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Republic of Latvia

Cabinet

Regulation No. 320

Adopted 7 April 2009

Procedures for Labelling of Alcoholic Beverages and Tobacco Products with Excise Duty Stamps

*Issued pursuant to
Section 27, Paragraph thirteen of the
Law¹ On Excise Duties*

I. General Provision

1. These Regulations prescribe the procedures by which alcoholic beverages and tobacco products are labelled with excise duty stamps, including conditions regarding the amount of excise duty stamps to be ordered, the time periods for issuing and conditions for receipt, as well as the procedures for provision of information on the excise duty stamps used.

II. Basic Conditions for Issuance, Return and Destruction of Excise Duty Stamps

2. An importer, an approved trader, a non-approved trader, a tax warehouse keeper in the Republic of Latvia and a representative of the excise duty payer appointed by a trader consignor of another European Union Member State (hereinafter – Member State) (hereinafter – merchant) shall take out the excise duty stamps ordered with the State Revenue Service not later than within 180 days after submitting the application referred to in Paragraphs 9 and 25 of these Regulations or after the time period referred to in Paragraph 19 of these Regulations.

3. If a merchant does not take out the ordered excise duty stamps within the time period specified in Paragraph 2 of these Regulations, the State Revenue Service shall draw up a deed regarding destruction of the respective excise duty stamps and shall destroy them.

4. A merchant shall return the received, but unused, damaged or invalid excise duty stamps, as well as the excise duty stamps removed from excisable goods, which have been released for free circulation, exported to another Member State or to a state that is not a Member State, destroyed or processed to the State Revenue Service.

5. A merchant shall return the excise duty stamps referred to in Paragraph 4 of these Regulations, glued separately on A4 pages according to the series and number intervals of the excise duty stamps (excise duty stamps provided for labelling of cigarettes – separately according to the series, number intervals, maximum retail price of excise duty stamps and the number of cigarettes in a pack), except if the excise duty stamps are in the original package.

¹ The Parliament of the Republic of Latvia

6. A merchant shall return the excise duty stamps, for which the excise duty has been paid, to the State Revenue Service separately from the excise duty stamps, for which the excise duty has not been paid.

7. Upon returning the received, but unused or damaged excise duty stamps or upon submission of the documents referred to in Paragraph 30 of these Regulations, a merchant shall additionally submit a submission to the State Revenue Service regarding the returned excise duty stamps for labelling of alcoholic beverages (Annex 1) or excise duty stamps for labelling of tobacco products (Annex 2).

8. After receipt of the excise duty stamps referred to in Paragraph 4 of these Regulations and the submission referred to in Paragraph 7 of these Regulations the State Revenue Service shall evaluate the identity of the excise duty stamps, taking into account the identification parameters of the excise duty stamps – the series and number (the maximum retail price and the number of cigarettes in a pack shall be taken into account additionally for excise duty stamps provided for labelling of cigarettes), and send information to the respective territorial office of the State Revenue Service regarding the conformity of excise duty stamps to the amount specified in the submission and the calculated excise duty.

III. Conditions for Labelling of Alcoholic Beverages

9. In order to receive excise duty stamps for labelling of alcoholic beverages, a merchant shall submit to the State Revenue Service an application for the receipt of excise duty stamps (Annex 3).

10. When a merchant submits an application in order to receive excise duty stamps for labelling of particular alcoholic beverage for the first time, the following document shall be appended to the application referred to in Paragraph 9 of these Regulations, specifying:

10.1. the name of the alcoholic beverage;

10.2. the type of alcoholic beverage;

10.3. division of the alcoholic beverage as an object subject to excise duty in accordance with Section 12, Paragraph one, Clauses 2 and 3, Clause 4, Sub-clauses “a” and “b” and Clause 5 of the Law On Excise Duty (wine, fermented beverages, intermediate products with the absolute alcohol content up to 15% by volume (inclusive), intermediate products with the absolute alcohol content from 15% by volume (not inclusive) to 22% by volume (inclusive), other alcoholic beverages);

10.4. the actual alcohol amount in the alcoholic beverage (percentage by volume);

10.5. the standard value of the nominal quantity of the alcoholic beverage in accordance with the regulatory enactments regarding standard values of the nominal quantity and the nominal volume of the packaging of pre-packaged goods;

10.6. the name of the producer of the alcoholic beverage;

10.7. the producing country of the alcoholic beverage; and

10.8. for wine, fermented beverages, intermediate products – information regarding what percentage of the actual alcohol amount in the alcoholic beverage has been obtained in a natural fermentation process or how much per cent of the actual alcohol amount in the beverage is added alcohol which is not a result of a natural fermentation process.

