


Excise goods

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Permitted allowances for movement of excise goods 



You are allowed to bring into the Republic of Latvia FOR YOUR PERSONAL USE, without paying duties, NOT MORE FREQUENTLY THAN ONCE EVERY 30 DAYS the following excise goods in the given amounts.

Tobacco Products

1. Travelling by road, rail or sea:

40 cigarettes or

20 cigarillos (cigars weighing less than 3 grams each), or

10 cigars, or

50 grams of smoking tobacco or tobacco leaves, or heated tobacco

or tobacco products in any combination, if the sum of percentages for each individual tobacco product does not exceed 100 percent.

! Please make sure that the manufacturer of the tobacco products is not included in the list of companies subject to sanctions ([Belarus](#), [Russia](#)).

2. Travelling by air:

200 cigarettes or

100 cigarillos (cigars weighing less than 3 grams each), or

50 cigars, or

250 grams of smoking tobacco or tobacco leaves, or heated tobacco

or tobacco products in any combination, if the sum of percentages for each individual tobacco product does not exceed 100 percent.

Examples of quantity combinations of tobacco products, which are exempt from taxation:

100 cigarettes (50% of permitted quantity of cigarettes) and 50 cigarillos (50% of permitted quantity of cigarillos);

50 cigarettes (25% of permitted quantity of cigarettes), 25 cigarillos (25% of permitted quantity of cigarillos) and 25 cigars (50% of permitted quantity of cigars).

Alcoholic Beverages

1 litre of alcoholic beverage with alcohol content above 22% by volume or undenatured ethyl alcohol with alcohol content of 80% or more,

2 litres of alcoholic beverage with alcohol content up to 22% by volume (incl., sparkling wines, fortified wines, wines made from fruit and berries, etc.), except for still wine and beer,

alcoholic beverages mentioned above in any combination with the total percentage of individual quantities not exceeding 100 percent,

4 litres of non-sparkling (still) wine (derived solely from grapes and not fortified),

16 litres of beer.

! Sanctions established by the European Union provide for a prohibition on import of spirit drinks, for example, whiskey, vodka, rum, gin, liqueurs and spirituous beverages from Russia. The prohibition does not apply to naturally fermented wine and beer (without artificial flavours and additives).

There is no import allowance of tobacco or alcoholic beverages for individuals below the age of 18.

Examples of quantity combinations of alcoholic beverages, which are exempt from taxation:

1 litre of alcoholic beverage with alcohol concentration exceeding 22%, 4 litres of non-sparkling (still) wine, and 16 litres of beer;

2 litres of sparkling wine, 4 litres of non-sparkling (still) wine, 16 litres of beer;

0.5 litres of alcoholic beverage with alcohol concentration exceeding 22% (50% of permitted quantity of strong alcohol), 1 litre of sparkling wine (50% of permitted quantity of sparkling wine), 4 litres of non-sparkling (still) wine, 16 litres of beer;

0.3 litres of alcoholic beverage with alcohol concentration exceeding 22% (30% of permitted quantity of strong alcohol), 1.4 litres of aperitif (70% of permitted quantity of aperitif), 4 litres of non-sparkling (still) wine, 16 litres of beer.

Oil Products (fuel)

in the standard fuel tank of vehicle, if the natural person is able to prove that the fuel was purchased in Belarus and Russia to meet the basic needs of the person, for example, in relation to the purpose of the trip (to reach the destination of the trip (when evaluating the information provided by the person, customs officials will consider the distance to the destination, whether it is possible to buy fuel on the trip route, etc.)).

! Please note that due to the sanctions imposed by the European Union, it is prohibited to purchase oil products that are located or originate in Belarus or Russia, therefore it is also forbidden to import fuel from Belarus and Russia in portable fuel tanks for your own needs.

Non-alcoholic Beverages and Coffee with regards to the restrictions defined for value of goods.

