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Republic of Latvia

Cabinet

Regulation No. 500

Adopted 22 August 2017

Regulations Regarding Customs Warehouses, Temporary Storage and Free Zones

*Issued pursuant to
Section 6, Clauses 5, 12, and 13, Section 23.³, Paragraph two, and Section 25, Paragraph
two, Clauses 1, 3, and 4 of the Customs Law
[2 September 2020]*

1. General Provisions

1. The Regulation prescribes:

1.1. the procedures by which an authorisation for the operation of a customs warehouse shall be issued, amended, suspended, renewed, revoked, and annulled;

1.2. the procedures by which an authorisation for the operation of a temporary storage facility shall be issued, amended, suspended, renewed, revoked, and annulled;

1.3. the procedures for recording of goods in a free zone;

1.4. the procedures for recording and identification of goods at a customs warehouse;

1.5. the procedures for recording of goods in temporary storage at a temporary storage facility;

1.6. the procedures by which a person whose activities include the storage, processing, sale, or purchase of goods located inside a free zone shall keep records of goods;

1.7. the procedures by which a temporary storage declaration shall be submitted;

1.8. the procedures by which the goods in temporary storage shall be moved between various temporary storage facilities;

1.9. the procedures by which the holder of an authorisation for the operation of a customs warehouse or an authorisation for the operation of a temporary storage facility shall fulfil its liabilities after revocation or annulment of the relevant authorisation;

1.10. the procedures by which non-Union goods that are not subject to excise duty shall be transported by road transport between parts of the Free Port of Riga, the Liepāja Special Economic Zone, or the Free Port of Ventspils (hereinafter – the free zones) within the scope of one customs control point;

1.11. the conditions for a place for weighing goods located outside a temporary storage facility and the procedures for the harmonisation thereof, and also the procedures and conditions for refusal to harmonise the abovementioned place;

1.12. the procedures for the harmonisation of the transportation of goods from a temporary storage facility to a place for weighing.
[11 December 2018; 2 September 2020]

2. In order to use a territory (including buildings and structures) as a customs warehouse or a temporary storage facility, it is necessary to receive an authorisation for the operation of a customs warehouse (hereinafter – the authorisation for a customs warehouse) or an authorisation for the operation of a temporary storage facility (hereinafter – the authorisation for a temporary storage facility) of the State Revenue Service.

2.¹ The applications referred to in this Regulation and the documents related thereto necessary to receive, amend, suspend, and revoke the authorisation for a customs warehouse or the authorisation for a temporary storage facility, and also other information and documents relating to the authorisation for a customs warehouse or the authorisation for a temporary storage facility shall be submitted to the State Revenue Service using the electronic data-processing techniques (hereinafter – the Customs Decisions System) referred to in Article 6(1) of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (hereinafter – Regulation No 952/2013), using the Electronic Declaration System of the State Revenue Service (hereinafter – the EDS) referred to in Section 13, Paragraph one of the Customs Law.
[11 December 2018]

3. The applications referred to in this Regulation and the documents related thereto necessary to receive, amend, suspend, and revoke the approval of the type of the records of goods in a free zone shall be submitted to the State Revenue Service in printed form or in the form of an electronic document, or using the EDS.
[11 December 2018]

3.¹ The State Revenue Service shall issue (take) the decisions to issue, amend, suspend, renew, revoke, and annul the authorisations for a customs warehouse or a temporary storage facility and notify in the Customs Decisions System.
[11 December 2018]

4. The State Revenue Service shall notify the decisions to approve, amend, suspend, renew, revoke, and annul the type of the records of goods referred to in Paragraph 3 of this Regulation in accordance with the procedures laid down in the law On Taxes and Duties.
[11 December 2018]

5. The holder of the authorisation for a customs warehouse or the authorisation for a temporary storage facility has the obligation to ensure the storage of goods at the facility specified in the authorisation in accordance with the requirements of laws and regulations specified for the respective goods.

6. It shall be permitted to use a bunkering ship as a customs warehouse.

7. With the permit of the State Revenue Service non-Union goods may be temporarily removed from the customs warehouse in accordance with Article 240 of Regulation No 952/2013 so that goods may undergo usual forms of handling in accordance with Article 180 of Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code (hereinafter – Regulation No 2015/2446).

[11 December 2018]

8. [11 December 2018]

9. [11 December 2018]

9.¹ If the declaration for placing of the goods under the customs warehousing procedure is submitted by a person who is not the holder of the authorisation for a customs warehouse, the goods are released for placing under the customs warehousing procedure after the holder of the authorisation for a customs warehouse has confirmed in the EDS its consent to the intended placement of the goods in the relevant customs warehouse.

[11 December 2018]

9.² If goods in excess of an unknown origin which are not specified in the accounting registers of an economic operator or shortage of the goods is found at a temporary storage facility, in a customs warehouse, and in a free zone, it shall be deemed that the abovementioned goods have the status of non-Union goods unless the economic operator proves the opposite.

[11 December 2018]

2. Issuing of the Authorisation for a Customs Warehouse or a Temporary Storage Facility

2.1. Issuing of the Authorisation for a Customs Warehouse

10. The State Revenue Service shall issue the authorisation for a customs warehouse in accordance with Article 6(1) and Article 211(1)(b) of Regulation No 952/2013 and the second subparagraph of Article 171(1) of Regulation No 2015/2446.

