

Resettlement in Latvia from a country outside the EU

Published: 22.12.2022.

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If a person is moving from their habitual place of residence in a country outside the European Union (EU) to a habitual place of residence in Latvia, then the goods that are being imported as personal property shall be exempted from the import duty and value added tax (VAT) in accordance with the procedures laid down in the laws and regulations of the EU* and Latvia**.

Personal property means all property that is intended for the personal use of the persons who are changing their habitual place of residence or for meeting their household needs (for example, furniture, clothes, private vehicles, bicycles, etc.). The personal property must not, by reason of its nature or quantity, reflect any commercial interest.

When moving from a habitual place of residence in a country outside the EU to a habitual place of residence in Latvia, the exemption from duties may be applied to the personal property that has been used by the person concerned in their previous habitual place of residence for at least 6 months and that is intended for the same purposes in Latvia. The exemption may be granted only to persons who have been holding their habitual place of residence outside the EU for at least 12 consecutive months.

The exemptions are not applied to alcoholic products, tobacco and tobacco products, commercial vehicles, articles for use in the exercise of a trade or profession.

In order to import personal property when moving from a habitual place of residence in a country outside the EU to a habitual place of residence in Latvia, the goods must be placed under the customs procedure of release for free circulation. To apply this customs procedure, it is necessary to lodge an import customs declaration. The import customs declaration has to be lodged electronically by accessing the Electronic Customs Data Processing System (EMDAS) from the SRS Electronic Declaration System (EDS).

Considering that completion of the standard import customs declaration is rather difficult, it is possible to authorise a customs representative (for example, a customs broker or other specialist providing services related to the completion of customs formalities) to complete the customs formalities. Completion of customs formalities might be also among the services provided by the transport company with which the person has concluded an agreement on the delivery of cargo to Latvia – in such a case, it is possible to authorise this company to draw up the standard import customs declaration.

All the goods (with the exception of the personal vehicle) in the import customs declaration may be declared under the same commodity code: 9905 0000 “Personal property belonging to natural persons transferring their normal place of residence”. If you are also importing your personal vehicle, then it must be declared in the import customs declaration under the respective commodity code.

When the personal property will be released for free circulation, it will be exempted from the customs duties and the VAT, if all the required documents will have been presented at the customs office certifying the fulfilment of conditions prescribed in the Regulation No 1186/2009 concerning entry of personal property with an exemption from the import duties.

The following documents have to be submitted at the time when the goods are presented to the customs:

an identity document;

list of goods providing information on the type, amount, weight, and value of the imported goods*(it is not necessary to indicate each item separately, a general name may be used instead: for example, clothes, four boxes, 50 kg, value of EUR 400; furniture, 5 pcs, 100 kg, value of EUR 300, etc.)*;

documents demonstrating that the habitual place of residence outside EU customs territory has been held for a continuous

period of at least 12 months (for example, employment contract, rental agreement, documents demonstrating a connection with State /local municipality institutions et al);

documents demonstrating that the imported belongings have been used by the person in their previous habitual place of residence for at least 6 months (for example, purchase documents (receipts) or registration documents (e.g., for vehicle). If purchase documents of the used goods are no longer available, customs value will be determined on the basis of objective information at the disposal of the person on the current value of the goods. Customs officials are entitled to verify the provided information);

documents demonstrating that the person has established a habitual place of residence in Latvia or has an intent to do so (for example, a statement by the person and information on the declared place of residence, residence permit in Latvia for at least 12 months, purchase/registration/rental documents of immovable property, documents demonstrating professional activities or personal relationships, etc.);

application (statement) by the person stating that the personal property is intended for personal use only, and that the person has been informed that until 12 months have elapsed from the date when the personal property has been released for free circulation, it may not be lent, given as security, hired out or transferred, whether for a consideration or free of charge, without prior notification to the competent authorities and settling the customs payments.

The personal property may be imported with an exemption from the duties within the period of 12 months from the date when the person concerned has established their habitual place of residence in Latvia.

** Council Regulation (EC) [No 1186/2009](#) of 16 November 2009 setting up a Community system of reliefs from customs duty (Regulation No 1186/2009)*

*** Article 53 of the [Value Added Tax Law](#)*

<https://www.vid.gov.lv/en/resettlement-latvia-country-outside-eu>