If fuel in the standard fuel tank of a vehicle, cigarettes, or alcohol are imported in Latvia more than once every 30 days or if the determined quantities of these goods are exceeded, the goods shall be declared and the respective taxes – excise tax, value added tax and customs duty shall be paid.

If you are carrying goods to be declared in your luggage, when crossing the border, you must select the "red channel". The "green channel" can be used if there are no goods to be declared or if the traveler's luggage contains goods in such quantity that no taxes must be paid.

Completion of the Statement on the Transport of Excise Goods

If you are crossing the external land border of Latvia, i.e., entering Latvia from Russia or Belarus, in specific cases as defined in the respective legislation¹ you are obliged to complete the Statement on the Transport of Excise Goods at the border crossing site.

You must complete the Statement on the Transport of Excise Goods in the following cases:

if you are entering Latvia more frequently than once per 30 days;

if the amount of individual excise goods brought in upon entering Latvia exceeds the amount that may be entered free of customs duties;

if you are leaving Latvia and plan to return within the following 30 days in the same vehicle, and wish to place the fuel in the standard fuel tank of the vehicle under the exemption of customs duties (the document shall be submitted every time – when leaving Latvia and also when returning to the country);

upon a request by a customs official of the State Revenue Service or by an official of the State Border Guard.

The forms of the Statement on the Transport of Excise Goods are available from the competent authority at the border crossing site. When completing the statement, you must indicate the amount of the individual excise goods (alcoholic beverages, tobacco products) carried in your personal luggage, as well as the amount of the fuel in the vehicle.

[Statement on the Transport of Excise Goods](#)

The completed Statement on the Transport of Excise Goods must be submitted to the customs officials. At border crossing sites without customs controls, the statement shall be submitted to the officials of the State Border Guard.

The legislation² provides that the provision on frequency in respect to the import of fuel shall be applicable to a specific natural person and specific road motor vehicle other than commercial vehicle. This means that the Statement on the Transport of Excise Goods shall be submitted also in cases when the same vehicle crosses the border more frequently than once per 30 days upon entering Latvia from a third country, although the natural person driving the vehicle might be a different one.

What is the penalty for not complying with the specified restrictions?

If the quantity of goods imported into Latvia from third countries exceeds the quantity specified above and the goods are not declared, then these goods have been imported illegally, and administrative or criminal liability arises.

Administrative liability

According to the Paragraph 13 of Article 29 of the Customs Law, for importing goods subject to customs clearance into the customs territory of the Republic of Latvia from a third country [..], without presenting these goods to the customs authorities [..] or in another illegal way a warning or a fine of up to four hundred fine units (that is, up to 2,000 euros) shall be applied to the natural person.

¹ *Cabinet Regulation No 727 of 15 November 2022* "[Procedures for Filling in and Submitting a Statement on the Transport of Excise Goods at a Border Crossing Point Set up on a Motorway](#)"

² *Paragraph 4⁵ of Section 21 of the law* [On Excise Duties](#)

What should you do if you want to import greater amount of excise goods for personal use? ▼



If larger quantities of goods than the aforementioned are imported, the goods should be declared upon border crossing and customs tax, value added tax, as well as excise duty for excise goods should be paid.

Section 23, Part 2, of the law "On Excise Tax" states that importer pays the calculated tax on excise goods that are applied for the customs procedure – release into free circulation – to the state budget before applying for customs procedure at customs office. Natural person when importing excise goods in personal luggage that exceeds the amount or value stated in Article 21 of the above mentioned law, pays the tax before the release of excise goods into free circulation.

If the actual value of personal luggage does not exceed EUR 700, you are eligible to apply the unified customs tax rate in the amount of 2.5% of customs value of goods. If the value of importable goods exceeds the aforementioned amount, customs tax on imports depends not only on the value of goods, but also on the type of goods. Taxes are collected based on the rate for particular goods.

Unified rate is not applied to tobacco, tobacco products, alcoholic beverages, as well as in cases, when you yourself have asked to apply the particular customs tax to the goods prior to application of unified rate.