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Republic of Latvia

Cabinet

Regulation No 98

Adopted 31 January 2006

Procedures for Application of Customs Arrangement – Export – on Agricultural Products that Qualify for Export Refunds

Issued pursuant to
Section 4, Paragraph three of the Customs Law

I. General Provisions

1. These Regulations prescribe the procedures for the application of customs arrangement – export – on agricultural products that qualify for export refunds (hereinafter – products).
2. The system of export refunds on products is applied in accordance with the European Commission Regulation (EC) No 800/1999 of 15 April 1999 laying down common detailed rules for the application of the system of export refunds on agricultural products (hereinafter – Regulation No. 800/1999).
3. Products for customs arrangement – export – shall only be submitted at the customs authorities referred to in Annex 1 of these Regulations.
4. If the products intended for the customs arrangement – export – are exported to the territory of the states of the European Economic Area or they are crossing the territories of one or more states referred to, the external transit procedure applies to the products in addition to the customs arrangement - export.

II. Procedures for Submission of Products for Customs Arrangement - Export

5. In order to submit the products for customs arrangement – export, an exporter shall submit (or send by fax) an advance notification to the customs authority of exportation regarding the presentation of the products to the customs official (hereinafter – advance notification) in accordance with point (b) of Article 5 (7) of Regulation No. 800/1999.
6. The advance notification shall be submitted in a free form. In the advance notification, the following shall be indicated:
 - 6.1. the document number and date;
 - 6.2. the name of the exporter;

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- 6.3. the authorisation number referred to in Paragraph 7 of these Regulations, if it is intended to present the products on the premises of the exporter;
- 6.4. the place and time when it is intended to commence and finish loading of the products; and
- 6.5. the contact telephone number.

7. In order to present the products to the customs official on the premises of the exporter, the exporter shall have the authorisation issued by the territorial customs authority of the State Revenue Service (hereinafter – supervising customs authority) to present agricultural products that qualify for export refunds to the customs official on the premises of the exporter (hereinafter –authorisation) (Annex 2).

8. In order to receive the authorisation, the exporter shall submit the relevant submission and a statement of the Food and Veterinary Service or a copy of the recognition certificate of a merchant to the supervising customs authority regarding the conformity of the premises with the requirements for storage of certain products.

9. A supervising customs authority shall prepare an authorisation in two copies. The exporter shall receive one copy , the other shall be stored in the supervisory customs authority. The exporter shall sign both copies of the authorisation.

10. A supervising customs authority shall annul the authorisation if it is determined that the exporter:

- 10.1. has violated the conditions referred to in the authorisation; or
- 10.2. has not ensured the conformity of the premises with the requirements for storage of certain products.

11. A supervising customs authority shall check the conformity of the premises of the exporter with the conditions referred to in the authorisation not less than once in two years.

12. If products are presented to the customs official on the premises of the exporter, an official of a supervising customs authority shall put security devices on a vehicle in which the products are located.

13. A vehicle in which products are located and on which security devices are put, shall not be presented in the customs authority.

14. If the exporter fails to fulfil the conditions referred to in the advance notification, a supervising customs authority shall refuse the customs arrangement – export.

15. The exporter shall document in the customs authority a customs arrangement – export - after the fulfilment of the conditions referred to in the advance notification.

16. If the exporter has the customs clearance authorisation, the procedures specified in these Regulations shall be applied taking into account regulatory enactments regarding local clearance.

Prime Minister

A. Kalvītis

**Customs Authorities Entitled to Document Customs Arrangement – Export – for
Agricultural Products that Qualify for Export Refunds**

1. Rīga Regional Customs Office of the State Revenue Service shall include:
 - 1.1. single customs checkpoint 0206;
 - 1.2. Šķirotava customs checkpoint 0207;
 - 1.3. Rīga Free Port customs checkpoint 0210;
 - 1.4. Fishing port customs checkpoint 0211;
 - 1.5. single customs checkpoint 0215;
 - 1.6. single customs checkpoint 0229;
 - 1.7. Daugavgrīva customs checkpoint 0232;
 - 1.8. Airport customs checkpoint 0240;
 - 1.9. Sarkandaugava customs checkpoint 0264; and
 - 1.10. single customs checkpoint 0265;
2. Customs Board of the Latgale Regional Office of the State revenue Service shall include:
 - 2.1. Grebņeva customs checkpoint 0721;
 - 2.2. Terehova customs checkpoint 0722;
 - 2.3. Pāternieki customs checkpoint 0731;
 - 2.4. Rēzekne II customs checkpoint 0742;
 - 2.5. Rēzekne customs checkpoint 0743;
 - 2.6. Daugavpils customs checkpoint 0810;
 - 2.7. Silene customs checkpoint 0814; and
 - 2.8. customs checkpoint at the Daugavpils cargo handling railway station.
3. Customs Board of the Kurzeme Regional Office of the State Revenue Service shall include
 - 3.1. customs checkpoint at the Venstpils Commercial Port 0311;
 - 3.2. Ventspils customs checkpoint 0313;
 - 3.3. Talsi customs checkpoint 0314;
 - 3.4. Roja customs checkpoint 0319;
 - 3.5. Mērsrags customs checkpoint 0320;
 - 3.6. customs checkpoint at the Liepāja Sea Port 0411; and
 - 3.7. Saldus customs checkpoint 0422.
4. Customs Board of the Vidzeme Regional Office of the State Revenue Service shall include:
 - 4.1. Valmiera customs checkpoint 0626;
 - 4.2. Gulbene customs checkpoint 0714; and
 - 4.3. customs checkpoint at the Salacgrīva Port 0910.
5. Customs Board of the Zemgale Regional Office of the State revenue Service shall include:
 - 5.1. Jelgava customs checkpoint 0512; and
 - 5.2. Jēkabpils customs checkpoint 0823.

Minister for Finance

O. Spurdziņš

Authorisation
To present agricultural products that qualify for export refunds to the customs official
on the premises of the exporter

_____(year) _____. No. _____

1. Name of exporter

2. Legal address

3. Taxpayer registration number

4. For the attention of

_____ (given name, surname, personal identity number)

5. Premises on which the products will be presented to the customs official before documentation of customs

documenting of the arrangement – export

_____ (address)

6. Supervisory customs authority

_____ (name, code, working hours and fax number)

7. A submission of export refund and advance notification shall be sent to

_____ (name of the supervising customs authority)

fax

_____ (fax number)

not later than

_____ (date)

8. Equipment present on the premises to be used for carrying out of the physical examination of the products.

9. Products intended for customs arrangement – export – may not be moved out of the premises of the exporter while the products loading time referred to in the advance notification is not over.

10. On the day and time when it is intended to load the products they shall be clearly separated and identifiable on the premises of the exporter .
11. The exporter shall ensure that the customs official has free access to the premises on the day and time when it is intended to load the products.
12. The exporter shall ensure the conformity of premises with the requirements for storage of certain products.

Director of the
territorial customs authority of the State Revenue Service _____
(signature and full name)

Received by:

(name of the exporter, the name, surname, and signature of the authorised person)

Minister for Finance

O. Spurdziņš