

Disclaimer: The English language text below is provided by the Translation and Terminology Centre for information only; it confers no rights and imposes no obligations separate from those conferred or imposed by the legislation formally adopted and published. Only the latter is authentic. The original Latvian text uses masculine pronouns in the singular. The Translation and Terminology Centre uses the principle of gender-neutral language in its English translations. In addition, gender-specific Latvian nouns have been translated as gender-neutral terms, e.g. *chairperson*.

Republic of Latvia

Cabinet

Regulation No. 298

Adopted 29 August 2000

Regulations On Trade in Tobacco Products

Issued pursuant to
Section 1, Paragraph two, Clause 4;
Section 2, Paragraph two and Section 5, Paragraph four of the
Law On Excise Duty on Tobacco Products and
Section 5, Paragraph one, Clause 2 and Section 7, Paragraph one of the
Law On Restrictions Regarding Sale, Advertising and Use of Tobacco Products

I. General Provisions

1. These Regulations determine the procedures pursuant to which entrepreneurial activity with tobacco products shall be engaged in, special permits (licences) (hereinafter – licence) and certifications shall be issued and cancelled, and how compliance with the procedures prescribed is to be controlled in order to ensure the protection of the economic and social interests of the State.

2. Undertakings (companies) (hereinafter – undertakings) which have obtained the licences specified in Paragraph 4 of these Regulations shall, each month by the 15th date thereof, submit to the State Revenue Service a report regarding trade in tobacco products for the previous month. The State Revenue Service shall determine the report form and the form of the submission.

II. Licence for Entrepreneurial Activity with Tobacco Products

3. A licence for entrepreneurial activity with tobacco products shall be issued by a licensing commission established by the State Revenue Service (hereinafter – licensing commission).

4. A licence is required for the following types of entrepreneurial activity:

- 4.1. manufacture and sale of tobacco products;
- 4.2. importation of tobacco products for release for free circulation; and
- 4.3. wholesale of tobacco products.

5. The licence referred to in Paragraph 4 of these Regulations shall be issued to an undertaking for five years.

6. The sample licence form and its protective elements shall be determined by the State Revenue Service.

Translation © 2000 Tulkošanas un terminoloģijas centrs (Translation and Terminology Centre)



7. The following information shall be set out in the licence form:
 - 7.1. the type of entrepreneurial activity;
 - 7.2. the series and number of the licence;
 - 7.3. the name, legal address, taxpayer registration code and date of registration of the undertaking;
 - 7.4. the address of the place of manufacture, wholesaling, storage or processing of the tobacco products;
 - 7.5. the term of validity of the licence; and
 - 7.6. the signature and name of the official of the licensing commission, date of issue of the licence and seal.

8. In order to obtain a licence for entrepreneurial activity with tobacco products, an application on a form approved by the licensing commission, and the following documents, shall be submitted:
 - 8.1. a certification from a credit institution regarding current accounts which shall be utilised for payments regarding transactions with tobacco products;
 - 8.2. an acknowledgement from the local government regarding the relevant type of entrepreneurial activity in the places of activity set out in the application;
 - 8.3. a copy or transcript of a document certifying use of or rights of ownership regarding premises; and
 - 8.4. a copy of the plan of the premises on which are indicated entrances (exits) and connections with other parts of the building.

9. In submitting transcripts or copies of documents, the originals shall be shown.

10. The licensing commission shall issue or re-register licences to engage in entrepreneurial activity with tobacco products, or, providing reasons therefor, refuse (in writing) to issue such, not later than within a period of 10 working days from the date of the submission of an application and all required documents.

11. If the documents submitted to obtain a licence do not conform to the requirements of regulatory enactments, or they do not contain sufficient information for the objective deciding of the issue, or there is cause for doubt regarding their validity, the licensing commission is entitled to postpone the examination of the matter for a period of up to 30 working days, informing the submitter of the application of this. If the submitter of the application does not fulfil the requirements of the licensing commission within the aforementioned time period, the application to obtain a licence shall be submitted anew.

