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

23 November 2016 [shall come into force on 1 January 2017];

7 June 2018 [shall come into force on 5 July 2018];

17 October 2019 [shall come into force on 19 November 2019];

17 June 2020 [shall come into force on 14 July 2020];

10 June 2021 [shall come into force on 29 June 2021];

23 September 2021 [shall come into force on 20 October 2021];

15 June 2023 [shall come into force on 12 July 2023];

7 November 2024 [shall come into force on 4 December 2024].

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

The *Saeima*1 has adopted and

the President has proclaimed the following law:

**Customs Law**

**Section 1. Terms Used in this Law**

The following terms are used in this Law:

1) **deposit** – the cash deposit referred to in Article 92(1)(a) 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);

2) **customs territory of the Republic of Latvia** – the entire territory of the Republic of Latvia comprised of land, territorial and inland waters, and air space, and also territories of artificial islands and structures;

3) **customs matters** – a set of measures and actions specified in the legal acts in the field of customs referred to in Article 5(2) of Regulation No 952/2013 (hereinafter – the legal acts in the field of customs) and in the national legal acts through the application of which the customs policy is implemented;

4) **customs charges** – the import duty specified in Article 5(20) of Regulation No 952/2013 and the export duty specified in Article 5(21) of Regulation No 952/2013 (hereinafter – the customs duty) and related payments and also the value added tax and excise duty which are applied when importing goods into the customs territory of the Republic of Latvia;

5) **debt of customs charges** – a debt of the customs duty and related payments, value added tax, and excise duty;

6) **customs duty arrears** – the interest on arrears referred to in Article 114 of Regulation No 952/2013;

7) **customs border** – the border of the customs territory of the Republic of Latvia;

8) **customs clearance** – measures which, in accordance with the procedures laid down in laws and regulations, are implemented by a person or a customs office when applying the customs procedure, re-export or temporary storage to goods;

9) **check carried out by the State Revenue Service** – the check carried out by a tax administration in accordance with the provisions laid down in the law On Taxes and Fees.

**Section 2. Purpose of this Law**

The purpose of this Law is to determine the competence of the Republic of Latvia in customs matters insofar as customs matters are not specified in the directly applicable legal acts of the European Union.

**Section 3. Customs Office, Code of the Customs Office and a Customs Official**

(1) The State Revenue Service is the customs administration in the Republic of Latvia within the meaning of Article 5(1) of Regulation No 952/2013.

(2) The customs office is a unit of the State Revenue Service which performs the tasks specified in the legal acts in the field of customs, this Law, the law On the State Revenue Service, and other legal acts for the implementation of customs policy.

(3) If another State administration institution performs any task in the field of customs in accordance with legal acts, the respective State administration institution shall, when performing this task, be also regarded as the customs office.

(4) For the identification of the customs office, the code of the customs office which is determined by the State Revenue Service shall be used in the customs information systems and it consists of four characters which identify the particular customs office of the Republic of Latvia. For international circulation, the code of the customs office shall be modified to eight characters according to the following principle:

1) the first two characters represent the national code of the Republic of Latvia “LV”;

2) the second two characters are two zeros;

3) the final four characters represent the customs office of the Republic of Latvia.

(5) The State Revenue Service shall publish the address, working hours, and code of the customs office on its website.

(6) A customs official is a civil servant of the customs office who performs the tasks specified in the legal acts in the field of customs, this Law, and the law On the State Revenue Service for the implementation of customs policy.

(7) A customs official has the rights specified in this Law, the law On the State Revenue Service, the legal acts in the field of customs, and other legal acts.

(8) Within the meaning of Council Regulation (EC) No 1186/2009 of 16 November 2009 setting up a Community system of reliefs from customs duty (hereinafter – Regulation No 1186/2009), the competent authority in the Republic of Latvia is the State Revenue Service.

[*17 June 2020*]

**Section 4. Emblem of the Customs Office**

The emblem of the customs office shall consist of two yellow diagonally crossed staffs of Mercury with the lesser State coat of arms placed above. The emblem shall be placed on the uniform of an official of the customs office.

**Section 5. Management of Customs Matters**

(1) The State Revenue Service shall administer customs matters in accordance with the procedures laid down in the legal acts in the field of customs, this Law, the law On Taxes and Fees, and other legal acts.

(2) The State Revenue Service shall prepare and publish on its website informative materials in customs matters which are necessary for the customs clearance of goods and which cover the entire information related to the activity of the customs office and the application of customs procedures and also shall ensure timely updating of the abovementioned information.

(3) The State Revenue Service shall maintain the national additional codes of the Integrated Tariff of the European Union (TARIC) in the Integrated Tariff Management System and publish them on the website of the State Revenue Service.

(4) [*Paragraph shall come into force on 1 January 2026 and shall be included in the wording of the Law as of 1 January 2026.* *See Paragraph 19 of Transitional Provisions*]

(5) [*Paragraph shall come into force on 1 January 2026 and shall be included in the wording of the Law as of 1 January 2026.* *See Paragraph 19 of Transitional Provisions*]

[*17 June 2020*]

**Section 6. Competence of the Cabinet in Customs Matters**

The Cabinet shall determine:

1) the procedures for assigning the registration and identification number (EORI number) and temporary number and also the procedures by which the structure of EORI number and temporary number shall be formed;

2) the data elements to be completed additionally in the customs declaration;

3) the procedures for declaring natural gas and electricity;

4) [15 June 2023 / See Paragraph 16 of Transitional Provisions];

5) the procedures for the accounting and identification of goods at a customs warehouse;

6) individual conditions in relation to the application and drawing up of the customs procedure – transit – and also the procedures by which a transit declaration shall be invalidated;

7) the procedures for applying for the European Union tariff quotas and the procedures by which they shall be administered by the State Revenue Service;

8) the procedures by which the tariff suspension and the application of quotas shall be applied for and also the procedures by which the applications submitted by other Member States of the European Union for the tariff suspension and the application of quotas shall be rejected;

9) [17 June 2020];

10) [23 November 2016];

11) the procedures for the application of the customs procedure – export – to agricultural products which qualify for export refunds;

12) the procedures by which a person whose activities include the storage, processing, sale or purchase of goods located inside a free zone shall account goods;

13) the procedures by which non-Union goods that are not subject to excise duty shall be transported by road transport between parts of the Free Port of Riga, Liepāja Special Economic Zone or Ventspils Free Port within the scope of one customs control point;

14) the procedures for applying for the re-export of goods and submission of a re-export notification and the information to be indicated in the notification;

15) the procedures by which the goods imported by institutions and organisations shall be exempted from the import duty;

16) the procedures for the destruction of goods;

17) the procedures by which an application for the abandonment of goods to the State shall be submitted, the information to be indicated in the application, and documents to be attached thereto;

18) 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;

19) [15 June 2023];

20) [17 June 2020].

[*23 November 2016; 7 June 2018; 17 June 2020; 15 June 2023*]

**Section 6.1 Evidence of Empowerment and Representation**

(1) A natural person may certify the empowerment referred to in Article 19(2) of Regulation No 952/2013 by such power of attorney or contract which includes a relevant empowerment that has not been notarised.

(2) The customs office shall not, at the moment of customs clearance of a consignment of goods, request the evidence referred to in Article 19(2) of Regulation No 952/2013 from the postal operator referred to in Article 1(25) and the express carrier referred to in Article 1(47) 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 – Regulation No 2015/2446) when performing customs clearance of a consignment of goods to which an import duty exemption is applicable in accordance with Article 23(1) of Regulation No 1186/2009.

(3) The driver of the road vehicle carrying the goods under customs clearance shall be the representative of the carrier at the customs office in respect of:

1) the notification of the decision taken by the customs office in relation to the customs control carried out or to be carried out on that vehicle or the goods therein and addressed to the carrier;

2) notification of any other information or document relating to customs control carried out or to be carried out on that vehicle or the goods therein and addressed to the carrier.

(4) Paragraph three of this Section shall not apply to the cases where the carrier is a user of the Electronic Declaration System of the State Revenue Service. If the carrier is not a user of the Electronic Declaration System of the State Revenue Service but has indicated in writing to the State Revenue Service, before the customs control is initiated on the particular vehicle or the goods therein, another means of notification of information and documents relating to the customs control carried out or to be carried out on that vehicle or the goods therein, the customs office shall, where possible, take into consideration the means of notification of information and documents indicated by the addressee.

[*10 June 2021; 15 June 2023*]

**Section 7. Determination of the Amount of the Customs Duty**

The amount of the payable customs duty shall be determined in euros and cents (to two decimal places) without applying Article 101(3) of Regulation No 952/2013.

**Section 8. Exemption from Notification of the Customs Debt**

In accordance with Article 88(1) and (2) of Regulation No 2015/2446, the State Revenue Service shall not notify of the customs debt arisen in the transit procedure if the amount of a debt of customs charges for the goods included in one transit declaration is less than EUR 50.

