776	0.9671	0.9567	0.9463	0.9358
-9	0.9786	0.9681	0.9576	0.9472	0.9368
-10	0.9796	0.9690	0.9585	0.9481	0.9377
-11	0.9805	0.9699	0.9595	0.9490	0.9385
-12	0.9815	0.9709	0.9604	0.9499	0.9394
-13	0.9825	0.9719	0.9614	0.9509	0.9404
-14	0.9835	0.9729	0.9624	0.9519	0.9414
-15	0.9845	0.9738	0.9634	0.9528	0.9423
-16	0.9854	0.9748	0.9643	0.9537	0.9432
-17	0.9864	0.9758	0.9652	0.9546	0.9440
-18	0.9873	0.9767	0.9661	0.9555	0.9449
-19	0.9883	0.9776	0.9670	0.9564	0.9458
-20	0.9893	0.9786	0.9679	0.9574	0.9467
-21	0.9902	0.9796	0.9689	0.9584	0.9477
-22	0.9912	0.9805	0.9698	0.9593	0.9486
-23	0.9921	0.9814	0.9707	0.9602	0.9494
-24	0.9931	0.9824	0.9716	0.9611	0.9503
-25	0.9941	0.9833	0.9726	0.9620	0.9512

Table 3

Actual temperature °C	Alcohol content (percentage by volume) at temperature of 20 °C				
	90	89	88	87	86
1	2	3	4	5	6
Coefficient for the determination of alcohol volume					
40	0.8808	0.8710	0.8613	0.8516	0.8419
39	0.8818	0.8720	0.8623	0.8526	0.8429
38	0.8828	0.8730	0.8633	0.8536	0.8438
37	0.8837	0.8740	0.8642	0.8545	0.8447
36	0.8847	0.8749	0.8651	0.8554	0.8456

35	0.8856	0.8758	0.8660	0.8563	0.8465
34	0.8865	0.8767	0.8669	0.8572	0.8474
33	0.8874	0.8777	0.8679	0.8581	0.8483
32	0.8884	0.8786	0.8689	0.8590	0.8492
31	0.8894	0.8796	0.8698	0.8599	0.8501
30	0.8904	0.8805	0.8707	0.8608	0.8510
29	0.8913	0.8815	0.8716	0.8618	0.8519
28	0.8923	0.8825	0.8726	0.8627	0.8528
27	0.8933	0.8835	0.8735	0.8636	0.8537
26	0.8943	0.8844	0.8744	0.8645	0.8546
25	0.8953	0.8853	0.8754	0.8654	0.8555
24	0.8962	0.8862	0.8763	0.8663	0.8564
23	0.8971	0.8871	0.8772	0.8673	0.8573
22	0.8981	0.8881	0.8781	0.8682	0.8582
21	0.8991	0.8890	0.8790	0.8691	0.8591
20	0.9000	0.8900	0.8800	0.8700	0.8600
19	0.9010	0.8909	0.8809	0.8709	0.8609
18	0.9019	0.8919	0.8818	0.8718	0.8618
17	0.9028	0.8928	0.8827	0.8727	0.8627
16	0.9038	0.8937	0.8836	0.8736	0.8635
15	0.9048	0.8946	0.8845	0.8745	0.8644
14	0.9057	0.8956	0.8855	0.8754	0.8653
13	0.9066	0.8965	0.8864	0.8763	0.8662
12	0.9075	0.8974	0.8873	0.8772	0.8670
11	0.9084	0.8983	0.8882	0.8780	0.8679
10	0.9093	0.8992	0.8891	0.8789	0.8688
9	0.9102	0.9001	0.8900	0.8798	0.8697
8	0.9112	0.9010	0.8909	0.8807	0.8705
7	0.9121	0.9019	0.8918	0.8816	0.8713
6	0.9130	0.9028	0.8926	0.8824	0.8722
5	0.9139	0.9037	0.8935	0.8833	0.8731
4	0.9148	0.9046	0.8944	0.8841	0.8739
3	0.9157	0.9055	0.8953	0.8850	0.8748
2	0.9166	0.9064	0.8962	0.8859	0.8756
1	0.9175	0.9073	0.8970	0.8867	0.8764
0	0.9184	0.9081	0.8978	0.8875	0.8772
-1	0.9193	0.9089	0.8987	0.8884	0.8780
-2	0.9201	0.9098	0.8995	0.8892	0.8789
-3	0.9210	0.9108	0.9004	0.8900	0.8797
-4	0.9219	0.9117	0.9012	0.8909	0.8806
-5	0.9227	0.9125	0.9021	0.8917	0.8814
-6	0.9236	0.9134	0.9029	0.8925	0.8822

