



Valsts ieņēmumu
dienests

Customs clearance of low-value commercial postal consignments

The National Customs Board
01.07.2026 (updated on 23.07.2026)

VALSTS IEŅĒMUMU DIENESTS



Valsts ieņēmumu
dienests

Goods not eligible for simplified declaration

Simplified declaration is not available for:

- excise goods;
- goods subject to prohibitions or restrictions.



The purchase of tobacco products, electronic cigarettes and refill containers from online stores and their receipt in postal consignments is prohibited!

Where simplified declaration is not permitted, a standard import customs declaration must be lodged, requiring more extensive customs expertise.

Simplified declaration of goods



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If the goods contained in a consignment received from a third country with a value not exceeding EUR 150 are eligible for simplified declaration, an **Import Customs Declaration for Postal Consignments** must be completed and submitted in the State Revenue Service Electronic Declaration System (EDS).

How to log in to the declaration system?



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Valsts ieņēmumu dienests

Electronic declaration system

LV EN

Connect to the electronic Declaration system (EDS)

Connect to SRS subsystems

Customs data processing (EMDE)

Movement of excise goods (EMCS)

De minimis (DEMINIMIS)

E-learning (EAPMACIBAS)

Connect to other systems

Registration of non-EU registered economic operators under the VAT special scheme (OSS)

Connect to the Public Revenue Service Publicable Database

To connect to European information systems

Verification of the status of customs declarations

Taxpayers from other countries, may log in using an EDS username, that can be acquired by completing an [application](#).



Valsts ieņēmumu
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Select *Import customs declarations for postal consignments* and click the *Open* button.

WORKING SURFACE

Q SEARCH

TAXPAYERS

THE USER

i

User last logged in: 10.07.2026 09:49:33

KODU telefoniskai identification

404A

Hide Code

Payroll tax booklet

For tax incentives, specify the main source of income and register the dependants.

Open

Annual income declaration

Open

Eligible expenditure documents

Create New Document

From the form

From a file

Submissions

Open

Reminders

for document submission and payment terms

All 1

Overdue 1

Payments

Payments. Taxes. Commitments. History. Condition and schedule of payment.

Open

Import customs declarations for postal consignments

On postal consignments from countries outside the European Union

Open

Declaration by public officials

Open

Import Customs Declaration of postal consignments



Valsts ieņēmumu
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☰

Import Customs Declaration of postal consignments

 EMDAS
subsystems

 USER

EN


Valsts ieņēmumu dienests

EMDAS

 My Declarations

+

Create new

 Search

 Collapse

My Declarations

Not submitted

Customs processing - follow changes in declaration status

Changes required

Payment required ⓘ

The declaration has been completed - consignment can be received

 Frequently asked questions

The statuses of previously created customs declarations are displayed.

To lodge a new declaration, select "Create new".

Step 1: Consignment data



Valsts ieņēmumu
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1 Consignment data 2 Consignor 3 Goods 4 Additional information 5 Tax

Your consignment is: 

☐ Purchase

☐ Gift

The postal operator or courier service places the consignment in its warehouse – a temporary storage facility, assigning a temporary storage declaration number (TSD number/PUD) and an item sequence number.

Provide the data indicated in the message about the consignment received from Latvijas Pasts, courier or express service:

Tracking number



Mass (kg)



Temporary Storage Declaration (PUD) No



TSD (PUD) item No



The information can be found in the notification received from the postal operator to clear the consignment through customs (via SMS, e-mail or a printed notification).

Close

Print

Delete

Continue

Step 2: Consignor



Valsts ieņēmumu
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My Declarations / Declaration

Basic data

Status: **Jauna**

Date of changing the status: 13.07.2026 09:28:24

Declaration number (MRN):

1 Consignment data 2 **Consignor** 3 Goods 4 Additional information 5 Tax

Name (legal person) or name/surname (natural person) of the consignor (seller)

Country from which the consignment is received

Provide postal address, if known:

Address (street, number) of the consignor (seller)

City

The sender's name must be indicated – *eBay, iHerb, AliExpress, Temu*, etc.

The country from which the consignment was received must also be indicated, for example, China (CN), the United States (US), the United Kingdom (GB).

