

# Changes in the procedure for submission of Statement on the Transport of Excise Goods at road border crossing sites

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From now on the Statement on the Transport of Excise Goods at the border crossing sites located at the border Latvia-Russia and Latvia-Belarus will have to be completed only in cases where a natural person is crossing the border of Latvia more often than once per 30 days, or in cases when the amount of certain excise goods brought in exceed the amount that shall be released from customs payments. The statement must also be submitted in cases when required by an official of the border control services. The new legislation,[\[1\]](#) which has come into force on 29 November 2022, will reduce the administrative burden placed on honest travellers and speed up the border crossing process.

Until now, natural persons were obliged to complete the statement upon entering Latvia regardless of frequency of border crossing or the amount of excise goods moved in the personal luggage. The statement shall indicate the amounts of certain excise goods that are being brought into Latvia – alcoholic beverages, tobacco products, fuel.

In the future, the statement on the transport of excise goods will have to be completed and submitted to a customs official only in cases where a natural person is crossing the border more frequently than once in 30 days, and in cases where the amount of the excise goods exceeds the amounts subject to release from taxes and duties. The statement must also be submitted if requested by a customs official. At border-crossing sites without customs controls, the statement must be submitted to an official of the State Border Guard.

The forms of the Statement on the Transport of Excise Goods will be available from the competent authority in the border crossing sites, as well as on the SRS website.

When travelling by road from the third countries, a natural person may bring into the Republic of Latvia 40 cigarettes or 20 cigarillos, or 10 cigars, or 50 grams of smoking tobacco or tobacco leaves, or heated tobacco for their own consumption once per

30 days without declaring the goods and paying the respective taxes and duties.

The following quantitative restrictions are in place for duty-free import of alcoholic beverages: an adult may bring in one litre of alcoholic beverage with alcohol content of 22 % or more or two litres of alcoholic beverages with alcohol content below 22 %, four litres of non-sparkling wine and 16 litres of beer. Please also note that the sanctions of the European Union placed on imports of certain goods from the Russian Federation prohibit import of spirit drinks, liqueurs and other spirituous beverages.

If the amount of goods brought in exceeds the permitted amounts, the goods must be declared and the person must pay the excise duty, value added tax and customs duty.

A natural person may also bring in fuel in the standard fuel tank of the vehicle under an exemption from the customs payments but not more often than once per 30 days.

If a natural person needs to cross the external road border of the European Union more often than once per 30 days in the same vehicle and they wish to place the fuel contained in the standard fuel tank under exemption from customs duties, the person must submit the statement on the transport of excise goods every time – both when leaving and also when re-entering Latvia.

Please note that the law On Excise Duties<sup>[2]</sup> stipulates that import of excise duties into the Republic of Latvia shall not be considered to be commercial provided that it does not take place regularly (no more often than once per 30 days) and that the excise goods are intended for the personal use of the natural person or their family.

The law<sup>[3]</sup> also stipulates that the provision on regularity in relation to import of fuel shall be applied to a certain natural person and certain road motor vehicle other than commercial vehicle. This means that the statement on transport of excise goods shall be submitted upon entry into Latvia from a third country also in cases where the same vehicle is crossing the border more often than once per 30 days even when driven by another natural person.

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*[\[1\] 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 4.<sup>3</sup> of Section 21 of the law On Excise Duties.*

*[\[3\]](#) Paragraph 4.<sup>5</sup> of Section 21 of the law On Excise Duties.*

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

<https://www.vid.gov.lv/en/article/changes-procedure-submission-statement-transport-excise-goods-road-border-crossing-sites>