[11 December 2018]

11. In order to receive the authorisation for a customs warehouse, a person shall submit an application for the receipt of the authorisation to the State Revenue Service.

12. [2 October 2017 / See Paragraph 85]

13. The following documents shall be appended by the person upon submitting the application referred to in Paragraph 11 of this Regulation:

13.1. the plan or a copy of the plan of the location which is intended to be used as a customs warehouse. The name of the applicant and the registration and identification number (hereinafter – the EORI number) provided for in Article 1(18) of Regulation No 2015/2446, a precisely marked and clearly identifiable address, cadastre number, location, external border, total area of the customs warehouse and, if any, the whole reservoir and pipeline system and equipment scheme, the volume of each reservoir and each pipeline shall be indicated in the plan;

13.2. container and pipeline calibration tables;

13.3. if the applicant does not own any immovable property or undivided share of the joint property which is intended to be used as a customs warehouse – a written consent of the owner or legal possessor of the immovable property which is intended to be used as a customs warehouse to use the immovable property as a customs warehouse, or a lease contract. If there are joint owners or several legal possessors of the immovable property, the person shall submit a written consent of all joint owners or legal possessors of the immovable property indicating therein the cadastral designation of the immovable property or the cadastral designation of the group of premises, the given name, surname, and personal identity number or the name (firm

name) and registration number of the owner, joint owners, or legal possessors, and also the time period during which the respective immovable property will be used as a customs warehouse. If the issued consent to use the immovable property as a customs warehouse is withdrawn by the owner, joint owner, legal possessor, or legal possessors of the immovable property where the customs warehouse is created or the lease relationship is terminated thereby, the customs warehousekeeper or the abovementioned persons shall inform the State Revenue Service in writing not later than 30 days prior to the end of the withdrawal period;

13.4. a statement (copy) of the State Fire and Rescue Service regarding conformity of the customs warehouse with the laws and regulations in the field of fire safety;

13.5. a statement (copy) of the regional environmental board of the State Environmental Service regarding conformity of the customs warehouse with the laws and regulations in the field of environmental protection;

13.6. a writ of guarantee prepared by the applicant in writing in accordance with Article 37(2) of Commission Regulation (EC) No 612/2009 of 7 July 2009 on laying down common detailed rules for the application of the system of export refunds on agricultural products (hereinafter – Regulation No 612/2009) if it is intended to use the customs warehouse as a victualling warehouse within the meaning of Article 37(1) of Regulation No 612/2009;

13.7. if a guarantee of another person instead of the holder of the authorisation for a customs warehouse is used for ensuring a customs debt which may be incurred – a written certification of such person for the use of the guarantee thereof;

13.8. if it is intended to create the customs warehouse in a bunkering ship:

13.8.1. a trade certificate of the bunkering ship (copy);

13.8.2. a tank layout scheme of the bunkering ship (copy) in which the name and the EORI number of the applicant, a precisely marked and clearly identified containers to be used for the operation of the customs warehouse, their volume, and total volume of the pipeline system are indicated;

13.8.3. tank and pipeline calibration tables;

13.9. information on the software (computer program) intended for recording of goods which conforms to the requirements laid down in the laws and regulations regarding accounting and organisation thereof.

14. If the application referred to in Paragraph 11 of this Regulation is submitted by a person who is the joint owner or one of the legal possessors of the immovable property which is intended to be used as a customs warehouse, the application shall be supplemented with a written consent of the other joint owners or legal possessors of the immovable property referred to in Sub-paragraph 13.3 of this Regulation.

[11 December 2018]

15. The State Revenue Service shall take the decision to issue the authorisation for a customs warehouse according to the received application if:

15.1. the documents referred to in Paragraph 13 of this Regulation have been submitted;

15.2. the requirements referred to in this Regulation, and also the requirements of Regulation No 952/2013, Regulation No 2015/2446, and Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code (hereinafter – Regulation No 2015/2447) in relation to the customs warehousing procedure are fulfilled;

15.3. the applicant has no debts of taxes, duties, and other debts of mandatory payments specified by the State or the time periods for the respective payments have been extended (suspended, divided) in accordance with the procedures laid down in the laws and regulations governing the field of taxes and the taxpayer is making payments according to the decision of

the tax administration (payment schedule) or execution of the decision of the tax administration has been suspended for the time period of pre-trial investigation.
[11 December 2018]

16. If temporary removal of non-Union goods from the customs warehouse referred to in Paragraph 7 of this Regulation is permitted in the customs warehouse, the State Revenue Service shall make a respective note in the authorisation for a customs warehouse and shall specify the manner in which the customs warehousekeeper may temporarily remove the abovementioned goods from the customs warehouse, and also shall specify specific requirements for recording of goods.

17. [11 December 2018]

18. [11 December 2018]

19. [11 December 2018]

20. [11 December 2018]

21. The State Revenue Service shall take the decision on refusal to issue the authorisation for a customs warehouse if the requirements referred to in Paragraph 15 of this Regulation are not fulfilled.

2.2. Issuing of the Authorisation for a Temporary Storage Facility

22. The State Revenue Service shall issue the authorisation for a temporary storage facility in accordance with Article 6(1) and Article 148 of Regulation No 952/2013 and Article 117 of Regulation No 2015/2446.
[11 December 2018]

23. In order to receive the authorisation for a temporary storage facility, a person shall submit an application for the receipt of the authorisation to the State Revenue Service.

