

Labeling of Excisable Goods

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In the Republic of Latvia the following excisable goods shall be labeled with an excise duty stamp:

- alcoholic beverages;
- tobacco products.

In the Republic of Latvia the following excisable goods shall not be labeled with an excise duty stamp:

- which have been filled into bottles with a volume up to 100 milliliters;
- alcoholic beverages and tobacco products which are sold in duty-free shops;
- alcoholic beverages and tobacco products which have been exempt from the duty or have been subject to suspension of excise duty under the law "On excise duty".

It is permitted to label goods with excise duty stamps:

- in the Republic of Latvia – tax warehouses;
- in the Republic of Latvia – customs warehouses;
- in foreign states (including Member States) — for importation into the Republic of Latvia.

Excise duty stamps are issued by the State Revenue Service and upon the submission of security for the amount of the duty are received by the following parties:

- an importer;
- an approved warehouse keeper in the Republic of Latvia;
- an registered or temporarily approved consignee;
- an registered consignor;
- a person who brings in the Republic of Latvia or receives from another Member State excisable goods stamped with excise duty stamps;.

Excise duty stamps upon the submission of certification of the duty payment are received by the following parties:

- an importer;
- a person who brings in the Republic of Latvia or receives from another Member State excisable goods stamped with excise duty stamps;
- an approved warehouse-keeper who, in accordance with the provisions of the Handling of Alcoholic Beverages Law produces wine or fermented beverages himself or herself, the total volume of which does not exceed 1000 litres per calendar year, from products acquired in the gardens and hives in the ownership or possession thereof or from plants growing in the wild (without using spirit or other produced alcoholic beverages).

Upon receipt of excise duty stamps the excise duty payer shall not cover the expenses concerning the manufacturing of excise duty stamps.

According to regulations No. 320 of the Cabinet of Ministers of April 7, 2009 "Procedures for Labeling of Alcoholic Beverages and Tobacco Products with Excise Duty Stamps" tax payers who have received the excise duty stamps shall submit till the 15th day of

each month via SRS Electronic Declaration System a report on the circulation of excise duty stamps in the previous month. The first report shall be submitted for the month when the tax payer has received the excise duty stamps.

<https://www.vid.gov.lv/en/labeling-excisable-goods>