11. The State Revenue Service shall issue excise duty stamps for labelling of alcoholic beverages within five working days after receipt of the documents referred to in Paragraphs 9 and 10 of these Regulations.

12. The State Revenue Service shall issue excise duty stamps for labelling of alcoholic beverages if the volume of one packaging unit of the alcoholic beverage conforms to the mandatory standard values of the nominal volume of the packaging, which are specified in the regulatory enactments regarding standard values of the nominal quantity and the nominal volume of the packaging of pre-packaged goods.

13. Hologram excise duty stamps (in rolls) shall be used for labelling of alcoholic beverages. The size of the referred to excise duty stamps shall be 16 x 18 mm.

14. A merchant shall use the received excise duty stamps only for labelling of the alcoholic beverages indicated in the application referred to in Paragraph 9 of these Regulations pursuant to the intervals of the issued excise duty stamps.

15. An excise duty stamp for alcoholic beverages shall be affixed on each immediate packaging unit so that the excise duty stamp would not cover information regarding the alcoholic beverage and any other information would not cover the excise duty stamp, observing one of the following conditions for affixing excise duty stamp:

15.1. on the cap or cork of the alcoholic beverage if the size thereof allows to place an excise duty stamp without deforming it;

15.2. so that an excise duty stamp would touch the basic label of the alcoholic beverage; or

15.3. in a place visible to a consumer and control authorities if it is not possible to affix an excise duty stamp pursuant to the conditions referred to in Sub-paragraph 15.1 or 15.2 of these Regulations.

IV. Conditions for Labelling of Cigarettes

16. To order excise duty stamps for labelling of cigarettes, a merchant shall submit an application to the State Revenue Service, specifying the following information:

16.1. the name, taxpayer registration code of the merchant;

16.2. the type of excise duty stamps (in sheets or cut);

16.3. the amount of excise duty stamps;

16.4. the number of cigarettes in a pack;

16.5. the maximum retail price of the cigarettes;

16.6. the date and number of the application; and

16.7. the signature and full name of the responsible official.

17. A merchant shall order excise duty stamps for labelling of cigarettes twice a month – from the first to the fifth date and from the fifteenth to the twentieth date.

18. The minimum amount of excise duty stamps provided for labelling of cigarettes in one order with one maximum retail price and the number of cigarettes in a pack shall be 24 500 pieces.

19. A merchant may receive the ordered excise duty stamps for labelling of cigarettes, beginning with the twenty first day from the deadlines for ordering of excise duty stamps indicated in Paragraph 17 of these Regulations.

20. In order to receive the ordered excise duty stamps for labelling of cigarettes, a merchant shall submit to the State Revenue Service an application for receipt of excise duty stamps (Annex 4).

21. The State Revenue Service shall issue excise duty stamps for labelling of cigarettes within five working days after receipt of the documents referred to in Paragraph 20 of these Regulations.

22. Paper excise duty stamps (in sheets or cut) shall be used for labelling of cigarettes. The size of the referred to excise duty stamps shall be 20 x 44 mm (the permissible difference in size shall be ± 0.5 mm).

23. A merchant shall use the received excise duty stamps only for labelling of the cigarettes indicated in the application referred to in Paragraph 20 of these Regulations pursuant to the intervals of the issued excise duty stamps.

24. An excise duty stamp shall be affixed on a pack of cigarettes so that the excise duty stamp would not cover information regarding the pack of cigarettes, any other information would not cover the excise duty stamp and the excise duty stamp would be damaged upon opening the pack:

24.1. for a pack of cigarettes of rigid packaging – under the closed transparent packaging on the back surface and side surfaces, in a bent form, in a horizontal direction across the folding of the back surface;

24.2. for a pack of cigarettes of soft packaging – under the closed transparent packaging in a right-angle across the surface of the upper edge (the opening); and

24.3. for packs of cigarettes without closed transparent packaging – across the opening of the pack.

