

MINERAL OILS

SCOPE

Mineral oils used as heating fuel or as fuel in the production of agricultural products or fishing vessels in inland waters and that could be subject to a reduced rate of excise duty should be appropriately marked (labelled) using a fiscal marker and a specific dye. Fiscal markers are unified in the European Union, while the dye may be determined by each Member State at its own discretion.

LATVIAN REGULATIONS

- [Law on Excise Duties](#)
- Cabinet Regulation No. 173, adopted March 31, 2020 "[Regulations Regarding the Application of the Reduced Rate of Excise Duty on Diesel Used in Fishery](#)" (Latvian language only)
- Cabinet Regulation No. 194, adopted April 14, 2015 "[Procedures for Applying the Reduced Excise Tax Rate to Marked \(Labelled\) Diesel Fuel \(Gas Oil\) Used for the Production of Agricultural Products, Agricultural Land Treatment and Forest or Swamp Land Treatment in which Cranberries or Blueberries are Cultivated and Land Treatment under Fish Ponds](#)" (Latvian language only)
- Cabinet Regulation No. 525, adopted July 31, 2007 "[Procedures by which a Reduced Rate of Excise Duty or Exemption from Excise Duty shall be Applied to Some Mineral Oils](#)"

PRIOR AUTHORISATION

- In order to be able to label mineral oils, special permits (licences) must be obtained to approve the activities of the warehousekeeper, which specify the type of marking (labelling) of mineral oils.
- In order to be able to supply marked (labelled) mineral oils, one of the special permits (licences) is required:
 - a special permit (licence) for the operation of an approved warehousekeeper with mineral oils;
 - a special permit (licence) for wholesale trade of mineral oils (only for supply to agricultural producers);
 - a special permit (licence) for retail trade of mineral oils (only for supply to agricultural producers).

For more information regarding the receipt of licences, please call: +371 67120000, Section 3 (Akcīzes nodoklis un akcīzes preču aprīte), 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 (labelled) mineral oils:

- For marked (labelled) mineral oils supplied for use as heating fuel:

One of the red dyes is added to 1000 litres of mineral oils:

- N-ethyl-1- (4-fenilazofenilazo) naphthyl-2-amine – at least 5.0 grams,
- N-ethylhexyl-1- (tolilazotolilazo) naphthyl-2-amine – at least 6.5 grams;
- N-tridecil-1- (tolilazotolilazo) naphthyl-2-amine – at least 7.4 grams;

and

Fiscal marker – chemical substance – N-ethyl-N- [2- (1-iso butoxyethoxy) ethyl] azobenzene-4-amine (Solvent Yellow 124) – at least 6.0 grams, and no more than 9.00 grams.

- Marked (labelled) mineral oils supplied for agricultural production or for inland fishing vessels

To 1000 litres of diesel fuel is added:

Fiscal marker – chemical substance – N-ethyl-N- [2- (1-isobutoxyethoxy) ethyl] -4- (phenylazo) aniline (Solvent Yellow 124, CAS No.34432-92-3) – at least 6.0 grams, and no more than 9.0 grams

and

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

Requirements for marking (labelling) mineral oils

- it is permitted to mark (label) mineral oils in an excise warehouse;
- the authorized warehousekeeper, who has been granted such rights, is permitted to mark (label) mineral oils.

Requirements for suppliers of marked (labelled) mineral oils

The supplier of marked (labelled) mineral oils must obtain one of the special permits (licences):

- a special permit (licence) approved for the operation of a warehousekeeper with mineral oils
- a special permit (licence) for the wholesale trade of mineral oils (only for supply to an agricultural producer or fisher);

a special permit (licence) for the retail sale of mineral oils (only for supply to agricultural producers or fishers).

Requirements for users of marked (labelled) mineral oils

- a statement from the State Revenue Service of Latvia for the purchase of marked (labelled) mineral oils has been received;

or

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