

Customs clearance of goods and state border crossing under priority treatment

Published: 20.10.2022.

Customs clearance of goods at the border crossing points of Latvia [↗](#)



Goods brought into the customs territory of the Union shall be presented to customs immediately upon their arrival at the customs office (*Article 139(1) of the UCC*). All goods intended to be placed under a customs procedure shall be covered by a customs declaration appropriate for the particular procedure (*Article 158(1) of the UCC*). If the person remains at the border crossing point with the imported cargo for more than three hours without having lodged a declaration for application of a customs procedure or a declaration for application of temporary storage of goods, customs official shall initiate administrative proceedings.



If a queue has formed in the customs control point, precedence shall be given to making customs declarations covering cargos with goods to be transported as a matter of priority (as provided for in the Cabinet Regulation No 170 of 13 March 2012 *Rules regarding goods to be transported as a matter of priority*^[1]).

In order to ensure customs clearance of priority goods, the economic operator shall provide the following information to the respective customs control point (hereinafter – CCP):

when drawing up an import declaration – number or the import declaration lodged in EMDAS and information on the goods to be cleared as a matter of priority (mandatory – name of the goods) shall be sent to Import CCP at mkp.importa@vid.gov.lv. Customs Shift Manager of Import CCP shall assess whether the goods comply with the requirements of a cargo to be cleared as a matter of priority and take a decision on giving precedence to clearance or controls of the goods. The client shall be informed of the decision;

when drawing up an export declaration – the number of the export (including re-export) declaration lodged in EMDAS and information on the goods to be cleared as a matter of priority (mandatory – name of the goods) shall be sent to the email address of the CCP to which this declaration has been submitted (customs office of export). Customs Shift Manager of the CCP shall assess whether the goods comply with the requirements of a cargo to be cleared as a matter of priority and take a decision on giving precedence to clearance or controls of the goods. The client shall be informed of the decision;

when drawing up a transit declaration – information on the goods to be cleared under priority treatment shall be submitted on the spot at the customs office of departure together with draft transit declaration and the required cargo accompanying documents. Customs Shift Manager of the CCP shall assess whether the goods comply with the requirements of a cargo to be cleared as a matter of priority and take a decision on giving precedence to clearance or controls of the goods. The client shall be informed of the decision;

when drawing up a temporary storage declaration – information on the goods to be cleared under priority treatment together with the required cargo accompanying documents shall be sent to the email address of the CCP which supervises the temporary storage site. Customs Shift Manager of the CCP shall assess whether the goods comply with the requirements of a cargo to be cleared as a matter of priority and take a decision on giving precedence to clearance or controls of the goods. The client shall be informed of the decision;

If the cargo to be cleared contains various groups of goods, then it shall be regarded as a cargo to be cleared under priority treatment provided that the goods listed as goods to be transported as a priority constitute more than 50 per cent of the total net weight of the cargo.

[1] Cabinet Regulation No 170 of 13 March 2012 [Rules regarding goods to be transported as a matter of priority](#) (available only in Latvian)



If a queue of vehicles has formed in the State border crossing points, precedence of border crossing shall be given to cargos containing goods to be transported as a priority (as provided for in the Cabinet Regulation No 170 of 13 March 2012 *Rules regarding goods to be transported as a matter of priority*^[1]). This provision applies to goods that are required to be transported as a matter of priority due to their characteristics (for example, perishable produce).

Officials of the State Border Guard admitting the persons crossing the external border to the road border crossing point, issue a numbered cargo registration voucher for priority border crossing to the person responsible for the cargo. The voucher contains the following information:

date;

time;

registration number of the vehicle;

number of the customs document (SAD, TIR carnet, etc.).

if the indication made in the registration voucher states that the cargo complies with the status of a cargo that may cross the border as a matter of a priority, the official of the State Border Guard shall allow access to the vehicle carrying the respective cargo to the border crossing point;

if the indication made in the registration voucher states that the cargo does not comply with the status of a cargo that may cross the border as a matter of a priority, the official of the State Border Guard shall return the vehicle carrying the respective cargo to the regular queue of the vehicles.

Having received the cargo registration voucher, the person shall go to the customs control point and submit the cargo accompanying documents to a customs official for assessment. The customs official shall assess the received cargo accompanying documents and make an indication in the registration voucher on the assessment results, i.e. indicate whether the cargo complies with the status of a cargo that may cross the border as a matter of a priority.

Afterwards the person responsible for the cargo shall return to the official of the State Border Guard who acts in accordance with the indication made by the customs official in the registration voucher:

[1] Cabinet Regulation No 170 of 13 March 2012 [Rules regarding goods to be transported as a matter of priority](#) (available only in Latvian)

Advantage given to holders of European Union authorised economic operator (AEO) authorisation to cross the border under priority treatment when leaving Latvia through road border crossing points



On 29 December 2015 an amendment to the law On the State Border of the Republic of Latvia came into force providing for an advantage to holders of European Union authorised economic operator (AEO) authorisation to cross the border under priority treatment when leaving Latvia through road border crossing points (Paragraph 10 of Section 10 of the law On the State Border of the Republic of Latvia was supplemented with Clause 6.¹).

The regulatory framework provides that rights to cross the external border as a matter of priority shall be granted in cases where the cargo vehicle carries a cargo (AEO cargo) that fully consists of goods the consignor of which is a holder of the European Union AEO authorisation, where the carrier also holds the aforementioned authorisation (both conditions have to be met).

This advantage applies to any carrier and consignor holding the status of European Union AEO regardless of the type of AEO authorisation (customs simplifications (AEOC), security and safety (AEOS) or customs simplifications /security and safety (AEOF/AEOS)) or the type of the cargo.

For example, the rights to cross the border as a matter of priority may be used:

in case where goods are transported in one vehicle (including coupled vehicles) and AEO status is held both by the German consignor (indicated in Box 2 of export declaration or Box 2 of transit/TIR electronic declaration) and the Latvian carrier (indicated in Box 16/17 of CMR) of the goods;

in case where goods are transported in one vehicle (including coupled vehicles) and the consignor and the carrier of these goods are from another EU Member State and they are holders of AEO authorisations of the European Union.

If customs official upon controls of the cargo accompanying documents establishes that the indicated consignor and carrier are holders of European Union AEO authorisations and the only cargo transported by the vehicle is sent by a consignor who has been granted the status of an AEO, the vehicle will be authorised to cross the border as a matter of priority.

If the transported cargo includes also consignments sent by persons that have not been granted the status of the European Union, the external border at the border crossing point shall be crossed in accordance with the position in the regular queue even if the carrier of this cargo is a holder of the European Union AEO authorisation. Priority to cross the external border at the border crossing point will also not be applied in cases where the carrier of an AEO cargo is not a holder of the AEO authorisation.

The arrangements of cooperation between the officials of the SRS National Customs Board and the State Border Guard in cases where AEO cargos are given priority for border crossing are similar to the procedure followed in cases concerning goods required to be transported as a matter of priority due to their characteristics.