12. The licensing commission shall not issue a licence to an undertaking if:
 - 12.1 the submitter of the application for a licence has, within a period of one calendar year prior to the submission of the application, had a licence cancelled for violations of these Regulations or other regulatory enactments related to trade in tobacco products;
 - 12.2. the undertaking has performed entrepreneurial activities with tobacco products without a relevant licence;
 - 12.3. a founder, director, member of the board, accountant or other official of the undertaking has not paid fines which have been imposed regarding violations of these Regulations or other regulatory enactments related to trade in tobacco products;
 - 12.4. false or incomplete information has been submitted in the application or the documents attached to it, or the attached documents are falsified; or

12.5. trading in tobacco products is intended in locations where, in accordance with regulatory enactments, trading is prohibited.

13. Only an undertaking to which a licence has been issued is entitled to utilise it. The person who obtains the licence is not entitled to transfer it to another person.

14. Upon a change taking place in the conditions which are set out in the licence (storage, wholesale (sale), listing of places of manufacture and other information), or in the documents attached to the application, a re-registration application shall be submitted on a form approved by the State Revenue Service within a period of five working days following the coming into effect of the relevant condition.

15. Copies of the original licence and of documents (showing of originals), which verify the relevant changes in the licence or the documents attached to the application, shall be attached to the re-registration application.

16. If during the period of validity of a licence possessory rights regarding the locations set out in the licence are acquired by another undertaking, the possessor until then of the location shall give the licence to the State Revenue Service for cancellation or re-registration, if other wholesale trading locations are also set out in the licence.

17. The licensing commission is entitled to cancel the licence of an undertaking if:

17.1. false or incomplete information is submitted in the application or the documents attached to it, or the attached documents are falsified;

17.2. the undertaking fails to submit on time the reports referred to in Paragraph 2 of these Regulations, or has declared false information in the reports submitted;

17.3. officials of State institutions are hindered in the fulfilment of their duties in the field of the supervision of trade in tobacco products;

17.4. it is determined that the undertaking has tobacco products which are not labelled according to the procedures prescribed in regulatory enactments;

17.5. the undertaking, within a period of one year from the obtaining of a licence, has not commenced entrepreneurial activity, or for a year has not engaged in entrepreneurial activity with tobacco products; or

17.6. the undertaking fails to ensure the payment of excise duty according to the procedures prescribed in regulatory enactments.

18. A decision of the licensing commission may be appealed to the Director-General of the State Revenue Service – but the decision of the Director-General, to a court – within a period of one month from the date of receipt of the decision.

19. If a licence is cancelled, the State fee paid for it shall not be reimbursed to the undertaking.

20. A licence, or a copy thereof notarially certified or certified by the State Revenue Service shall be presented pursuant to a request from a control authority or a legal person involved in trade of tobacco products.

21. Tobacco products shall be stored and sold only in the locations specified in the licence, in which shall be ensured the recording of goods as prescribed regarding tobacco products.

22. An undertaking is prohibited from purchasing or receiving for sale tobacco products from a natural person.

23. The storage, sale, destruction and movement of tobacco products from the storage location specified in a licence following the end of the validity of the relevant licence, shall be allowed only with the written permission of the State Revenue Service, which shall be issued on the basis of a submission. Prior to receipt of the permit, the relevant undertaking shall inform in writing the State Revenue Service regional office where the undertaking is registered as a taxpayer, of this.

III. Conditions for Labelling Tobacco Products and Certification of the Legality of Unlabelled Tobacco Products

24. Within the customs territory of the Republic of Latvia only cigarettes labelled with excise duty stamps shall be permitted to be sold, except in cases as prescribed in regulatory enactments. In order to sell unlabelled tobacco products, within a period of five working days from the time of importation of the unlabelled tobacco products into the customs territory of the Republic of Latvia for release for free circulation, a certificate shall be obtained from the State Revenue Service regarding sale of unlabelled tobacco products.

