Republic of Latvia

Cabinet

Regulation No. 503

Adopted 11 August 2020

**Customs Procedures for the Supplying of Ships and Aircraft**

*Issued pursuant to*

*Section 6, Clause 18 of the Customs Law*

**I. General Provisions**

1. The Regulation prescribes the procedures of customs clearance when supplying a ship (including a warship) and aircraft with supplies, spare parts, and equipment at ports and airports and also the places where the supply of ships in territorial waters of the Republic of Latvia is permitted and special conditions for the performance of such supply.

2. The following terms are used in the Regulation:

2.1. equipment – movable non-consumable items (except for spare parts) which are located on board the ship or aircraft and intended for use, including accessories (for example, lifeboats, lifesaving equipment, furniture, bedding, curtains);

2.2. supplies – goods, including consumable goods (also during repairs at a port) which are intended for use on board the ship or aircraft or for selling to passengers or crew, and also fuel, lubricants, and gas (except for equipment and spare parts) which are necessary for operating the installations and devices used by the machinery of the ship or aircraft;

2.3. spare parts – repair or replacement objects for integration into the same ship or aircraft carrying them which are intended to be used in repairs and for the purposes of technical maintenance of the ship or aircraft;

2.4. supervising customs office – the customs office of presentation referred to in Article 1(2)(2) of Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code.

3. In supplying a ship or aircraft with supplies, equipment, and spare parts which hold the status of Union goods, the formalities concerning the export customs declaration shall be applied in accordance with Article 269(3) of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (hereinafter – Regulation No 952/2013). In case of the oral declaration referred to in Article 137(1)(b) of 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 – Commission Regulation No 2015/2446), a person performing the supplying of a ship or aircraft (hereinafter – the person) shall draw up an accompanying document (bill of lading) of goods. The goods supplied for the needs of a ship or aircraft shall be considered as exported from the customs territory of the Union if, after their loading on board the ship or aircraft regardless of their final destination, the supervising customs office has an accompanying document (bill of lading) of goods regarding receipt of goods, signed by the company, master of the ship or aircraft or their authorised person, at its disposal and, if necessary, an export declaration has been submitted.

4. In supplying a ship or aircraft with supplies which hold the status of non-Union goods, re-export or customs procedure shall be applied in accordance with the following procedures:

4.1. if the ship or aircraft leaves the customs territory of the Union, re-export or the customs procedure transit shall be applied to the non-Union goods. The person shall, in accordance with Article 188 of Regulation No 952/2013 as additional information on the conformity of the applied re-export or customs procedure transit, submit to the supervising customs office a document confirming that the ship or aircraft will leave the customs territory of the Union or shall certify it with an inscription on the submitted accompanying documents;

4.2. if the ship or aircraft does not leave the customs territory of the Union or goods are consumed in the customs territory of the Union, the customs procedure release for free circulation shall be applied to the non-Union goods.

5. The supplies of ships and aircraft shall be intended for consumption on the relevant ship or aircraft.

6. In supplying a ship or aircraft with equipment and spare parts which hold the status of non-Union goods, a customs procedure shall be applied to goods, taking into account the nationality of the ship or aircraft:

6.1. if such equipment and spare parts are supplied to a Union ship or aircraft which hold the status of non-Union goods, the customs procedure release for free circulation shall be applied;

6.2. if such equipment and spare parts are supplied to a non-Union ship or aircraft which hold the status of non-Union goods, re-export or the customs procedure transit shall be applied.

7. During the emergency situation declared in the State when ships and aircraft are subject to compulsory stay at ports and airports (without performing carriage for reward), the conditions referred to in Sub-paragraph 4.1 of this Regulation shall be applied to the supplying of supplies of non-Union status as necessary.

**II. Drawing up of the Supplying of a Ship in the International Freight Logistics and Port Information System**

8. Prior to the supplying of a ship, the person shall submit a scanned accompanying document (bill of lading) of goods addressed to the supervising customs office in the International Freight Logistics and Port Information System (SKLOIS) (hereinafter – the information system).

9. The supervising customs office shall, without delay, assess the accompanying document (bill of lading) of goods. In case of oral declaration, the supervising customs office shall assess whether, in accordance with Article 137(1)(b) of Regulation No 2015/2446, the value of goods does not exceed EUR 1000 and its weight does not exceed 1000 kg, and shall make notes in the information system regarding the permission to carry out the supplying of a ship. Goods shall be loaded on board the ship after receipt of the permission of the supervising customs office in the information system.

10. After supplying of a ship, the person shall post in the information system the scanned accompanying document (bill of lading) of goods, containing the notes made by the master of the ship or the authorised person thereof which certify the supplying of goods on board the ship. The supervising customs office shall use such accompanying document of goods for completion of customs formalities.

**III. Supplying of Ships in Territorial Waters of the Republic of Latvia**

11. In special cases if a ship cannot enter the port due to its draught or any other reason or its entering into a port has been revoked, delayed, or is not useful, it shall be permitted to supply ships in the territorial waters of the Republic of Latvia in anchorages or at the sites stipulated by the relevant harbour master.

12. The supplying of a ship with supplies, equipment, and spare parts, except for alcoholic beverages, tobacco products, articles containing nicotine, and goods to which any restrictions and prohibitions apply, may be permitted at the sites referred to in Paragraph 11 of this Regulation.

13. Prior to the supplying of a ship at the sites referred to in Paragraph 11 of this Regulation, the person shall submit a submission addressed to the supervising customs office in the information system, providing a justification for the need of supplying and a scanned accompanying document (bill of lading) of goods. The name of the ship to be supplied and the ship which will carry out the supplying and the site of supplying of goods shall be indicated in the submission.

14. The supervising customs office shall, without delay, assess the information indicated in the submission referred to in Paragraph 13 of this Regulation and in the accompanying document (bill of lading) of goods and shall make notes in the information system regarding a permission or prohibition to carry out the supplying of a ship. Goods shall be supplied to a ship after receipt of the permission of the supervising customs office in the information system.

15. If the supervising customs office permits the supplying of a ship at the sites referred to in Paragraph 11 of this Regulation, the person shall act in accordance with the procedures laid down in Paragraph 10 of this Regulation after supplying of the ship.

**IV. Closing Provision**

16. Chapters II and III of this Regulation shall come into force on 1 February 2021.

Prime Minister A. K. Kariņš

Minister for Finance J. Reirs