

For Private Individuals

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Things to consider before travelling

Currently, travellers to Latvia from the UK must comply with the same rules for importing goods as when leaving any other Member State of the European Union. When travelling within the European Union, customs controls are not carried out at the borders between Member States. The only goods subject to quantitative restrictions are excise goods (for more info, click [here](#)).

At the end of the transition period, travellers from the UK will be subject to the same customs regulations as for travellers arriving from any other third country.

When bringing in goods from the UK in your personal luggage, you will have to declare them if their total value exceeds a certain amount.

Travellers arriving by plane will be able to go through the "green channel" if the value of personal goods purchased in the UK does not exceed EUR 430. If the total value exceeds EUR 430, you will have to go through the "red channel" and declare the goods. These goods will be subject to value added tax (VAT) in the amount of 21% and customs duty:

If new goods are imported, the value indicated on receipts/invoices will be used to determine the customs value. If you do not have such documents, other information available to customs officials will be used to determine the value of the goods.

If you bring in an assortment of goods and their total value does not exceed EUR 700, you may request the application of a single customs duty rate of 2.5% of the value of the goods.

If the total value of the goods brought in exceeds EUR 430, the exemption shall apply to one or more items for which the total value does not exceed EUR 430. ! Please note that the value of goods is not divisible. *For example, if you have one item worth EUR 250 and another item worth EUR 200 (a total of 450 euros), taxes will be calculated only for the item with the value of EUR 200.*

Other Restrictions

A limited number of alcoholic beverages and tobacco products may be brought in from the UK to Latvia for personal use. Restrictions on imports of various foodstuffs will also have to be considered. Imports of dairy and meat products will be prohibited.

For more info about bringing in goods from third countries, click [here](#).

What will change in postal/courier deliveries?

As of 1 January 2021, items received from the UK by post or courier will be subject to the same conditions as any non-commercial or commercial mail sent to Latvia from a third country.

Non-commercial deliveries

Parcels sent from the UK to Latvia will be exempt from customs duty and VAT if the value of the goods does not exceed EUR 45 and the shipment is not commercial. A parcel is not considered commercial if:

It is a gift;

It is not a regularly occurring shipment;

It contains goods for the personal use of the receiver and/or family members; and

The quantity of items does not indicate commercial intent.

! Please note that goods received from an online shop is a commercial shipment.

If you receive a non-commercial shipment from the UK that exceeds a value of EUR 45, you will have to pay 21% VAT and customs duty:

If the total value of the goods sent exceeds EUR 45, the exemption shall apply to one or more items for which the total value does not exceed EUR 45. ! Please note that the value of goods is not divisible. *For example, if you have one item worth EUR 40 and another item worth EUR 20 (a total of EUR 60), taxes will be calculated only for the item with the value of 20 euros.*

If you receive a non-commercial shipment, the total value of which does not exceed EUR 700, you may request the application of a single customs duty rate of 2.5% of the value of the goods.

! Please note that in order to receive an exemption from import duties, the requirements regarding the number of tobacco products, alcoholic beverages, perfume, and other perfume products must also be fulfilled.

If the shipment contains excise goods, excise tax will have to be paid additionally.

The amount of tax payable for goods valued over EUR 45 is calculated by completing and submitting an electronic declaration to customs authorities:

You can either submit the simplified import customs declaration for postal consignments in EDS or authorize *Latvijas Pasts* or the courier to complete customs formalities on your behalf (paid service).

In cases where it is difficult to identify if the shipment is non-commercial (is the sender a private individual?), the type of shipment (is it a gift?), precise value, or the exact description of the item, a customs declaration must also be submitted – even if the value does not exceed EUR 45.

Commercial shipments

From 1 January 2021 to 30 June 2021, low value commercial items, such as goods purchased in a UK online shop, will be exempt from:

customs duty if the value of the goods does not exceed EUR 150 and

VAT if the value of the goods does not exceed EUR 22.

For example: if the value of the goods indicated in the shipment documents is EUR 20, then neither customs duty nor VAT will apply. If the goods are worth EUR 100, then the shipment will be exempt from customs duty, but will be subject to VAT, including delivery and insurance costs.

The amount of taxable goods valued over EUR 22 is calculated by completing and submitting an electronic declaration to customs authorities:

You can choose the simplified import customs declaration for postal consignments in EDS or authorize *Latvijas Pasts* or the courier to complete customs formalities on your behalf (paid service).

On 1 July 2021, exemptions from VAT will no longer take place. Everyone will have to submit an electronic customs declaration and pay VAT on all goods of any value. Thus, if the total value of goods in a shipment does not exceed EUR 150, you will have to pay only VAT. If the value exceeds 150 euros, you will have to pay VAT and customs duty. If the shipment contains excise goods, excise tax will have to be paid additionally.

For example: the value of an item (EUR 10) and delivery costs (EUR 2) are indicated in the shipping documents. Goods and services are subject to a standard VAT rate of 21%. You will have to pay 21% of EUR 12.00 (10 + 2) = EUR 2.52.

What do you need to know if you plan to move permanently from the UK to Latvia?

As of 1 January 2021, persons moving permanently from the UK to Latvia will have to refer to [EU legislation](#) and [national legislation](#) to determine policies for importing personal goods without paying import duty.

When making a permanent move, personal property that you have used in your previous permanent residence for at least 6 months and that you intend to use for the same purposes in Latvia may be exempt from duties. The exemption will be available only if you have been resident of the UK for at least 12 months without interruption.

"Personal property" means all property intended for personal use (furniture, clothing, private vehicles, bicycles, etc.). Your personal property must not, by its nature or quantity, indicate importation for commercial purposes. Exemption is not granted to alcoholic beverages, tobacco and tobacco products, commercial vehicles, and tools used in a trade or profession.

To apply for a release of goods for free circulation, an import declaration will be required. When filling in the declaration, all property (excepting your personal vehicle) can be declared under one code (9905 0000 "Personal property of private individuals who change their permanent residence"). A personal vehicle must be indicated separately in the declaration.

When presenting your personal goods at customs, you will be requested to submit the following:

Personal ID;

A list of goods describing type, quantity, weight, and value (it is not necessary to list each item separately, e.g. clothing – 4 boxes, 50 kg, EUR 400; furniture – 5 pieces, 100 kg, EUR 300, etc.);

Documents verifying continuous permanent residence outside the customs territory of the EU for at least 12 months (e.g., employment contract, rental lease, state/municipal institution info, etc.);

Documents proving ownership of personal belongings for at least 6 months (e.g., receipts/invoices, vehicle registration document). Customs officials may check the validity of these documents. If documents are not available, the value of the goods will be determined by customs officials;

Documents verifying that you have established a permanent residence in Latvia (e.g., residency declaration, real estate purchase documents, rental lease, employment contract, etc.); and

A statement confirming that your personal property is intended for your personal use only and that for 12 months from the date of release, you will not lend, pledge, rent or give for free or a fee any of these goods without notification and payment of customs duties.

An exemption from tax may be applied to personal property brought in within 12 months after you have established a permanent residence in Latvia.

<https://www.vid.gov.lv/en/private-individuals>