[*15 June 2023*]

**Section 8.1 Extension of the Term for Notification of a Customs Debt**

In accordance with Article 103(2) of Regulation No 952/2013, if a customs debt has incurred as a result of such activities for which criminal proceedings could have been initiated at the time when such activities were performed, the term for notification of the customs debt shall be five years from the day of incurrence of the customs debt.

[*17 June 2020*]

**Section 9. Calculation and Collection of Customs Duty Arrears**

(1) The customs duty arrears shall be calculated and collected in accordance with the conditions of Regulation No 952/2013.

(2) If customs duty arrears are calculated within a check carried out by the State Revenue Service after discharge of goods, the deadline for the payment thereof shall be determined in conformity with the payment deadline of 30 days referred to in the law On Taxes and Fees.

(3) The rate of customs duty arrears which is determined for the respective period in accordance with Article 114(1) of Regulation No 952/2013 shall be published by the State Revenue Service on its website.

(4) If the taxpayer exercises its right to make adjustments in the customs declaration in accordance with Section 33.2 of the law On Taxes and Fees and pays the additionally calculated amount of the customs duty, the customs duty arrears shall be calculated until the payment date referred to in Article 114(1) of Regulation No 952/2013.

**Section 10. Adjustment of Credit Balance for the Payment of Customs Duty**

The State Revenue Service shall implement the adjustment of credit balance referred to in Article 109(1) of Regulation No 952/2013 for the payment of customs duty by allowing to transfer the deposit balances which have not been used for covering customs charges for further tax, fee or mandatory payments or by refunding them in accordance with the procedures laid down in the law On Taxes and Fees.

[*17 June 2020*]

**Section 11. Cases where the State Revenue Service Takes a Decision to Prevent Irreparable Damage for a Debtor**

(1) In the case referred to in Article 45(2) of Regulation No 952/2013, the enforcement of the decision taken by the State Revenue Service shall be suspended if any of the conditions referred to in Paragraph five of this Section arise and one of the following applications has been received:

1) an application for suspending the enforcement of the decision taken by the State Revenue Service – for a period of up to six months;

2) an application for contesting the decision taken by the State Revenue Service – for the period of the pre-trial examination of the application.

(2) In the case referred to in Article 45(3) of Regulation No 952/2013, the enforcement of the decision taken by the State Revenue Service shall be suspended without requesting the provision of a guarantee if any of the conditions referred to in Paragraph five of this Section arise and one of the following applications has been received:

1) an application for suspending the enforcement of the decision taken by the State Revenue Service – for a period of up to six months;

2) an application for contesting the decision taken by the State Revenue Service – for the period of the pre-trial examination of the application.

(3) In the case referred to in Article 112(1) of Regulation No 952/2013, the State Revenue Service shall split the payment of the customs duty calculated as a result of the check carried out by the State Revenue Service for a period of up to five years in accordance with the procedures laid down in the law On Taxes and Fees for the extension of the term for the payment of taxes and, upon applying Article 112(3) of Regulation No 952/2013, shall not request that the debtor provides a guarantee and pays the credit interest indicated in Article 112(2) of Regulation No 952/2013 if any of the conditions referred to in Paragraph five of this Section set in.

(4) In the case referred to in Article 114(3) of Regulation No 952/2013, the State Revenue Service shall not request that the debtor pays the customs duty arrears if any of the conditions referred to in Paragraph five of this Section set in.

(5) The debtor shall provide documentary justification that:

1) it lacks current assets to fulfil the requirements provided for in the decision taken by the State Revenue Service;

2) enforcement of the decision taken by the State Revenue Service could cause the insolvency of the debtor.

(6) In order to apply Paragraph one, two, three or four of this Section, the debtor shall, not later than three working days prior to the expiry of the payment deadline, submit a reasoned application and documentary evidence to the State Revenue Service. The debtor shall include in the documentary evidence the balance sheet and the profit or loss account as on the first day of the month on which the application was submitted, preparing them in accordance with the relevant laws and regulations governing the preparation of annual statements.

**Section 12. Certificates for Non-Preferential Origin of Goods**

(1) Certificates for non-preferential origin of goods shall be issued by the Latvian Chamber of Commerce and Industry and other authorities specified in laws.

(2) The Cabinet shall determine the procedures for issuing the certificates for non-preferential origin of goods and the verification of the issued certificates.

(3) The Cabinet shall provide criteria for the identification of the country where the goods were wholly obtained or underwent their last substantial transformation.

**Section 13. Submission of Documents to the Customs Office**

(1) The documents and information (hereinafter – the documents) which need not be submitted in the central customs information systems of the European Commission shall be submitted in the Electronic Declaration System of the State Revenue Service.

(2) In order to submit the documents in the systems referred to in Paragraph one of this Section, the technical solutions existing in the information systems of the State Revenue Service shall be used for the identification and authentication of a person.

(3) The documents which have been submitted, using the technical solutions referred to in Paragraph two of this Section, shall be considered signed at the moment of submission and they shall have legal effect also if they do not contain the detail “signature”.

(4) An export and transit declaration may be completed in English if the declared export customs office, transit customs office, or customs office of destination is the customs office of another Member State of the European Union or the national customs office of common transit.

(5) The customs declaration may be completed either in English if it is provided for in international treaties.

(6) The customs declaration may be completed in English by applying centralised customs clearance.

(7) The Cabinet shall determine the procedures by which persons who submit documents electronically shall be identified in the Electronic Declaration System of the State Revenue Service.

[*10 June 2021; 7 November 2024*]

**Section 13.1 Issuing of a Decision of the Customs Office**

(1) The decision to amend the customs declaration, the decision to recognise the customs declaration as invalid, the decision to refuse to amend the customs declaration, and the decision to refuse to recognise the customs declaration as invalid, if the abovementioned decisions do not affect the customs charges, shall be issued in the Electronic Declaration System of the State Revenue Service by approving or rejecting the relevant application.

(2) The decision to repay the security deposit shall be issued, repaying the security deposit into the account with a credit institution indicated by the person, and concurrently information thereon shall be sent to the person in the Electronic Declaration System of the State Revenue Service if the person is the user thereof or the person shall be notified of this decision in accordance with the Law on Notification.

(3) The decision that has been taken on the basis of a submission by a person which, in accordance with Article 6(1) of Regulation (EU) No 952/2013, has been submitted by using the electronic data processing methods (hereinafter – the Customs Decision System) shall be issued and notified in the Customs Decision System.

(4) The decision that has been taken (issued) in the Electronic Declaration System of the State Revenue Service shall be an administrative act issued in another way and it shall include only the information referred to in Section 67, Paragraph two, Clause 8 of the Administrative Procedure Law.

[*10 June 2021; 15 June 2023*]

**Section 14. Customs Control**

(1) Customs control in the entire customs territory of the Republic of Latvia shall be carried out by a customs official.

(11) [*Paragraph shall come into force on 1 January 2026 and shall be included in the wording of the Law as of 1 January 2026.* *See Paragraph 19 of Transitional Provisions*]

(2) The Cabinet shall determine:

1) [7 June 2018];

2) [10 June 2021 / See Paragraph 15 of Transitional Provisions];

3) the procedures by which a customs official shall detain a road vehicle in the customs territory of the Republic of Latvia for carrying out the customs control and shall transport the road vehicle to the customs office for carrying out the customs control;

4) the technical requirements for the means of the identification of goods and also the procedures for the use thereof.

[*23 November 2016; 7 June 2018; 10 June 2021* / *The new wording of Paragraph one shall come into force on 1 January 2026 and shall be included in the wording of the Law as of 1 January 2026.* *See Paragraph 19 of Transitional Provisions*]

**Section 14.1 Competence and Customs Control Measures of the State Revenue Service for the Protection of Intellectual Property Rights**

(1) If the declarant or holder of the goods under customs control to which the conditions of Articles 135, 136, 137, 138, 139, 140, 141, and 144 of Regulation No 2015/2446 apply has submitted, in accordance with Article 23(3) of Regulation (EU) No 608/2013 of the European Parliament and of the Council of 12 June 2013 concerning customs enforcement of intellectual property rights and repealing Council Regulation (EC) No 1383/2003 (hereinafter – Regulation No 608/2013), written objections to the State Revenue Service regarding the destruction of goods, the State Revenue Service shall, on the basis of the confirmation of an infringement of intellectual property rights which has been provided by the recipient of the decision (within the meaning of Regulation No 608/2013) and other evidence in the case, assess the existence of the infringement of intellectual property rights in relation to the abovementioned goods.

(2) If the State Revenue Service detects an infringement of intellectual property rights when performing the assessment referred to in Paragraph one of this Section, it shall, in accordance with Article 198(1)(b)(iv) of Regulation No 952/2013, take the decision to hand over the goods which infringe the intellectual property rights to the recipient of the decision for destruction.

