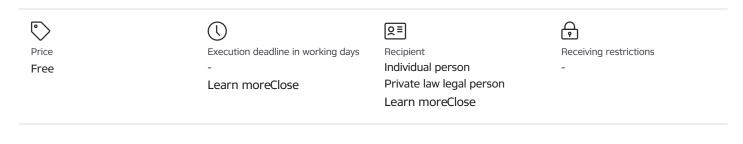
A statement regarding the right to purchase highlighted (labelled) petroleum products (for use in free ports and special economic zones)

Published: 28.10.2022.



Oescription:

Reference time – 1 week. Maximum allowable time of 1 month.

Description:

A user who uses petroleum products to which the reduced rate of excise duty is applied or who is exempt from duty, which is supplied and used in accordance with Section 3, Paragraph nine of the Law On the Application of Taxes in Free Ports and Special Economic Zones.



Application in order to receive a statement regarding the right to purchase highlighted (labelled) petroleum products (for use in free ports and special economic zones).

Process description Related documents

Process description

Service requests

The application and documents may be submitted:

- electronically, using the Electronic Declaration System of the State Revenue Service (hereinafter - SRS) (https://eds.vid.gov.lv/login/- Documents - From Form - Applications for Excise Goods Permits and Certifications - Application for the receipt, renewal or cancellation of a statement regarding the right to purchase highlighted (labelled) petroleum products (for use in free ports and special economic zones).

The following documents shall be appended:

- a plan of the territory (where the operation is taking place) approved by the Free Port Authority or the Zone Administration;
- a statement of equipment, buildings and similar objects, equipment used in construction works only in the free zone area, a technical which is not intended for traffic on public roads and is used only in the free area in which the labelled (labelled)

petroleum products will be used;

- the equipment or technical documentation to be used;
- if the quantity of highlighted (labelled) petroleum products to be consumed exceeds 7000 litres per year:
- 1) documents which certify that the tanks referred to in the application are equipped with a counter that ensures a summary of the consumption of the labelled (labelled) petroleum products and unrescindable records;
- 2) and the labelled (labelled) petroleum products shall be stored in tanks engaged in a technologically uniform system documents attesting that the tank of the technologically integrated system which is connected to the relevant combustion plant is equipped with a counter that ensures a summary of the consumption of the labelled (labelled) petroleum products to be used and unrescindable records;
- 3) and the counter is not a part of the relevant combustion plant or the storage tank of the highlighted (labelled) petroleum products or a part of the technologically integrated system tank, which is connected to the relevant combustion plant but has been installed separately a copy of the technical passport of the meter;
- documents attesting the volume of the vessels referred to in the application.

Receipt of services

The SRS statement shall be issued electronically using the SRS electronic declaration system. If the user is not a customer of the SRS electronic declaration system, the statement shall be issued in paper form, sending it to the legal address of the user or the declared place of residence.



https://www.vid.gov.lv/en/services/statement-regarding-right-purchase-highlighted-labelled-petroleum-products-use-free-ports-and-special-economic-zones