24. [11 December 2018]

25. The following documents shall be appended by the person upon submitting the application referred to in Paragraph 23 of this Regulation:

25.1. the plan or a copy of the plan of the location which is intended to be used as a temporary storage facility. The name of the applicant and the EORI number, a precisely marked and clearly identifiable address, cadastre number, location, external border, total area of the temporary storage facility and, if any, the whole reservoir and pipeline system and equipment scheme, and also the volume of each reservoir and each pipeline shall be indicated in the plan;

25.2. container calibration and pipeline calibration tables;

25.3. if the applicant does not own any immovable property or undivided share of the joint property which is intended to be used as a temporary storage facility – a written consent of the owner or legal possessor of the immovable property which is intended to be used as a temporary storage facility to use the immovable property as a temporary storage facility, or a lease contract. If there are joint owners or several legal possessors of the immovable property, the person shall submit a written consent of all joint owners or legal possessors of the immovable property indicating therein the cadastral designation of the immovable property or the cadastral designation of the group of premises, the given name, surname, and personal identity number or the name (firm name) and registration number of the owner, joint owners,

or legal possessor, and also the time period during which the respective immovable property will be used as a temporary storage facility. If the issued consent to use the immovable property as a temporary storage facility is withdrawn by the owner, joint owner, legal possessor, or legal possessors of the immovable property where the temporary storage facility is created or the lease relationship is terminated thereby, the operator of the temporary storage facility or the abovementioned persons shall inform the State Revenue Service in writing not later than 30 days prior to the end of the withdrawal period;

25.4. a statement (copy) of the State Fire and Rescue Service regarding conformity of the temporary storage facility with the laws and regulations in the field of fire safety;

25.5. a statement (copy) of the regional environmental board of the State Environmental Service regarding conformity of the temporary storage facility with the laws and regulations in the field of environmental protection;

25.6. if a guarantee of another person instead of the holder of the authorisation for a temporary storage facility is used for ensuring a customs debt which may be incurred – a written certification of such person for the use of the guarantee thereof;

25.7. if it is intended to create the temporary storage facility in a bunkering ship:

25.7.1. a trade certificate of the bunkering ship (copy);

25.7.2. a tank layout scheme of the bunkering ship (copy) in which the name and the EORI number of the applicant, a precisely marked and clearly identified containers to be used for the operation of the temporary storage facility, their volume, and total volume of the pipeline system are indicated;

25.7.3. tank and pipeline calibration tables.

26. If the application referred to in Paragraph 23 of this Regulation is submitted by a person who is the joint owner or one of the legal possessors of the immovable property which is intended to be used as a temporary storage facility, the application shall be supplemented with a written consent of the other joint owners or legal possessors of the immovable property referred to in Sub-paragraph 25.3 of this Regulation.

[11 December 2018]

27. The State Revenue Service shall take the decision to issue the authorisation for a temporary storage facility according to the received application if:

27.1. the documents referred to in Paragraph 25 of this Regulation have been submitted;

27.2. the requirements of this Regulation, and also the requirements of Regulation No 952/2013, Regulation No 2015/2446, and Regulation No 2015/2447 in relation to temporary storage are fulfilled;

27.3. the applicant has no debts of taxes, duties, and other debts of mandatory payments specified by the State or the time periods for the respective payments have been extended (suspended, divided) in accordance with the procedures laid down in the laws and regulations governing the field of taxes and the taxpayer is making payments in accordance with the decision of the tax administration (payment schedule) or execution of the decision of the tax administration has been suspended for the time period of pre-trial investigation.

[11 December 2018]

28. If the movement of non-Union goods between various temporary storage facilities is permitted in accordance with Article 148(5) of Regulation No 952/2013 and Article 193 of Regulation No 2015/2447, the State Revenue Service shall specify in the authorisation for a temporary storage facility the address of the temporary storage facility or facilities whereto the goods are moved. The movement of goods between temporary storage facilities in Latvia is permitted according to a simplified procedure by entering the data on dispatches and arrivals of goods in the EDS.

[11 December 2018]

29. [11 December 2018]

30. The State Revenue Service shall take the decision on refusal to issue the authorisation for a temporary storage facility if the requirements referred to in Paragraph 27 of this Regulation are not fulfilled.

3. Making of Amendments to the Authorisation for a Customs Warehouse or a Temporary Storage Facility

31. The holder of the authorisation for a customs warehouse or a temporary storage facility shall inform the State Revenue Service of any changes in the documents and information referred to in Paragraphs 11, 13, 23, and 25 of this Regulation within five working days from the date of the occurrence of changes by submitting a relevant application. Documents confirming the necessity of amendments shall be appended to the application for changes. The respective information must be easily identifiable and unequivocally attributable to further activities of the customs warehouse or activities of the temporary storage facility.

[11 December 2018]

32. If necessary and if all requirements laid down in this Regulation, and also the requirements of Regulation No 952/2013, Regulation No 2015/2446, and Regulation No 2015/2447 in relation to the customs warehousing procedure or temporary storage are fulfilled, the State Revenue Service shall take the decision to make amendments to the authorisation for a customs warehouse or the authorisation of a temporary storage facility.