[*10 June 2021* / *Section shall come into force on 1 September 2021.* *See Paragraph 15 of Transitional Provisions*]

**Section 14.2 Actions in Cases when the Recipient of the Decision has Commenced Court Proceedings**

(1) The recipient of the decision who, within 10 working days from the day when he or she has been notified of the objections of the declarant or holder regarding the destruction of goods, has submitted a statement of claim to a court on the commencement of court proceedings regarding the goods under customs control to which the conditions of Articles 135, 136, 137, 138, 139, 140, 141, and 144 of Regulation No 2015/2446 do not apply or an application for the determination of the means of provisional remedy before bringing a claim to a court regarding the abovementioned goods has the obligation, not later than within the following working day after submission of a statement of claim to a court or bringing of a claim regarding an application for the determination of the means of provisional remedy to a court, to inform the State Revenue Service thereof.

(2) The recipient of the decision shall, not later than within the following working day, inform the State Revenue Service of the decision taken by the court to accept the statement of claim and initiate the case, refuse to accept the statement of claim or leave the statement of claim not proceeded with, of the appeal of the decision to refuse to accept the statement of claim and the appeal of the decision to leave the statement of claim not proceeded with, and also of any decision of the court on the satisfaction or rejection of the application for the determination of the means of provisional remedy, of the ancillary complaint submitted regarding such decision, and of the decision which has been taken on the ancillary complaint.

(3) The State Revenue Service shall, within five working days after acceptance of the statement of claim and initiation of the case or satisfaction of the court decision on the application for the determination of the means of provisional remedy, inform the declarant or holder of goods the release of which has been suspended in accordance with Articles 17 and 18 of Regulation No 608/2013 or which have been detained of the obligation to take over the abovementioned goods until the moment when the court judgment enters into effect or the decision on the revocation of the means of provision remedy is taken.

(4) The State Revenue Service shall hand over the goods referred to in Paragraph three of this Section for storage to the declarant or holder of goods, drawing up a deed of delivery and acceptance. One copy of the deed shall be issued to the declarant or holder of goods. The declarant or holder of goods shall store the non-Union goods the release of which has been suspended or which have been detained in a customs warehouse or in the free zone.

(5) If the declarant or holder of goods has not accepted the goods referred to in Paragraph three of this Section for storage within five working days after notification of the information referred to in Paragraph three of this Section, it shall be considered that the declarant or holder of goods recognises an infringement of intellectual property rights and agrees to the destruction of goods in accordance with Article 23(1)(c) of Regulation No 608/2013 and the State Revenue Service shall take the decision to hand over such goods to the recipient of the decision for destruction.

(6) The recipient of the decision shall, in accordance with Article 29 of Regulation No 608/2013, cover the costs which have arisen for the State Revenue Service from the storage of the goods the release of which has been suspended or which have been detained in accordance with Articles 17 and 18 of Regulation No 608/2013 from the moment when the release of goods has been suspended or goods have been detained until the moment when they are accepted by the declarant or holder of goods in accountable storage.

(7) The State Revenue Service shall, in accordance with Article 198(1)(b)(iv) of Regulation No 952/2013, take the decision to hand over to the recipient of the decision such goods for destruction in relation to which a court ruling has entered into effect that the intellectual property rights are infringed by them.

(8) The decision of the State Revenue Service referred to in Paragraphs five and seven of this Section on the handing over of goods for destruction shall not be subject to contesting and appeal before a court.

[*10 June 2021; 15 June 2023*]

**Section 14.3 Operation of the Decision on the Handing over of Goods for Destruction**

Contesting or appeal before a court of the decision on the handing over of goods for destruction in accordance with Articles 23(1) and 26(5) of Regulation No 608/2013 shall not suspend the operation of such decision.

[*10 June 2021* / *Section shall come into force on 1 September 2021.* *See Paragraph 15 of Transitional Provisions*]

**Section 14.4 Handling of Samples of Goods if Intellectual Property Rights are Infringed**

Samples of non-Union goods which have been removed in accordance with Article 23(2) of Regulation No 608/2013 are considered as released into free circulation in the Union if it is detected that intellectual property rights are infringed by the relevant goods.

[*10 June 2021* / *Section shall come into force on 1 September 2021.* *See Paragraph 15 of Transitional Provisions*]

**Section 14.5 Competence of the Cabinet in Implementation of Customs Control Measures for the Protection of Intellectual Property Rights**

The Cabinet shall determine:

1) the procedures for the implementation of customs control measures for the protection of intellectual property rights;

2) the obligations of the recipient of the decision in the implementation process of customs control measures;

3) the information to be indicated in the confirmation of the recipient of the decision of an infringement of intellectual property rights;

4) the procedures by which the recipient of the decision, within the meaning of the first sub-paragraph of Article 29(1) of Regulation No 608/2013, covers costs in relation to goods the release of which has been suspended or which have been detained and the amount of such costs;

5) the procedures for the removal of the samples of goods referred to in Section 14.4 of this Law;

6) the procedures by which samples of goods which have been removed in accordance with Article 19 of Regulation No 608/2013 are returned to the declarant or holder of goods when it is detected that intellectual property rights are not infringed with the relevant goods.

[*10 June 2021; 15 June 2023* / *The new wording of Clause 4 shall come into force on 1 October 2023.* *See Paragraph 16 of Transitional Provisions*]

**Section 14.6 Notification of Information on Goods Suspected of Being Involved in Infringement of Intellectual Property Rights**

The State Revenue Service shall notify the information to the declarant or holder of goods in the cases referred to in Articles 17(3), 18(3), and 26(3) of Regulation No 608/2013 in relation to the goods which are delivered in postal consignments and also the decisions applying to such goods to the address which has been indicated as the address for the delivery of consignments.

[*10 June 2021* / *Section shall come into force on 1 September 2021.* *See Paragraph 15 of Transitional Provisions*]

**Section 14.7 Competence of the State Revenue Service in the Field of Forensic Expert-Examinations**

[*1 January 2026 /* *See Paragraph 19 of Transitional Provisions*]

**Section 15. Search of a Person**

(1) In order to make sure that a person does not carry any goods under customs clearance or prohibited goods, or undeclared cash, or goods subject to prohibitions or restrictions, a customs official is entitled, in the course of the customs control, to search a person by performing an inspection over clothing of the person and by touching the person. The person shall be searched by a customs official of the same gender.

(2) A minor person who crosses the customs border shall be searched in the presence of his or her legal representative or in the presence of another person who accompanies the minor person when crossing the customs border if there are such persons.

**Section 16. Inspection of a Person**

(1) A person may be inspected if there are sufficient grounds to believe that this person is hiding goods, objects subject to customs clearance, or undeclared cash, or goods, objects, or substances the movement of which across the State border is prohibited, or if there are any suspicions that the person has swallowed goods under customs clearance or prohibited substances or such have been placed into the body thereof, thereby violating the legal acts in the field of customs.

(2) The decision to inspect a person shall be taken by the customs official authorised by the Director General of the State Revenue Service.

(3) The given name, surname, and position of the customs official who will inspect the person and also the grounds for inspecting the person shall be indicated in the decision to inspect the person.

(4) If the inspection is related to the inspection of open cavities of the body of the person and to the medical inspection of the body of the person, such inspection may only be performed by a medical practitioner at a medical treatment institution.

**Section 17. Procedures for the Inspection of a Person**

(1) An inspection of a person shall be performed by a customs official specified in the decision to inspect a person who is of the same gender as the person subject to the inspection. The inspection shall be performed in a room intended for such purpose which conforms to the sanitary and hygiene requirements.

(2) Prior to inspection of the person, the customs official shall:

1) acquaint the person with the decision to inspect the person;

2) acquaint the person with his or her rights and obligations which are related to the inspection of the person:

a) the person has the right to submit comments and complaints regarding the course of the inspection of the person;

b) the person has an obligation to execute the decisions, orders given or requirements set forth by the customs official;

3) offer the person to voluntarily declare hidden goods, objects subject to customs clearance, or undeclared cash, or goods, objects, or substances the movement of which across the State border is prohibited.

(3) An inspection of a minor person shall be performed in the presence of his or her legal representative or in the presence of another person who accompanies the minor person when crossing the customs border if the respective persons are of the same gender as the minor person subject to the inspection. If the minor person crosses the customs border alone or the person who accompanies the minor person when crossing the customs border is of the opposite gender, the inspection of the minor person shall be performed by a medical practitioner in the presence of the customs official who is of the same gender as the minor person subject to the inspection.

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

(1) A protocol of an inspection of a person shall be drawn up in two copies regarding each inspection of a person. One copy of the protocol of the inspection of the person shall remain at the customs office, whereas the other copy shall be handed over to the person subject to the inspection.

(2) All activities of the person who performed the inspection in such order and way as they were performed and also that ascertained during the inspection of the person shall be entered in the protocol of the inspection of the person. All objects, goods, and undeclared cash or goods, objects, or substances the movement of which across the State border is prohibited and which were found during the inspection of the person shall be indicated in the protocol of the inspection of the person, indicating the name and quantity (number or weight) thereof.

