

# Customs Law

The Parliament of the Republic of Latvia

The Saeima has adopted and the President has proclaimed the following Law:

## Chapter I

### General Provisions

#### Section 1. Purpose of this Law

The purpose of this Law is to determine the issues of national competence of Latvia in customs matters.

#### Section 2. Customs Territory of the Republic of Latvia

The customs territory of the Republic of Latvia shall be all of the territory of the Republic of Latvia, and shall be comprised of land, territorial and inland waters, and air space, as well as artificial islands and construction territories.

#### Section 3. Customs Matters

Customs matters shall include the procedures according to which goods are moved across the customs border, the imposing of an import duty and an export duty thereon (hereinafter customs duty) and other payments provided for in regulatory enactments which are administered by the State Revenue Service, customs clearance, customs control, as well as other means and actions with the assistance of which customs policy is implemented.

#### Section 4. Management of Customs Matters

(1) The State Revenue Service shall administer customs matters in accordance with the procedures provided for in the regulatory enactments of the European Union and shall determine the methods of customs control and customs clearance. The methods of customs control and customs clearance shall be published in the newspaper *Latvijas Vēstnesis* [the official Gazette of the Government of Latvia].

(2) The State Revenue Service shall administer the issues related to customs matters which are within the national competence of Latvia in accordance with the procedures specified by the Law On Taxes and Fees and other regulatory enactments.

## Section 5. Emblem, Identifying Symbol and Flag of Customs Authorities

(1) The emblem of the customs authorities of the State Revenue Service (hereinafter customs authorities) shall be comprised of two yellow diagonally crossed staves of Mercury, above which shall be the Small Coat of Arms of Latvia. The simplified emblem of customs Translation 2005 Tulkoanas un terminoloijas centrs (Translation and Terminology Centre) 2 authorities shall be comprised of two yellow diagonally crossed staves of Mercury. The simplified emblem shall be used together with the State flag of the Republic of Latvia or the inscription "LATVIJAS MUITA" [LATVIAN CUSTOMS].

(2) The identification symbol of dry land and air transport vehicles at the disposal of customs authorities shall be comprised of a round emblem of Latvian customs authorities on a black background with the inscription "LATVIJAS MUITA" underneath it.

(3) Customs authorities and the seagoing and river vessels at the disposal thereof shall have a flag, and land and air transport vehicles shall have an identification symbol. The flag of customs authorities and the seagoing and river vessels at the disposal thereof shall be the State flag of the Republic of Latvia, with the upper red band thereof interrupted at 1/3 of its length from the flagpole. The simplified emblem of customs authorities shall be placed on a white background at the width of the red band.

## Section 6. Solemn Oath of a Customs Official

(1) When joining the Customs Service, officials shall swear loyalty to the Republic of Latvia.

(2) The text of the oath: "On joining the Customs Service of the Republic of Latvia, I recognise my responsibility before the laws of the Republic of Latvia, I promise to unwaveringly guard the State sovereignty of Latvia and to protect its lawful interests, perform my official duties conscientiously and to be subject to the discipline of customs work."

(3) The procedures of the oath ceremony shall be prescribed by instructions issued by the State Revenue Service.

## Section 7. Lawful Orders and Requirements of Customs Officials

(1) Within their competence as set out by this Law and other regulatory

enactments, the decisions taken, orders issued or requirements advanced by customs officials shall be obligatorily carried out by all persons subject to customs control.

(2) Defamation of a customs official, threats or violent acts against him or her, endangerment of his or her life or health during the time of performance of his or her office, as well as actions which hinder the performance of official duties, shall be punishable in accordance with the procedures specified by regulatory enactments.

(3) Officials of the Police, the State Border Guard, the National Guard and other State authorities shall provide necessary assistance to customs officials in conformity with the competence thereof.

#### Section 8. Customs Clearance after Control by Other State Institutions

In the cases specified by regulatory enactments, the customs clearance of goods to be moved across the customs border may be completed only after their mandatory veterinary, phytosanitary and other kinds of control specified by regulatory enactments.

