

MINERAL OILS (LABELLING REQUIREMENTS)

SCOPE

Petroleum products used as fuel, as fuel in the production of agricultural products or for fishing vessels in inland waters, or used by a licensed capital company, zone capital company, zone authority or free port authority in the territory of a free zone or free port and to which a reduced excise duty rate may be applied, must be appropriately marked (labelled) using a fiscal marker and a specific dye. The fiscal marker is uniform in the European Union, while each Member State may determine the dye at its own discretion.

LATVIAN REGULATIONS

- Law "[On Excise Duty](#)"
- Law "[On Taxation in Free Ports and Special Economic Zones](#)"
- Cabinet of Ministers Regulations No. 173 of March 31, 2020 "[Regulations on the Application of a Reduced Excise Duty Rate to Diesel Fuel Used in Fishing](#)"
- Cabinet of Ministers Regulations No. 194 of April 14, 2015 "[Procedures for Applying a Reduced Excise Duty Rate to Marked \(Tagged\) Diesel Fuel \(Gas Oil\) Used for the Production of Agricultural Products, Cultivation of Agricultural Land and Cultivation of Forest or Bog Land Where Cranberries or Blueberries Are Cultivated, as Well as for Cultivation of Land Under Fish Ponds](#)"
- Cabinet of Ministers Regulations No. 525 of July 31, 2007 "[Procedures for Applying a Reduced Excise Duty Rate or Exemption from Excise Duty to Certain Petroleum Products](#)"

PRIOR AUTHORISATION

- In order to be able to label petroleum products, a special permit (license) must be obtained for the activities of an approved warehousekeeper, which specifies the type of activity – marking (labeling) of petroleum products.
- In order to be able to supply marked (labeled) petroleum products, one of the following special permits (licenses) is required:
 - o special permit (license) for the activities of an approved warehousekeeper with petroleum products;
 - o special permit (license) for the wholesale trade of petroleum products (only for delivery to agricultural producers);
 - o special permit (license) for the retail trade of petroleum products (only for delivery to agricultural producers).

To obtain licenses, call the State Revenue Service information line +371 67120000, selecting the field – excise tax and movement of excise goods (4), e-mail: vid@vid.gov.lv

CONTACTS

AUTHORITY RESPONSIBLE FOR REGULATIONS

Ministry of Finance

Web: www.fm.gov.lv

Phone: +371 67095405

Email: pasts@fm.gov.lv

MARKET SURVEILLANCE AUTHORITY

State Revenue Service

Web: www.vid.gov.lv

Phone: +371 67120000

Email: vid@vid.gov.lv

MAIN REQUIREMENTS FOR ECONOMIC OPERATORS

Requirements for marked (labeled) petroleum products:

- Marked (labeled) petroleum products supplied for use as fuel have a red dye added per 1000 liters of petroleum products:

- o N-ethyl-1-(4-phenylazophenylazo)naphthyl-2-amine (CAS number 6368-72-5) – at least 5.0 grams,

and

fiscal marker – chemical substance butoxybenzene (CAS number 1126-79-0) – at least 9.5 grams, but not more than 14.0 grams.

- Marked (labeled) petroleum products supplied for the production of agricultural products or for fishing on ships in inland waters, per 1000 liters of diesel fuel is added:

fiscal marker – chemical substance butoxybenzene (CAS No. 1126-79-0) – at least 9.5 grams, but not more than 14.0 grams

and

blue dye 1,4-bis(butylamino)-9,10-anthraquinone (Sovlent Blue 35, CAS No. 17354-14-2) or another equivalent blue dye – at least 7.0 grams.

Requirements for marking (labeling) petroleum products

- marking (labeling) petroleum products is permitted in an excise warehouse;

- marking (labeling) of petroleum products is permitted to an approved warehouse keeper whose special permit (license) specifies as the type of activity – marking (labeling) of petroleum products.

Requirements for suppliers of marked (labeled) petroleum products

A supplier of marked (labeled) petroleum products must obtain one of the following special permits

(licenses):

- special permit (license) for the operation of an approved warehouse keeper with petroleum products;

- special permit (license) for the wholesale trade of petroleum products (only for delivery to an agricultural producer or fisherman);

- special permit (license) for the retail trade of petroleum products (only for delivery to an agricultural producer or fisherman).

Requirements for users of marked (labeled) petroleum products

- a certificate from the State Revenue Service for the purchase of marked (labeled) petroleum products (petroleum products used as fuel or used as fuel by a licensed capital company, zone capital company, zone administration or freeport administration in the territory of a free zone or in the territory of a free port) has been received

or

- a decision of the Rural Support Service has been made to grant the user (agricultural producer or fisherman) the right to purchase marked diesel fuel.