V. Conditions for Labelling of Smoking Tobacco, Cigars and Cigarillos

25. In order to receive excise duty stamps for labelling of smoking tobacco, cigars and cigarillos, a merchant shall submit an application to the State Revenue Service for receipt of excise duty stamps (Annex 5) for each type of tobacco product.

26. The following shall be used for labelling of the tobacco products referred to in Paragraph 25 of these Regulations:

26.1. hologram excise duty stamps (16 x 18 mm (in rolls)); or

26.2. paper excise duty stamps (25 x 44 mm, the permissible difference of size shall be ± 0.5 mm).

27. The State Revenue Service shall issue excise duty stamps for labelling of smoking tobacco, cigars and cigarillos within five working days after receipt of the application referred to in Paragraph 25 of these Regulations. The minimum amount of issuance of paper excise duty stamps shall be 14 000 pieces.

28. A merchant shall use the received excise duty stamps only for labelling of the tobacco products indicated in the application referred to in Paragraph 25 of these Regulations pursuant to the intervals of the issued excise duty stamps.

29. An excise duty stamp for smoking tobacco, cigars and cigarillos shall be affixed on each unit of packaging so that any other information would not cover the excise duty stamp, observing the following conditions:

29.1. a paper excise duty stamp shall be affixed on the opening of each unit of packaging so that the excise duty stamp would become damaged upon opening the packaging of the tobacco product;

29.2. a hologram excise duty stamp shall be affixed in a visible place on the external front surface of the packaging of the tobacco product;

29.3. if tobacco products have a closed transparent packaging, the excise duty stamp shall be affixed beneath it;

29.4. if it is impossible to affix an excise duty stamp on cigars or cigarillos, which are provided for individual marketing per one unit of packaging, pursuant to the condition referred to in Sub-paragraph 29.3 of these Regulations, the excise duty stamp shall be affixed on the closed transparent packaging in a place visible to a consumer and control authorities.

VI. Provision of Information Regarding the Handling of Excise Duty Stamps

30. If excise duty stamps are destroyed in another Member State, a merchant shall submit to the State Revenue Service a document issued by the tax authority of the respective Member State (appending a certified translation of the document into Latvian), which confirms that the respective excise duty stamps have been destroyed.

31. Each year by the fifteenth date a merchant who has received excise duty stamps shall submit a report to the State Revenue Service on the handling of excise duty stamps in the preceding month (Annexes 6 and 7). The report shall be submitted, beginning with the month when the merchant received the excise duty stamps.

32. A merchant who has several tax warehouses in his or her possession shall submit a joint report on all the tax warehouses in possession thereof.

33. If a merchant has detected that the received excise duty stamps are invalid, upon submitting a report on the handling of excise duty stamps, the merchant shall also submit information to the State Revenue Service regarding the detected non-conformities, indicating the amount, series and number interval of the excise duty stamps.

VII. Closing Provisions

34. Cabinet Regulation No. 239 of 6 April 2004, Procedures for Labelling of Alcoholic Beverages and Tobacco Products with Excise Duty Stamps (*Latvijas Vēstnesis*, 2004, No. 66, 210) is repealed.

35. A merchant shall submit reports on the handling of excise duty stamps to the State Revenue Service beginning from the taxation period – April 2009.

36. These Regulations shall come into force on 16 April 2009.

Prime Minister,
Minister for Children, Family and
Integration Affairs

V. Dombrovskis

Minister for Finance

E. Repše

Submission Regarding Returned Excise Duty Stamps for Labelling of Alcoholic Beverages

_____ (place) _____ (number, date)

Merchant _____
(name, taxpayer registration code)

submits _____
(the amount of excise duty stamps (pieces))

- unused excise duty stamps
- damaged excise duty stamps
- invalid excise duty stamps

excise duty paid excise duty not paid

Filled in by the merchant							Filled in by the State Revenue Service		
No.	the number corresponding to the alcoholic beverage indicated in the document (on the basis of which excise duty stamps have been issued)	date of receipt of the excise duty stamps	excise duty stamps			the amount of excise duty stamps (pieces)	amount of the calculated excise duty (LVL)	the amount of excise duty stamps (pieces)	amount of the calculated excise duty (LVL)
			series	the beginning of the number interval	the end of the number interval				
1	2	3	4	5	6	7	8	9	10
Total									

Official of the executive body of the merchant or authorised representative thereof _____

(given name, surname)

(signature)*

Information of the State Revenue Service

For the identified _____ excise duty stamps
(the amount of excise duty stamps (pieces))

amount of the calculated excise duty is _____
(in words)

From the issued excise duty stamps _____
(the amount of excise duty stamps (pieces))
are unidentifiable because the indicators necessary for identification of excise duty stamps are not visible, and are accepted at the State Revenue Service for destruction.