25. Tobacco product excise duty stamps shall be ordered and obtained by the Ministry of Finance. Tobacco product excise duty stamps shall be issued and recorded by the State Revenue Service.

26. Excise duty stamps shall be issued only to those undertakings that have obtained a licence for the manufacture and sale of tobacco products or the importation of tobacco products for release for free circulation.

27. The excise duty stamps for each packet of cigarettes intended for sale in the customs territory of the Republic of Latvia shall be affixed during the manufacturing process as follows:

27.1. in regard to hard packaging of cigarette packets underneath a sealed transparent wrapping – on the back surface, horizontally over the location of the fold, or on the back surface and the side surface in a curved form, horizontally over the location of the fold on the back surface;

27.2. in regard to soft packaging of cigarette packets underneath a sealed transparent wrapping – perpendicularly over the upper surface edge (place of opening); or

27.3. in regard to cigarette packets without a sealed transparent wrapping – over the place of opening of the packet.

28. In order to receive a certificate regarding sale of unlabelled tobacco products, the following documents shall be submitted to the State Revenue Service:

28.1. a customs declaration regarding the amount of each imported tobacco product;

28.2. a document which certifies that the aforementioned undertaking has paid excise duty; and

28.3. information regarding the assortment, number and packaging of the relevant unlabelled tobacco products.

29. The State Revenue Service shall, within a period of five working days from the date of receipt of an application, issue a certificate regarding the sale of unmarked tobacco products

to an undertaking, which has a licence for entrepreneurial activity with tobacco products. The following information shall be set out in the certificate regarding the sale of unmarked tobacco products:

29.1. the name, legal address, taxpayer registration code and registration date of the undertaking;

29.2. the documents on the basis of which the certificate is issued; and

29.3. the signature and name of the State Revenue Service official, the date of issue and seal.

30. The certificate, or a copy thereof notarially certified or certified by the State Revenue Service, shall be kept at the trading location and shall be presented pursuant to a request from a control authority.

31. Tobacco products intended for sale in duty-free shops and for export shall be labelled in accordance with procedures prescribed in regulatory enactments.

IV. Export

32. Tobacco products may be exported from the customs territory of the Republic of Latvia by undertakings, which have obtained a licence for entrepreneurial activity with tobacco products.

33. Tobacco products intended for export shall be stored separately from other tobacco products, and shall be recorded separately.

34. Tobacco products shall be permitted to be exported from the customs territory of the Republic of Latvia only through the customs stations specified in Annex 1 of these Regulations.

V. Importation for Release for Free Circulation

35. Undertakings that have obtained a licence for the importation of tobacco products for release for free circulation are entitled to import tobacco products into the customs territory of the Republic of Latvia.

36. Undertakings that have obtained a licence for the importation of tobacco products for release for free circulation are entitled without obtaining a separate wholesale licence to sell by wholesale and to transfer for sale only the tobacco products imported by the relevant undertaking.

37. Undertakings that have obtained a licence for the manufacture and sale of tobacco products, are entitled to import raw materials into the customs territory of the Republic of Latvia for the manufacture of tobacco products. Tobacco for medicinal and agricultural purposes or for the manufacture of such products as are not tobacco products, is permitted to be imported pursuant to a written permit from the State Revenue Service.

38. Only those cigarettes which have a conformity certificate and which are labelled with excise duty stamps in accordance with the procedures prescribed in regulatory enactments, or unlabelled tobacco products if a State Revenue Service certificate, regarding sale of unlabelled tobacco products, has been obtained therefor, shall be permitted to be stored and

sold in the locations set out in a licence for the importation of tobacco products for release for free circulation (except in regard to customs warehouses, customs controlled trading and excise goods warehouses).

39. Tobacco products and raw materials for the manufacture of tobacco products shall be permitted to be imported into the customs territory of the Republic of Latvia only through the customs stations as are set out in Annex 1 of these Regulations.

