

ALCOHOLIC BEVERAGES, TOBACCO PRODUCTS, LIQUIDS FOR USE IN ELECTRONIC SMOKING DEVICES, INGREDIENTS FOR THEIR PREPARATION AND TOBACCO SUBSTITUTES (LABELLING REQUIREMENTS FOR EXCISE GOODS)

SCOPE

Labeling of alcoholic beverages, tobacco products (cigarettes, smoking tobacco, cigars and cigarillos, herbal smoking products), liquids used in electronic smoking devices, ingredients for preparing liquids used in electronic smoking devices and tobacco substitute products with excise duty stamps.

PRIOR AUTHORISATION

In the Republic of Latvia, marking alcoholic beverages, tobacco products, herbal smoking products, liquids used in electronic smoking devices, ingredients for preparing liquids used in electronic smoking devices, and tobacco substitute products with excise duty stamps is permitted only in excise warehouses or customs warehouses.

LATVIAN REGULATIONS

- Law "[On Excise Duty](#)"
- [Law on the Circulation of Tobacco Products, Tobacco Substitute Products, Herbal Smoking Products, Electronic Smoking Devices and Their Liquids](#)
- Cabinet of Ministers Regulation No. 484 of 6 July 2021 "[Procedures for Labeling Alcoholic Beverages, Tobacco Products, Liquid Used in Electronic Cigarettes, Ingredients for Preparing Liquid Used in Electronic Cigarettes and Tobacco Substitute Products with Excise Duty Stamps](#)"

CONTACTS

AUTHORITY RESPONSIBLE FOR REGULATIONS

Ministry of Finance (Law on Excise Duties)

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State Revenue Service (Cabinet Regulations No. 484, adopted July 6, 2021 "Procedures by which Alcoholic Beverages, Tobacco Products, Liquid Used in Electronic Cigarettes, Preparation Components of Liquid Used in Electronic Cigarettes and Tobacco Substitutes are Labelled with Excise Duty Stamps")

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Ministry of Health (Law on the Handling of Tobacco Products, Herbal Products for Smoking, Electronic Smoking Devices and Their Liquids)

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MARKET SURVEILLANCE AUTHORITY

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MAIN REQUIREMENTS FOR ECONOMIC OPERATORS

In order to receive a special permit (license) for the activity of an approved warehouse keeper to carry out the marking of excise goods, an application must be submitted to the State Revenue Service Electronic Declaration System (EDS) in accordance with the Cabinet of Ministers Regulations No. 662 of 30 August 2005 "Procedures for the Movement of Excise Goods".

In order to receive excise duty stamps, a merchant must submit an application to the State Revenue Service Electronic Declaration System (EDS) for the receipt of excise duty stamps.

The ordered excise duty stamps are issued if the volume of one packaging unit (for alcoholic beverages, liquids used in electronic smoking devices, ingredients for preparing the liquid used in electronic smoking devices), the number of cigarettes in a pack, the weight of one packaging unit (for smoking tobacco, tobacco substitute products) comply with the requirements specified in regulatory enactments.

If the excise stamp will be used as a security feature and will be affixed to tobacco products intended for sale in duty-free shops and if they are exempt from excise duty in accordance with Article 20 and Article 21, Part 6 of the Law "On Excise Duty", a corresponding note must be made in the application.

An approved warehousekeeper, registered consignee, temporarily registered consignee, certified consignee and temporarily certified consignee must submit an excise duty security before receiving excise stamps.

Merchants who are not required to submit excise duty security for excise goods marked with excise duty stamps, but must pay excise duty before receiving excise duty stamps:

- an approved warehousekeeper who, in accordance with the provisions of the Law on Circulation of Alcoholic Beverages, produces wine, fermented beverages or intermediate products from products obtained in gardens and apiaries owned or in his possession or from wild plants (without using alcohol or other manufactured alcoholic beverages), the total volume of which does not exceed 1,000 liters per calendar year;
- merchants who carry out activities with liquid used in electronic smoking devices, ingredients for preparing liquid used in electronic smoking devices and tobacco substitute products;
- an importer;
- another person.