-7	0.9245	0.9142	0.9038	0.8934	0.8830
-8	0.9254	0.9151	0.9046	0.8942	0.8838
-9	0.9264	0.9159	0.9054	0.8950	0.8846
-10	0.9273	0.9168	0.9063	0.8959	0.8854
-11	0.9282	0.9176	0.9072	0.8967	0.8862
-12	0.9290	0.9185	0.9081	0.8976	0.8871
-13	0.9299	0.9194	0.9089	0.8985	0.8880
-14	0.9309	0.9203	0.9098	0.8994	0.8889
-15	0.9318	0.9212	0.9107	0.9002	0.8897
-16	0.9327	0.9221	0.9115	0.9010	0.8905
-17	0.9336	0.9230	0.9124	0.9019	0.8913
-18	0.9344	0.9238	0.9133	0.9027	0.8921
-19	0.9353	0.9247	0.9142	0.9035	0.8930
-20	0.9362	0.9256	0.9150	0.9044	0.8938
-21	0.9371	0.9264	0.9159	0.9052	0.8946
-22	0.9379	0.9273	0.9167	0.9060	0.8954
-23	0.9388	0.9281	0.9175	0.9068	0.8962
-24	0.9397	0.9290	0.9184	0.9077	0.8970
-25	0.9405	0.9298	0.9192	0.9085	0.8979

Table 4

Actual temperature °C	Alcohol content (percentage by volume) at temperature of 20 °C				
	85	84	83	82	81
1	2	3	4	5	6
Coefficient for the determination of alcohol volume					
40	0.8322	0.8226	0.8129	0.8032	0.7935
39	0.8332	0.8235	0.8138	0.8041	0.7944
38	0.8341	0.8244	0.8147	0.8050	0.7952
37	0.8350	0.8253	0.8156	0.8058	0.7960
36	0.8359	0.8262	0.8165	0.8066	0.7968
35	0.8368	0.8271	0.8173	0.8074	0.7976
34	0.8377	0.8279	0.8181	0.8082	0.7985
33	0.8386	0.8287	0.8189	0.8091	0.7993
32	0.8395	0.8296	0.8198	0.8099	0.8001
31	0.8404	0.8305	0.8207	0.8107	0.8010
30	0.8412	0.8313	0.8215	0.8116	0.8018
29	0.8420	0.8321	0.8223	0.8125	0.8026
28	0.8429	0.8329	0.8232	0.8133	0.8034
27	0.8438	0.8337	0.8240	0.8142	0.8043
26	0.8447	0.8348	0.8249	0.8150	0.8051
25	0.8456	0.8357	0.8258	0.8158	0.8059