VI. Local and Transit Transportation

40. Undertakings, which perform local transportation (movement) of tobacco products or those which supply tobacco products to units of the relevant undertaking, shall complete and attach to every tobacco product consignment a strict accountability waybill-invoice in conformity with the provisions of regulatory enactments, additionally setting out the address of the place of loading and unloading of the tobacco products, the series, number and date of issue of the licence or certification and the number and term of validity of the conformity certificate.

41. All strict accountability waybill-invoices submitted and received during the period of one day at places of issue and receipt of tobacco products up to the commencement of the sale of the relevant tobacco products (or other activity after this), shall be registered in a computer or in a goods waybill-invoice registration journal, the pages of which are sewn and sealed at a State Revenue Service regional office (according to the registration location of the taxpayer), setting out the following information:

- 41.1. the entry number in sequence;
- 41.2. the date of registration of the goods waybill-invoice (in the journal or the computer);
- 41.3. the strict accountability number of the goods waybill-invoice;
- 41.4. the date of writing out of the goods waybill-invoice;
- 41.5. the name of the person receiving (issuing) the goods waybill-invoice;
- 41.6. the value of the tobacco products;
- 41.7. the amount of the excise duty if the person selling the goods is a payer of excise duty;
- 41.8. the amount of the value-added tax (VAT);
- 41.9. the amount of the total value of the goods waybill-invoice; and
- 41.10. the signature and name of the person registering the goods waybill-invoice.

42. The transportation of unlabelled cigarettes in the customs territory of the Republic of Latvia is prohibited, except in the following cases:

- 42.1. if it is performed in accordance with other regulatory enactments;
- 42.2. if the transfer to customs warehouses of tobacco products (cigarettes) which have been withdrawn from free circulation, but are not within State jurisdiction is being effected under the supervision of the relevant State authority; or
- 42.3. if transportation is being effected of tobacco products (cigarettes) which are within State jurisdiction.

43. Transit procedures for tobacco products shall be applied in conformity with the Customs Law along the routes set out in Annex 2 of these Regulations.

VII. Manufacture and Sale

44. Undertakings, which have obtained a licence for the manufacture and sale of tobacco products, are entitled to engage in the manufacture and sale of tobacco products.

45. Undertakings, which have obtained a licence for the manufacture and sale of tobacco products, are entitled without obtaining a separate wholesale licence to sell by wholesale, to transfer for sale, or to export, only the tobacco products manufactured by the relevant undertaking.

46. Undertakings, which have obtained a licence for the manufacture and sale of tobacco products, are prohibited from selling tobacco products to natural persons.

VIII. Wholesale Trade

47. Undertakings which have obtained at least one of the licences prescribed in Paragraph 4 of these Regulations (hereinafter – tobacco product wholesale traders), are permitted to trade in tobacco products wholesale.

48. Tobacco product wholesale traders are entitled to sell tobacco products only to those undertakings, which have obtained a licence for trade in tobacco products by wholesale or a State Revenue Service certificate for retail trade in tobacco products.

49. Tobacco product wholesale traders are prohibited from selling tobacco products to natural persons.

IX. Retail Trade

50. Undertakings which have obtained a certificate from the State Revenue Service for retail trade in tobacco products (hereinafter – tobacco product retail traders), are permitted to trade in tobacco products retail. The certificate is valid for one year.

51. In order to obtain a certificate for retail trade in tobacco products, an undertaking shall submit an application on a form approved by the State Revenue Service and shall attach thereto a certificate from a credit institution regarding current accounts.

52. In submitting transcripts or copies of documents, the originals thereof shall be presented.

53. The sample certification form and its protective elements shall be determined by the State Revenue Service.

54. The certification form shall contain the following information:

54.1. the type of entrepreneurial activity;

54.2. the series and number of the certificate;

54.3. the name and legal address of the undertaking;

54.4. the registration code of the taxpayer;

54.5. the date of registration of the taxpayer

54.6. the address where the trading (selling) is located;

54.7. the address of the location of storage, if the storage location is not premises connected with the trading (selling) location;

54.8. the term of validity of the certificate; and
54.9. the signature and name of the official of the State Revenue Service, date of issue of the certificate and seal.

