



Valsts ieņēmumu
dienests

Information material

Requirements to a Consignor of Another Member State in Distance Selling

**(applicable to the traded alcoholic beverages, coffee and non-alcoholic beverages)*

Consignor of another Member State in distance selling

A person that carries out independent economic activities and sends from the territory of one Member State **alcoholic beverages, non-alcoholic beverages and coffee**, which have already been released for consumption in the territory of that Member State, to Latvia to a natural person who does not have the status of an approved warehouse-keeper, registered consignee, temporarily registered consignee, certified consignor or temporarily certified consignor and does not carry out independent economic activities.¹

➤ A consignor of another Member State in distance selling shall:

- 1) register as a taxpayer with the State Revenue Service prior to sending excise goods;
- 2) provide a general guarantee by paying a deposit, if it carries activities with alcoholic beverages;
- 3) carry out the accounting of supplied excise goods, including the date of delivery, type of excise goods, amount of excise goods according to [the excise duty rate determined in the law On Excise Duty](#) and the calculated excise duty;
- 4) submit an excise duty declaration, calculate and pay excise duty for the excise goods delivered to consumers (natural persons) in the Republic of Latvia.²

¹ Law On Excise Duty, Section 1, Paragraph two, Clause 12¹

² Ibid., Section 11¹ and Section 26¹.

Requirements to a Consignor of Another Member State in Distance Selling as from 13 February 2023



A consignor of another Member State in distance selling has the right to appoint a **taxpayer's representative** in the Republic of Latvia, who is responsible for the payment of excise duty in the Republic of Latvia instead of the consignor of another Member State in distance selling.³

➤ Registration and Access Rights in EDS

To register as a taxpayer in the Republic of Latvia, **the following documents shall be submitted** to the State Revenue Service:

- a **free-format application** specifying the reason for registration, i.e., for the purposes of paying excise duty or **the form** "Taxpayer's (Other Subject's) Registration Sheet"⁴;
- a printout from the relevant State register containing information about the company, i.e., company name, registration number, address, data on company officers.



Registration information and documents can be submitted:

- electronically, signed by a valid electronic signature — by email to vid@vid.gov.lv;
- electronically — via the Electronic Declaration System (EDS) of the State Revenue Service of the Republic of Latvia (<https://eds.vid.gov.lv/login/#>);
- in person at any SRS Customer Service Centre (on-site reception at SRS Customer Service Centres is ensured by previous appointment, by calling at +371 67120005).



The right to access the Electronic Declaration System (EDS) of the State Revenue Service must be obtained. More information on registering as a user of the Electronic Declaration System of the State Revenue Service can be found on the SRS website under the section [Electronic Declaration System](#).

³ Law On Excise Duty, Section 11¹, Paragraph six.

⁴ Annex No 2 to Cabinet Regulation No 537 of 22 September 2015 "Regulations regarding the Registration of Taxpayers and Taxpayers' Structural Units with the State Revenue Service"

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The following information shall be specified in the application for the user(-s) of the Electronic Declaration System of the State Revenue Service:

1. given name, surname;
2. personal ID number or foreigner's birth data and identification number (if assigned);
3. email address;
4. phone number;
5. if required, the date of expiration of the user's rights;
6. if required, restriction with regard to connection IP addresses. If one or several IP addresses are specified, the user will not be able to connect to the Electronic Declaration System from other IP addresses.

The application shall be submitted at any SRS Customer Service Centre or sent by email to vid@vid.gov.lv, signed with a valid electronic signature. The application form is available [here](#).

➤ Submission of Excise Duty Guarantee



A consignor in distance selling may use only a deposit as an excise duty guarantee.

Account for paying a deposit:

Name:	Deposit – for excise goods
Beneficiary:	State budget (SRS)
Registration No	90000010008
Beneficiary's institution:	The Treasury
BIC code:	TRELLV22
Account number:	LV65TREL813105600400B

Receipt of the General Guarantee Certificate for a Consignor of Another Member State in Distance Selling:



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**** The application shall be submitted in the Electronic Declaration System (EDS) of the State Revenue Service, choosing the document group "Information for the SRS NTB Excise Duty Department" and specifying the excise duty payer's name, registration number, registered address and the amount of the general guarantee.

The amount of the general guarantee for a consignor of another Member State in distance selling is **100% of the potential excise duty debt**, which might form **during the taxation period** (calendar month).

➤ Completion of Excise Duty Declaration

If a consignor of another Member State in distance selling (legal person) supplies excise goods (alcoholic beverages, coffee and non-alcoholic beverages) to the Republic of Latvia to natural persons in the Republic of Latvia, who do not carry out independent economic activities, during the taxation period (calendar month), **the consignor of another Member State in distance selling shall submit an excise duty declaration in the Electronic Declaration System of the State Revenue Service** by the 15th day of the next month⁵, specifying the total quantity of goods brought into the Republic of Latvia during the taxation period.

If a consignor of another Member State in distance selling has not performed any supplies to the Republic of Latvia during the taxation period, it is not required to submit an excise duty declaration for the respective taxation period.



The declaration form is available in the [EDS](#):

Documents – From a form – Excise duty documents – selecting an excise duty declaration of the respective goods type

Pirmreizējs dokuments Precizējums

1. Periods	
gads	01 2023
mēnesis	02 marts
datums	03
2. Likuma "Par akcīzes nodokli" 23.pantā noteiktais nodokļa samaksas termiņš	
datums, mēnesis, gads	04 24.04.2023
3. Ziņas par akcīzes nodokļa maksātāju	
statuss	05 nosūtītājs tālpārdošanā
nodokļa maksātāja nosaukums vai vārds un uzvārds	06 TEST SIA
nodokļu maksātāja reģistrācijas kods vai personas kods	07 4444444444
nodokļa maksātāja akcīzes identifikācijas numurs	08
noliktavas akcīzes identifikācijas numurs	09

1.
Row 01 shall specify the year and row 02 – the month when excise goods are sent to the Republic of Latvia

2.
In row 05, the status of the excise duty payer shall be selected – "consignor in distance selling"

⁵ Law On Excise Duty, Section 24, Paragraph one.

3. Respective boxes of the declaration shall be filled in.

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In the declaration of excise duty on alcoholic beverages, a consignor of another Member State in distance selling shall fill in **Row 33** of the declaration, specifying the total quantity of alcoholic beverages sold in distance selling to persons in the Republic of Latvia in breakdown by the types of goods specified in the declaration according to the measurement units specified in the declaration, i.e. in litres or litres of absolute alcohol.

In the declaration of excise duty on coffee and non-alcoholic beverages, a consignor of another Member State in distance selling shall fill in **Row 21** of the declaration, specifying the total quantity of coffee and non-alcoholic beverages sold in distance selling to consignees in the Republic of Latvia in breakdown by the types of goods specified in the declaration according to the measurement units specified in the declaration, i.e. for coffee in kilograms, for non-alcoholic beverages in litres.

A consignor of another Member State in distance selling shall pay the calculated excise duty for excise goods sold to consignees in the Republic of Latvia to the State budget by the 23rd day of the next month after the end of the taxation period.⁶



Account for paying excise duty:

Name:	Single tax account
Beneficiary:	State budget (SRS)
Registration No	90000010008
Beneficiary's institution:	The Treasury
BIC code:	TRELLV22
Account number:	LV33TREL1060000300000

State Revenue Service

Material prepared on: 27 June 2023

We will be glad to receive reviews on the quality of the material or proposals on its improvements via the [Electronic Declaration System](#) in the section "Communication with the SRS".

⁶ Law On Excise Duty, Section 23, Paragraph twenty-seven.