Official of the State Revenue Service _____
(given name, surname) (signature)*

Approval date _____

Minister for Finance

E. Repše

* The detail "signature" of the document shall not be filled in if the electronic document has been prepared in conformity with the regulatory enactments regarding the drawing up of electronic documents.

Submission Regarding Returned Excise Duty Stamps for Labelling of Tobacco Products

_____ (place) _____ (number, date)

Merchant _____
(name, taxpayer registration code)

submits _____
(the amount of excise duty stamps (pieces))

- unused excise duty stamps
- damaged excise duty stamps
- invalid excise duty stamps

excise duty paid excise duty not paid

Filled in by the merchant								Filled in by the State Revenue Service		
No.	the number corresponding to the tobacco product indicated in the document (on the basis of which excise duty stamps have been issued)	excise duty stamps				maximum retail price for cigarettes	the amount of excise duty stamps (pieces)	amount of the calculated excise duty (LVL)	the amount of excise duty stamps (pieces)	amount of the calculated excise duty (LVL)
		type	series	the beginning of number interval	the end of number interval					
1	2	3	4	5	6	7	8	9	10	11
Total										

Official of the executive body of the merchant or authorised representative thereof

_____ (given name, surname) _____ (signature)*

Information of the State Revenue Service

For the identified _____ excise duty stamps
(the amount of excise duty stamps (pieces))

amount of the calculated excise duty is _____
(in words)

From the issued excise duty stamps _____
(the amount of excise duty stamps (pieces))
are unidentifiable because the indicators necessary for identification of excise duty stamps are not visible, and are accepted at the State Revenue Service for destruction.

Official of the State Revenue Service _____
(given name, surname) (signature)*

Approval date _____

Minister for Finance

E. Repše

* The detail "signature" of the document shall not be filled in if the electronic document has been prepared in conformity with the regulatory enactments regarding the drawing up of electronic documents.

Application No. _____
Regarding Receipt of Excise Duty Stamps for Labelling of Alcoholic Beverages

Merchant _____
(name, taxpayer registration code)

No.	Information ¹		Name of the alcoholic beverage	Producing country, name of the producer	Sub-group ²	Code of the EU Combined Nomenclature	Percent by volume of absolute alcohol	Number of units (pieces)	Volume of one unit (litres)	Total quantity of alcoholic beverage (litres)	Calculated excise duty (LVL)
	No. of addition	entry No.									
1	2	3	4	5	6	7	8	9	10	11	12
Total:				X	X	X	X		X		

I confirm the data indicated in the application:
official of the executive body of the merchant
or authorised representative thereof _____

(given name, surname)

(signature)³

(date)³

Minister for Finance

E. Repše

¹ Information provided by the merchant regarding the assortment of alcoholic beverages.

² In accordance with Section 12, Paragraph one of the Law On Excise Duty (2 – wines, 3 – fermented beverages, 4 “a” – intermediate products with the absolute alcohol content up to 15% by volume (inclusive), 4 “b” intermediate products with the absolute alcohol content from 15% by volume (not inclusive) to 22% by volume (inclusive), 5 – other alcoholic beverages).

³ The details “signature” and “date” of the document shall not be filled in if the electronic document has been drawn up in conformity with the regulatory enactments regarding the drawing up of electronic documents.

Application No. _____
Regarding Receipt of Excise Duty Stamps for Labelling of Cigarettes

Merchant _____
(name, taxpayer registration code)

No.	Date of ordering the excise duty stamps	Number of the order of the excise duty stamps	Name of cigarettes	Producing country	Maximum retail price (LVL) for the number of cigarettes in a pack	Number of cigarettes in a pack (pieces)	Amount of excise duty stamps (pieces)	Calculated excise duty (LVL)
1	2	3	4	5	6	7	8	9
Total								

I confirm the data indicated in the application:

official of the executive body of the merchant or authorised representative thereof _____
(given name, surname) (signature)* (date)*

Minister for Finance

E. Repše

* The details "signature" and "date" of the document shall not be filled in if the electronic document has been prepared in conformity with the regulatory enactments regarding the drawing up of electronic documents.