55. The State Revenue Service shall issue or re-register certificates, or, providing reasons therefor, refuse (in writing) to issue them not later than within a period of 10 working days from the date of receipt of an application and all required documents.

56. An undertaking is entitled to commence retail trade with tobacco products only after receipt of a State Revenue Service certificate.

57. The State Revenue Service is entitled not to issue a certificate to an undertaking if:

57.1 the submitter of the application for a certificate has, within a period of one calendar year prior to the submission of the application, had a certificate cancelled for violations of these Regulations or other regulatory enactments related to trade in tobacco products, or the submitter of the application has violated the Law On Restrictions Regarding Sale, Advertising and Use of Tobacco Products;

57.2. the undertaking has engaged in entrepreneurial activity with tobacco products, without a certificate;

57.3. a founder, director, member of the board, accountant or other official of the undertaking has not paid fines imposed regarding violations of these Regulations or other regulatory enactments related to trade in tobacco products;

57.4. false or incomplete information is submitted in the application or the documents attached thereto, or the attached documents are falsified; or

57.5. the sale of tobacco products is intended in locations where, in accordance with regulatory enactments, sale of tobacco products is prohibited.

58. The State Revenue Service is entitled to cancel the certificate of an undertaking if:

58.1. false or incomplete information is submitted in the application or the documents attached thereto, or the attached documents are falsified;

58.2. State authority officials are hindered in the fulfilment of their duties in the field of supervision of the movement of tobacco products;

58.3. it is determined that the undertaking has tobacco products which are not labelled according to the procedures specified in regulatory enactments; or

58.4. the undertaking has engaged in entrepreneurial activity with tobacco products, without a certificate.

59. A decision of an official of the State Revenue Service regarding refusal to issue a certificate or regarding cancellation of a certificate may be appealed to the Director-General of the State Revenue Service – but the decision of the Director-General, to a court – within a period of one month from the date of receipt of the decision.

60. Upon a change taking place in the conditions which are set out in the certificate, in the application to obtain the certificate or in the documents attached to the application, a re-registration application shall be submitted on a form approved by the State Revenue Service within a period of five working days following the coming into effect of the relevant condition.

61. Copies of the original certificate and of documents (the originals being presented), which verify the relevant changes in the certificate, the application to obtain the certificate or the documents attached to the application, shall be attached to the re-registration application.

62. A certification, or a copy thereof notarially certified or certified by the State Revenue Service regional office, shall be placed in the trading location in a place where consumers can see it.

63. Tobacco product retail traders are entitled to purchase, take for sale, store and sell only tobacco products received from those undertakings, which have at least one of the licences referred to in Paragraph 4 of these Regulations.

64. Tobacco product retail traders are entitled to purchase, take for sale, store and sell in retail trading locations registered with the State Revenue Service and in the premises connected with them, and to store in storage locations registered with the State Revenue Service, only those tobacco products which have accompanying documents.

65. In each tobacco products retail trading location (including moveable retail trading locations – mobile shops), strict accountability waybill-invoices, regarding tobacco products received and dispatched, shall be kept.

66. Moveable retail trading locations (mobile shops) are permitted to sell tobacco products without an electronic cash register, if the tobacco product turnover in a month does not exceed 25% of the volume of goods sold at each trading location.

X. Payments

67. Undertakings and other legal persons shall perform their mutual payments regarding tobacco products in the form of transmission of funds utilising the current accounts declared by undertakings for transactions with tobacco products. Deposits of cash into the current account of a supplier of tobacco products shall also be considered as payments in cash. Payments in cash are prohibited, except as prescribed in procedures regarding retail trading.

68. Undertakings operating shops on ships and aeroplanes or duty-free shops as are under customs control, or supplying foreign embassies in the customs territory of the Republic of Latvia, are entitled to make payments for tobacco products in cash only with the permission of the State Revenue Service.

