Republic of Latvia

Cabinet

Regulation No. 427

Adopted 8 August 2023

**Procedures for the Completion of Additional Data Elements 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 data elements to be completed additionally in the customs declaration and the procedures for declaring natural gas and electricity.

2. In order to apply for the re-export of goods, to dispatch goods in the context of trade with special fiscal territories and for the customs procedure, i.e. export and outward processing, the data elements of the re-export declaration and customs declaration referred to in the list of optional data elements under symbol “B” in Annex B to Regulation 2015/2446 and specified in Annex 1 “Export Procedures” to this Regulation shall be completed in addition to the mandatory data elements referred to in Annex B (Common data requirements for declarations, notifications and proof of the customs status of Union goods) 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 2015/2446).

3. In order to apply the customs procedure, i.e. release for free circulation, end-use, customs warehousing, temporary admission, and inward processing, and also when applying admission for trade with special fiscal territories, the data elements of the customs declaration referred to in the list of optional data elements under symbol “B” in Annex B to Regulation 2015/2446 and specified in Annex 2 “Import Procedures” to this Regulation shall be completed in addition to the mandatory data elements referred to in Annex B to Regulation 2015/2446.

4. In order to apply the customs procedure, i.e. transit (the Union transit procedure and TIR procedure), the data elements of the customs declaration referred to in the list of optional data elements under symbol “B” in Annex B to Regulation 2015/2446 and specified in Annex 3 “Transit Procedures” to this Regulation shall be completed in addition to the mandatory data elements referred to in Annex B to Regulation 2015/2446.

5. In the cases referred to in Annex 2 to this Regulation, when completing data element No. 99 05 000 000 in the customs declaration, the data on the transaction type must be coded, using the breakdown specified in Table 1, Part C “Classifications” of Annex I to Commission Implementing Regulation (EU) 2020/1197 of 30 July 2020 laying down technical specifications and arrangements under Regulation (EU) 2019/2152 of the European Parliament and of the Council on European business statistics repealing 10 legal acts in the field of business statistics and taking into account that the following national codes correspond to code 6 in column A of Table B:

5.1. “1” – actions involving paid or free repairs and paid or free technical maintenance;

5.2. “2” – actions following paid or free repairs and paid or free technical maintenance.

6. Natural gas imported into 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.

7. 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.

8. Cabinet Regulation No 754 of 29 November 2016, Procedures for the Completion of Additional Boxes in the Customs Declaration and for Declaring Natural Gas and Electricity (*Latvijas Vēstnesis*, 2016, No. 240; 2018, No. 137), is repealed.

Prime Minister, Acting for the Minister for Foreign Affairs A. K. Kariņš

Minister for Finance A. Ašeradens

**Annex 1**

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**Export Procedures**

**I. Re-export**

|  |  |  |  |
| --- | --- | --- | --- |
| **Data element No.** | **Former data element No.** | **Data element name** | **B1** |
| **Re-export** |
| 12 11 000 000 | 2/7 | Warehouse | Mandatory |
| 14 01 000 000 | 4/1 | Delivery terms | Mandatory |
| 14 01 020 000 | Not applicable | Country | Mandatory |
| 14 01 035 000 | Not applicable | INCOTERM code | Mandatory |
| 14 05 000 000 | 4/10 | Invoice currency | Mandatory |
| 14 06 000 000 | 4/11 | Total amount invoiced | Mandatory |
| 14 09 000 000 | 4/15 | Exchange rate | Mandatory |
| 14 17 000 000 | 4/12 | Internal currency unit | Mandatory |

**II. Export**

|  |  |  |  |
| --- | --- | --- | --- |
| **Data element No.** | **Former data element No.** | **Data element name** | **B1** |
| **Export** |
| 14 01 000 000 | 4/1 | Delivery terms | Mandatory |
| 14 01 020 000 | Not applicable | Country | Mandatory |
| 14 01 035 000 | Not applicable | INCOTERM code | Mandatory |
| 14 05 000 000 | 4/10 | Invoice currency | Mandatory |
| 14 06 000 000 | 4/11 | Total amount invoiced | Mandatory |
| 14 09 000 000 | 4/15 | Exchange rate | Mandatory |
| 14 17 000 000 | 4/12 | Internal currency unit | Mandatory |