(3) The protocol of the inspection of the person shall be signed by:

1) the customs official who performed the inspection of the person;

2) the person subject to the inspection;

3) the medical practitioner (if the inspection is related to the medical inspection of the open cavities of the body of the person and the body of the person);

4) if a minor person is subject to an inspection – the legal representative or another person who accompanies the minor person when crossing the customs border or the medical practitioner.

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

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

**Section 19. Completion of Customs Clearance after Control Conducted by Another State Administration Institution**

Customs clearance of goods shall be completed only after their mandatory veterinary, phytosanitary or other control provided for in laws and regulations.

**Section 19.1 Goods to be Cleared by Customs on a Priority Basis**

The State Revenue Service shall, in the customs territory of the Republic of Latvia, perform customs clearance for the goods referred to in Section 10, Paragraph ten, Clause 6 of the Law on the State Border of the Republic of Latvia on a priority basis.

[*17 June 2020*]

**Section 20. Handling of Goods in Special Cases**

(1) In the cases referred to in Article 198(1)(a), (b)(i) and (iv), and (c) of Regulation No 952/2013, the customs office shall, in accordance with the procedures laid down in Paragraphs two, three, and four of this Section, seize the goods until the moment when their condition is settled at customs in accordance with the legal acts in the field of customs in relation to the goods. The customs office is entitled to move the seized goods, requesting the person referred to in Paragraph two of this Section to cover the costs incurred as a result of moving the seized goods or requiring the abovementioned person to move the goods to a special place under supervision of the customs office.

(2) Customs offices shall issue a written notification on the seizure of goods at the moment of seizure thereof to the declarant, the owner of the goods or the person who has similar rights to handle the goods, or their representatives, or any other person who holds the goods subject to seizure. In the notification, the customs office shall indicate the reasons for the seizure of goods, the instructions of the customs office which must be fulfilled in order to settle the condition of the goods subject to seizure at customs, and the deadline for the fulfilment of the instructions specified in the notification. If the legal acts in the field of customs do not provide for another term, the term for the fulfilment of the instructions of the customs office specified in the notification may not be less than 30 days and more than 90 days.

(3) If it is impossible to issue the notification referred to in Paragraph two of this Section at the moment of the seizure of goods, the customs office shall, on the next working day after the seizure of goods, send the notification to the person referred to in Paragraph two of this Section by a registered postal consignment or to the electronic mail specified by the respective person.

(4) The customs office shall immediately release the seized goods if the person referred to in Paragraph two of this Section has fulfilled the instructions of the customs office within the abovementioned term or the customs office has taken a decision whereby the re-export of goods from the customs territory or destruction of the goods under supervision of customs is permitted, or it is decided to abandon the goods to the State in accordance with the legal acts in the field of customs.

(5) If the obligations specified in the legal acts in the field of customs have not been fulfilled in relation to goods after the revocation or cancellation of the authorisation for the operation of a customs warehouse or the authorisation for the operation of a temporary storage facility – customs procedure has not been applied to goods within 90 days after cancellation or revocation of the relevant authorisation or they have not been removed, the State Revenue Service shall, in accordance with Article 198(1)(a) of Regulation No 952/2013, take the decision on the confiscation of the abovementioned goods.

[*17 June 2020*]

**Section 20.1 Handling of Suspicious Postal Items**

(1) When detecting the suspicious postal items specified in the Postal Law, the customs office shall take the following actions at the site where postal items of the universal postal service provider are sorted:

1) shall inform the postal operator that it is necessary to suspend sending of the suspicious postal item to the addressee;

2) shall remove the suspicious postal item and deliver it to the State Revenue Service for storage;

3) shall invite the addressee of the suspicious postal item to arrive at the customs office within 30 days for the opening of such item, sending an invitation to the address indicated on the item to the person who has been indicated as the recipient of the item.

(2) The customs office shall open a suspicious postal item in the presence of its addressee and examine the contents of such item.

(3) If it is detected during the examination referred to in Paragraph two of this Section that the suspicious postal item contains narcotic or psychotropic substances, raw materials (precursors) intended for the manufacturing of such substances, new psychoactive substances or articles containing them, the customs office shall act in accordance with the procedures laid down in the Criminal Procedure Law.

(4) If, during the examination referred to in Paragraph two of this Section, narcotic or psychotropic substances, raw materials (precursors) intended for the manufacturing of such substances, new psychoactive substances, articles containing them, or other substances and objects prohibited for free circulation are not detected in the suspicious postal item, the customs office shall issue the postal item to its addressee and inform the universal postal service provider thereof.

(5) If the addressee of the postal item does not appear at the customs office within the term referred to in Paragraph one, Clause 3 of this Section in order to open the item, the State Revenue Service shall destroy the suspicious postal item. Such item shall be considered as confiscated.

(6) If the customs office detects that a suspicious postal item does not contain the substances referred to in Paragraph four of this Section but there are suspicions that there are substances or objects in the item which are prohibited for free circulation, the customs office shall not issue the postal item to its addressee and shall inform the competent authority thereof without delay.

[*23 September 2021*]

**Section 21. Provision of a Service at Customs Control Points**

(1) A place for the provision of a service may be leased out in the territory of the customs control point of the State immovable property to a person who provides services related to ensuring availability of services for persons who stay in the territory of the customs control point.

(2) Only if the necessary customs clearance and insurance or insurance intermediary services are ensured at the respective customs control point, ensuring competition between service providers to the extent possible, the place for the provision of services in the territory of the customs control point of the State immovable property may be also leased out to other services.

(3) The Cabinet shall determine the procedures by which a place for the provision of services shall be leased out in the territory of the customs control point of the State immovable property, ensuring competition between service providers to the extent possible, the methodology for determining the lease payment and exceptions thereof, and also the standard provisions of lease contracts.

[*23 November 2016*]

**Section 22. TIR Procedure and Guaranteeing Association**

(1) The Cabinet shall approve the guaranteeing association in the Republic of Latvia which conforms to the conditions laid down in Article 1(q), and also Article 6 and Part I of Annex 9 to Customs Convention on the International Transport of Goods under Cover of TIR Carnets of 14 November 1975 (hereinafter – the TIR Convention of 1975) and which is a member of the international organisation specified in Article 6(2bis) of the TIR Convention of 1975.

(11) The State Revenue Service shall be the competent authority in the Republic of Latvia provided for in paragraph 1(d) of Part I of Annex 9 to the TIR Convention of 1975.

(2) The guaranteeing association of the Republic of Latvia shall issue the authorisation of the TIR carnet holder.

(3) The Cabinet shall determine the procedures by which the authorisation of the TIR carnet holder shall be issued, amended, suspended, renewed, and annulled.

(4) The Cabinet shall determine the procedures by which the State Revenue Service and the guaranteeing association shall perform the attestation of the road vehicles and containers for the transport of goods under customs seals specified in Articles 12 and 13 of the TIR Convention of 1975, the approval of the certificate of approval of a road vehicle, and the renewal of the validity of the certificate of approval of a road vehicle.

[*7 June 2018; 17 June 2020*]

**Section 23. Simplification of TIR Procedure – Authorised Consignor in TIR Procedure**

(1) An authorisation of an authorised consignor under the TIR procedure shall be an authorisation granted by the State Revenue Service which permits the holder of the authorisation to apply the TIR procedure without presenting the goods, road vehicle, and TIR carnet to the customs office of departure.

(2) The Cabinet shall determine the procedures by which an authorisation of an authorised consignor under the TIR procedure shall be issued, amended, suspended, renewed, and annulled and also the procedures for the use of the authorisation.

**Section 23.1 Places where Goods may be Located when Applying the Export Procedure or Submitting a Re-export Declaration**

(1) When applying for an export procedure, goods may be located in the following places:

1) at a customs office of export;

2) at a place specified in the authorisation for the entry of data in the declarant’s records (for export procedure);

3) at a place specified in the authorisation for the operation of a customs warehouse;

4) at a place specified in the authorisation for the operation of a temporary storage facility;

5) in the territory of the free zone;

6) at a place specified in the authorisation of an authorised consignor under the TIR procedure – if the goods are brought out, applying the TIR procedure;

7) at a registered place of export.

(2) When submitting a re-export declaration, goods may be located in the following places:

1) at a customs office of export;

2) at a place specified in the authorisation for the entry of data in the declarant’s records (for re-export);

3) at a place specified in the authorisation for the operation of a customs warehouse;

4) at a place specified in the authorisation for inward processing;

5) at a place specified in the authorisation for temporary admission.

(3) The Cabinet shall determine the procedures and conditions for the registration of the place referred to in Paragraph one, Clause 7 of this Section or refusal to register the place of export, the procedures for making changes in the registration data of the place of export or for taking the decision on refusal to make changes in the abovementioned data, and the procedures for the invalidation of registration of the place of export.

