





# Customs procedures - inward processing

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| <br>Price<br>Free | <br>Execution deadline in working days<br>-<br><a href="#">Learn more</a> <a href="#">Close</a> | <br>Recipient<br>Individual person<br>Private law legal person<br><a href="#">Learn more</a> <a href="#">Close</a> | <br>Receiving restrictions<br>- |
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 Description:

Immediately.

 Description:

A person registered in the Union who can guarantee the correct execution of activities.

Customs procedure – inward processing – allows carrying out of processing operations on non-EU goods without applying:

- import customs duty,
- other customs payments (VAT, excise tax), or
- trade policy measures (permits, licenses, quotas, etc.).

To apply inward processing, a permit must be obtained from the customs office.

The customs declaration for the application of the customs procedure – inward processing – must be submitted electronically in the Electronic Declaration System (EDS) – Electronic Customs Data Processing System (EMDAS) by electronically attaching accompanying documents in accordance with Article 163, Paragraph 1 of the Customs Code of the Union, (e.g., invoice, waybill, permit).

[Process description](#)   [Related documents](#)

## Process description

### Service requests

To apply inward processing customs procedures:

#### 1. Define purpose of imported goods:

- (a) operation, including erecting or attaching to other goods;
- (b) processing;
- (c) destruction;
- (d) repair, restoration and arrangement;
- (e) production accessories.

#### 2. Transfer of goods for processing requires permission from customs authorities:

- Simplified procedure - customs declarations at customs control point (this procedure applies to goods imported for the purpose of repair, restoration, organization, destruction).

Simplified inward processing customs declarations must include:

- description of the purpose of the goods;
- technical descriptions and their means of identification;
- expected completion period;

- completion initiating customs authority;
- processing location (in the case of destruction, State Environmental Service notice of location for destruction of goods);
- economic codes as determined by the EC.
- general procedures - authorisation is granted by the SRS Customs Board in all cases.

3. Submission of a guarantee covering potential customs debt.

Customs authorities determine when the inward processing procedure should be complete, taking into account time required to carry out and complete processing operations.

The inward processing procedure is complete when the goods are placed under a subsequent customs procedure, have left the customs territory of the Union, have been destroyed without leaving waste, or are abandoned to the State.

To apply customs procedures, submit a declaration in the EMDAS section of the SRS Electronic Declaration System (EDS) (<https://eds.vid.gov.lv/login/> – Customs data processing EMDAS – AIS).

Receipt of services

The service is received according to the request.

<https://www.vid.gov.lv/en/services/customs-procedures-inward-processing>