

Tax exemptions

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The laws and regulations of the European Union (EU) specify the goods, on importation of which import duty is not paid – such goods are subject to the exemption from import duty.

The EU customs duty exemptions are set out in the Council Regulation (EC)[No 1186/2009](#) of 16 November 2009 establishing a Community system of allowances from customs duties (Council Regulation (EEC) No 918/83 of 28 March 1983 establishing a Community system of allowances from customs duties Codified version), which is the main regulatory act in the field of import duty exemptions in the EU.

For military goods, exemptions from import duties are provided in Council Regulation (EC)[No 150/2003](#) of 21 January 2003 concerning the suspension of import duties on certain weapons and military equipment.

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