#### Section 9. Customs Control Measures

Customs officials authorised by the head of the Central Customs Board of the State

Revenue Service have the right to stop vehicles in the territory of the Republic of Latvia and

to perform customs control on the basis of information of the relevant content which is at the

disposal of customs authorities. Translation 2005 Tulkoanas un terminoloijas centrs (Translation and Terminology Centre) 3

#### Section 10. Co-operation of the State Revenue Service with the State Border Guard

The State Revenue Service may delegate the performance of separate functions of

customs authorities to the State Border Guard by entering into the relevant agreement.

#### Section 11. Customs Security Devices

(1) Customs authorities may affix seals, stamps and other customs security devices to goods, commercial means of transport, and premises and other places where goods under customs control are located.

(2) Customs security devices may be removed, changed or destroyed only by

customs

authorities or with the permission thereof.

(3) The procedures according to which customs authorities shall apply customs security

devices shall be determined by the State Revenue Service.

## Section 12. Guarantee for the Payment of a Customs Debt and Other Taxes

(1) Customs authorities shall request a guarantee in cases where a customs debt has incurred

or may incur.

(2) A person shall obtain the status of guarantor within the understanding of the regulatory

enactments of the European Union in customs matters if such person enters into an agreement

with the State Revenue Service in which his or her duties and rights in relation to the payment

of a customs debt are specified.

## Chapter II

### Customs Control Zones

#### Section 13. Customs Control Zones

(1) In order to implement customs control, the State Revenue Service shall determine customs

control zones in accordance with the procedures provided for in this Law.

(2) Goods, persons and vehicles shall be moved across the borders of customs zones only with

the permission and under the control of customs authorities.

(3) The accordance of the State Revenue Service shall be attained regarding the presence and

activities of other state control services in customs control zones if it is not specified

otherwise by regulatory enactments.

(4) A State Revenue Service permit is required for the performance of entrepreneurial

activities in a customs control zone, unless it is specified otherwise by regulatory enactments.

(5) In the cases specified in Sections 9 and 15 of this Law, customs control may be performed

in the entire customs territory of the Republic of Latvia.

#### Section 14. Procedures for the Determination of Customs Control Zones

(1) By informing local governments, the State Revenue Service may determine customs

control zones and apply the regime specified for such customs control zones in the following

territories:

1) at border control points, border crossing points and customs control points;

- 2) in a 2-kilometre-wide strip along the State dry land border, the coast of the Baltic Sea and the coast of the Gulf of Riga; Translation 2005 Tulkoanas un terminoloijas centrs (Translation and Terminology Centre) 4
- 3) in the territories of customs authorities (not including administrative premises and territories) in which goods intended for customs clearance are presented;
- 4) on railways and in a 10-meter-wide strip along the railways in railroad border stations;
- 5) in the territories of customs warehouses;
- 6) in free zones and free warehouses; and
- 7) in sites for the storage and processing of goods subject to customs control.

(2) The borders of customs control zones (in separate cases also the borders of customs authorities) shall be marked with information signs, the pattern of which is determined by the State Revenue Service.

(3) In the cases referred to Paragraph one, Clauses 1 and 2 of this Section, the determination of customs control zones shall be co-ordinated with the State Border Guard.

### Chapter III

#### Inspection of Persons

##### Section 15. Inspection of Persons as an Exceptional Form of Customs Control

(1) Inspection of a person as an exceptional form of customs control may be performed in accordance with a written decision of the head of a customs authority or an official authorised by him or her if there are sufficient grounds to believe that a person is hiding on his or her person goods, the movement of which across the State border is prohibited or which are imported for commercial purposes.

(2) Inspection of a person may be performed by an official of the same sex as the person to be inspected, who has been authorised for this, in the presence of two other invited persons of that same sex (who are not custom officials). The inspection shall be performed in an isolated room, which conforms to sanitary and hygienic requirements. A body search of a person may be performed only by a medical practitioner.

##### Section 16. Decision regarding an Inspection of a Person

(1) The head of a customs authority or an official authorised by him or her shall take a written decision regarding an inspection of a person on the basis of a memorandum of a customs official regarding the necessity for an inspection of a person. In a decision regarding an inspection of a person, the given name, surname and position of the official who is authorised to perform an inspection of a person shall be indicated.

(2) A decision regarding an inspection of a person may be drawn up as a resolution on a customs declaration of a person, indicating the given name, surname and position of such official who is authorised to perform an inspection.

