

Customs Duty

Published: 02.09.2020.

Customs

The State Revenue Service provides the administration of customs duty and executes control over the movement of goods, including personal belongings, animals, and dangerous goods, when importing or exporting them from the national territory. Relying on efficient operation and modern methods of risk management, customs is responsible not only for the implementation of the activities of foreign trade policy, but also for the protection of security, environment, and consumers as well as for the provision of control over cultural and agricultural goods.

In Latvia the field of customs is regulated by the regulatory enactments of the European Union (EU). In Latvian national law there are only particular fields of customs regulated which are not regulated by the EU Regulations or for which the EU authorises its Member States to prescribe a more detailed regulation.

Customs Duty

In Latvia there is a customs duty applicable which is commonly prescribed by the EU.

Customs duty is an instrument of foreign trade by means of which the EU domestic market is protected.

Division of customs duties:

- Import duty (customs duties and payments which are equal to customs duties that are paid when importing goods (antidumping or compensatory payments); import duty payments that were introduced within the framework of common agricultural policy);
- Export duty (customs duties and payments which are equal to customs duties that are paid when exporting goods; export duty payments that were introduced within the framework of common agricultural policy).

Rates:

Rates of customs duty are prescribed by Council Regulation (EEC) No 2658/87 of 23 July 1987 on the [tariff and statistical nomenclature](#) and on the Common Customs Tariff.

Object of taxation:

Object of taxation is a value of the objects that are imported from or exported to third countries (Non-Member States of the EU).

Reliefs from tax:

In the EU regulatory enactments there are goods prescribed by import of which no import duty should be paid – to such goods relief from import duty is applied.

The EU reliefs from customs duty are prescribed by *Council Regulation (EC) No 1186/2009 of 16 November 2009 setting up a Community system of reliefs from customs duty* (Council Regulation (EEC) No 918/83 of 28 March 1983 setting up a Community system of reliefs from customs duty, Codified version), which is the main regulatory enactment in the field of reliefs from import duty in the EU.

For military goods reliefs from import duty are prescribed by Council Regulation (EC) No 150/2003 of 21 January 2003suspending import duties on certain weapons and military equipment.

Useful Information

- [State Revenue Service](#)
- [European Commission](#)
- [Customs and Taxation Union of the European Union](#)
- [Legislation of the European Union](#)
- [Judicature of the Courts of the European Community](#)
- [World Customs Organisation](#)

<https://www.fm.gov.lv/en/customs-duty>