

Entry of vehicles into Latvia

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Purchasing a vehicle in a third country and bringing it into the Republic of Latvia

If you (a natural person) have purchased a vehicle (car, trailer, motorcycle, boat, etc. that has not been registered in the European Union) in a third country and wish to register it in Latvia, then the vehicle has to be declared for the customs procedure of release for free circulation.

In order to apply the customs procedure of release for free circulation, a customs declaration has to be drawn up. The customs declaration has to be lodged electronically in the [Electronic Declaration System](#) of the State Revenue Service. You can log on to the Electronic Declaration System by one of the provided electronic means of authentication.

You may also appoint a customs representative, i.e., authorise another person to carry out the necessary customs formalities on your behalf.

The customs declaration has to be accompanied by the following documents:

- an identification document;

- registration certificate of the vehicle;

- transaction document (for example, an invoice, sale/purchase contract, payment order for the transfer made to the seller, etc.) as well as documents indicating the amount of the delivery costs (for example, fuel purchase receipts, invoice issued by the carrier, etc.);

- power of attorney attesting that you are authorising another person providing customs clearance services to represent you at the customs office (required only if the customs declaration is drawn up and lodged by the customs representative).

The following customs payments must be paid upon applying the customs procedure of release for free circulation:

- import duty (for example, if you are entering a passenger car then the potential rate of import duty would be 10% of the customs value of the goods (the amount of duty to be paid is calculated as follows: customs value of the goods x 10%));

- value added tax of 21% (the amount of duty to be paid is calculated as follows: (customs value of the goods + import duty) x 21%).

The primary method for setting the customs value is based on the transaction value. If the transaction value cannot be used then one of the secondary methods has to be applied sequentially.

The transaction value is the price actually paid or payable for the vehicle when sold for export to the customs territory of the Union.

Thus, if the vehicle has been purchased in a third country for export to Latvia, then the calculation of the customs value of the goods will be based on the transaction value indicated in the invoice or the contract for the purchase of the vehicle. If the value indicated in the invoice or contract does not include the costs for the delivery of goods from the third country to Latvia, then the transaction value indicated in the invoice or contract shall be added by transport, loading, insurance and other delivery costs.

After the goods have been released for free circulation and the taxes and duties have been paid, the vehicle may be registered in the Road Traffic Safety Directorate. Information on the procedure for registering vehicles in Latvia is available on the website of the [Road Traffic Safety Directorate](#).

Entry of vehicle when moving to a habitual place of residence in Latvia

If you are moving from a habitual place of residence in a third country to a habitual place of residence in Latvia, then your personal belongings, including the vehicle (private car, trailer, motorcycle, boat, etc.) registered in a third country may be brought in with an exemption from customs duties – import duty and value added tax. The application of the exemption from the customs duties is subject to the fulfilment of certain criteria.

Information on the application of the customs procedure of release for free circulation in cases where the person is moving from a habitual place of residence in a third country to a habitual place of residence in Latvia is available in the entry *Resettlement in Latvia from a country outside the EU* under the section [Travelling outside the European Union](#).

Temporary entry of a privately used vehicle into Latvia

If you are a traveller and your habitual place of residence is located outside the European Union, then you may temporarily bring into Latvia your privately used vehicle (car, its trailer, motorcycle, boat, etc.) registered outside the European Union with an exemption from the import duty and the value added tax.

The use of such vehicle cannot exceed:

6 months – for privately used road transport,

18 months – for privately used sea and inland waterway transport.

the period the student stays in the customs territory of the Union for the sole purpose of pursuing their studies,

the period the person stays in the customs territory of the Union for the sole purpose of performing their professional duties.

If you are temporarily entering Latvia with your own vehicle

If you are temporarily entering Latvia with your own privately used vehicle, this vehicle must be declared for the customs procedure of temporary admission. In such a case, you do not have to lodge a customs declaration at the customs office. The vehicle is considered to be placed under the temporary admission procedure upon crossing the border.

You are responsible for compliance with the conditions of the procedure (observing the time the vehicle can be used, the vehicle will be used only privately (for non-commercial purposes), the vehicle will be used by you). You will not have to lodge a re-export declaration when exiting the vehicle from Latvia. In this case, the temporary admission is completed when the vehicle is driven across the border and thus brought out of the customs territory of the European Union.

These conditions apply also to cases where you have given written authorisation for another person registered abroad to privately use your vehicle in the customs territory of the European Union (the person will be driving on their own or with their family, etc.) and where the vehicle is brought into the European Union by driving it (it is not being towed or moved by another vehicle).

