



## Legislation

Publicēts: 25.10.2021.

[Law on Excise Duties](#)

[Handling of Alcoholic Beverages Law](#)

[Law on the Handling of Tobacco Products, Herbal Products for Smoking, Electronic Smoking Devices and Their Liquids](#)

Cabinet Regulation No. 801 of 18 December 2018, [Procedures for Granting the Status of an Independent Small Brewery and Applying the Excise Duty Rate to Beer Produced by Independent Small Breweries](#)

Cabinet Regulation No. 662 of 30 August 2005, [Procedures for the Circulation of Excisable Goods](#)

Cabinet Regulation No. 684 of 30 August 2011, [Procedures by which Exemption from Excise Duty shall be Applied to Certain Alcoholic Beverages](#)

Cabinet Regulation No. 300 of 30 March 2010, [Regulations Regarding Excise Duty Declaration Forms and the Procedures for Completing Them](#)

Cabinet Regulation No. 227 of 1 April 2004, [Procedures by which Excisable Goods Imported by Natural Persons for Their Own Consumption into the Republic of Latvia from Other Member States of the European Union shall be Exempt from Excise Duty](#)

Cabinet Regulation No. 194 of 14 April 2015, [Procedures for Applying the Reduced Rate of Excise Duty to Labelled \(Marked\) Diesel Fuel \(Gas Oil\), which is Used for the Production of Agricultural Products, Processing of Agricultural Land and Processing of Forest or Marsh Land in which Cranberries or Blueberries are Cultivated, as well as for the Treatment of Land under Fish Ponds](#)

Cabinet Regulation No. 72 of 12 February 2019, [Regulations Regarding Excise Duty Guarantees](#)

Cabinet Regulation No. 173 of 25 March 2004, [Procedures by which Individual Tobacco Products are Exempted from Excise Duty](#)

Cabinet Regulation No. 957 of 12 October 2010, [Procedures for the Circulation and Control of Simplified Documents of Excisable Goods](#)

Cabinet Regulation No. 784 of 17 August 2010, [Regulations Regarding Determination of the Quantity of Alcoholic Beverages, Accounting of Alcohol and Procedures for Control of the Alcohol Quantity](#)

Cabinet Regulation No. 274 of 23 March 2010, [Procedures by which the Quantity of Oil Products in Litres at a Temperature of 15 Degrees Celsius shall be Determined when Calculating excise Duty on Oil Products](#)

Cabinet Regulation No. 908 of 18 December 2012, [Procedures for the Application of the Zero Per Cent Value Added Tax Rate to Supply of Goods and Services Provided to Diplomatic and Consular Missions, International Organisations, European Union Institutions and the North Atlantic Treaty Organisation \(NATO\), and Procedures for the Refund of Excise Duty for Excisable Goods Purchased in the Republic of Latvia and Application of the Exemption from Excise Duty](#)

Cabinet Regulation No. 211 of 3 March 2009, [Procedures for the Denaturation of Alcohol and the Circulation of Denaturated Alcohol](#)

Cabinet Regulation No. 307 of 30 March 2010, [Procedures for the Circulation and Control of An Electronic Administrative Document of Excisable Goods](#)

Cabinet Regulation No. 310 of 30 March 2010, [Procedures by which the Excise Duty Paid for Excisable Goods is Transferred for Covering of Tax Debts, Subsequent Payments of Excise Duty or Other Tax Payments or is Refunded, and Procedures for](#)

[Destruction or Processing of Alcoholic Beverages or Tobacco Products](#)

Cabinet Regulation No. 199 of 4 April 2017, [Regulations Regarding Circulation of Natural Gas and Procedures for Application of Excise Duty](#)

Cabinet Regulation No. 136 of 2 April 2019, [Regulations Regarding Combined Warehouses](#)

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