[11 December 2018]

33. If after receipt of the information referred to in Paragraph 31 of this Regulation the State Revenue Service establishes that the requirements for the issuing of the authorisations for a customs warehouse or the authorisations for a temporary storage facility laid down in this Regulation will not be fulfilled due to changes in the documents and information referred to in Paragraphs 11, 13, 23, and 25 of this Regulation, the State Revenue Service shall take the decision on refusal to make amendments to the respective authorisation.

[11 December 2018]

4. Suspension, Annulment, and Revocation of the Authorisation for a Customs Warehouse or a Temporary Storage Facility

[11 December 2018]

34. The State Revenue Service shall take the decision to suspend the authorisation for a customs warehouse or the authorisation for a temporary storage facility in the following cases:

34.1. the holder of the authorisation has provided incomplete or incorrect information or documents which were of significance upon taking the decision to issue the authorisation or the decision to make amendments to the authorisation and Article 27(1) of Regulation No 952/2013 is not applicable;

34.2. the documents or information regarding the change in the conditions according to which the authorisation was issued have been submitted to the State Revenue Service more than five working days after changes in the respective conditions;

34.3. the validity period of the comprehensive guarantee or guarantee waiver specified in the authorisation has expired for the holder of the authorisation and a new comprehensive guarantee or guarantee waiver has not been received;

34.4. the expiry date specified in the lease contract or in the written consent referred to in Sub-paragraph 13.3 or 25.3 of this Regulation to use the immovable property as a customs

warehouse or a temporary storage facility and another contract proving the lease right for the respective territory or written consent to use the immovable property as a customs warehouse or a temporary storage facility has not been submitted;

34.5. the holder of the authorisation for a customs warehouse has failed to conform to the requirements laid down in this Regulation, and also Regulation No 952/2013, Regulation No 2015/2446, and Regulation No 2015/2447 in relation to the customs warehousing procedure;

34.6. the holder of the authorisation for a temporary storage facility has failed to conform to the requirements laid down in this Regulation, and also Regulation No 952/2013, Regulation No 2015/2446, and Regulation No 2015/2447 in relation to temporary storage.

35. The State Revenue Service shall indicate in the decision to suspend the authorisation for a customs warehouse or the authorisation for a temporary storage facility the time period during which the holder of the authorisation must eliminate the reasons for suspending the authorisation.

36. Bringing goods into the customs warehouse is prohibited during the time period when the authorisation for a customs warehouse is suspended.

37. Bringing goods into the temporary storage facility is prohibited during the time period when the authorisation for a temporary storage facility is suspended.

38. During the period when the authorisation for a customs warehouse is suspended, it shall be permitted to complete the customs warehousing procedure of the non-Union goods placed in the customs warehouse in accordance with the procedures laid down in Article 215(1) of Regulation No 952/2013.

39. During the period when the authorisation for a temporary storage facility is suspended, it shall be permitted to complete the temporary storage of the non-Union goods placed in the temporary storage facility in accordance with the procedures laid down in Articles 149 and 150 of Regulation No 952/2013.

40. If the holder of the authorisation has eliminated the reason for suspending the authorisation, the State Revenue Service shall revoke the decision to suspend the authorisation for a customs warehouse or the authorisation for a temporary storage facility.

40.¹ The State Revenue Service shall take the decision to annul the authorisation for a customs warehouse or the authorisation for a temporary storage facility in the case referred to in Article 27(1) of Regulation No 952/2013.

[11 December 2018]

41. The State Revenue Service shall take the decision to revoke the authorisation for a customs warehouse or the authorisation for a temporary storage facility in the following cases:

41.1. the holder of the authorisation has submitted a written application for revocation of the authorisation and there are no non-Union goods in the customs warehouse or the temporary storage facility;

41.2. the holder of the authorisation has not eliminated the reasons for suspending the authorisation within the time period specified in the decision of the State Revenue Service to suspend the authorisation referred to in Paragraph 35 of this Regulation;

41.3. the holder of the authorisation for a customs warehouse after renewal of the authorisation for a customs warehouse, over a period of one year, has failed to conform to the

requirements laid down in this Regulation, Regulation No 952/2013, Regulation No 2015/2446, or Regulation No 2015/2447 in relation to the customs warehousing procedure;

41.4. the holder of the authorisation for a temporary storage facility after renewal of the authorisation for a temporary storage facility, over a period of one year, has failed to conform to the requirements laid down in this Regulation, Regulation No 952/2013, Regulation No 2015/2446, or Regulation No 2015/2447 in relation to temporary storage;

41.5. insolvency proceedings have been declared for the holder of the authorisation;

41.6. within 90 days the goods subject to the customs warehousing procedure are not located in the customs warehouse;

41.7. within 90 days the non-Union goods are not located at the temporary storage facility.

[11 December 2018]

42. The holder of the revoked or annulled authorisation for a customs warehouse has the obligation to settle all liabilities with the State in relation to the non-Union goods placed in the customs warehouse in accordance with the procedures laid down in Article 215(1) of Regulation No 952/2013 within 90 days after the decision to revoke or annul the authorisation enters into effect.

[11 December 2018]

43. The holder of the revoked authorisation for a temporary storage facility has the obligation to settle all liabilities with the State in relation to the non-Union goods placed in the temporary storage facility within the time period specified in Article 149 of Regulation No 952/2013.

