

Only commercial motor vehicles not exceeding 200 litres of fuel in the tank of the vehicle will be allowed to enter the Republic of Latvia

Published: 19.12.2024.



As of 1 January 2025, it is prohibited to enter the territory of the Republic of Latvia from a foreign country that is not an EU Member State with a commercial motor vehicle, if the volume of fuel in its fuel tanks exceeds 200 litres. This is provided by the amendments to the Law On Excise Duties of the Republic of Latvia, announced on December 19, 2024.

The amended Section 18(9) of the Law On Excise Duties provides that:

oil products (fuel) in the volume of up to 200 litres, which ensure the operation of such concrete commercial motor vehicle which enters the territory of the Republic of Latvia from a third country, shall not have duty imposed;

it shall be prohibited to enter the territory of the Republic of Latvia from a foreign country that is not an EU Member State with a commercial motor vehicle, if the volume of fuel in its fuel tank exceeds 200 litres.

Currently, no limits on fuel are applicable to commercial motor vehicles entering the Republic of Latvia from third countries, and all fuel in the standard fuel tank of the vehicle is exempt from duty.

Starting from 1 January, 2025, customs officials at the border crossing points of the Republic of Latvia with Russia and Belarus will monitor the quantity of fuel imported by commercial motor vehicles. If the amount of fuel in the vehicle's standard fuel tank exceeds the limit, the carrier will have to return to the country from which the commercial vehicle entered the Republic of Latvia.

The limit on the import of fuel from third countries is set to reduce irregularities related to illegal trade of imported fuel exempt from duty in Latvia and to prevent inequality of opportunity between EU carriers. Currently, carriers that are registered in the EU, are allowed to exit the territory of the Russian Federation with 150 litres of fuel (plus 50 litres as a margin of error), while carriers from third countries are allowed to exit with a full fuel tank of up to 1500 litres. There is a risk that some of the fuel, which is thus

legally imported, ends up on the illegal fuel market.

Establishing the limit of 200 litres of fuel in the standard fuel tanks of commercial motor vehicles entering from third countries reduces the risks of illegal fuel trade.

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