Application No. _____
Regarding Receipt of Excise Duty Stamps for Labelling of Smoking Tobacco, Cigars and Cigarillos

Merchant _____ Place of labelling¹
 (name, taxpayer registration code)

No.	Type of tobacco products	Name of the tobacco products	Producing country of the tobacco products	Number of units (pieces)	Amount in one unit of packaging (pieces or grams)	Total amount (pieces or grams)	Amount of excise duty stamps (pieces)	Calculated excise duty (LVL)	Size of the excise duty stamps
1	2	3	4	5	6	7	8	9	10
Total			X		X				X

I confirm the data indicated in the application:

official of the executive body of the merchant or authorised representative thereof _____
 (given name, surname) (signature)² (date)²

Minister for Finance

E. Repše

¹ Tax warehouse (identification number of the warehouse), customs warehouse or other place of labelling (state), in which labelling of tobacco products will take place.

² The details "signature" and "date" of the document shall not be filled in if the electronic document has been drawn up in conformity with the regulatory enactments regarding the drawing up of electronic documents.

Report on Handling of Excise Duty Stamps for Labelling of Alcoholic Beverages

Date: _____ 20____

Merchant _____
(name, taxpayer registration code)

(amount of excise duty stamps – in pieces, tax – in lats)

No.	The number corresponding to the alcoholic beverage ¹	Excise duty stamp ²			Remainder of excise duty stamps at the beginning of the tax period	Registration code of the taxpayer ³		Excise duty stamps received during the tax period ⁴	Amount of excise duty stamps received during the tax period for alcoholic beverages, which were released for free circulation or which have been applied a customs procedure – release for free circulation	Amount of the returned excise duty stamps ⁵	Amount of excise duty stamps for alcoholic beverages, which have been brought out to another tax warehouse	Lost excise duty stamps	Amount of excise duty stamps for alcoholic beverages, which were released for free circulation or which have been applied a customs procedure – release for free circulation	Calculated excise duty		Remainder of excise duty stamps at the end of tax period	
		series	beginning of the number interval	end of the number interval		from whom the labelled alcoholic beverages have been received	to whom the labelled alcoholic beverages have been brought out							for alcoholic beverages, which were released for free circulation ⁶	in accordance with Section 23, Paragraph thirteen of the Law On Excise Duty	in total (6.+9.+10.-11.-12.-13.-14.)	including, non-affixed excise duty stamps
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17a	17b
Total						X	X										

Person who prepared the report _____
(given name, surname)

Telephone, fax, e-mail _____
address _____

Official of the executive body of the merchant or authorised representative thereof _____
(given name, surname)

(signature)⁷

Date of submission⁷ _____
Official of the State Revenue Service

(given name, surname)

(signature)⁷

Minister for Finance

E. Repše

¹ The number that is indicated in the document issued by the State Revenue Service, on the basis of which excise duty stamps have been issued.

² A merchant who receives excise duty stamps shall specify the series and number interval of the excise duty stamps pursuant to the document, on the basis of which the excise duty stamps were issued. If a tax warehousekeeper receives alcoholic beverages labelled with excise duty stamps, for which excise duty has not been paid in accordance with Section 23, Paragraph three of the Law On Excise Duty, the series and number interval of the excise duty stamps shall be indicated pursuant to the received alcoholic beverages.

³ Completed by the merchant if alcoholic beverages labelled with excise duty stamps, which are applied the deferred payment of excise duty in accordance with Section 25 of the Law On Excise Duty, are received or brought out.

⁴ Excise duty stamps received from the State Revenue Service and alcoholic beverages labelled with excise duty stamps, which are applied the deferred payment of excise duty in accordance with Section 25 of the Law On Excise Duty, received from another merchant.

⁵ In accordance with the approval of the State Revenue Service after evaluation of the identity of the excise duty stamps.