[11 December 2018]

43.¹ The holder of the annulled authorisation for a temporary storage facility has the obligation to settle all liabilities with the State in relation to the non-Union goods placed in the temporary storage facility within 90 days after the decision to annul the authorisation enters into effect.

[11 December 2018]

5. Submission of Temporary Storage Declaration

44. The temporary storage declaration referred to in Article 145 of Regulation No 952/2013 shall be submitted regarding the non-Union goods intended to be declared for temporary storage. The person who presents the goods or on whose behalf the goods are presented shall submit the temporary storage declaration to the supervising customs office indicated in the authorisation for the operation of a temporary storage facility.

[11 December 2018]

45. [11 December 2018]

46. If the person submits the temporary storage declaration using any of the forms referred to in point (a) or (b) of Article 145(5) of Regulation No 952/2013, it shall indicate in the EDS the number of the used document from which data are extracted in an automated manner and supplemented with any missing information in accordance with the dataset specified for the temporary storage declaration in Annex B to Regulation No 2015/2446 and Annex B to Regulation No 2015/2447.

[11 December 2018]

47. If the person submits the temporary storage declaration using any of the port or transport information systems referred to in Article 145(6) of Regulation No 952/2013, the responsible

person shall ensure that the data required for such declaration are available in the abovementioned systems and they are available to the customs office.
[11 December 2018]

48. If the temporary storage declaration is submitted by the person who is not the holder of the authorisation for a temporary storage facility, the temporary storage declaration is accepted after the person who is the holder of the authorisation for a temporary storage facility confirms in the EDS its consent to the intended placement of goods at the relevant temporary storage facility.
[11 December 2018]

49. If, upon applying for temporary storage, the EDS is not functioning, the temporary storage declaration shall be submitted to the supervising customs office, using any of the documents referred to in Article 145(5) of Regulation No 952/2013 (hereinafter – the fallback procedure).
[11 December 2018]

50. Within three working days after the EDS is functioning again, the holder of the authorisation for a temporary storage facility shall submit the temporary storage declaration electronically, indicating the data of the temporary storage declaration drawn up according to the fallback procedure and the number of the temporary storage declaration assigned by the customs office.
[11 December 2018]

6. Recording of Goods in a Customs Warehouse and at a Temporary Storage Facility

6.1. Recording of Goods in a Customs Warehouse

51. The holder of the authorisation for a customs warehouse shall ensure the records and identification of the goods in the customs warehouse.

52. The holder of the authorisation for a customs warehouse shall include the following in the records of goods to be stored in the customs warehouse:

52.1. the mandatory information for all holders of the authorisations for a customs warehouse – the information specified in points (a), (b), (c), (d), (e), (f), (j), and (l) of Article 178(1) of Regulation No 2015/2446;

52.2. the information specified in points (g), (m), (p), (q), and (r) of Article 178(1) of Regulation No 2015/2446 if such information is necessary according to the conditions for use of the issued authorisation for a customs warehouse and in the cases referred to in points (h) and (i) if there are such goods in the customs warehouse which are declared for the procedures referred to in these points.

53. If, upon the placement of non-Union goods in the customs warehouse, the holder of the authorisation for a customs warehouse establishes that there is a difference between the quantity specified in the supporting documents of goods and the actual quantity of goods or any other differences, it shall immediately, but not later than within working day, using the EDS, inform the State Revenue Service of the differences established.
[2 September 2020]

54. If the holder of the authorisation for a customs warehouse, within 14 days from the date of the establishment of discrepancies, in relation to the differences established in the non-Union goods submits in the EDS an application for the correction of the customs declaration and documentarily confirmed information received from the cargo owner or consignor on the reasons for discrepancy, the State Revenue Service shall assess the submitted information and

documents and either approve or reject the amendments to the customs declaration, informing the holder of the authorisation for a customs warehouse of the debt of customs charges.
[2 September 2020]

55. After amendments are made to the customs declaration or the payment of the debt of customs charges, the holder of the authorisation for a customs warehouse shall make the relevant corrections in the records of goods.

56. If during the storage of goods in the customs warehouse the holder of the authorisation for a customs warehouse establishes losses of non-Union goods which are not the natural wastage of goods or which exceed the norm of the natural wastage of goods specified in laws and regulations, the holder of the authorisation for a customs warehouse shall, each month until the fifteenth date, submit to the State Revenue Service information on the findings of the previous month and documents which attest the occurrence of the losses of goods.
[2 September 2020]

57. The State Revenue Service shall assess the information submitted in accordance with Paragraph 56 of this Regulation and shall, taking into account that specified in Article 124(4) of Regulation No 952/2013, inform the holder of the authorisation for a customs warehouse of the debt of customs charges.

58. The holder of the authorisation for a customs warehouse shall make the relevant corrections in the records of goods after payment of the debt of customs charges.

6.2. Recording of Goods at a Temporary Storage Facility

59. The holder of the authorisation for a temporary storage facility shall ensure the records and identification of the goods at the temporary storage facility.