69. Undertakings that have obtained a licence for entrepreneurial activity with tobacco products shall, in paying for transactions with tobacco products, utilise only current accounts declared to the State Revenue Service.

XI. Ensuring Quality

70. It is prohibited to sell tobacco products in the customs territory of the Republic of Latvia, as are not in conformity with the requirements of these Regulations or other regulatory enactments.

71. Tobacco products shall be considered as not in conformity with mandatory quality requirements if at least one of the following features is determined:

- 71.1. the yield of nicotine or tobacco tar in a cigarette exceeds the allowed standards prescribed in regulatory enactments;
- 71.2. information on the packaging unit of the tobacco product is not presented as provided for in regulatory enactments, or it is false or misleading; or
- 71.3. the form of the packaging unit of the tobacco product does not conform to the requirements prescribed in the Law On Restrictions Regarding Sale, Advertising and Use of Tobacco Products.
72. It is prohibited to sell in the customs territory of the Republic of Latvia cigarettes, the nicotine yield of which in one cigarette exceeds 1.2 milligrams.
73. Cigarettes may be sold in the customs territory of the Republic of Latvia in which the yield of nicotine and tobacco tar is verified by a quality conformity certificate, issued by authorities authorised by the Cabinet, or by a certificate of quality recognised in accordance with prescribed procedures.
74. Authorities authorised by the Cabinet, having received the permission of the State Revenue Service, are entitled to bring in (import) samples of tobacco products for conformity assessment.
75. There shall be set out in a quality conformity certificate the series and amount of the excise duty stamp of the cigarette packet utilised for conformity assessment.
76. Undertakings, which are engaged in entrepreneurial activity in the field of trade in tobacco products, are liable, in accordance with the procedures specified in regulatory enactments, for ensuring the conformity of tobacco products to mandatory safety requirements.
77. Tobacco products that do not have quality conformity certificates or which are not labelled in accordance with the procedures specified in regulatory enactments, shall be considered as especially dangerous to health and life and shall be confiscated.

XII. Supervision and Control

78. The State Revenue Service and other State authorities shall, within the scope of their competence, conduct the supervision and State control of the implementation of these Regulations.
79. State authorities, which within the scope of their competence are engaged in the control of trade in tobacco products shall, once a month, submit information to the State Revenue Service regarding violations determined and sanctions applied. Other information, which is necessary to ensure the supervision and State control of these Regulations and other regulatory enactments, shall be submitted pursuant to a request in writing from the State Revenue Service.
80. Undertakings shall, within a period of five working days from the date of receipt of the invoice, cover the costs of examinations conducted by State authorities for the conformity assessments of removed tobacco products, if the tobacco products do not conform to the requirements prescribed in Chapter XI of these Regulations.

81. State authorities, which conduct the supervision and control of these Regulations and other regulatory enactments related to trade in tobacco products, shall:

81.1. send (deliver) seized tobacco products only to locations registered with the State Revenue Service; and

81.2. after a decision is taken regarding the State jurisdiction of tobacco products (for example, confiscation, declaration as ownerless property), transfer them to State Revenue Service regional offices in order to conduct an inventory and to organise storage and destruction of the tobacco products.

82. Undertakings in which violations of these Regulations or other regulatory enactments are determined, within a period of three working days from the date of determination of the violation or the drawing up of the relevant document (examination report, minutes), shall, in accordance with an order of a relevant State authority, ensure:

82.1. that the seized or confiscated tobacco products are transferred to a place indicated by the aforementioned authority and costs associated with transfer of the removed tobacco products are covered; or

82.2. the seized or confiscated tobacco products are appropriately stored at the place of the committing of or possible committing of the violation until a further order is received from the controlling authority.

XIII. Closing Provisions

83. Paragraph 72 of these Regulations shall come into force on 1 January 2003.

84. Up to 31 December 2000, it is permitted, in the customs territory of the Republic of Latvia, to sell cigarettes the nicotine yield of which does not exceed 1.5 milligrams.