Close

Print

Delete

Back

Continue

Step 2: Consignor



Valsts ieņēmumu
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My Declarations / Declaration

Basic data

Status: **Jauna**

Date of changing the status: 13.07.2026 09:28:24

Declaration number (MRN):

1 Consignment data 2 **Consignor** 3 Goods 4 Additional information 5 Tax

Name (legal person) or name/surname (natural person) of the consignor (seller)

Country from which the consignment is received

Provide postal address, if known:

Address (street, number) of the consignor (seller)

City

Postal code

This information is not
mandatory and should
only be completed if
available.

Close

Print

Delete

Back

Continue

Step 3: Goods



Valsts ieņēmumu
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Status: **Latvian**
Date of changing the status: 13.07.2026 00:30:41

Declaration number (MRN):

Clothes

Kids clothes (tall under 86 cm)

Women clothes (excluding t-shirts and singlets), only knitted garments from Russia and Belarus are permitted

Men clothes (excluding t-shirts and singlets)

T-shirts and singlets

Tracksuits, ski suits (including separates sports pants, sport tights and jackets)

Overcoats, car coats, wind-jackets, windcheaters (excluding fur clothes)

Leather clothing (excluding fur clothes)

4 Additional information

5 Tax

Combined into a single line entry only if they have the same material,
they must be declared as two separate items. [See here.](#)

Currency ⓘ
EUR - Euro

Delete

1

2

3

Add the next item

I don't find the item in the classifier

Total price of goods: 0.00 EUR (0.00 EUR)

Delivery costs: ⓘ 0.00

Close

Print

Delete

Back

Continue

Step 3: Goods – Goods classifier



Valsts ieņēmumu
dienests

Status: **Latvian** Date of changing the status: 13.07.2020

Clothes

- Kids clothes (tall under 86 cm)
- Women clothes (excluding t-shirts and singlets), only knitted garments from Russia and Belarus
- Men clothes (excluding t-shirts and singlets)
- T-shirts and singlets
- Tracksuits, ski suits (including separates sports pants, sport tights and jackets)
- Overcoats, car coats, wind-jackets, windcheaters (excluding fur clothes)
- Leather clothing (excluding fur clothes)

1

Add the next item **I don't find the item in the classifier**

Total price of goods: 0.00 EUR (0.00 EUR)

Delivery costs: **i** 0.00 **x**

Currency **i** EUR - Euro **x** **v** **Delete** **🗑**

Close **Print** **Delete** **Back** **Continue**

1

Attention: To complete the simplified declaration procedure, the item must be selected from the classifier, where goods are grouped into categories. If the item is not listed in the classifier, it is subject to a restriction or prohibition and cannot be declared using the simplified declaration procedure.

they must be declared as two separate items. [See here.](#)

If the item is not listed in the classifier, you will be redirected to complete a standard customs declaration. Before selecting "Continue", please make sure once again that the item is indeed not listed in the classifier.

Step 3: Goods - Price



Valsts ieņēmumu
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Basic data

Status: **Jauna** Date of changing the status: 13.07.2026 09:39:41 Declaration number (MRN):

1

 Consignment data

2

 Consignor

3

 Goods

4

 Additional information

5

 Tax

Select goods from the classification list:

Attention!

To comply with EU regulatory requirements, each distinct item must be declared on a separate line. Goods may be combined into a single line entry only if they have the same material, composition, type, or other essential characteristics. For example, if a shipment contains 3 children's pajamas (2 made of cotton fabric and 1 made of synthetic material), they must be declared as two separate items. [See here.](#)

Description of goods	Price	Currency	Delete
1 Two identical products (10 EUR each)	2 x 10 EUR	EUR - Euro	
2 One distinct product (5 EUR)	1 x 5 EUR		

Add the next item

I don't find the item in the classifier

Total price of goods: 25 EUR

Delivery costs: 0.00

Close

Print

Delete

Back

Continue

The values of identical goods within a single item must be combined, and currency for the specific items, as stated on the invoice, must be indicated.