(3) A decision regarding an inspection of a person shall be taken after the relevant person has filled in a customs declaration and such declaration has been approved by the relevant customs official with a signature and a personal seal after the completion of a control of the property (goods) which are in the baggage of the person.

#### Section 17. Procedures for the Performance of an Inspection of a Person

(1) Prior to an inspection of a person, a customs official shall:

1) acquaint a person with a decision regarding an inspection of a person; Translation 2005 Tulkoanas un terminoloijas centrs (Translation and Terminology Centre) 5

2) acquaint a person with his or her rights and duties which are related to an inspection of a person; and

3) offer a person to voluntarily declare hidden goods .

(2) Inspection of a minor person shall be performed in the presence of his or her legal representative or in the presence of another person in the company of whom the minor person crosses the customs border.

#### Section 18. Protocol of an Inspection of a Person

(1) The protocol of an inspection of a person shall be drawn up in three copies for each inspection of a person regardless of the results thereof. One copy shall remain in a customs

authority, the second copy shall be submitted to the Central Customs Board of the State

Revenue Service, and the third copy shall be given to the person who was subject to the inspection.

(2) All the activities of a person who has performed an inspection, as well as that which was ascertained during an inspection of a person shall be entered in a protocol of an inspection of a person in such sequence and way in which they were performed. All of the objects taken during an inspection of a person shall be indicated in a protocol of an inspection of a person, mentioning the name and quantity (number or weight) thereof.

(3) A protocol of an inspection of a person shall be signed by:

- 1) the customs official who has performed the inspection of a person;
- 2) the person subject to the inspection of a person;
- 3) the persons invited to the inspection of a person;
- 4) a medical practitioner (if there has been an inspection of the body of a person); and
- 5) the legal representative of a minor person or another person in the company of whom the minor person crosses the customs border (if the minor person is subject to an inspection of a person).

(4) If a person subject to an inspection of a person refuses to sign a protocol of an inspection of a person, the customs official who has performed the inspection of the relevant person shall note this in the protocol of the inspection of the person.

(5) A person subject to an inspection of a person has the right to enter notes and complaints regarding the course of an inspection in the protocol of the inspection of a person.

(6) An official report of such customs official who has provided the justification for the performance of an inspection of a person and a copy of a decision regarding an inspection, as well as a customs declaration of a person shall be attached to a protocol of an inspection of a person.

(7) Customs authorities shall list and register protocols of an inspection of a person in accordance with the procedures specified by the State Revenue Service.

#### Chapter IV

#### Abandonment of Goods for the Benefit of the State

#### Section 19. Application of Abandonment of Goods for the Benefit of the State

(1) Abandonment of goods for the benefit of the State shall be applied in accordance with a

decision of a customs authority which has been taken on the basis of a written application of a

person. Translation 2005 Tulkoanas un terminoloijas centrs (Translation and Terminology Centre) 6

(2) The goods to which an abandonment of goods for the benefit of the State has been applied shall be cleared by customs in such customs authority in the control of which the referred to goods are located.

(3) A customs authority shall draw up an initial deed of a description and assessment of goods in a form specified by the State Revenue Service regarding goods to which an abandonment of goods for the benefit of the State has been applied and shall submit it to a territorial institution of the State Revenue Service together with the relevant goods and a decision to apply the abandonment of goods for the benefit of the State.

Section 20. Application regarding Abandonment of Goods for the Benefit of the State

The following information shall be indicated in an application regarding abandonment

of goods for the benefit of the State:

1) for a natural person the given name, surname and personal identity number of the owner of the goods or for a legal person name, registration number and address;

2) for a natural person the given name, surname and identity number of the consignee of the goods or for legal person name, registration number and address;

3) type and amount of goods; and

4) name, address and telephone number of the carrier of the goods.

Section 21. Documents to be Attached to an Application regarding Abandonment of

Goods for the Benefit of the State

In order to apply an abandonment of goods for the benefit of the State, the following

documents shall be additionally submitted with an application of a person to a customs authority:

1) permits of environmental protection authorities or other institutions which certify

that veterinary, phytosanitary and other types of control have been performed (in relation to

goods for which such control or permit is required) and that goods are in



compliance with the mandatory requirements of harmlessness and safety; and

2) accompanying documents of the goods.

