Text consolidated by Valsts valodas centrs (State Language Centre) with amending regulations of:

10 July 2018 [shall come into force on 13 July 2018].

If a whole or part of a paragraph has been amended, the date of the amending regulation appears in square brackets at the end of the paragraph. If a whole paragraph or sub-paragraph has been deleted, the date of the deletion appears in square brackets beside the deleted paragraph or sub-paragraph.

Republic of Latvia

Cabinet

Regulation No. 754

Adopted 29 November 2016

**Procedures for the Completion of Additional Boxes in the Customs Declaration and for Declaring Natural Gas and Electricity**

*Issued pursuant to*

*Section 6, Clauses 2 and 3 of the Customs Law*

1. The Regulation prescribes the boxes to be completed additionally in the customs declaration and the procedures for declaring natural gas and electricity.

2. In order to apply goods for the customs procedure – export, in addition to the boxes subject to mandatory completion and specified in Appendix C1 of Commission Delegated Regulation (EU) 2016/341 of 17 December 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards transitional rules for certain provisions of the Union Customs Code where the relevant electronic systems are not yet operational and amending Delegated Regulation (EU) 2015/2446 (hereinafter – Appendix C1 of Regulation No 2016/341), the following boxes of the customs declaration which are referred to in Appendix C1 of Regulation No 2016/341 in the list of boxes subject to optional completion shall be completed:

2.1. in all cases, boxes 2, 6, 8, 14, 15a, 18 (Identity), the first and second subdivisions of box 20, boxes 22 (Currency), 22 (Amount), 23, 24, 29, 30, and 35;

2.2. if the export of goods involves the customs warehousing procedure, boxes 49;

2.3. if the preferential origin of the goods to be exported is attested by any of the documents certifying the preferential origin of the goods, the number and date of the document certifying the preferential origin of the goods shall be entered in box 44 of the export customs declaration.

3. For the application of the customs warehousing procedure for goods in order to receive the payment of special export refunds prior to export, in addition to the boxes subject to mandatory completion and specified in Appendix C1 of Regulation No 2016/341, the following boxes of the customs declaration which are referred to in Appendix C1 in the list of boxes subject to optional completion shall be completed: boxes 8, 14, 25, 26, 30, 46, and 49.

4. In order to apply re-export under a special procedure other than the customs warehousing procedure, in addition to the boxes subject to mandatory completion and specified in Appendix C1 of Regulation No 2016/341, the following boxes of the customs declaration which are referred to in Appendix C1 of Regulation No 2016/341 in the list of boxes subject to optional completion shall be completed:

4.1. in all cases, boxes 2, 6, 8, 14, 15a, 18 (Identity), the first and second subdivisions of box 20, boxes 22 (Currency), 22 (Amount), 23, 24, 29, 30, and 35;

4.2. if the re-export of goods involves the customs warehousing procedure, box 49.

5. In order to apply re-export after customs warehousing, in addition to the boxes subject to mandatory completion and specified in Appendix C1 of Regulation No 2016/341, the following boxes of the customs declaration which are referred to in Appendix C1 of Regulation No 2016/341 in the list of boxes subject to optional completion shall be completed: boxes 2, 6, 8, 14, 17a, 25, 26, 29, and 46.

6. In order to apply the customs procedure – outward processing, in addition to the boxes subject to mandatory completion and specified in Appendix C1 of Regulation No 2016/341, the following boxes of the customs declaration which are referred to in Appendix C1 of Regulation No 2016/341 in the list of boxes subject to optional completion shall be completed:

6.1. in all cases, boxes 2, 6, 8, 14, 15a, the first and second subdivisions of box 20, boxes 22 (Currency), 22 (Amount), 23, 24, 29, 30, and 35;

6.2. if the export of the goods involves the customs warehousing procedure, box 49.

7. In order to apply the customs procedure – transit (the Union transit procedure and TIR procedure), in addition to the boxes subject to mandatory completion and specified in Appendix C1 of Regulation No 2016/341, the following boxes of the transit declaration which are referred to in Appendix C1 of Regulation No 2016/341 in the list of boxes subject to optional completion shall be completed:

7.1. in all cases, boxes 2, 6, 8, 17, 19, 21 (Identity), 25, and 26;

7.2. if the EORI number of the respective person (consignor or consignee) or the registration number of the company assigned by the Member State in accordance with the Convention of 20 May 1987 on a common transit procedure is available at the time of release into the customs procedure, boxes 2 (No.) and 8 (No.);

7.3. [10 July 2018].