**III. Outward processing**

|  |  |  |  |
| --- | --- | --- | --- |
| **Data element No.** | **Former data element No.** | **Data element name** | **B2** |
| **Outward processing** |
| 13 03 000 000 | 3/9 | Recipient | Mandatory |
| 14 01 000 000 | 4/1 | Delivery terms | Mandatory |
| 14 01 020 000 | Not applicable | Country | Mandatory |
| 14 01 035 000 | Not applicable | INCOTERM code | Mandatory |
| 14 05 000 000 | 4/10 | Invoice currency | Mandatory |
| 14 06 000 000 | 4/11 | Total amount invoiced | Mandatory |
| 14 17 000 000 | 4/12 | Internal currency unit | Mandatory |
| 14 09 000 000 | 4/15 | Exchange rate | Mandatory |

**IV. Dispatch of goods in the context of trade with special fiscal territories**

|  |  |  |  |
| --- | --- | --- | --- |
| **Data element No.** | **Former data element No.** | **Data element name** | **B4** |
| **Dispatch of goods in the context of trade with special fiscal territories** |
| 13 03 000 000 | 3/9 | Recipient | Mandatory |
| 14 01 000 000 | 4/1 | Delivery terms | Mandatory |
| 14 01 020 000 | Not applicable | Country | Mandatory |
| 14 01 035 000 | Not applicable | INCOTERM code | Mandatory |
| 14 05 000 000 | 4/10 | Invoice currency | Mandatory |
| 14 06 000 000 | 4/11 | Total amount invoiced | Mandatory |
| 16 07 000 000 | Not applicable | Country of export | Mandatory |
| 18 04 000 000 | 6/5 | Gross mass | Mandatory |
| 16 15 000 000 | 5/23 | Location of goods | Mandatory |
| 99 06 000 000 | 8/6 | Statistical value | Mandatory |

**Annex 2**

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**Import Procedures**

**I. Release for free circulation, end-use**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Data element No.** | **Former data element No.** | **Data element name** | **H1** | **Notes** |
| **Release for free circulation, end-use** |
| 12 10 000 000 | 2/6 | Deferred payment | Mandatory | *This data element is to be completed if the comprehensive guarantee is used to cover incurring debt* |
| 12 11 000 000 | 2/7 | Warehouse | Mandatory | *This data element is to be completed if the customs procedure, i.e. customs warehousing, has been applied previously* |
| 14 03 040 041 | 4/5 | Tax rate | Mandatory | *–* |
| 14 03 042 000 | 4/6 | Payable tax amount | Mandatory | *–* |
| 18 09 060 000 | 6/17 | National additional code | Mandatory | *This data element is to be completed if excise goods are declared for the customs procedure* |
| 19 06 000 000 | 7/9 | Means of transport on arrival | Mandatory | *This data element is to be completed if the field “Means of inland transport” is completed in the declaration* |

**II. Customs warehousing**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Data element No.** | **Former data element No.** | **Data element name** | **H2** | **Notes** |
| **Customs warehousing** |
| 14 01 000 000 | 4/1 | Delivery terms | Mandatory | *–* |
| 14 03 000 000 | Not applicable | Taxes and charges | Mandatory | *–* |
| 14 03 040 041 | 4/5 | Tax rate | Mandatory | *–* |
| 14 03 042 000 | 4/6 | Payable tax amount | Mandatory | *–* |
| 18 09 000 000 | Not applicable | Commodity code | Mandatory | *–* |
| 18 09 060 000 | 6/17 | National additional code | Mandatory | *This data element is to be completed if excise goods are declared for the customs procedure* |
| 99 05 000 000 | 8/5 | Nature of transaction | Mandatory | *–* |