Section 22. Expenditures which are Related to the Application of an Abandonment of Goods for the Benefit of the State

(1) A territorial institution of the State Revenue Service shall not reimburse a carrier, a holder of a customs warehouse or other persons the expenditures which have occurred while handling goods to which an abandonment of goods for the benefit of the State has been applied.

(2) A person who abandons goods for the benefit of the State shall deliver the relevant goods to the location indicated by a customs authority at his or her own expense.

Chapter V

Non-Preferential Certificates of the Origin of Goods

Section 23. Issuing Authorities of Non-Preferential Certificates of the Origin of Goods

Non-preferential certificates of the origin of goods shall be issued by the Latvian

Chamber of Commerce and Industry and other authorities specified by laws.

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Section 24. Issuance of Non-Preferential Certificates of the Origin of Goods to Imported Goods

Non-preferential certificates of the origin of goods shall be issued to goods, the state

of origin of which is not a European Union Member State, if the origin of the goods has been

approved by an origin certificate issued by a competent institution of the relevant state or by

other documents used in international practice which are accepted by the relevant issuing

authority referred to in Section 23 of this Law.

Section 25. Control of Non-Preferential Certificates of the Origin of Goods

Issuance and submission of non-preferential certificates of the origin of goods shall be

controlled by the State Revenue Service.

Chapter VI

Customs Brokers

Section 26. Status of a Customs Broker

A customs broker is a person who has the right to represent in customs authorities, on the basis of an agreement, a holder of goods to be transferred across the customs border or a person authorised by him or her. A customs broker shall ensure all intended customs clearance operations and perform the tax payments specified by regulatory enactments.

#### Section 27. Permit for the Operations of a Customs Broker

(1) In order to obtain the status of a customs broker and to begin operations, it shall be

necessary to receive a permit of the State Revenue Service (hereinafter permit) for the operations of a customs broker.

(2) The State Revenue Service shall issue a permit if an applicant for the permit a natural person complies with the following criteria:

1) has not been criminally punished for committing a criminal offence against the

national economy and during a time period of one year has not been repeatedly punished for

administrative violations in the customs sphere which are related to the lessening of the amount of a tax;

2) has received a document certifying the education of a customs clearance specialist;

3) until the submission of the application referred to in Paragraph four of this Section,

has performed the mandatory payments specified by regulatory enactments and does not have

debts to the State budget or the budget of local governments; and

4) has received confirmation from a bank or insurance company that the relevant

institution will cover the guarantee necessary for the operations of a customs broker for the

covering of a possible customs debt and other debts, not less than for 50 000 lats.

(3) The State Revenue Service shall issue a permit if an applicant for the permit a legal

person, complies with the following criteria:

1) is entitled to render the services of a customs broker in accordance with articles of

association;

2) has entered into a contract of employment with at least one natural person who has

a document certifying the education of a customs clearance specialist;  
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3) until the submission of the application referred to in Paragraph four of this Section, has performed the mandatory payments specified by regulatory enactments and does not have

debts to the State budget or the budget of local governments; and

4) has received a confirmation from a bank or insurance company that the relevant

institution will cover the guarantee required for operations of a customs broker for the

covering of a possible customs debt and other debts, not less than for 200 000 lats.

(4) In order to receive a permit, a person shall submit a written application to the State

Revenue Service. An application shall indicate information regarding the person who has

received a document certifying the education of a customs clearance specialist (given name,

surname and personal identity number), number, place and date of the issuance of the

document certifying the education of a customs clearance specialist, as well as shall certify

that a natural person has not been criminally punished for committing a criminal offence

against the national economy and during a time period of one year has not been repeatedly

punished for administrative violations in the customs sphere which are related to the lessening

of the amount of a tax. The following documents shall be attached to an application:

1) a legal person a notarially certified copy of articles of association and a

registration certificate, a copy of a personal identification document and a copy of an

employment contract of the person who has received a document certifying the education of a

customs clearance specialist;

2) a natural person a copy of a personal identification document; and

3) confirmation from a bank or insurance company that the relevant institution will

cover the guarantee necessary for the operations of a customs broker for the covering of a

possible customs debt and other debts.