[*10 July 2018*]

8. In order to apply the customs procedure – release for free circulation or end-use, in addition to the data requirements laid down in Chapter 3 of Annex B to Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code (hereinafter – Regulation No 2015/2446), the following boxes of the customs declaration shall be completed, indicating the following data elements corresponding thereto which are referred to in Chapter 3 of Annex B to Regulation No 2015/2446 in the table of data requirements subject to optional completion:

8.1. in all cases, boxes 2 (3/1), 6 (6/18), 18 (7/9), 23 (4/15), 35 (6/5), 47 (Rate) (4/5), 47 (Amount) (4/6), and 47 (MV) with data element (4/8);

8.2. in the case of the declaration of excise goods, the fifth subdivision of box 33 with data element (6/17);

8.3. in the case of prior application of the customs procedure – customs warehousing procedure, box 49 with data element (2/7).

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9. In order to apply for the goods the customs procedure – inward processing or temporary admission, in addition to the data requirements laid down in Annex B to Regulation No 2015/2446, the following boxes of the customs declaration shall be completed, indicating the following data elements corresponding thereto which are referred to in Chapter 3 of Annex B to Regulation No 2015/2446 in the table of data requirements subject to optional completion:

9.1. in all cases, boxes 2 (3/1), 6 (6/18), 20 (4/1), 23 (4/15), 24 (8/5), 35 (6/5), and 43 with data element (4/16);

9.2. in the case of the declaration of excise goods, the fifth subdivision of box 33 with data element (6/17);

9.3. in the case of the application of the customs procedure – temporary admission with partial relief from import duty, box 47 with data element (4/5, 4/6, 4/7);

9.4. in the case of prior application of the customs procedure – customs warehousing procedure, box 49 with data element (2/7).

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10. In order to apply for the goods the customs warehousing procedure, in addition to the data requirements laid down in Annex B to Regulation No 2015/2446, the following boxes of the customs declaration shall be completed, indicating the following data elements corresponding thereto which are referred to in Chapter 3 of Annex B to Regulation No 2015/2446 in the table of data requirements subject to optional completion: box 15a with data element (5/14), first subdivision of box 33 with data element (6/14), box 33, fifth subdivision with data element (6/17) (if excise goods are declared), and box 46 with data element (8/6).

[*10 July 2018*]

11. In the case referred to in Paragraphs 2, 4, 6, 8, and 10 of this Regulation, when completing box 24 of the customs declaration with data element (8/5), data on the transaction type shall be coded, using a combination of the codes in column A and their subdivisions in column B indicated in Annex II to Commission Regulation (EU) No 113/2010 of 9 February 2010 implementing Regulation (EC) No 471/2009 of the European Parliament and of the Council on Community statistics relating to external trade with non-member countries, as regards trade coverage, definition of the data, compilation of statistics on trade by business characteristics and by invoicing currency, and specific goods or movements, and also ensuring that the following national codes correspond to code 6 in column A of Table B of Annex II:

11.1. “1” – actions involving paid or free repairs and paid or free technical maintenance;

11.2. “2” – actions following paid or free repairs and paid or free technical maintenance.

[*10 July 2018*]

12. Natural gas imported into the Republic of Latvia and exported from the Republic of Latvia which is transported by pipelines shall be declared by a person once a month (by the fifteenth day of the following month), submitting the deed of delivery and acceptance of goods and the customs declaration to the customs office.

13. Electricity imported into the Republic of Latvia and exported from the Republic of Latvia shall be declared by a person once a month (by the fifteenth day of the following month), submitting the deed of coordination and the customs declaration to the customs office.

14. Cabinet Regulation No. 1411 of 10 December 2013, Regulations Regarding Boxes to be Completed Additionally in the Customs Declaration (*Latvijas Vēstnesis*, 2013, No. 244), is repealed.

Prime Minister Māris Kučinskis

Minister for Finance Dana Reizniece-Ozola