3. pielikums  
Ministru kabineta  
2010. gada 30. marta   
noteikumiem Nr. 300

*(Pielikums MK 08.03.2016. noteikumu Nr. 149 redakcijā)*

## Tabakas izstrādājumu akcīzes nodokļa deklarācija

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| **1. Periods** | | | | | | | |
| - gads | 01 |  | 2 | 0 |  |  |

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| - mēnesis | 02 |  |  |  |

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| - datums | 03 |  |  |  |

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| **2. Likuma "Par akcīzes nodokli" 23. pantā noteiktais nodokļa samaksas termiņš** | | | | | | | | | | | | | |
| - gads, datums, mēnesis | 04 |  | 2 | 0 |  |  |  |  |  |  |  |  |

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| **3. Ziņas par akcīzes nodokļa maksātāju** | | | | | | | | | | |
| - statuss | 05 |  |  | apstiprināts noliktavas turētājs |  |  | reģistrēts saņēmējs |  |  | īslaicīgi reģistrēts saņēmējs |
|  | | | | | | | | |
|  |  | reģistrēts nosūtītājs |  |  | cita persona |

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| - nodokļa maksātāja nosaukums vai vārds un uzvārds | 06 |  |  |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| - nodokļa maksātāja reģistrācijas kods vai personas kods | 08 |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| - nodokļa maksātāja akcīzes identifikācijas numurs | 09 |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| - noliktavas akcīzes identifikācijas numurs | 10 |  |  |  |  |  |  |  |  |  |  |  |  |  |

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| **4. Likuma "Par akcīzes nodokli" 13. panta pirmās daļas 2. punkta "a" apakšpunktā noteiktā akcīzes nodokļa likme cigaretēm (*euro* par 1000 gabaliem)** | 11 |  |  |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| palielinājuma koeficients, ja cigaretes garums pārsniedz 80 mm | 12 |  |  |  |  |  |

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| **5. Likuma "Par akcīzes nodokli" 13. panta pirmās daļas 2. punkta "b" apakšpunktā noteiktā akcīzes nodokļa likme cigaretēm (procentos)** | 13 |  |  |

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| maksimālā mazumtirdzniecības cena cigarešu paciņai (*euro*) | 14 |  |  |  |  |  |

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| cigarešu skaits paciņā (gabalos) | 15 |  |  |  |  |  |

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| **6. Kopējā akcīzes nodokļa likme cigaretēm (*euro* par 1000 gabaliem)**  **(11. r. [x 12. r.] + 13. r. : 100 x 14. r. : 15. r. x 1000)** | 16 |  |  |  |  |  |