(5) The State Revenue Service shall examine an application and take a decision within a time

period of 15 days from the day of the receipt of the application.

(6) If the State Revenue Service has taken a decision regarding the refusal to issue a permit, it

shall inform the submitter of the application regarding such decision in writing within a time

period of five working days after the receipt of the application, indicating the reasons for the

refusal.

(7) If the State Revenue Service has taken a decision to issue a permit, it shall be issued

within a time period of five working days after the recipient of the permit has paid the State

fee in the amount specified by the Cabinet. A permit comes into effect on the day of the

issuance thereof or on the date indicated in the permit.

(8) The following shall be indicated in a permit:

1) the date of issue;

2) for a legal person name and registration number or for a natural person given

name, surname and personal identity number; and

3) number and date of issue of a taxpayer registration certificate.

(9) Applications and the documents attached thereto, as well as copies of issued permits shall

be kept in the State Revenue Service.

(10) The State Revenue Service shall cancel a permit if it has been issued on the basis of

incomplete or untruthful information which has an essential role in the taking of a decision

regarding the issuance of the permit. A decision regarding the cancelling of a permit comes

into effect on the day it is announced.

(11) The Central Customs Board shall suspend the operation of a permit for a time period of

up to three months if a customs broker does not observe the procedures prescribed by

regulatory enactments.

(12) The State Revenue Service shall cancel a permit if a customs broker has not prevented

violations of regulatory enactments during the time period of the suspension of the operation

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of the permit, as well as in cases where a customs broker has been declared

insolvent. A

decision regarding the cancelling of a permit comes into effect on the day it is announced.

#### Section 28. Document Certifying the Education of a Customs Clearance Specialist

A document certifying the education of a customs clearance specialist shall be issued

after the passing of an examination in a higher educational institution with an accredited

programme for the training of customs experts.

#### Section 29. Rights of Customs Brokers

(1) A customs broker has the following rights:

1) to define the amount of goods to which specific customs regimes or pre-customs

clearance shall be applied and, on the basis of such amount, to calculate the size of the

necessary guarantee;

2) to perform all (technical, legal and financial) operations which are related to the

movement of goods across the customs border;

3) to determine the procedures by which accounts with a holder of goods or a person

authorised by him or her shall be operated;

4) to draw up an insurance of goods in his or her name on the basis of an authorisation

of a holder of goods or a person authorised by him or her and at his or her expense

5) to choose the method of the storage and preservation of goods if it has not been

specified otherwise in an agreement;

6) to place goods in temporary storage in the locations indicated by a customs

authority; and

7) to handle goods in accordance with the procedures specified in regulatory enactments, without waiting for instructions from the holder of the goods or a

person authorised by him or her, in the following cases:

a) if it is necessary due to the condition of goods,

b) if storage costs for goods are incommensurably large in comparison with the

value of the goods, or

c) if instructions have not been received from a holder of goods or a person authorised by him or her within the time period specified in an agreement.

(2) A customs broker shall implement the rights to handle goods, taking into account the

following conditions:

- 1) immediately inform a holder of goods or a person authorised by him or her regarding his or her actions;
- 2) submit the relevant documents to a holder of goods or a person authorised by him or her (survey statements, expert examination opinion, statement of a carrier of a customs authority and other control services), which approve the rights to handle goods, without waiting for instructions from the holder of the goods or a person authorised by him or her; and
- 3) issue such documents certifying payments which have occurred while handling goods upon the request of the holder of the goods or a person authorised by him or her.

### Section 30. Duties of a Customs Broker

(1) A customs broker has the following duties:

- 1) in accordance with an entered into agreement, to represent the interests of a holder of goods or a person authorised by him or her in all institutions related to the movement of goods across the customs border; Translation 2005 Tulkoanas un terminoloijas centrs (Translation and Terminology Centre) 10
- 2) to provide a holder of goods or a person authorised by him or her with the necessary information in order to ensure the implementation of an agreement;
- 3) when moving goods across the customs border, to ensure the execution of all activities provided for in a customs regime;
- 4) to submit until the tenth day of each month a report regarding activities in the report period to the Central Customs Board, in which the following information shall be included:
  - a) the date of the drawing up of a single administrative document;
  - b) the number of a single administrative document,
  - c) the time period for the payment of the calculated payment,
  - d) the code of a guarantee,
  - e) the number of a guarantee,
  - f) the type of tax,
  - g) the customs debt calculated in lats,
  - h) the amount of paid payments in lats, and
  - i) the number and date of a payment document; and
- 5) to record, register and store dutiable goods. Information regarding activities with dutiable goods shall be provided upon the request of a customs control authority.