60. The records of non-Union goods in respect of which a temporary storage declaration has been submitted shall be carried out in the EDS by the holder of the authorisation for a temporary storage facility, indicating the information in accordance with the dataset specified for the temporary storage declaration in Annex B to Regulation No 2015/2446 and Annex B to Regulation No 2015/2447, and also the actual storage place of goods for unpackaged goods and bulk or break bulk cargo (for example, a warehouse, tank).
[11 December 2018]

61. Upon removal of non-Union goods from the temporary storage facility, the records shall contain the following information:

- 61.1. the date of removal of the goods;
- 61.2. the mode of transport used for the removal of the goods from the temporary storage facility and the vehicle identification number;
- 61.3. container identification number if the goods are removed from the temporary storage facility in a container;
- 61.4. information on a customs procedure document whereby the goods are removed from the temporary storage facility – the type and number;
- 61.5. gross mass in kilograms of the removed goods;
- 61.6. the number of facilities of the removed goods – the number of packages containing the goods, for unpackaged goods and bulk or break bulk cargo – the volume of the goods declared.

62. If after the entry of the non-Union goods in the records, including after their movement between temporary storage facilities, it is established at the temporary storage facility that there are differences between the quantity of goods specified in the temporary storage declaration and the actual quantity of goods or the weight thereof or any other differences, the holder of the authorisation for a temporary storage facility shall immediately, but not later than within one working day, inform the supervising customs office through the EDS and shall, within 14 days from the date of the establishment of discrepancies, send documentarily confirmed information received from the cargo owner or consignor on the reasons for discrepancy.

[2 September 2020]

63. If the customs office harmonises the justification for the corrections in relation to the discrepancy of the goods submitted by the operator of the temporary storage facility, the relevant corrections are automatically transferred in the records of the holder of the authorisation for a temporary storage facility and in the temporary storage declaration.

[11 December 2018]

64. If the justification for the corrections in relation to the discrepancy of the goods submitted by the operator of the temporary storage facility is not harmonised, the State Revenue Service shall inform the holder of the authorisation for a temporary storage facility of the debt of customs charges.

65. The submitter of the application to receive the authorisation for a temporary storage facility referred to in Paragraph 23 of this Regulation or the holder of the authorisation for a temporary storage facility shall register the non-Union goods in the register of documents specified in the laws and regulations regarding accounting and organisation thereof.

6.1 Removal of the Goods in Temporary Storage to the Place for Weighing Goods

[2 September 2020]

65.¹ The goods in temporary storage may be temporarily removed from the temporary storage facility for the time period required for the conduct of the weighing to the place harmonised with the customs office in order to be weighed before placement thereof under a subsequent customs procedure (hereinafter – the place for weighing goods). Prior to the conduct of the weighing, the place for weighing goods shall be harmonised with the customs control point whereto the temporary storage declaration has been submitted.

[2 September 2020]

65.² In order to harmonise the place for weighing goods referred to in Paragraph 65.¹ of this Regulation the operator of the temporary storage facility shall, prior to the conduct of the weighing, submit electronically information with the address of the planned place for weighing goods to the customs control point whereto the temporary storage declaration has been submitted.

[2 September 2020]

65.³ The customs control point whereto the temporary storage declaration has been submitted shall, within three working days after receipt of the information provided electronically by the operator of the temporary storage facility, send electronically the harmonisation in respect of the planned place for weighing goods if placing under customs supervision is possible at the place for weighing goods or inform of the refusal to harmonise the planned place for weighing goods if placing under customs supervision is not possible at the place for weighing goods. The decision on the harmonisation of the place for weighing or refusal to harmonise the place for weighing shall be issued and notified in the Electronic Declaration System of the State Revenue

Service, indicating only the information referred to in Section 67, Paragraph two, Clauses 8 and 9 of the Administrative Procedure Law.

[2 September 2020]

65.⁴ Each place for weighing shall be harmonised once – prior to the transportation of the goods there for the conduct of the weighing – with the customs control point whereto the temporary storage declaration has been submitted.

[2 September 2020]

65.⁵ Prior to each transportation of the goods in temporary storage to the place for weighing, the operator of the temporary storage facility shall harmonise electronically the transportation of the goods to the place for weighing with the customs control point whereto the temporary storage declaration has been submitted.

[2 September 2020]

65.⁶ In order to receive the harmonisation referred to in Paragraph 65.⁵ of this Regulation the operator of the temporary storage facility shall submit electronically information to the customs control point whereto the temporary storage declaration has been submitted where it shall specify the following:

65.⁶1. the number of the relevant temporary storage declaration;

65.⁶2. the quantity of the goods to be transported for weighing;

65.⁶3. the type and number of the vehicle by which the goods shall be transported for weighing;

65.⁶4. the planned weighing period.

[2 September 2020]

65.⁷ The customs control point whereto the temporary storage declaration has been submitted shall, within three hours after receipt of the information provided electronically by the operator of the temporary storage facility, send electronically the harmonisation or refusal to transport the goods for weighing to the operator of the temporary storage facility.

