

### List of additional procedure codes

Code	Description
1	2
10M	Goods imported under Article 133 of Council Regulation (EEC) No 918/83 of 28 March 1983 setting up a Community system of reliefs from customs duty (for instance, by diplomats)
21M	Products obtained by Community farmers from holdings located in third countries
25M	Seeds, fertilisers and soil and plant processing products imported by manufacturers of agricultural goods in third countries for use on properties adjacent to these countries
30M	Import of weapons and military equipment subject to deferred customs duty, value added tax.
81M	Goods exempt from customs duties and other duties in accordance with their intended use (special exploitation)
11Z	Alcoholic beverages used to establish the quality of alcoholic beverages
13Z	Alcohol (where in the following cases methylated spirits are not suitable): a) for scientific research; b) used to establish the quality of other products or goods (except alcoholic beverages); c) as an integral part of an apparatus or a mechanism or to enable an apparatus or a mechanism to function; d) used in the manufacture of cosmetics; e) used in food manufacture (except where used as a raw material for the production of alcoholic beverages)
14Z	Alcoholic beverages contained in chocolate products or other food products
15Z	Alcohol contained in vinegar or other products under position 2209 of the combined nomenclature
16Z	Alcohol contained in products under positions 2106 and 3302 of the combined nomenclature and intended for producing foods or non-alcoholic beverages in which the actual alcohol content does not exceed 1.2 per cent by volume.
1	2
17Z	Products classified as other alcoholic beverages and which are destroyed, denatured or treated in any other way so as to ensure that they may not be used in food or in the manufacture of alcoholic beverages or other products used in food

20Z	Excise goods: 1. Petroleum products supplied and used by: 1.1. aircraft not used for private leisure or entertainment purposes; 1.2 ships not used for private leisure or entertainment purposes. 2. Other excise goods (except petroleum products) supplied to ships and aircraft undertaking international transportation (including between Member States), subject to the condition that the excise goods are sold on a retail basis (including where the value of the goods is incorporated in the cost of a ticket) on board the ship or aircraft in question for on-board consumption (not retail sales of goods to be taken off the vessel) or are used as provisions for the vessel's crew
22Z	Petroleum products supplied and used: a) for purposes other than fuel or heating; b) to manufacture electricity or in combined installations which manufacture electricity and heat; c) in chemical treatment processes by adding to coke for use as heating fuel
41Z	Methylated spirits
42Z	Alcohol for medicinal and veterinary purposes for use in medical and veterinary institutions and pharmacies
43Z	Alcohol for the manufacture of medicines and veterinary medicines pursuant to normative legislation on the circulation of medicines and veterinary medicines
44Z	Coffee used in the manufacture of other food goods (including alcoholic beverages)
46Z	Non-alcoholic beverages used in the manufacture of other food goods (including alcoholic beverages)
48Z	Denatured tobacco products and tobacco products intended for destruction
49Z	Tobacco products used to establish the quality of tobacco products
64Z	Coffee used to establish the quality of coffee
65Z	Non-alcoholic beverages used to establish the quality of non-alcoholic beverages
<b>1</b>	<b>2</b>
98Z	Petroleum products used by licensed companies, companies in special zones, authorities in special zones or free port administrative bodies on: a) ships and other floating vessels not used for leisure and entertainment purposes b) ships for the purposes of their construction, testing and

	<p>maintenance;</p> <p>c) ships and other floating vessels used for the purposes deepening and widening waterways;</p> <p>d) installations which manufacture electricity or combined installations which manufacture electricity and heating</p>
99Z	Petroleum products (fuel) which provide for the functioning and maintenance of transport vehicles entering the Republic of Latvia from another Member State and equipment installed in such vehicles
06W	Goods imported by the "Belorusija" sanatorium
15W	Import of postal services, stamps, envelopes bearing an imprinted stamp and international reply coupons by the State-owned company "Latvijas pasts"
52W	Raw materials imported by taxable persons for technical manufacturing processes and whose value exceeds LVL 500
63W	Foreign financial aid consignments
67W	Supplies of human organs, human breast milk and human blood
71W	Gold coins and bank notes being supplied to the Bank of Latvia
90W	Goods intended for dispatch to other EU Member States after processing or temporary import in connection with the accession of new Member States
99W	Customs duties on non-origin goods imported for processing, where the subject of export is Latvian goods of preferential origin obtained by processing the imported non-origin goods
73Q	Goods in respect of which the principal debt is not increased (refinancing rates are not applied) if they are released for free circulation following their temporary importation
29S	Goods imported by natural persons whose total value does not exceed EUR 350 (3.5% customs duty)
42S	<p>Petroleum products used by licensed companies, companies in special zones, authorities in special zones or free port administrative bodies on:</p> <p>a) fixed installations;</p> <p>b) hoisting equipment and similar apparatus;</p> <p>c) installations used in construction work only within free-zone territories;</p> <p>d) technical apparatus which by its nature is not intended for use on public roads</p>
<b>1</b>	<b>2</b>
43S	Goods subject to excise duties imported for transportation to excise duty warehouses in Latvia
52S	Provision of medicines included on the list approved by the Cabinet (5% VAT)

53S	Supply of medical equipment and medical goods (including additional parts, spare parts and accessories) intended for personal use by disabled persons and invalids, included on the list approved by the Cabinet (5% VAT)
54S	Supply of veterinary medicines included on the list approved by the Cabinet (5% VAT)
55S	Import of electricity and natural gas by means of transmission or distribution systems
56S	Mass media publications or subscription fees for publications: newspapers, magazines, journals and other periodicals issued at least every three months with a single print-run exceeding 100 copies, excluding erotic or pornographic publications and publications whose content and purpose is based on advertising or the publication of commercial promotions (5% VAT)
57S	Supply of books and cartographic publications (5% VAT)
58S	Supply of specialised products intended for infants included on the list approved by the Cabinet (5% VAT)
60S	Supply of ships used for shipping in international waters and which convey passengers for a fee or which are used for commercial purposes or industrial operations, and import of ships used for rescue and assistance operations at sea (0% VAT)
61S	Import of aircraft used by airline companies which operate international flights for a fee (0% VAT)
62S	Supply of goods and services connected to the provision of international transportation and servicing