Step 3: Goods – Delivery costs



Valsts ieņēmumu
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Status: **Latvian** Date of changing the status: 13.07.2026 00:30:41 Declaration number (MRN):

Clothes

- Kids clothes (tall under 86 cm)
- Women clothes (excluding t-shirts and singlets), only knitted garments from Russia and Belarus are permitted
- Men clothes (excluding t-shirts and singlets)
- T-shirts and singlets
- Tracksuits, ski suits (including separates sports pants, sport tights and jackets)
- Overcoats, car coats, wind-jackets, windcheaters (excluding fur clothes)
- Leather clothing (excluding fur clothes)

1

Add the next item **I don't find the item in the classifier**

Combined into a single line entry only if they have the same material, they must be declared as two separate items. [See here.](#)

Currency **i** EUR - Euro

Total price of goods: 0.00 EUR (0.00 EUR)

Delivery costs: **i** 0.00 **x**

Close **Print** **Delete** **Back** **Continue**

The shipping costs must be indicated if they are not included in the price of the goods.

Step 4: Additional information



Valsts ieņēmumu
dienests

Basic data

Status: **Jauna**

Date of changing the status: 13.07.2026 09:39:41

Declaration number (MRN):

1

 Consignment data

2

 Consignor

3

 Goods

4

 Additional information

5

 Tax

Please provide your contact details so that a customs official can contact you, if necessary:

Telephone number

E-mail address

Attach proof of purchase documents (provision is recommended, although not mandatory):

Attachments (0)

Attachment

No data

Items per page: 25 1 of 0

Add attachment

Notes (optional field)

Close

Print

Delete

Back

Continue

It is recommended to provide your contact details so that a customs officer can contact you if necessary.

Attachments should only be submitted upon request by a customs officer.

Step 5: Taxes and submission of the declaration



Valsts ieņēmumu
dienests

Basic data

Status: **Jauna**

Date of changing the status: 13.07.2026 09:39:41

Declaration number (MRN):

1 Consignment data 2 Consignor 3 Goods 4 Additional information 5 Tax

No.	Description of goods	Tax name	Tax base 	Rate	Amount of taxes to be paid
1	Two identical products	Ievedmuitas nodoklis	1	3.00 EUR	3.00 EUR
1		Pievienotās vērtības nodoklis (PVN)		21%	
2	One distinct product	Ievedmuitas nodoklis	1	3.00 EUR	3.00 EUR
2		Pievienotās vērtības nodoklis (PVN)		21%	

Ievedmuitas nodoklis kopā: **6.00** EUR

PVN nodoklis kopā: 0.00 EUR

Close

Print

Delete

Back

Submit

The tax calculation is displayed according to the declared items.

Step 5: Taxes and submission of the declaration



Valsts ieņēmumu
dienests

Basic data

Status: **Jauna** Date of changing the status: 13.07.2026 09:39:41 Declaration number (MRN):

1 Consignment data

2 Consignor

3 Goods

4 Additional information

5 Tax

No.	Description of goods
1	Kids clothes (tall under 86 cm)
1	Kids clothes (tall under 86 cm)
2	Kids clothes (tall under 86 cm)
2	Kids clothes (tall under 86 cm)

By submitting a customs declaration, the declarant IS RESPONSIBLE for:

- the accuracy and completeness of the information given in the declaration;
- the authenticity and accuracy of all the documents that justify the particulars provided in the declaration.

The documents indicated in the declaration shall be kept by the declarant for at least 3 (three) years.

In order to confirm that you have taken due notice of the, please click on the button "I Confirm".

I Confirm

Cancel

Rate	Amount of taxes to be paid
3.00 EUR	3.00 EUR
21%	EUR
3.00 EUR	3.00 EUR
21%	EUR

levedmuitas nodoklis kopā: **6.00** EUR
PVN nodoklis kopā: EUR

Close

Print

Delete

Back

Submit

Step 6: Processing of customs declaration



Valsts ieņēmumu
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My Declarations / Declaration

Deklarācija ir pieņemta. Paredzamais apstrādes laiks - "3" minūte(s). Lūdzam sekot līdzi muitas deklarācijas statusa izmaiņām sadaļā "Manas deklarācijas".