[2 September 2020]

7. Free Zones

7.1. Approval of the Records of Goods in a Free Zone and Making of Amendments to the Approval of the Records of Goods

66. A licensed capital company which is seeking to obtain the status of a free zone in the Free Port of Riga in accordance with the procedures laid down in The Free Port of Riga Law, a capital company of the Liepāja Special Economic Zone which, in accordance with the procedures laid down in the Law on the Liepāja Special Economic Zone, has entered into a contract with the Liepāja Special Economic Zone Authority on commercial activity in the territory of the Liepāja Special Economic Zone and is seeking to obtain the status of a free zone in the Liepāja Special Economic Zone, a licensed capital company which has entered into a contract with the Free Port of Ventspils on licensed commercial activity in the territory of the Free Port of Ventspils Authority and has obtained the permit of the Free Port Authority for such activity, and is seeking to obtain the status of a free zone in the Free Port of Ventspils, a merchant of the Rēzekne Special Economic Zone which, in accordance with the procedures laid down in the Law on the Rēzekne Special Economic Zone, has entered into a contract with the Rēzekne Special Economic Zone Authority on commercial activity in the territory of the Rēzekne Special Economic Zone and is seeking to obtain the status of a free zone in the Rēzekne Special Economic Zone, a capital company which, in accordance with the procedures laid down

in the Law on the Latgale Special Economic Zone, has entered into a contract with the Latgale Special Economic Zone Authority on investments in the respective territory and has obtained the status of a free zone in the Latgale Special Economic Zone after receiving the permit for the performance of commercial activities in the free zone regime shall keep records of goods in the free zone in accordance with Article 214(1) of Regulation No 952/2013 in the manner approved by the State Revenue Service.

[11 December 2018]

67. The persons referred to in Paragraph 66 of this Regulation in the free zones of which the storage, processing, sale, or purchase of non-Union goods is planned shall, prior to receipt of the permit for the performance of licensed commercial activity in the free zone regime, submit to the State Revenue Service the application for the approval of the type of the records of goods. The following information shall be indicated in the application:

67.1. the name of the applicant;

67.2. the EORI number;

67.3. the address of the territory of the free zone where it is intended to perform activities involving the goods;

67.4. the intended activities involving the goods and the manner in which the records and identification of goods shall be carried out, and also the information for the identification of the software for the records of goods;

67.5. the use of equivalent goods, if planned;

67.6. the storage of Union goods, if planned;

67.7. the address of the location (storage) of the original supporting documents for the records of goods and transport of import or export goods or copies thereof.

68. The person shall keep records of goods in the informative system which ensures the saving of the information in the register of records in respect of each entry or correction of an entry, the type, date, and time thereof, entry number of the system, and also the performer of the entry.

69. After assessing the information specified in the application referred to in Paragraph 67 of this Regulation, the State Revenue Service shall take the decision on approval of the records of goods (hereinafter – the approval) or refusal to approve the records of goods.

70. The State Revenue Service shall take the decision on refusal to approve the records of goods if the requirements referred to in Paragraphs 68 and 78 of this Regulation in relation to the content of the records of goods and the developed software are not fulfilled.

71. The State Revenue Service shall specify the following in the approval:

71.1. the type of the records of goods and the procedures for recording of goods;

71.2. the requirements laid down for the records of goods;

71.3. the time period and type in which the report on the goods brought into, taken out of the free zone, and entered in the records in the previous month shall be submitted;

71.4. the relevant entry if the use of equivalent goods is permitted in the free zone.

72. The person shall notify the State Revenue Service of any changes in the application referred to in Paragraph 67 of this Regulation or in the information specified in the approval within five working days from the date of the occurrence of changes by submitting the application for changes. Documents confirming the necessity of amendments to the relevant approval shall be appended to the application for changes.

73. Upon assessing the information specified in the application for changes referred to in Paragraph 72 of this Regulation, the State Revenue Service shall take the decision on the

making of amendments to the approval or refusal to make amendments if due to amendments the person will not be able to ensure the fulfilment of the requirements referred to in Paragraph 71 of this Regulation.

74. If the person fails to conform to the requirements laid down in the approval, this Regulation, Regulation No 952/2013, and Regulation No 2015/2446 in relation to the operation of the free zone, the State Revenue Service shall take the decision to suspend the issued approval.

75. The State Revenue Service shall indicate the time period not exceeding 90 days in the decision on the suspension of the approval during which the person must eliminate the reasons for such suspension.

76. The State Revenue Service shall revoke the approval and, accordingly, inform the Free Port of Riga Authority, the Free Port of Ventspils Authority, the Liepāja Special Economic Zone Authority, the Rēzekne Special Economic Zone Authority, or the Latgale Special Economic Zone Authority if the person:

76.1. has not eliminated the reason for suspension within the time period specified in the decision on the suspension of the approval;

76.2. has submitted a written application for the revocation of the approval and the goods are not located in the territory of the free zone;

76.3. over a period of one year after renewal of the approval has failed to conform to the requirements laid down in the approval, this Regulation, Regulation No 952/2013, and Regulation No 2015/2446 which apply to the operation of the free zone.

[11 December 2018]

7.2. Recording of Goods in a Free Zone

77. The person in whose free zone non-Union goods are stored, processed, sold, or purchased shall ensure the records and identification of the goods stored in the free zone.

78. The records of goods shall include the information referred to in Article 178 of Regulation No 2015/2446:

78.1. points (b), (c), (d), (e), and (f) of paragraph 1;

78.2. points (g), (j), (m), and (q) of paragraph 1 if applicable to the goods;

78.3. paragraph 2.

79. The person shall, once during the time period specified in the approval, submit a report on the non-Union goods brought into, taken out of the free zone, and entered in the records in the previous month, indicating the number of the customs document or transport of the goods document number according to which the goods are brought into the free zone and taken out of it, or ensure online access to the system for the records of goods for the officials of the State Revenue Service.

