



Taxpayers

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an importer;

an approved warehouse keeper;

the warehouse keeper approved for activities with natural gas;

a registered consignor, a registered consignee, a temporarily registered consignee or a distance seller;

a person that brings into the Republic of Latvia or receives from another Member State excisable goods which have already been released into free circulation in another Member State;

a person who imports or receives non-alcoholic beverages, coffee, or liquid to be used in electronic cigarettes, components for preparation of liquid to be used in electronic cigarettes and substitute tobacco products in the Republic of Latvia;

a natural gas trader, a public trader, and an operator or natural gas distribution system operator, if the abovementioned persons supply natural gas to end users, or an end user of natural gas who imports natural gas for own consumption into the Republic of Latvia;

a person who purchases natural gas in another Member State, brings in, and sells it in retail as fuel;

a person of another Member State who sells non-alcoholic beverages or coffee by using a distance contract;

other persons in accordance with the Law on Excise Duties.

<https://www.fm.gov.lv/lv/taxpayers-0>