Thus, if you temporarily enter Latvia from a third country as a traveller, you do not have to complete customs formalities when crossing the border.

However, please note that in specific cases customs officials are entitled to request that a customs declaration for the vehicle be lodged electronically. In such a case, a guarantee will have to be provided for the vehicle. The amount of the guarantee is calculated based on the value of the vehicle and it is equal to the amount of taxes and duties that would have to be paid if the vehicle would be released for free circulation.

When leaving the customs territory of the Union in such case you will have to lodge an electronic re-export declaration (re-export). The paid guarantee will be returned after the export formalities will have been completed.

If your vehicle is being temporarily brought into Latvia as a cargo

If you have entrusted somebody with bringing your privately used vehicle into Latvia as a cargo (for example, by towing or moving

it on a car hauler) and you have authorised this person to act on your behalf (to apply the customs procedure of temporary admission), an oral customs declaration and the entry summary declaration have to be lodged at the customs control point. The accompanying document of the oral customs declaration has to be provided in two copies (the form is available [here](#)). The customs official will stamp both copies and return one copy to you. You have to keep your copy of the oral declaration and present it at the customs control point of border crossing when leaving the customs territory of the Union. The entry summary declaration has to be lodged in the [SRS Electronic Declaration System](#).

However, please note that in specific cases customs officials are entitled to request that a customs declaration for the vehicle be lodged electronically. In such a case, a guarantee will have to be provided for the vehicle. The amount of the guarantee is calculated based on the value of the vehicle and it is equal to the amount of taxes and duties that would have to be paid if the vehicle would be released for free circulation.

When leaving the customs territory of the Union in such case you will have to lodge an electronic re-export declaration (re-export). The paid guarantee will be returned after the export formalities will have been completed.

If you have not authorised the person to apply the customs procedure of temporary admission, then upon crossing the border the vehicle will have to be placed under the customs procedure of transit by drawing up an electronic customs declaration and an entry summary declaration. The transit declaration and the entry summary declaration have to be lodged in the [SRS Electronic Declaration System](#).

In order to end the transit procedure, the vehicle and the transit declaration have to be presented at the customs office of destination, i.e. the customs office in the place where the vehicle is used. At the customs office of destination, the vehicle has to be placed under the customs procedure of temporary admission by drawing up an electronic customs declaration. In such a case, a guarantee will have to be provided for the vehicle. The amount of the guarantee is calculated based on the value of the vehicle and it is equal to the amount of taxes and duties that would have to be paid if the vehicle was released for free circulation.

The customs declaration has to be lodged in the [SRS Electronic Declaration System](#). You can register in the Electronic Declaration system by one of the provided electronic means of authentication. It is relatively difficult to obtain the authentication means and it involves additional formalities. For this reason, we recommend using the services of a declarant to complete the customs formalities.

When leaving the customs territory of the Union you will have to lodge an electronic re-export declaration (re-export). The paid guarantee will be returned after the export formalities will have been completed.

Procedures in the event if it is necessary to enter the vehicle for a period of up to 24 months

The maximum time limit that a privately used vehicle registered in the customs territory outside the Union may be temporarily brought into the customs territory of the European Union is 24 months. If it is intended to enter the vehicle for a period that exceeds the time limit permitting the use of the vehicle in the European Union with exemption from customs duties (please see the information provided above concerning the other time periods) but does not exceed 24 months, the exemption from the import duty and the value added tax shall not be applied.

In such a case, it is necessary to complete an electronic import declaration for the customs procedure of temporary admission and to provide a guarantee. When the vehicle will be brought out of the customs territory of the Union you will have to lodge an electronic re-export declaration and pay the import duty and value added tax. The amount of duty to be paid is 3% of the duty amount that would have to be paid if the vehicle was released for free circulation. This amount shall be paid for each month or part of the month when the vehicle had been placed under the temporary admission procedure.

The customs declaration has to be lodged in the [SRS Electronic Declaration System](#). You can register in the Electronic Declaration system by using one of the electronic means of authentication. It is relatively difficult to obtain the authentication means and involves additional formalities.

For this reason, we recommend using the services of a declarant to complete the customs formalities.

Information on the procedures to be followed in order to register vehicles that have been temporarily brought into Latvia is available on the website of the [Road Traffic Safety Directorate](#).

<https://www.vid.gov.lv/en/entry-vehicles-latvia>