⁶ The calculated excise duty for lost excise duty stamps and for excise duty stamps for alcoholic beverages, which have been released for free circulation or which have been applied the customs procedure – release for free circulation, except for excise duty stamps, for which the excise duty has been calculated in any of the previous tax periods in accordance with Section 23, Paragraph thirteen of the Law On Excise Duty.

⁷ The details “Date of submission” and “signature” of the document shall not be filled in if the electronic document is completed in accordance with the regulatory enactments regarding the completion of electronic documents.

Report on Handling of Excise Duty Stamps for Labelling of Tobacco Products

Date: _____ 20____

Merchant _____
(name, taxpayer registration code)

(amount of excise duty stamps – in pieces, tax – in lats)

No.	The number corresponding to the tobacco product ¹	Excise duty stamp ²			Remainder of excise duty stamps at the beginning of the tax period	Amount of the received excise duty stamps during the tax period ³	Amount of excise duty stamps for tobacco products, which have been brought in the Republic of Latvia and labelled with excise duty stamps	Amount of excise duty stamps for tobacco products, which have been produced in the Republic of Latvia	Taxpayer registration code ⁴		Amount of excise duty stamps for tobacco products, which have been brought out to another tax warehouse	Amount of the returned excise duty stamps ⁵		Amount of the lost excise duty stamps		Amount of excise duty stamps for tobacco products, which are used for determination of quality ⁹	Amount of excise duty stamps for tobacco products, which were released for free circulation or which have been applied a customs procedure – release for free circulation	Calculated excise duty		Remainder of excise duty stamps at the end of the tax period	
		series	beginning of the number interval	end of the number interval					from whom the labelled tobacco products have been received	to whom the labelled tobacco products have been brought out		damaged, invalid and unused	for excisable goods, which have been released for free circulation ⁶	within the limits of the norms specified ⁷	other ⁸			for tobacco products, which have been released for free circulation (17. x tax rate)	for the time period specified by the law ¹⁰	in total (6.+7.-12.-13.-15a.-15b.-16.-17.)	including, non-affixed excise duty stamps
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15a	15b	16	17	18	19	20a	20b
Total:									X	X											

Person who prepared the report _____
(given name, surname)

Telephone, fax, e-mail address _____
(signature)¹¹

Official of the executive body of the merchant or authorised representative thereof _____
(given name, surname) (signature)¹¹

Date of submission¹¹ _____ Official of the State Revenue Service _____
(given name, surname) (signature)¹¹

Minister for Finance

E. Repše

¹ The number that is indicated in the document issued by the State Revenue Service, on the basis of which excise duty stamps have been issued.

² A merchant who receives excise duty stamps shall specify the series and number interval of the excise duty stamps pursuant to the document issued by the State Revenue Service, on the basis of which the excise duty stamps were issued. If a tax warehousekeeper receives tobacco products labelled with excise duty stamps, for which excise duty has not been paid in accordance with Section 23, Paragraph three of the Law On Excise Duty, the series and number interval of the excise duty stamps shall be indicated pursuant to the received tobacco products.

³ Excise duty stamps received from the State Revenue Service and tobacco products labelled with excise duty stamps received from another merchant.

⁴ Completed by the merchant if tobacco products labelled with excise duty stamps, which are applied the deferred payment of excise duty in accordance with Section 25 of the Law On Excise Duty, are received or brought out.

⁵ In accordance with the approval of the State Revenue Service after evaluation of identity of excise duty stamps.

⁹ In accordance with Section 17, Paragraph one, Clause 2 of the Law On Excise Duty.

⁶ In accordance with Section 27, Paragraph 12.¹ of the Law On Excise Duty excisable goods has been released for free circulation.

⁷ In accordance with Section 27, Paragraph eleven of the Law On Excise Duty, appending a document confirming permanent loss of excise duty stamps.

⁸ In accordance with Section 21, Paragraph one of the Law On Excise Duty and the information submitted by a merchant, permanently lost excise duty stamps of tobacco products, which are above the norms specified in Section 27, Paragraph eleven of the Law On Excise Duty.

¹⁰ In accordance with Section 23, Paragraph thirteen of the Law On Excise Duty and the excise duty paid for the amount of excise duty stamps referred to in Column 15b.

¹¹ The details "Date of submission" and "signature" of the document shall not be filled in if the electronic document is completed in accordance with the regulatory enactments regarding the completion of electronic documents.