

Dates for submitting declarations and tax payments

Published: 19.10.2022.

Updated: 23.03.2023.

<i>Excise duty declaration type / Taxpayer</i>	Oil products	Tobacco products	Alcoholic beverages	Coffee and non- alcoholic beverages	Electronic cigarette liquid, preparation components, and tobacco substitute products	Natural gas <i>(all taxpayers)</i>
Registered warehousekeeper	Declaration due date – on or before the 15th day of the close of the taxation period Payment due date – on or before the 23rd day of the close of the taxation period					
Other persons	Declaration due date – within 3 business days before the tax payment deadline Payment due date – within 5 business days of importing or receiving the excise goods or before the excise goods are sent from another Member State.					-
Certified receiver	Declaration due date – on or before the 15th day of the close of the taxation period Payment due date – on or before the 23rd day of the close of the taxation period			-	-	-
Temporarily certified receiver	Declaration due date – within 3 business days before the tax payment deadline Payment due date – 5 within 5 business days of receiving the excise goods			-	-	-
Sender from another Member State, distance sales	-	-	Declaration due date – on or before the 15th day of the close of the taxation period Payment due date – on or before the 23rd day of the close of the taxation period		-	-
Taxpayer's authorised representative	-	-	Declaration due date – on or before the 15th day of the close of the taxation period Payment due date – on or before the 23rd day of the close of the taxation period		-	-

Registered receiver	Declaration due date – on or before the 15th day of the close of the taxation period Payment due date – on or before the 23rd day of the close of the taxation period	-	-	-
Registered sender	Declaration due date – on or before the 15th day of the close of the tax period Payment due date – within 15 days (if good transferred within Latvia) or 4 calendar months from the date of transfer	-	-	-
Temporarily certified receiver	Declaration due date – within 3 business days before the tax payment deadline Payment due date – within 5 business days of receiving the excise goods	-	-	-
Importer	Declare when submitting a customs declaration Payment due date – before initiating customs procedures with Customs			

Registration of fuel tanks

Private individuals and businesses, registered taxpayers, who use fuel other than gas for their own needs (business activities) must register fuel storage tanks with a capacity of 1m³ or greater in EDS.

Distance sales of alcoholic beverages during COVID-19

What is a distance contract?

A distance contract is an agreement between a consumer and a seller or service provider which they have concluded by one or more means of distance communication for the sale of goods or services.

Means of distance communication include but are not limited to the telephone, Internet, e-mail, fax, and other means of transmission of information.

Sale of alcoholic beverages using distance contracts is allowed only between legal enterprises licenced to sell alcohol and private individuals who are over the age of 18! The supplier must verify the age of the buyer at the time of delivery of the alcoholic beverages.

Delivery is prohibited from 22:00 to 08:00.

If the supplier repeatedly does not comply with the law and does not verify the age of the buyer, the seller's retail license for sale

of alcoholic beverages will be revoked.

<https://www.vid.gov.lv/en/dates-submitting-declarations-and-tax-payments>