24	0.8465	0.8366	0.8267	0.8166	0.8067
23	0.8474	0.8375	0.8275	0.8175	0.8076
22	0.8483	0.8383	0.8284	0.8183	0.8084
21	0.8492	0.8391	0.8292	0.8191	0.8092
20	0.8500	0.8400	0.8300	0.8200	0.8100
19	0.8508	0.8409	0.8308	0.8209	0.8108
18	0.8517	0.8417	0.8318	0.8217	0.8116
17	0.8526	0.8426	0.8326	0.8225	0.8124
16	0.8535	0.8434	0.8334	0.8233	0.8132
15	0.8543	0.8443	0.8342	0.8241	0.8140
14	0.8552	0.8451	0.8350	0.8249	0.8149
13	0.8560	0.8459	0.8359	0.8257	0.8157
12	0.8569	0.8468	0.8367	0.8266	0.8164
11	0.8578	0.8476	0.8375	0.8274	0.8172
10	0.8586	0.8485	0.8384	0.8282	0.8180
9	0.8595	0.8493	0.8392	0.8290	0.8188
8	0.8603	0.8502	0.8400	0.8298	0.8196
7	0.8612	0.8510	0.8408	0.8306	0.8204
6	0.8620	0.8518	0.8416	0.8314	0.8212
5	0.8629	0.8526	0.8424	0.8322	0.8220
4	0.8637	0.8534	0.8432	0.8330	0.8228
3	0.8645	0.8542	0.8440	0.8338	0.8236
2	0.8653	0.8550	0.8448	0.8346	0.8244
1	0.8661	0.8558	0.8456	0.8354	0.8251
0	0.8669	0.8567	0.8464	0.8361	0.8258
-1	0.8678	0.8575	0.8472	0.8369	0.8266
-2	0.8686	0.8583	0.8480	0.8377	0.8274
-3	0.8694	0.8591	0.8488	0.8385	0.8281
-4	0.8702	0.8599	0.8496	0.8392	0.8289
-5	0.8710	0.8607	0.8504	0.8400	0.8296
-6	0.8718	0.8614	0.8511	0.8408	0.8304
-7	0.8726	0.8622	0.8518	0.8415	0.8311
-8	0.8734	0.8630	0.8526	0.8422	0.8318
-9	0.8742	0.8638	0.8534	0.8430	0.8326
-10	0.8750	0.8646	0.8542	0.8437	0.8333
-11	0.8758	0.8654	0.8550	0.8445	0.8341
-12	0.8767	0.8662	0.8558	0.8454	0.8348
-13	0.8775	0.8670	0.8566	0.8461	0.8356
-14	0.8783	0.8678	0.8574	0.8469	0.8364
-15	0.8791	0.8686	0.8582	0.8477	0.8371
-16	0.8799	0.8694	0.8590	0.8484	0.8379
-17	0.8807	0.8702	0.8597	0.8492	0.8386

-18	0.8815	0.8710	0.8605	0.8500	0.8394
-19	0.8823	0.8718	0.8613	0.8507	0.8401
-20	0.8831	0.8726	0.8620	0.8514	0.8409
-21	0.8840	0.8734	0.8628	0.8522	0.8417
-22	0.8848	0.8742	0.8635	0.8530	0.8424
-23	0.8856	0.8750	0.8643	0.8537	0.8431
-24	0.8864	0.8758	0.8651	0.8545	0.8438
-25	0.8872	0.8765	0.8659	0.8553	0.8446

Minister for Finance

Dana Reizniece-Ozola

**Coefficients for the Calculation of the Volume of Absolute Alcohol per
Kilogram of Alcohol and Aqueous Solution at Temperature of 20 °C
Depending on the Composition of the Liquid of Alcohol Content (in
Percentage by Volume)**