[*17 June 2020* / *Section shall come into force on 1 September 2020.* *See Paragraph 13 of Transitional Provisions*]

**Section 23.2 Places where Goods Released in Export Procedure may be Stored and the Exit of Goods from Them**

(1) Goods released in export procedure may be, in conformity with the term and conditions specified for completion of export procedure, stored in the following places prior to the exit of goods from the customs territory of the European Union:

1) at a place specified in the authorisation for the operation of a customs warehouse;

2) at a place specified in the authorisation for the operation of a temporary storage facility;

3) in the territory of the free zone;

4) at a place specified in the authorisation of an authorised consignor under the TIR procedure – if the goods are brought out, applying the TIR procedure;

5) at a registered place of export.

(2) The Cabinet shall determine the procedures by which an exporter or an empowered person of the exporter shall inform of the exit of goods from the place specified in Paragraph one of this Section.

[*17 June 2020* / *Section shall come into force on 1 September 2020.* *See Paragraph 13 of Transitional Provisions*]

**Section 23.3 Delivery of Goods for Weighing Outside a Temporary Storage Facility**

(1) If it is not technically possible to weigh the goods under customs supervision at their temporary storage facility, the holder of the temporary facility may weigh the abovementioned goods at a place for weighing goods agreed upon with the State Revenue Service outside its temporary storage facility.

(2) The Cabinet shall determine:

1) the conditions for a place for weighing goods located outside a temporary storage facility and the procedures for agreeing upon such place, and also the procedures and conditions for refusal to agree upon the abovementioned place;

2) the procedures by which delivery of goods from a temporary storage facility to a place for weighing shall be agreed upon.

[*17 June 2020* / *Section shall come into force on 1 September 2020.* *See Paragraph 13 of Transitional Provisions*]

**Section 23.4 Handling of Waste and Other By-products Containing Petroleum or Alcohol Products Arising during the Storage and Normal Handling Operations of Non-Union Goods**

(1) The holder of the authorisation for a temporary storage facility, the holder of the authorisation for a customs warehouse, the holder of a permit for the performance of licensed commercial activities under a free zone regime, the owner or holder of the goods or its authorised representative may bring out waste and other by-products containing petroleum or alcohol products arising during the storage and normal handling operations of non-Union goods (hereinafter – the by-products) for destruction, apply the subsequent customs procedure or re-export to the by-products, and also re-use the by-products for packaging or securing of goods intended for bringing out of the customs territory of the Union. This applies to the by-products which were not originally brought into the customs territory of the Union as waste.

(2) Before the by-products are brought out of the temporary storage facility, customs warehouse or free zone for destruction, it shall be agreed upon with the State Revenue Service and, after the destruction of by-products, the State Revenue Service shall also be informed thereof.

(3) The re-use of by-products for the packaging or securing of goods or similar operations in the event when such goods are intended to be brought out of the customs territory of the Union shall declared by using the act specified in Article 141 of Regulation No 2015/2446 that is deemed to be a customs or re-export declaration.

(4) If non-Union goods are irretrievably lost during the transit procedure due to unforeseeable or *force majeure* circumstances and waste is left at the scene of the event, the waste collected shall be handed over for destruction not later than within 30 days from the date of the event (which results in the irretrievable loss of goods) by completing a waste transportation registration card – consignment note.

(5) The Cabinet shall determine the procedures for approving or refusing to approve the bringing out of by-products for destruction and also the procedures for informing the State Revenue Service of the destruction of by-products.

[*15 June 2023 /* *Section shall come into force on 1 October 2023.* *See Paragraph 16 of Transitional Provisions*]

**Section 23.5 Permissible Mass Differences of Unpackaged Goods under Customs Supervision and Unpackaged Goods in Transport Packaging**

(1) Within the meaning of this Law, mass differences of unpackaged goods under customs supervision and unpackaged goods in transport packaging (hereinafter in this Section – the goods) are differences (natural losses of goods, shortage of goods or higher mass of goods) between the mass of goods declared in the customs, re-export or temporary storage declaration and the actual mass of those goods which are established during the performance of the customs procedure and re-export, during temporary storage or upon completion of the customs procedure, re-export or temporary storage.

(2) Within the meaning of this Law, natural losses of goods are irreversible losses occurring due to physico-chemical properties of goods, including during storage, reloading, and technological transportation of goods under exposure to meteorological factors.

(3) Within the meaning of this Law, a shortage of goods are irreversible losses (other than natural losses of goods) occurring during the loading, storage, reloading, transportation, and technological transportation of goods (including inaccuracies in transport documents).

(4) Within the meaning of this Law, transport packaging is packaging used to transport and store unpackaged goods and also to avoid shortages of goods during storage, reloading or transport.

(5) If the natural losses or shortage of goods released under the customs procedure, released under re-export or placed in temporary storage do not exceed the permissible mass difference of the goods specified in the legal acts in the field of customs, the abovementioned difference shall not be considered as a non-compliance in the performance of the customs procedure, re-export or temporary storage.

(6) If the established mass of goods released under the customs procedure, released for re-export or placed in temporary storage is higher than the mass indicated in the customs, re-export or temporary storage declaration but does not exceed the permissible mass difference of the goods specified in the legal acts in the field of customs, the difference shall not be considered as a non-compliance in the performance of the customs procedure, re-export or temporary storage.

(7) In the cases specified in Paragraphs five and six of this Section, the goods shall be declared according to their actual mass when the subsequent customs procedure, re-export or temporary storage is applied.

(8) The Cabinet shall determine:

1) the goods for which mass differences of goods are permissible;

2) the permissible and foreseeable mass differences of goods;

3) the packaging requirements for the transport of goods;

4) the procedures by which mass differences of goods are determined;

5) the application of the foreseeable mass differences of goods;

6) the customs formalities to be applied if the mass of goods is higher than the declared mass of goods or if the mass difference of goods exceeds the permissible mass difference of goods;

7) the obligations of the authorised consignee in case of a discrepancy in the permissible mass of goods and also exceptional cases to which the abovementioned obligation does not apply;

8) the cases in which, where mass differences of the goods are established, it shall be considered that no customs debt has arisen.

(9) The State Revenue Service shall, upon receipt of an application from a person, issue a decision (a general administrative act) in which it shall determine the permissible and foreseeable mass differences for such goods which have not been previously moved within the territory of the Republic of Latvia or have been moved irregularly and the permissible and foreseeable mass differences of which have not been determined in accordance with Paragraph eight, Clauses 1 and 2 of this Section.

(10) The decision referred to in Paragraph nine of this Section shall enter into effect on the day following its publication in the official gazette *Latvijas Vēstnesis* and shall remain in effect until such time when the differences in the mass of goods determined in the decision are established in accordance with Paragraph eight, Clauses 1 and 2 of this Section, but not longer than for 12 months.

(11) The decision referred to in Paragraph nine of this Section shall be subject to the provisions referred to in Paragraphs five and six and in Paragraph eight, Clauses 3, 4, 5, 6, 7, and 8 of this Section.

[*15 June 2023 /* *Section shall come into force on 1 October 2023.* *See Paragraph 16 of Transitional Provisions*]

**Section 24. Duty-free Shop**

(1) A duty-free shop is any sales point located at the border crossing points of the Republic of Latvia stipulated by the Cabinet at international airports beyond the customs control and security control points and at international seaports beyond the customs control, border control, and security control points.

(2) At a duty-free shop, goods shall be sold by applying an exemption from the customs duty and other taxes provided for in laws and regulations to persons who depart from the customs territory of the European Union.

(3) If non-Union goods are sold at a duty-free shop, the duty-free shop shall concurrently be a private custom warehouse.

(4) In addition to the details which have been specified for a cash register receipt in the laws and regulations regarding technical requirements for electronic devices and equipment for the registration of taxes and other payments and in the laws and regulations governing the relevant field, the given name and surname of the natural person departing from the Republic of Latvia, the name of the airport or sea port to which the person is going, and the voyage number shall be indicated in the cash register receipt.

[*17 June 2020*]

**Section 25. Authorisations, Certificates, Powers of Attorney, Statuses, and Approvals for the Performance of Customs Clearance Operations**

(1) The State Revenue Service shall issue the authorisations, certificates, powers of attorney, and approvals specified in the legal acts in the field of customs that are necessary for ensuring customs clearance operations and shall grant respective statuses.

(2) The Cabinet shall determine:

1) the procedures by which the authorisations, certificates, statuses, powers of attorney, and approvals referred to in Paragraph one of this Section shall be issued, amended, suspended, renewed, annulled, and revoked;

2) certain issues regarding simplified declaration, entry of data in the declarantʼs records, and the status of an authorised consignor and authorised consignee;

3) the procedures by which the holder of the authorisation for the operation of a customs warehouse or an authorisation for the operation of a temporary storage facility shall fulfil its liabilities after revocation or cancellation of the relevant authorisation;

4) the procedures by which a temporary storage declaration shall be issued and also the procedures for recording the goods in temporary storage, and the procedures by which the goods in temporary storage shall be moved between various temporary storage facilities.

