



Finanšu ministrija

Tax application

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Since excise duty, as a consumption tax in the common market of the European Union, can have a significant impact on the conditions of competition between Member States, the conditions for excise duty on three groups of goods, namely petroleum products, alcoholic beverages and tobacco products, are very strictly regulated in the European Union.

<https://www.fm.gov.lv/lv/tax-application>