85. From 1 January 2001 up to 31 December 2002, it is permitted, in the customs territory of the Republic of Latvia, to sell cigarettes the nicotine yield of which does not exceed 1.4 milligrams.

86. The following are repealed:

86.1. 7 October 1997 Cabinet Regulation No. 351, Movement of Tobacco and Tobacco Products Regulations (*Latvijas Vēstnesis*, 1997. No. 260/262; 1998, No. 265/266; 1999, Nos. 48/49 and 98/99);

86.2. 8 September 1998 Cabinet Regulation No. 344, Amendments to 7 October 1997 Cabinet Regulation No. 351, Regulations on Trade in Tobacco and Tobacco Products (*Latvijas Vēstnesis*, 1998. No. 265/266); and

86.3. 23 March 1999 Cabinet Regulation No. 112, Amendments to 7 October 1997 Cabinet Regulation No. 351, Regulations on Trade in Tobacco and Tobacco Products (*Latvijas Vēstnesis*, 1999, No. 98/99).

Prime Minister

A. Bērziņš

Minister for Finance

G. Bērziņš

**Customs Stations through which it is Permitted to
Import Tobacco Products into the Customs Territory of the Republic of Latvia or
Export Tobacco Products from the Customs Territory of the Republic of Latvia**

Tobacco products are permitted to be imported into the customs territory of the Republic of Latvia or exported from the customs territory of the Republic of Latvia through the following customs stations:

1. Main State highways:
 - 1.1. Grenctāle;
 - 1.2. Terehova;
 - 1.3. Pāternieki; and
 - 1.4. Ainaži.

2. Railways:
 - 2.1. Rīga “Šķirotava”;
 - 2.2. Jelgava
 - 2.3. Rēzekne – 2; and
 - 2.4. Daugavpils.

3. Ports:
 - 3.1. Port of Rīga;
 - 3.2. Port of Ventspils; and
 - 3.3. Port of Liepāja.

4. Airport “Rīga”.

Minister for Finance

G. Bērziņš

**Transit Corridors along which
International Motor Vehicle Transport of Tobacco Products is Permitted
within the Customs Territory of the Republic of Latvia**

International motor vehicle transport of tobacco products within the customs territory of the Republic of Latvia is permitted along the following transit corridors:

1. Republic of Estonia – Republic of Lithuania: customs station “Ainaži”–A1–A4–A5–A7–customs station “Grenctāle”.
2. Republic of Estonia – Republic of Belarus: customs station “Ainaži”–A1–A4–A6–customs station “Pāternieki”.
3. Republic of Lithuania – Russian Federation: customs station “Grenctāle”–A7–A5–A6–A12–customs station “Terehova”.
4. Third State – Republic of Lithuania:
 - 4.1. customs station Rīga–A7–customs station “Grenctāle”;
 - 4.2. customs station Port of Liepāja–A9–A5–A7–customs station “Grenctāle”; and
 - 4.3. customs station Port of Ventspils–A10–A5–A7–customs station “Grenctāle”.
5. Third State – Russian Federation:
 - 5.1. customs station Rīga–A6–A12–customs station “Terehova”;
 - 5.2. customs station Port of Liepāja–A9–A5–A6–A12–customs station “Terehova”;and
 - 5.3. customs station Port of Ventspils–A10–A5–A6–A12–customs station “Terehova”.
6. Third State – Republic of Belarus:
 - 6.1. customs station Rīga–A6–customs station “Pāternieki”;
 - 6.2. customs station Port of Liepāja–A9–A5–A6–customs station “Pāternieki”; and
 - 6.3. customs station Port of Ventspils–A10–A5–A6–customs station “Pāternieki”.
7. Third State – Republic of Estonia:
 - 7.1. customs station Rīga–A2–A1–customs station “Ainaži”;
 - 7.2. customs station Port of Liepāja–A9–A5–A6–A4–A1–customs station “Ainaži”;and
 - 7.3. customs station Port of Ventspils–A10–A5–A6–A4–A1–customs station “Ainaži”.

Minister for Finance

G. Bērziņš