[*7 June 2018; 17 June 2020*]

**Section 25.1 Documents Certifying Professional Qualification**

Conformity with the professional qualification standards prescribed in Article 39(d) of Regulation No 952/2013 and in Article 27(1)(b)(ii) 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 (hereinafter – Regulation No 2015/2447) shall be certified by a diploma of professional higher education with a professional qualification in the field of customs or a certificate of acquisition of professional development education in the field of customs.

[*15 June 2023 /* *Section shall come into force on 1 September 2024.* *See Paragraph 17 of Transitional Provisions*]

**Section 26. Guarantee for Ensuring the Debt of Customs Charges**

(1) A guarantee for the debt of customs charges shall be requested by the customs office in customs clearance of goods in such cases where the debt of customs charges occurs or could occur.

(2) The Cabinet shall determine:

1) the procedures for issuing, granting, applying, suspending, renewing, and annulling the guarantee for the debt of customs charges;

2) the procedures for the determination, recording, and release of the guarantee for the debt of customs charges;

3) the procedures for applying the guarantee waiver referred to in Article 89(9) of Regulation No 952/2013;

4) the procedures by which the status of a guarantor shall be obtained within the meaning of the directly applicable legal acts of the European Union in the field of customs and the rights and obligations of a guarantor;

5) the procedures for deferring the deadline for the payment of the debt of customs charges and for the control and accounting of the payment of the deferred debt of customs charges;

6) the procedures by which a deposit shall be paid, repaid, and transferred into the State budget.

**Section 27. Administration of the Funds Transferred into the Account of the Deposited Financial Resources of the State Revenue Service**

(1) Customs charges for the release of goods into free circulation may be paid in advance by a person into the account of the deposited financial resources of the State Revenue Service.

(2) Contributions into the account of the deposited financial resources of the State Revenue Service, on the basis of an application of a person, shall be reimbursed or redirected to cover other tax payments over the period of three years from the date of making the contribution.

(3) Contributions into the account of the deposited financial resources of the State Revenue Service and settled more than three years ago shall be transferred to the revenue account of the State budget in the following cases:

1) a natural person has died;

2) a legal person has been liquidated (deleted from the registers of the Enterprise Register);

3) a person has not provided any information on payment details within three years since the date on which the State Revenue Service notified the decision to repay the deposit paid into the account of the deposited financial resources of the State Revenue Service;

4) a person has not provided any information on payment details within three years since the date on which a payment which has not been used for ensuring the customs procedure has been made into the account of the deposited financial resources of the State Revenue Service.

(4) The Cabinet shall determine the procedures by which customs charges paid into the account of the deposited financial resources of the State Revenue Service shall be administered.

[*10 June 2021*]

**Section 28. Condition Regarding Serious, Repeated, and Minor Customs or Tax Rules Infringements and Application Thereof in the Field of Customs**

(1) The State Revenue Service shall, when applying Regulation No 952/2013, Regulation No 2015/2446, Regulation No 2015/2447, and the TIR Convention of 1975, consider the following as a serious customs or tax rules infringement:

1) an infringement for which a person has been administratively sanctioned due to a tax rules infringement as a result of which the debt of the customs duty and related payments specified in accordance with Article 79 or Article 82 of Regulation No 952/2013 for an additional payment into the State budget exceeds EUR 10 000 or the debt of the value added tax or excise duty exceeds EUR 20 000;

2) an infringement for which the founder of a commercial company or an official of a commercial company with the right to represent the commercial company in accordance with the procedures laid down in the law has been found guilty of a criminal offence of smuggling, movement of such goods and substances across the State border of the Republic of Latvia the movement of which is prohibited or subject to special regulation, actions with goods under customs clearance or other valuables, prohibited entrepreneurship, entrepreneurship without registration, and without an authorisation (licence), or evasion from the payment of taxes and equivalent payments;

3) an infringement which, during the previous three years or at the moment of assessment, has been detected in the tax review (audit) specified in Section 1, Clause 16 of the law On Taxes and Fees or in the tax control specified in Section 1, Clause 37 of the abovementioned Law as a result of which the sum of taxes specified for additional payment into the State budget and provided for in the law On Taxes and Fees exceeds six per cent of the tax revenues administered by the State Revenue Service of the person of the relevant year (deducting the overpayment repaid by the tax administration from the contributions made by the person), but at the moment of assessment – six per cent of the tax revenues administered by the State Revenue Service of the person of the previous year (deducting the overpayment repaid by the tax administration from the contributions made by the person) and is not less than EUR 10 000;

4) an infringement for which a person has been administratively sanctioned due to import, export, movement, or transit rules infringement related to goods of strategic significance in the following cases:

a) the goods of strategic significance are moved to a country subject to international sanctions;

b) the goods referred to in Annex to this Law are moved.

(11) Paragraph one, Clauses 1 and 3 of this Section shall not be applicable to the cases when the customs charge referred to in Clause 1 or the amount of taxes specified in Clause 3 for additional payment into the State budget has been covered or the relevant payment terms have been extended (postponed, divided) in accordance with Section 24 of the law On Taxes and Fees and the person makes payments in accordance with the decision of the tax administration (payment schedule).

(2) When applying the legal acts in the field of customs referred to in the introductory part of Paragraph one of this Section, substantially identical infringements in the field of customs for which the total sum of fines imposed on the person over a period of one year exceeds 60 per cent of the maximally applicable fine for such infringement shall be regarded as a repeated customs rules infringement.

(3) When applying the legal acts in the field of customs referred to in the introductory part of Paragraph one of this Section, a recurrent infringement of tax laws shall be determined in accordance with Section 32.4 of the law On Taxes and Fees.

(4) When applying the legal acts in the field of customs referred to in the introductory part of Paragraph one of this Section, the following infringements are regarded as minor customs or tax rules infringements:

1) an infringement which does not exceed the limit values referred to in Paragraph one, Clause 1 or 3 of this Section and which has been committed once during the evaluation period (accordingly – 12 months with regard to the infringements referred to in Paragraph one, Clause 1 of this Section and three years with regard to the infringements referred to in Paragraph one, Clause 3 of this Section);

2) an infringement which the person itself has discovered prior to the check carried out by the State Revenue Service and immediately notified to the State Revenue Service, taking the necessary measures to prevent the consequences of such infringement;

3) any incidental errors which have been made by the person once when filling in the customs declaration provided that the correctness of the debt calculation of the paid or payable customs charges has not been affected by the abovementioned errors;

4) an infringement of the application of a customs procedure or the temporary storage conditions if the completion of the customs procedure or the temporary storage conditions is not significantly affected due to such infringement.

(5) When applying the legal acts in the field of customs referred to in the introductory part of Paragraph one of this Section, the State Revenue Service has the right to request and receive free of charge from the Punishment Register information on the previous criminal record of persons with regard to criminal offences committed in the field of national economy. The Punishment Register shall provide the abovementioned information within 10 working days.

[*7 June 2018; 17 June 2020; 10 June 2021; 15 June 2023 /* *Amendment regarding the replacement of the figures and words “in the data conformity audit specified in Section 1, Clause 27” with the figures and words “in the tax control specified in Section 1, Clause 37” shall come into force con 30 June 2023.* *See Paragraph 18 of Transitional Provisions and the Law of 8 June 2023*]

**Section 29. Administrative Offences in the Field of Customs**

(1) For the failure to lodge the entry summary declaration referred to in Article 127 of Regulation No 952/2013 within the specified term, a warning or a fine of up to fifty units of fine shall be imposed on a carrier – legal or natural person.

(2) For the failure to fulfil the obligation referred to in Article 133 of Regulation No 952/2013 to notify of the arrival of a sea-going vessel or an aircraft, a warning or a fine of up to fifty units of fine shall be imposed on the operator of a sea-going vessel or an aircraft – legal or natural person.

(3) For submitting false information or documents to a customs office in the cases referred to in Articles 15 and 163 of Regulation No 952/2013, a warning or fine of up to one hundred and fifty units of fine shall be imposed on the submitter – legal or natural person.

(4) For not keeping the documents necessary for carrying out the customs control for the term laid down in Article 51 of Regulation No 952/2013, a warning or a fine of up to one hundred and fifty units of fine shall be imposed on the person responsible for keeping the abovementioned documents – legal or natural person.

(5) For the violation of Article 140 of Regulation No 952/2013 by unloading goods under customs clearance from the vehicle of a carrier without the authorisation of the customs office or in places not specified or approved by the customs office, a warning or a fine of up to one hundred and fifty units of fine shall be imposed on the carrier – legal or natural person.

