

Tax object

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The object of the tax is the value of goods imported from or exported to third countries (non-EU countries).

Customs payments are the import duty specified in Article 5(20) of Regulation No 952/2013 of the European Parliament and of the Council of 9 October 2013 establishing the import duty specified in Article 5(20) of the Union Customs Code and the export duty specified in Paragraph 21 (hereinafter - customs duty) and related charges, as well as value added tax and excise duty applied when goods are imported into the customs territory of the Republic of Latvia.

<https://www.fm.gov.lv/en/tax-object>