79.¹ If upon the placement of goods in the free zone the person establishes that there is a difference between the quantity specified in the supporting documents of goods and the actual quantity of goods or any other differences, it shall immediately, but not later than within one working day, using the EDS, inform the State Revenue Service of the differences established.
[2 September 2020]

79.² The person shall, within 14 days from the date of the establishment of discrepancies, submit to the State Revenue Service documentarily confirmed information received from the cargo owner or consignor on the reasons for discrepancy and shall make the relevant corrections in

the records of goods. The State Revenue Service shall assess the submitted information and inform the person of the debt of customs charges, if any.
[2 September 2020]

79.³ If during the storage of goods in the free zone the person establishes losses of non-Union goods which are not the natural wastage of goods or which exceed the norm of the natural wastage of goods specified in the laws and regulations in the field of customs, the person shall, until the fifteenth date of the following month, submit to the State Revenue Service information on the findings of the previous month and documents which attest the occurrence of the losses of goods.
[2 September 2020]

79.⁴ The State Revenue Service shall assess the information submitted in accordance with Paragraph 79.³ of this Regulation and shall, taking into account that specified in Article 124(4) of Regulation No 952/2013, inform the person of the debt of customs charges.
[2 September 2020]

79.⁵ The person shall make the relevant corrections in the records of goods immediately after payment of the debt of customs charges.
[2 September 2020]

8. Movement of Goods Between the Territories of Free Zones Within the Scope of One Customs Control Point

80. The goods which, in accordance with the conditions of Regulation No 952/2013, do not have the status of non-Union goods and which are not subject to an excise duty shall be transported by road transport between the territories of free zones in the Free Port of Riga, the Liepāja Special Economic Zone, or parts of the Free Port of Ventspils within the scope of one customs control point, harmonising electronically such movement with the customs control point.

81. For the person, from whose territory of the free zone it is intended to take out or to whose territory of the free zone it is intended to bring in the goods, to receive the harmonisation referred to in Paragraph 80 of this Regulation prior to the movement of goods, the person shall submit information to the customs control point electronically where it shall specify the following:

81.1. the undertakings of the free zone and the addresses of the location of goods between which the movement of goods is intended;

81.2. the name of goods, the sales description of goods, the container number, the number of packages and weight (gross/net);

81.3. the registration number of the vehicle used for the movement of goods;

81.4. Master Reference Number (MRN) of the customs declaration or the number of the document which was drawn up upon bringing the goods into the Free Port of Riga, the Liepāja Special Economic Zone, or the Free Port of Ventspils;

81.5. the date until which the movement of goods is planned.

[2 September 2020]

82. The customs control point shall, within three hours after receipt of the application, send the harmonisation or refusal of the movement of goods to the person to the electronic mail address.

83. The person in whose territory of the free zone the goods are received shall, within one day after completing the movement of goods, notify electronically the customs control point of the receipt of goods.

9. Closing Provisions

84. The holders of authorisations to whom authorisations have been granted on the basis of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code, Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code, and Cabinet Regulation No. 57 of 3 February 2015, Regulations Regarding the Operation of Customs Warehouses, until repeated assessment of the authorisations shall ensure the records of goods in the customs warehouse in accordance with the requirements laid down in Cabinet Regulation No. 57 of 3 February 2015, Regulations Regarding the Operation of Customs Warehouses.

85. Paragraph 12 of this Regulation shall be in force until 1 October 2017.

86. [11 December 2018]

87. The regulation laid down in Paragraph 28 of this Regulation regarding the movement of non-Union goods between various temporary storage facilities shall come into force on 1 March 2018.

88. Recording of goods in accordance with the requirements referred to in Paragraphs 60 and 61 of this Regulation shall be applicable until 28 February 2018. From 1 March 2018 the records shall be kept in accordance with Article 116 of Regulation No 2015/2446.

89. Recording of goods and submission of a report in accordance with the requirements referred to in Paragraphs 68 and 79 of this Regulation shall be applicable until introduction of a unified electronic system for keeping records of the goods brought into and stored in the free zones and for the registration of the movement thereof.

90. Approvals issued until the coming into force of this Regulation shall be valid until 2 May 2019 or until the moment of the review thereof, whichever occurs first. The person who until the coming into force of this Regulation has received the approval shall specify the information referred to in Paragraph 78 of this Regulation in the records of goods.

91. If the movement of goods takes place by road transport between the territories of free zones in the Free Port of Riga, the Liepāja Special Economic Zone, or the Free Port of Ventspils within the scope of one customs control point, the information specified in Paragraph 81 of this Regulation shall be submitted until introduction of a unified information system of free zones. After introduction of the abovementioned system, the movement of goods shall be notified and harmonisation of the movement of goods from the customs control point shall be received in the system.

92. The applications for amending, suspending, and revoking the authorisations for customs warehouses or the authorisations for temporary storage facilities which have been issued until 2 October 2017 shall be submitted to the State Revenue Service in printed or electronic form, or using the EDS.

[11 December 2018]

93. Paragraph 8.¹ of this Regulation shall be applicable after introduction of the upgraded version of the Import Functionality of the Electronic Customs Data Processing System of the EDS but not later than from 1 March 2019.

[11 December 2018]

Prime Minister

Māris Kučinskis

Minister for Finance

Dana Reizniece-Ozola

**Application for the Receipt of an Authorisation for the Operation of a
Customs Warehouse**
[11 December 2018]