Basic data

Status: **Pieņemta**

Date of changing the status: 13.07.2026 09:50:29

Date of acceptance: 13.07.2026 09:50:29

Declaration number (MRN): 26LV000240HC7Y33R3

1 Consignment data

2 Consignor

3 Goods

4 Additional information

Tax

No.	Description of goods	Tax name	Tax base	Rate	Amount of taxes to be paid
1	Two identical products	Ievedmuitas nodoklis	1	3.00 EUR	3.00 EUR
1		Pievienotās vērtības nodoklis (PVN)	EUR	21%	EUR
2	One distinct product	Ievedmuitas nodoklis	1	3.00 EUR	3.00 EUR
2		Pievienotās vērtības nodoklis (PVN)	EUR	21%	EUR

Nodokļu summa apmaksai (PVN): EUR

Nodokļu summa apmaksai (Ievedmuitas nodoklis): **6.00** EUR

Close

Print

Back

Request invalidation

Edit

After a certain period of time, the declaration status changes from "**Accepted**" (*Pieņemta*) to "**Payment required**". If the declaration has the status "**Under control**", additional information or amendments may be requested. Once the control process has been completed, the status changes to "**Payment required**".

Step 7: Payment of taxes



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My Declarations						
Not submitted						
Customs processing - follow changes in declaration status						
Changes required						
Payment required ⓘ						
Simplified (3) With additional data until 06.10.2023 (0) With additional data (0)						
Status	Date and time of creation ▼	Total amount of goods	Number of items	Declaration number (MRN)	Tracking number	
Gaida maksājumu	13.07.2026 09:39:41	EUR	3	26LV000240HC7Y33R3	12345	

Once the submitted customs declaration has been processed, its status changes to **"Payment required"**.
To pay the taxes, open the relevant declaration by clicking on the corresponding row, then select the **"Pay"** button.

Step 7: Payment of taxes



Valsts ieņēmumu
dienests

Basic data

Status: **Gaida maksājumu**

Date of changing the status: 13.07.2026 09:51:40

Date of acceptance: 13.07.2026 09:50:29

Declaration number (MRN): 26LV000240HC7Y33R3

1 Consignment data

Status: **Payment required**

2 Consignor

3 Goods

4 Additional information

Tax

No.	Description of goods	Tax name	Tax base	Rate	Amount of taxes to be paid
1	Two identical products	Ievedmuitas nodoklis	1	3.00 EUR	3.00 EUR
1		Pievienotās vērtības nodoklis (PVN)	EUR	21%	EUR
2	One distinct product	Ievedmuitas nodoklis	1	3.00 EUR	3.00 EUR
2		Pievienotās vērtības nodoklis (PVN)	EUR	21%	EUR

Amount of taxes to be paid (VAT): X EUR
Amount of taxes to be paid (import duty): 6 EUR

Nodokļu summa apmaksai (PVN): EUR **Pay**
Nodokļu summa apmaksai (Ievedmuitas nodoklis): **6.00** EUR **Pay**

Close

Print

Back

Request invalidation

Step 7:

Why pay directly from the declaration in EDS?



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If the payment is not made through EDS but instead via internet banking, you will need to wait until the bank transfers the funds to the State Treasury budget account, which may take several days.

Step 8: Receiving the consignment



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After making the payment, you must wait until the status of the declaration is **“Goods released”** (*Preces izlaistas*).

My Declarations

Not submitted

Customs processing - follow changes in declaration status

Changes required

Payment required ⓘ

The declaration has been completed - consignment can be received

Simplified (4)

With additional data until 06.10.2023 ⚙️

With additional data (0)

Status	Date and time of creation ▼	Total amount of goods	Number of items	Declaration number (MRN)	Tracking number
Preces izlaistas	29.06.2026 09:57:56	EUR	3	26LV000240HC7Y0YR2	12345

Afterwards, you will receive information from JSC “*Latvijas Pasts*” or the express mail service regarding the receipt of the consignment at the post office or parcel locker.



Valsts ienēmumu
dienests



@vidgovlv



@vid_gov



@vid_gov



/valsts-ienemumu-dienests



/vidkomunikacija



EDS "Sarakste ar VID"



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VALSTS IENĒMUMU DIENESTS