

## ALCOHOLIC BEVERAGES AND SMOKING PRODUCTS (LABELING REQUIREMENTS FOR EXCISE GOODS)

### SCOPE

Labelling of alcoholic beverages and tobacco products (cigarettes, smoking tobacco, cigars and cigarillos, herbal smoking products), liquids used in electronic smoking devices, ingredients for the preparation of liquids used in electronic smoking devices and tobacco substitutes with excise stamps

### PRIOR AUTHORISATION

In the Republic of Latvia, excise duty stamps are permitted to label alcoholic beverages, tobacco products, herbal smoking products, liquids used in electronic smoking devices, components for the preparation of liquid used in electronic smoking devices and tobacco substitutes only in excise warehouses or customs warehouses

### LATVIAN REGULATIONS

- 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](#)" (Latvian language only)
- [Law on Excise Duties](#)
- [Law on the Handling of Tobacco Products, Herbal Products for Smoking, Electronic Smoking Devices and Their Liquids](#)

### 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**

### **State Revenue Service**

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## **MAIN REQUIREMENTS FOR ECONOMIC OPERATORS**

In order to receive a special permit (licence) for the operation of an approved warehouse keeper to perform the labelling of excisable goods, an application must be submitted electronically to the State Revenue Service of Latvia in accordance with the Cabinet of Ministers Regulations No. 662, adopted August 30, 2005 "[Procedures for the Circulation of Excisable Goods](#)"

In order to receive excise duty stamps, the merchant must electronically submit an application to the State Revenue Service for receipt of excise duty stamps.

The ordered excise duty stamps shall be issued if the volume of one unit of packaging (for alcoholic beverages), the number of cigarettes in a pack, and the weight of one unit of packaging (for smoking tobacco) conforms to the requirements specified in regulatory acts.

In case the excise duty stamp is used as a security element and affixed to duty-free sales, if an exemption from excise duty is applied to the said tobacco products in accordance with Section 20 and Paragraph six of Section 21 of the [Law On Excise Duty, an appropriate mark must be made in the application](#).

An approved warehouse keeper shall submit the excise duty security upon receipt of the excise duty stamps.

Individual merchants must pay the excise duty prior to receipt of the excise duty stamps for excisable goods that are labelled with excise duty stamps, and they shall be:

- an approved warehouse keeper who, in accordance with the provisions of the Handling of Alcoholic Beverages Law, produces wine or fermented beverages, the total volume of which does not exceed 1000 litres per calendar year, from products obtained in his or her own gardens and apiaries (or under management) or plants growing in the wild (without the use of alcohol or other alcoholic beverages);
- taxpayers who handle liquids used in electronic smoking devices, components for the preparation of liquid used in electronic smoking devices and tobacco substitutes;
- an importer;
- others.