

For Businesses

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On 31 January 2020, the UK withdrew from the EU and became a third country. The UK will continue to enjoy EU rights and be subject to EU obligations until 31 December 2020, after which this transitional period will end.

During the transitional period, free movement of goods between the EU and the UK will continue. There will be no change in customs procedures until the end of this year for companies with trading partners in the UK. Exports are not subject to customs duty or VAT. However, importation of goods into the UK are subject to procedures depending on the intended use of the goods, such as release for free circulation, customs warehousing, or other.

EU regulations require enterprises involved in import and export to use a unique registration and identification (EORI) number in their dealings with customs authorities throughout the EU. An EORI number must be obtained to complete customs formalities. For more information on EORI numbers, see the [European Commission General Overview for EORI](#).

Customs formalities in Latvia are completed only electronically. Customs declarations can be submitted electronically through the Electronic Customs Data Processing System (EMDAS).

In determining the preferential origin of a product, components originating in the UK, both products and materials, will be considered as non-originating.

As of 1 January 2021, businesses will be obliged to clear goods moving from the EU to the UK or from the UK to the EU. See information for the [Union Customs Code](#).

After the end of the transition period, the existing “preferential export procedures” will no longer be in place [\(see here\)](#). For up-to-date information on exporting goods from the UK to Latvia from 1 January 2021, see [here](#). Goods exported from Latvia to the UK will be subject to export procedures. For more information on importing and exporting goods, see the [European Commission Trade Helpdesk](#).

Upon importation of goods from third countries and release for free circulation, the following shall be payable:

customs duty as set out by the integrated Tariff of the European Union [\(TARIC\)](#) as well as, in certain cases, other import duties, such as anti-dumping duties, which is determined on a case-by-case basis;

value added tax (VAT) as set out by the [Value Added Tax Law](#); and

excise duty on excisable goods, applying the rate provided for in the law [On Excise Duties](#).

! Please note that some customs procedures require customs authorisation, and it may be necessary to provide a guarantee to cover a customs debt or a debt that may arise. Please prepare for these requirements.

<https://www.vid.gov.lv/en/businesses-0>