(6) For the violation of Article 147(1) of Regulation No 952/2013 by storing the goods in temporary storage outside the temporary storage facility or, in the relevant cases, outside another place indicated or approved by customs offices, a warning or fine of up to one hundred and fifty units of fine shall be imposed on the holder of the authorisation for the operation of the temporary storage facility or person storing the goods – legal or natural person.

(7) For the unlawful removal or damaging of the means of identification referred to in Article 192 of Regulation No 952/2013 that are affixed to the goods, packaging or means of transport, a warning or fine of up to one hundred and fifty units of fine shall be imposed on the person responsible for keeping the means of identification – legal or natural person.

(8) For the failure to convey the goods specified in Article 135 of Regulation No 952/2013 that have been brought into the customs territory of the Union from a third country by the route specified by customs offices in accordance with the instructions thereof, if any, to the customs office designated by the customs offices, or to any other place designated or approved by customs offices, or into a free zone, a warning or a fine of up to one hundred and fifty units of fine shall be imposed on the person who has assumed liability for the carriage of goods – legal or natural person.

(9) For the violation of the provisions of Article 233(3) of Regulation No 952/2013 for the movement of goods under the Union transit procedure by not presenting intact goods at the customs office of destination within the prescribed term and in compliance with the measures taken by customs offices to ensure their identification, a warning or a fine of up to one hundred and fifty units of fine shall be imposed on the carrier or recipient of goods who accepts goods – legal or natural person.

(10) For the temporary storage of the non-Union goods specified in Article 149 of Regulation No 952/2013 without placing them under the customs procedure or for not re-exporting such goods within 90 days, a warning or a fine of up to one hundred and fifty units of fine shall be imposed on the person who submitted the temporary storage declaration – legal or natural person.

(11) For the violation of the provisions of Article 214(1) of Regulation No 952/2013 for the keeping of records on goods in a form approved by customs offices, a warning or a fine of up to one hundred and fifty units of fine shall be imposed on the holder of the authorisation, the holder of the procedure, or the person carrying out an activity involving the storage, working or processing of goods, or the sale or purchase of goods in free zone – legal or natural person.

(12) For the violation of Article 242 of Regulation No 952/2013 by failing to fulfil the obligations imposed on the storage of goods in accordance with the customs warehousing procedure or by failing to ensure that the goods under the customs warehousing procedure are not removed from customs supervision, a warning or a fine of up to one hundred and fifty units of fine shall be imposed on the holder of the authorisation and the holder of the procedure who is a legal or natural person.

(13) For bringing goods under customs clearance into the customs territory of the Republic of Latvia from a third country or exporting them from the customs territory of the Republic of Latvia to a third country without presenting them to customs offices in accordance with Articles 139, 245, and 267 of Regulation No 952/2013 or conveyance to a customs office, or another unlawful manner, a warning or a fine of up to four hundred units of fine shall be imposed on a natural person, but a warning or a fine of up to eight hundred units of fine – on a legal person.

(14) For the storage or movement within the customs territory of the Republic of Latvia of such goods under customs clearance which have been brought into the customs territory of the Union without conveying them to a customs office or presenting them to customs offices in accordance with Articles 139 or 245 of Regulation No 952/2013, a warning or a fine of up to four hundred units of fine shall be imposed on a natural person, but a warning or a fine of up to eight hundred units of fine – on a leal person.

(15) For declaring such goods on which prohibitions and restrictions have been imposed for the customs procedure “release for free circulation”, a warning or a fine of up to four hundred units of fine shall be imposed on the declarant who is a natural person, but a warning or a fine of up to eight hundred units of fine – on the declarant who is a legal person.

[*17 October 2019; 10 June 2021* / *Amendment to Paragraph fifteen regarding the deletion of the words “or counterfeit or pirated goods” shall come into force on 1 September 2021.* *See Paragraph 15 of Transitional Provisions*]

**Section 30. Competence within the Administrative Offence Proceedings**

(1) Administrative offence proceedings for the offences referred to in Section 29 of this Law shall be conducted by the State Revenue Service.

(2) Administrative offence proceedings for the offences referred to in Section 29, Paragraphs thirteen and fourteen of this Law outside border crossing points and at such border crossing points where customs control is not carried out shall be initiated also by the State Border Guard.

[*17 October 2019; 10 June 2021*]

**Transitional Provisions**

1. The Customs Law (*Latvijas Republikas Saeimas un Ministru Kabineta Ziņotājs*, 2004, No. 9; 2005, No. 13; 2006, No. 24; 2008, No. 14; *Latvijas Vēstnesis*, 2010, No. 99; 2011, No. 88; 2013, No. 187; 2014, No. 123) is repealed with the coming into force of this Law.

2. Until the day of coming into force of the relevant Cabinet legal acts but not later than until 30 December 2016, the following Cabinet regulations shall be applicable:

1) Cabinet Regulation No. 669 of 6 September 2005, Procedures by which Customs Authorities Ensure Compliance with the Requirements of the Kimberley Process Certification Scheme;

2) Cabinet Regulation No. 774 of 18 October 2005, Regulations Regarding the State Fee for the Services Provided by Customs Authorities;

3) Cabinet Regulation No. 957 of 20 December 2005, Procedures by which the Imported Goods of Budget Institutions and Public Benefit Organisations shall be Released from Import Duty;

4) Cabinet Regulation No. 98 of 31 January 2006, Procedures for Application of Customs Arrangement – Export – on Agricultural Products that Qualify for Export Refunds;

5) Cabinet Regulation No. 239 of 10 April 2007, Procedures for Issuing the Certificates for Non-preferential Origin of Goods and Verification of the Issued Certificates;

6) Cabinet Regulation No. 359 of 29 May 2007, Procedures for Granting the Status of an Authorised Weigher of Fresh Bananas and for Issuing a Permit for Weighing of Fresh Bananas to a Merchant;

7) Cabinet Regulation No. 556 of 14 August 2007, Regulations Regarding Admissible Norms of Losses in the Process of Reloading, Movement and Storage of Goods;

8) Cabinet Regulation No. 810 of 29 September 2008, Procedures for the Submission of Applications Regarding the Revocation of Customs Duty and Application of Quotas, as well as for Preparation of Rejections in Relation to Applications Submitted by Other European Union Member States Regarding Revocation of Customs Duty and Application of Quotas;

9) Cabinet Regulation No. 249 of 16 March 2010, Customs Procedures for the Supplying of Ships and Aircraft;

10) Cabinet Regulation No. 333 of 6 April 2010, Regulations Regarding the Single Economic Operator Registration and Identification Number of the European Union;

11) Cabinet Regulation No. 876 of 21 September 2010, Regulations Regarding the Notification and Administration of European Union Tariff Quotas;

12) Cabinet Regulation No. 1154 of 21 December 2010, Regulations Regarding the Procedures for the Lease of Place for Commercial Activities in the State Immovable Property within the Territory of a Customs Control Point and Standard Conditions of the Lease Contract;

13) Cabinet Regulation No. 731 of 27 September 2011, Regulations Regarding the National Codes of the United Unity Tariff (TARIC) for Excise Goods and the Procedures for the Application Thereof;

14) Cabinet Regulation No. 1108 of 15 October 2013, Procedures for Electronic Submission of the Declarations Specified in the Laws and Regulations in the Field of Customs upon the Customs Clearance of Goods;

15) Cabinet Regulation No. 1411 of 10 December 2013, Regulations Regarding Columns to be Completed Additionally in the Customs Declaration;

16) Cabinet Regulation No. 104 of 24 February 2015, Procedures for the Application of the Amounts of Natural Losses for Certain Liquid Bulk Goods under Customs Supervision;

17) Cabinet Regulation No. 602 of 20 October 2015, Procedures for the Submission of the Re-export Notification of Goods.