## Section 31. Liability of a Customs Broker

(1) If a person who has obtained a document certifying the education of a customs clearance specialist enters into a contract of employment with a customs broker a legal person and is an employee of a customs broker, the rights, duties and liability of the referred to person shall be determined in the contract of employment.

(2) A customs broker shall be liable for the activities performed by the customs broker or his or her employees (if the customs broker is a legal person) in the process of customs clearance.

## Section 32. Register of Customs Brokers

The State Revenue Service shall perform a register of customs brokers and ensure the regular publishing of a list thereof in the newspaper "Latvijas Vēstnesis".

## Chapter VII

### Duty-free Shops

#### Section 33. Status of a Duty-free Shop

A duty-free shop shall be a D-type customs warehouse where goods are marketed under customs control to persons who:

1) depart from the customs territory of the European Union to foreign states or who enter a customs control zone from foreign states and depart from it to foreign states.

Exemption from a customs duty and other taxes provided for in regulatory enactments shall be applied to such goods; and

2) enter or depart from European Union Member States, without leaving the customs territory of the European Union. Exemption from customs duty and other taxes provided for

in regulatory enactments shall not be applied to such goods. Translation 2005 Tulkošanas un terminoloģijas centrs (Translation and Terminology Centre) 11

#### Section 34. Locations of Duty-free Shops

(1) Duty-free shops may be established only in such airports and seaports which contain the border inspection posts of the Republic of Latvia specified by the Cabinet.

(2) Duty-free shops in international airports or seaports may be situated only behind customs

control, border control and security control points. The opening of duty-free shops shall be

co-ordinated with the relevant structural unit of the State Border Guard of the Ministry of the

Interior in accordance with the procedures specified by regulatory enactments.

### Section 35. Conformation of a Duty-free Shop

(1) In order to ensure the operation of a duty-free shop, a holder of a duty-free shop shall arrange the following premises of a duty-free shop:

- 1) a sales room (sales rooms);
- 2) auxiliary rooms; and
- 3) warehouses.

(2) The arrangement of the premises of a duty-free shop shall be such that the receipt or issuance of goods without customs control shall not be possible, the inviolability of goods shall be ensured and unauthorised persons shall not be able to enter the referred to premises.

(3) Another customs regime shall be applied to goods, the validity period of which has expired, in accordance with regulatory enactments.

### Section 36. Operations with Goods in a Duty-free Shop

(1) The importing of goods into the warehouse of a duty-free shop shall be permitted only in the presence of a customs representative.

(2) Operations, which are related to the storage of goods, shall be performed in the warehouses of a duty-free shop, but operations, which are related to the preparation of goods for sale in the warehouses or auxiliary rooms of a duty-free shop. The referred to operations shall be performed under customs control.

### Section 37. Trade in a Duty-free Shop

(1) The departure document of a person leaving the Republic of Latvia and the name of such airport or seaport to which the person is travelling shall be registered in the electronic cash register check which certifies a purchase.

(2) Goods in duty-free shop shall be paid for in lats. Payment may also be made in a foreign currency if such electronic cash registers which ensure the conversion of the relevant currency into lats are used at a duty-free shop.

(3) The sale of goods in the warehouses and auxiliary rooms of a duty-free shop is prohibited.

### Transitional Provisions

The Customs Law (Latvijas Republikas Saeimas un Ministru Kabineta Ziot ā js,



1997,  
No. 15; No. 12, 23, 1998; 1999, No. 19; 2001, No. 10; 2002, No. 12; 2003, 15,  
No. 24) is  
repealed with the coming into force of this Law.  
This Law comes into force on 1 May 2004. Translation 2005 Tulkoanas un  
terminoloijas centrs (Translation and Terminology Centre) 12  
This Law has been adopted by the Saeima on 18 March 2004.  
President V. Vīe-Freiberga  
Rīga, 6 April 2004



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