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|  | | | | Tabakas izstrādājumu veidi  (1. un 2. ailē – gabalos; 3., 4., 5. un 6. ailē – gramos) | | | | | | | | |
| cigaretes | | | | cigāri un cigarillas | smēķējamā tabaka | | tabakas lapas | karsējamā tabaka |
| smalki sagriezta tabaka cigarešu uztīšanai | cita smēķējamā tabaka |
| 1 | | | | 2 | 3 | 4 | 5 | 6 |
| **7. Akcīzes nodokļa likme**  **(1. un 2. ailē – *euro* par 1000 gabaliem;  3., 4., 5. un 6. ailē – *euro* par 1000 gramiem)** | | 17 |  |  |  |  |  |  |  |  |  |  |
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| **8. Apstiprināts noliktavas turētājs** | | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | |
| Kopējais daudzums, kas izvests no akcīzes preču noliktavas | | 18 |  |  |  |  |  |  |  |  | |  | |  |
| - t. sk. daudzums, kas izvests no akcīzes preču noliktavas, piemērojot atlikto nodokļa maksāšanu saskaņā ar likuma "Par akcīzes nodokli" 25. pantu | | 19 |  |  |  |  |  |  |  |  | |  | |  |
| - t. sk. daudzums, kas izvests no akcīzes preču noliktavas saskaņā ar likuma "Par akcīzes nodokli" 23. panta deviņpadsmito daļu | | 20 |  |  |  |  |  |  |  |  | |  | |  |
| - t. sk. daudzums, kas izvests no akcīzes preču noliktavas un atbrīvots no akcīzes nodokļa saskaņā ar likuma "Par akcīzes nodokli" 17. panta pirmās daļas 2. punktu, 20. pantu un 21. panta sesto daļu | | 21 |  |  |  |  |  |  |  |  | |  | |  |
|  | | | | | | | | | | |  | |  | |
| Daudzums, kas patērēts akcīzes preču noliktavā | | 22 |  |  |  |  |  |  |  |  | |  | |  |
|  | | | | | | | | | | |  | |  | |
| Akcīzes preču noliktavā konstatētais faktiskais iztrūkums | | 23 |  |  |  |  |  |  |  |  | |  | |  |
| Faktiskais iztrūkums, kas radies, pārvietojot saskaņā ar likuma "Par akcīzes nodokli" 25. pantu | | 24 |  |  |  |  |  |  |  |  | |  | |  |
|  | |  |  |  |  |  |  |  |  |  | |  | |  |
| Daudzums, par kuru maksājams akcīzes nodoklis **(18. r. – 19. r. – 20. r. – 21. r. + 22. r + 23. r. + 24. r.)** | | 25 |  |  |  |  |  |  |  |  | |  | |  |
| - t. sk. daudzums, kas marķēts ar akcīzes nodokļa markām | | 26 |  |  |  |  |  |  |  |  | |  | |  |
|  | | | | | | | | | | |  | |  | |
| Nodokļa summa **(17. r. x 25. r. : 1000)** | | 27 |  |  |  |  |  |  |  |  | |  | |  |
|  | | | | | | | | | | | | | | |
| **9. Reģistrēts saņēmējs vai īslaicīgi reģistrēts saņēmējs** | | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | |
| Kopējais saņemtais daudzums | | 28 |  |  |  |  |  |  |  |  | |  | |  |
|  | | | | | | | | | | |  | |  | |
| Nodokļa summa **(17. r. x 28. r. : 1000)** | | 29 |  |  |  |  |  |  |  |  | |  | |  |
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| **10. Reģistrēts nosūtītājs** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| Kopējais daudzums, par kuru maksājams akcīzes nodoklis saskaņā ar likuma "Par akcīzes nodokli" 25. panta trešo daļu | | | | 30 | |  | |  | |  |  |  |  |  | | |  | | | | | |  | | | |  | | |
|  | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Faktiskais iztrūkums, kas radies, pārvietojot saskaņā ar likuma "Par akcīzes nodokli" 25. pantu | | | | 31 | |  | |  | |  |  |  |  |  | | |  | | | | | |  | | | |  | | |
|  | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Daudzums, par kuru maksājams akcīzes nodoklis  **(30. r. + 31. r.)** | | | | 32 | |  | |  | |  |  |  |  |  | | |  | | | | | |  | | | |  | | |
| Nodokļa summa **(17. r. x 32. r. : 1000)** | | | | 33 | |  | |  | |  |  |  |  |  | | |  | | | | | |  | | | |  | | |
|  | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| **11. Fiziskā vai juridiskā persona, kas ieved vai saņem tabakas izstrādājumus Latvijas Republikā no citas dalībvalsts saskaņā ar likuma "Par akcīzes nodokli" 23. panta septīto daļu** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Kopējais daudzums, kas ievests Latvijas Republikā | | | | 34 | |  | |  | |  |  |  |  |  | | |  | | | | | |  | | | |  | | |
| - t. sk. daudzums, kas atbrīvots no akcīzes nodokļa saskaņā ar likuma "Par akcīzes nodokli" 21. panta trešo daļu | | | | 35 | |  | |  | |  |  |  |  |  | | |  | | | | | |  | | | |  | | |
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| Daudzums, par kuru maksājams akcīzes nodoklis **(34. r. – 35. r.)** | | | | 36 | |  | |  | |  |  |  |  | |  | | |  | | | | |  | | | |  | | |
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| Nodokļa summa **(17. r. x 36. r. : 1000)** | | | | 37 | |  | |  | |  |  |  |  | |  | | |  | | | | |  | | | |  | | |
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| **12.** **Nodokļa aprēķins atbilstoši akcīzes nodokļa markām, par kurām akcīzes nodoklis samaksāts pirms akcīzes nodokļa marku saņemšanas vai maksājams 180 dienu laikā no akcīzes nodokļa marku saņemšanas dienas** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| Tabakas izstrādājumu daudzums, kas atbilst saņemto akcīzes nodokļa marku daudzumam | | 38 | | |  | |  | |  | |  |  |  | | |  | | |  | | | | |  | | | |  | | |
|  | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Akcīzes nodokļa summa (*euro*), kas ir samaksāta atbilstoši saņemtajām markām kādā no iepriekšējiem taksācijas periodiem, ja attiecīgie marķētie tabakas izstrādājumi tiek ievesti Latvijas Republikā vai izvesti no akcīzes preču noliktavas | | 39 | | |  | |  | |  | |  |  |  | | |  | | |  | | | | |  | | | |  | | |
|  | | | | | | | | | | | | | | | | | | | |  | | | | |  | | | | | |
| Nodokļa summa **(17. r. x 38. r. : 1000 – 39. r.)** | | 40 | | |  | |  | |  | |  |  |  | | |  | | |  | | | | |  | | | |  | | |
|  | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| **13. Korekcija (+/–)** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Daudzuma korekcija | | 41 | | |  | |  | |  | |  |  |  | |  | | |  | | | | |  | | | |  | | | |
|  | | | | | | | | | | | | | | | | | | | |  | | | | |  | | | | |
| Nodokļa summa **(17. r. x 41. r. : 1000)** | | 42 | | |  | |  | |  | |  |  |  | |  | | |  | | | | |  | | | |  | | |
|  | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| **14. Kopējā akcīzes nodokļa summa katrai ailei (*euro*)**  **(27. r. + 29. r. + 33. r. + 37. r. + 40. r. + 42. r. )** | | 43 | | |  | |  | |  | |  |  |  | |  | | |  | | | | |  | | | |  | | | |
|  | | | | | | | | | | | | | | | | | | | | |  | | | | |  | | | | | |
| **15. Kopējā akcīzes nodokļa summa (*euro*) (43. rindas 1., 2., 3. un 4. ailes summa)** | | | 44 | | |  | |  | | | | | | | | | | | | | |  | | | | | | | | | |
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| **16. Atzīmes par deklarācijai pievienotajiem attaisnojuma dokumentiem** | | 45 | | |  | |  | | | | | | | | | | | | | | | | | | | | | | | | |
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