[*23 November 2016*]

2.1 Until the day of coming into force of the relevant Cabinet legal acts but not later than until 1 August 2017, the following Cabinet regulations shall be applicable:

1) Cabinet Regulation No. 775 of 18 October 2005, Regulations Regarding Customs Security;

2) Cabinet Regulation No. 1004 of 27 December 2005, Regulations Regarding the Detention of Vehicles in the Customs Territory of the Republic of Latvia for the Performance of Customs Control and the Procedures for Transporting the Vehicle to a Customs Office of the State Revenue Service if Features of Customs Rules Infringement in the Customs Territory of the Republic of Latvia are Discovered;

3) Cabinet Regulation No. 60 of 17 January 2006, Procedures for Recoding of Goods in the Free Zone or Free Warehouse;

4) Cabinet Regulation No. 346 of 2 May 2006, Regulations Regarding Administration of Customs Duty which is Paid as an Advance into the State Revenue Service Deposit Account;

5) Cabinet Regulation No. 431 of 30 May 2006, Procedures for Declaration of Natural Gas and Electricity;

6) Cabinet Regulation No. 506 of 8 June 2010, Procedures for the Issuance of a Permit for the Provision of Regular Ship Transport Services and a Permit for the Application of a Simplified Transit Procedure, when Performing Transport by Sea;

7) Cabinet Regulation No. 507 of 8 June 2010, Procedures by which a Merchant shall be Granted the Status of an Authorised Exporter and Issued an Authorisation to Declare the Origin of Goods Independently;

8) Cabinet Regulation No. 1048 of 16 November 2010, Regulations Regarding a Simplified Declaration and Local Clearance, Status of the Authorised Consignor and Authorised Consignee, Single Authorisation and Certificate of the Authorised Merchant;

9) Cabinet Regulation No. 691 of 6 September 2011, Regulations on the Guarantee for the Tax Debt for the Customs Clearance;

10) Cabinet Regulation No. 1 of 3 January 2012, Procedures for the Control of Certain Excise Goods Carried in Personal Luggage at a Border Crossing Point Set Up on a Motorway;

11) Cabinet Regulation No. 34 of 10 January 2012, Regulations Regarding the Application of the Customs Treatment – Destruction of Goods;

12) Cabinet Regulation No. 601 of 30 September 2014, Temporary Storage Regulations;

13) Cabinet Regulation No. 603 of 30 September 2014, Procedures for the Application of the Customs Procedure – Transit;

14) Cabinet Regulation No. 57 of 3 February 2015, Regulations Regarding the Operation of Customs Warehouses;

15) Cabinet Regulation No. 396 of 14 July 2015, Procedures for the Performance of Customs Control Measures to Protect Intellectual Property Rights.

[*23 November 2016*]

3. Lease contracts concluded in accordance with Cabinet Regulation No. 1154 of 21 December 2010, Regulations Regarding the Procedures for the Lease of Place for Commercial Activities in the State Immovable Property within the Territory of a Customs Control Point and Standard Conditions of the Lease Contract, shall be in effect until the expiry date indicated in the abovementioned contracts.

4. Tenders started until the day of coming into force of Cabinet regulations referred to in Section 21, Paragraph three of this Law shall be completed and lease contracts shall be concluded in accordance with Cabinet Regulation No. 1154 of 21 December 2010, Regulations Regarding the Procedures for the Lease of Place for Commercial Activities in the State Immovable Property within the Territory of a Customs Control Point and Standard Conditions of the Lease Contract.

5. If the debt of a customs duty has occurred by 30 April 2016 (inclusive), the customs duty arrears shall be calculated in accordance with the provisions and conditions laid down in Article 114 of Regulation No 952/2013.

6. Section 28, Paragraph four of this Law shall come into force on 2 May 2019.

7. Until the day of coming into force of Section 28, Paragraph four of this Law, the following infringements shall be regarded as minor customs or tax rules infringements when applying the legal acts in the field of customs referred to in the introductory part of Paragraph one of this Section:

1) an infringement which does not exceed the limit values referred to in Clause 1 or 3 of Paragraph one of this Section accordingly and which has been committed twice during the evaluation period (accordingly – 12 months with regard to the infringements referred to in Paragraph one, Clause 1 of this Section and three years with regard to the infringements referred to in Paragraph one, Clause 3 of this Section);

2) an infringement which the person itself has discovered prior to the check carried out by the State Revenue Service and immediately notified to the State Revenue Service, taking the necessary measures to prevent the consequences of such infringement;

3) any incidental errors which have been made by the person once when filling in the customs declaration provided that the correctness of the debt calculation of the paid or payable customs charges has not been affected by the abovementioned errors;

4) an infringement of the application of customs procedure if the completion of the customs procedure is not significantly affected due to such infringement.

8. Cabinet Regulation No. 21 of 3 January 2017, Procedures for the Control of Certain Excise Goods and the Volume of Fuel in a Commercial Motor Vehicle Required for Motor Vehicle Performance at a Border Crossing Point Set Up on a Motorway, shall be applied until the date of coming into force of the Cabinet regulations referred to in Section 6, Clause 19 of this Law but not longer than by 30 June 2019, insofar as they are not in contradiction with this Law.

[*7 June 2018*]

9. [17 June 2020]

10. In accordance with Section 22 of this Law, the Cabinet shall approve the guaranteeing association in the Republic of Latvia not later than by 1 December 2018. Until the date when, in accordance with Section 22 of this Law, the Cabinet has approved the guaranteeing association, these duties shall be fulfilled by the Road Carriers Association *“Latvijas auto”*.

[*7 June 2018*]

11. Section 22, Paragraph four of this Law, and also amendments to Section 25, Paragraph two, Clause 1 of this Law in respect of the replacement of the words “renewed and annulled” with the words “renewed, annulled, and revoked” shall come into force on 1 December 2018.

[*7 June 2018*]

12. Sections 29 and 30 of this Law shall come into force concurrently with the Law on Administrative Liability.

[*17 October 2019*]

13. Sections 23.1, 23.2, and 23.3 of this Law shall come into force on 1 September 2020.

[*17 June 2020*]

14. Section 6.1, Paragraph two of this Law shall come into force on 1 July 2021.

[*10 June 2021*]

15. Amendment to Section 14 of this Law regarding the deletion of Clause 2 of Paragraph two, Sections 14.1, 14.2, 14.3, 14.4, 14.5, and 14.6, and also amendment to Paragraph fifteen of Section 29 regarding the deletion of the words “or counterfeit or pirated goods” shall come into force on 1 September 2021.

[*10 June 2021*]

16. Amendment to Section 6, Clause 4 of this Law regarding the deletion of this Clause, amendments to Section 14.5, Clause 4 of this Law regarding the new wording of this Clause, and also Sections 23.4 and 23.5 of this Law shall come into force on 1 October 2023.

[*15 June 2023*]

17. Section 25.1 of this Law shall come into force on 1 September 2024.

[*15 June 2023*]

18. Amendment to Section 28, Paragraph one, Clause 3 of this Law regarding the replacement of the figures and words “in the data conformity audit specified in Section 1, Clause 27” with the figures and words “in the tax control specified in Section 1, Clause 37” shall come into force concurrently with relevant amendments to the law On Taxes and Fees.

[*15 June 2023 /* *The abovementioned amendment shall come into force on 30 June 2023.* *See the Law of 8 June 2023*]

19. Amendments to Section 3, Paragraphs two, six, and seven, Section 5, Paragraphs four and five, amendments to Section 14, Paragraph one regarding the new wording thereof, Section 14, Paragraph 1.1, Section 14.7, amendments to Section 15, Paragraph one, and also amendments to the title of Section 20.1 and the introductory part of Paragraph one regarding the new wording thereof of this Law shall come into force on 1 January 2026.

[*7 November 2024* / *The abovementioned amendments shall be included in the wording of the Law as of 1 January 2026.*]

This Law has been adopted by the *Saeima* on 2 June 2016.

President R. Vējonis

Rīga, 21 June 2016

Customs Law

**Annex**

**Goods of Strategic Importance whose Movement Rules Infringement is Considered as a Serious Customs or Tax Rules Infringement**

The State Revenue Service shall, when applying Section 28 of this Law, recognise such infringement of the legal acts in the field of customs or taxes as serious for which a person has been administratively sanctioned due to import, export, movement, or transit rules infringement related to the goods of strategic significance, moving the following goods:

1. The goods referred to in the Common Military List of the European Union adopted by the Council of Europe, except for:

1) ML1. d. – only optical sights and only those designed for sporting and hunting purposes;

2) ML15. a., b., and c. – photographic and video equipment;

3) ML17. a. – underwater swimming equipment.

2. The goods of the following categories referred to in Annex I to Council Regulation (EC) No 428/2009 of 5 May 2009 setting up a Community regime for the control of exports, transfer, brokering and transit of dual-use items:

1) Category 0 – nuclear materials;

2) Category 1 – all kinds of body armour, chemical weapon detection systems and protective suits, everything related to explosives and chemical substances thereof included in the CWC (precursors of chemical weapons);

3) Category 5 – 5A002 – cryptographic equipment;

4) Category 7 (avionics and navigation);

5) Category 9 (aerospace).

3. The goods of the following categories referred to in the National List of Goods and Services of Strategic Significance stipulated by the Cabinet:

1) 10A901 – rimfire weapons, their parts, accessories and ammunition;

2) 10A902 – aircraft components, equipment, and spare parts;

3) 10A906 – night vision monoculars, binoculars and pointing equipment and their components;

4) 10A907 – antipersonnel mines (export of antipersonnel mines is forbidden);

5) 10E902 – military assistance (military assistance includes any technical support related to the production, development, construction, testing, and maintenance of military items and also any kind of technical services);

6) 10A903 – air guns with energy greater than 12 joules;

7) 10A904 – pyrotechnical devices of classes 2, 3 and 4;

8) 10A905 – tools, equipment, and components designed or modified for special clandestine operations;

9) 10D901 – software specially designed or modified for acquiring the information from computers, computer networks, or other information systems or for clandestine change or destruction of such information;

10) 10E901 – technology for development, production, and use of equipment mentioned in 10A905.