Absolute alcohol content in percentage by volume at temperature of 20 °C	Absolute alcohol content (in 10ths of percentage) at temperature of 20 °C									
	0	1	2	3	4	5	6	7	8	9
1	2	3	4	5	6	7	8	9	10	11
Absolute alcohol content in litres per 1 kg in alcohol and aqueous solution										
81	0.9469	0.9484	0.9499	0.9513	0.9528	0.9543	0.9558	0.9573	0.9587	0.9602
82	0.9617	0.9632	0.9647	0.9662	0.9677	0.9692	0.9708	0.9722	0.9738	0.9753
83	0.9768	0.9783	0.9798	0.9813	0.9828	0.9844	0.9859	0.9874	0.9889	0.9904
84	0.9919	0.9934	0.9960	0.9965	0.9981	0.9996	1.0011	1.0027	1.0042	1.0058
85	1.0073	1.0088	1.0104	1.0120	1.0135	1.0150	1.0166	1.0182	1.0197	1.0212
86	1.0228	1.0234	1.0259	1.0275	1.0290	1.0306	1.0322	1.0337	1.0353	1.0368
87	1.0384	1.0400	1.0416	1.0432	1.0448	1.0464	1.0479	1.0495	1.0511	1.0527
88	1.0543	1.0559	1.0575	1.0591	1.0607	1.0624	1.0640	1.0656	1.0672	1.0688
89	1.0704	1.0720	1.0737	1.0753	1.0769	1.0786	1.0802	1.0818	1.0834	1.0851
90	1.0867	1.0884	1.0900	1.0917	1.0933	1.0950	1.0967	1.0983	1.1000	1.1016
91	1.1033	1.1050	1.1066	1.1083	1.1100	1.1116	1.1133	1.1150	1.1167	1.1183
92	1.1200	1.1217	1.1234	1.1251	1.1268	1.1286	1.1303	1.1320	1.1337	1.1354
93	1.1371	1.1388	1.1406	1.1423	1.1441	1.1458	1.1475	1.1493	1.1510	1.1528
94	1.1545	1.1563	1.1581	1.1598	1.1616	1.1634	1.1652	1.1670	1.1687	1.1705
95	1.1723	1.1741	1.1759	1.1778	1.1796	1.1814	1.1832	1.1850	1.1869	1.1887
96	1.1905	1.1924	1.1942	1.1961	1.1979	1.1998	1.2017	1.2035	1.2054	1.2072
97	1.2091	1.2110	1.2129	1.2148	1.2167	1.2186	1.2205	1.2225	1.2244	1.2263
98	1.2282	1.2302	1.2322	1.2342	1.2362	1.2382	1.2401	1.2421	1.2441	1.2461
99	1.2481	1.2502	1.2522	1.2543	1.2563	1.2584	1.2605	1.2625	1.2646	1.2666
100	1.2687									

Minister for Finance

Dana Reizniece-Ozola

Permissible Norms of Losses for Unpackaged Goods

[9 July 2019]

No.	Goods	Chapter of goods of the Combined Nomenclature of the European Union	Norms of losses applied to the conditions referred to in Paragraph 19 of the Regulation*	Norms of losses applied to the customs procedures referred to in Paragraphs 19. ¹ and 20 of the Regulation*
1.	Food and agricultural goods			
1.1.	Cereals			
1.1.1.	Wheat	Chapter 10	< 0.3 %	< 1 %
1.1.2.	Barley	Chapter 10	< 0.5 %	< 1 %
1.1.3.	Rye	Chapter 10	< 0.3 %	< 1 %
1.1.4.	Oats	Chapter 10	< 0.3 %	< 1 %
1.1.5.	Buckwheat	Chapter 10	< 0.3 %	< 1 %
1.1.6.	Rice	Chapter 10	< 0.3 %	< 1 %
1.1.7.	Maize	Chapter 10	< 0.3 %	< 1 %
1.2.	Oil plants			
1.2.1.	Sunflower seeds	Chapter 12	< 0.4 %	< 1 %
1.2.2.	Rape seeds	Chapter 12	< 0.4 %	< 1 %
1.2.3.	Soya beans	Chapter 12	< 0.3 %	< 1 %
1.2.4.	Linseed	Chapter 12	< 0.4 %	< 1 %
1.3.	Processed cereal products			
1.3.1.	Non-crushed malt	Chapter 11	< 0.3 %	< 1 %
1.3.2.	Flour	Chapter 11	< 0.9 %	< 1 %
1.3.3.	Groats	Chapter 11	< 0.9 %	< 1 %
1.3.4.	Bran	Chapter 23	< 0.9 %	< 1 %
1.3.5.	Maize germ cakes and oilcakes	Chapter 23	< 0.9 %	< 1 %
1.3.6.	Maize kernel pericarps	Chapter 23	< 0.9 %	< 1 %
1.3.7.	Residues of starch manufacture	Chapter 23	< 0.9 %	< 1 %
1.3.7.1.	Wheat gluten	Chapter 11	< 0.9 %	< 1 %
1.3.7.2.	Maize gluten	Chapter 23	< 0.9 %	< 1 %
1.4.	Legumes			
1.4.1.	Beans	Chapter 07	< 0.3 %	< 1 %
1.4.2.	Peas	Chapter 07	< 0.3 %	< 1 %