**III. Temporary admission**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Data element No.** | **Former data element No.** | **Data element name** | **H3** | **Notes** |
| **Temporary admission** |
| 12 10 000 000 | 2/6 | Deferred payment | Mandatory | *–* |
| 12 11 000 000 | 2/7 | Warehouse | Mandatory | *This data element is to be completed if the customs procedure, i.e. customs warehousing, has been applied previously* |
| 14 01 000 000 | 4/1 | Delivery terms | Mandatory | *–* |
| 14 03 040 041 | 4/5 | Tax rate | Mandatory | *–* |
| 14 03 042 000 | 4/6 | Payable tax amount | Mandatory | *–* |
| 18 09 060 000 | 6/17 | National additional code | Mandatory | *This data element is to be completed if excise goods are declared for the customs procedure* |
| 19 06 000 000 | 7/9 | Means of transport on arrival | Mandatory | *This data element is to be completed if the field “Means of inland transport” is completed in the declaration* |
| 99 05 000 000 | 8/5 | Nature of transaction | Mandatory | *–* |

**IV. Inward processing**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Data element No.** | **Former data element No.** | **Data element name** | **H4** | **Notes** |
| **Inward processing** |
| 12 10 000 000 | 2/6 | Deferred payment | Mandatory | *This data element is to be completed if the comprehensive guarantee is used to cover incurring debt* |
| 12 11 000 000 | 2/7 | Warehouse | Mandatory | *This data element is to be completed if the customs procedure, i.e. customs warehousing, has been applied previously* |
| 14 03 040 041 | 4/5 | Tax rate | Mandatory | *–* |
| 14 03 042 000 | 4/6 | Payable tax amount | Mandatory | *–* |
| 18 09 060 000 | 6/17 | National additional code | Mandatory | *This data element is to be completed if excise goods are declared for the customs procedure* |
| 19 06 000 000 | 7/9 | Means of transport on arrival | Mandatory | *This data element is to be completed if the field “Means of inland transport” is completed in the declaration* |

**V. Admission for trade with special fiscal territories**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Data element No.** | **Former data element No.** | **Data element name** | **H5** | **Notes** |
| **Admission for trade with special fiscal territories** |
| 12 11 000 000 | 2/7 | Warehouse | Mandatory | *This data element is to be completed if the customs procedure, i.e. customs warehousing, has been applied previously* |
| 14 03 040 041 | 4/5 | Tax rate | Mandatory | *–* |
| 14 04 000 000 | 4/9 | Additions and deductions | Mandatory | *–* |
| 14 07 000 000 | 4/13 | Valuation indicators | Mandatory | *–* |
| 14 11 000 000 | 4/17 | Preference | Mandatory | *–* |
| 16 03 000 000 | 5/8 | Country of destination | Mandatory | *–* |
| 16 08 000 000 | 5/15 | Country of origin | Mandatory | *–* |
| 16 15 000 000 | 5/23 | Location of goods | Mandatory | *–* |
| 18 09 060 000 | 6/17 | National additional code | Mandatory | *This data element is to be completed if excise goods are declared for the customs procedure* |
| 19 06 000 000 | 7/9 | Means of transport on arrival | Mandatory | *This data element is to be completed if the field “Means of inland transport” is completed in the declaration* |
| 19 08 000 000 | Not applicable | Active means of transport crossing the border | Mandatory | *–* |

**Annex 3**

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**Transit Procedures**

**I. Transit**

|  |  |  |  |
| --- | --- | --- | --- |
| **Data element No.** | **Former data element No.** | **Data element name** | **D1** |
| **Transit** |
| 18 09 057 000 | 6/14 | Combined Nomenclature code | Mandatory |
| 19 04 000 000 | 7/5 | Inland mode of transport | Mandatory |

**II. Transit declaration with reduced data requirements**

|  |  |  |  |
| --- | --- | --- | --- |
| **Data element No.** | **Former data element No.** | **Data element name** | **D2** |
| **Transit declaration with reduced data requirements** |
| 18 09 057 000 | 6/14 | Combined Nomenclature code | Mandatory |