1.4.3.	Lentils	Chapter 07	< 0.3 %	< 1 %
1.4.4.	Millet	Chapter 10	< 0.3 %	< 1 %
1.4.5.	Sorghum	Chapter 10	< 1.2 %	< 1.2 %
1.5.	Processed oil plant products			
1.5.1.	Sunflower germ cakes and oilcakes	Chapter 23	< 0.9 %	< 1 %
1.5.2.	Rape germ cakes and oilcakes	Chapter 23	< 0.9 %	< 1 %
1.5.3.	Flax germ cakes and oilcakes	Chapter 23	< 0.9 %	< 1 %
1.5.4.	Soya flour	Chapter 12	< 0.9 %	< 1 %
1.5.5.	Defatted soya flour	Chapter 23	< 0.9 %	< 1 %
1.5.6.	Soya germ cakes and oilcakes	Chapter 23	< 0.9 %	< 1 %
1.6.	Processed products of edible roots			
1.6.1.	Sugar beet chips	Chapter 23	< 0.9 %	< 1 %
1.6.2.	Raw sugar	Chapter 17	< 0.3 %	< 1 %
1.7.	Cocoa beans and residues			
1.7.1.	Cocoa beans	Chapter 18	< 0.9 %	< 1 %
1.7.2.	Cocoa bean shells, husks, skins, and other cocoa waste	Chapter 18	< 0.9 %	< 1 %
2.	Non-food and non-agricultural goods			
2.1.	Mineral or chemical fertilisers and their ingredients	Chapter 31	< 0.85 %	< 0.85 %
2.2.	Peat and peat briquettes	Chapter 27	< 0.85 %	< 0.85 %
2.3.	Wood pellets	Chapter 44	< 0.85 %	< 0.85 %
2.4.	Coal	Chapter 27	< 0.85 %	< 0.85 %
2.5.	Coke	Chapter 27	< 0.85 %	< 0.85 %
2.6.	Wool	Chapter 51	< 6 %	< 6 %
2.7.	Sunflower seed skins after shelling	Chapter 14	< 0.9 %	< 1 %
2.8.	Residue of sunflower seed skins after extraction of oil	Chapter 23	< 0.9 %	< 1 %
2.9.	Cotton	Chapter 52	< 6 %	< 6 %
3.	Other goods			
3.1.	Ores and concentrates containing pyrite or manganese ore and concentrates containing iron	Chapter 26	< 1 %	< 1 %
3.2.	Pig iron	Chapter 72	< 1 %	< 1 %
3.3.	Ferro-alloys (granulated)	Chapter 72	< 1 %	< 1 %
3.4.	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products in pellets	Chapter 72	< 1 %	< 1 %
3.5.	Waste and scrap of cast iron	Chapter 72	< 1 %	< 1 %
3.6.	Waste and scrap of alloy steel	Chapter 72	< 1 %	< 1 %
3.7.	Scrap	Chapter 72	< 1 %	< 1 %
3.8.	Waste and scrap of tinned iron or steel	Chapter 72	< 1 %	< 1 %
3.9.	Fragmentised, shredded scrap	Chapter 72	< 1 %	< 1 %

3.10.	Granules and powders of pig iron, spiegeleisen, iron, or steel	Chapter 72	< 1 %	< 1 %
3.11.	Other sulphates (of magnesium, aluminium, nickel, copper, and barium)	Chapter 28	< 1 %	< 1 %