**Information on customs clearance of goods (IM4 - release of goods into free circulation).**

Hello!

We hereby inform you about arrival or soon incoming of your shipment that require customs clearance. As we will carry out the customs clearance on behalf of your attorney, we need the following documentation in order to proceed customs clearance process in fastest possible way and in accordance with the requirements of Latvian legislation.

If you chose another service provider, do the customs clearance - please let us know in a timely fashion.

**EORI**. Have you been assigned an EORI number? Please verify it [here](https://ec.europa.eu/taxation_customs/dds2/eos/eori_validation.jsp); if you can't find it, please fill in the [application form](https://www.vid.gov.lv/sites/default/files/eori_numura_pieprasijums_2.docx) and send it by e-mail - remember, in this case please use a secure electronic signature.

**Power of attorney.** In order to complete the order, you must authorise Kuehne + Nagel SIA to declare the goods with the rights of direct representation. If you have not yet issued power of attorney – [use link](https://lv.kuehne-nagel.com/documents/856140/1443935/services-transportation-customs-power-of-attorney-en.docx/5dc077e0-bcf0-89c1-9899-2cad43f4ce40?t=1614007649300). The original power of attorney must be sent to us no later than by the end of the particular service.

**Commercial invoice, invoice for goods.** Before sending the invoice, please make sure that the information is correct and accurate. The invoice must contain the information on the nature of the transaction (Invoice or Commercial invoice), the goods you purchased, their value, number of units, weight, as well as the terms of delivery. In the course of declaration, the State Revenue Service Customs Board reserves the right to additionally request a transaction confirmation/payment order for the transaction in question. By submitting the invoice, you confirm its compliance.

**Packing list.** This document must be sent if the commercial invoice or invoice for the goods contains incomplete information concerning number of places, weight, delivery conditions, etc.

**Description of goods.** The customer must provide complete, clear and unambiguous information about the product that is being cleared through customs – the use of the product, materials used, functionality, as well as any other additional information that would provide complete information about the product allowing to apply the appropriate [customs code](https://eur-lex.europa.eu/legal-content/LV/TXT/?uri=uriserv:OJ.L_.2019.280.01.0001.01.LAV&toc=OJ:L:2019:280:TOC). Verify the code and other binding information at [ITVS](https://itvs.vid.gov.lv/itms/) (restrictions, relief, requirements, etc.)

**FVS (PVD) control.** [The Food and Veterinary Service (FVS)](https://www.zm.gov.lv/partikas-un-veterinarais-dienests/statiskas-lapas/fitosanitara-kontrole?id=7560#jump) requires an inspection of the packaging material if used a wooden products (wooden pallets, wooden boards or other wooden structures intended for securing the goods during the transportation). This inspection fee is in accordance with the current price list.

**Tax payment.** The standard tax payment procedure envisages the advance payment of the calculated taxes to the Treasury, or tax payment in the course of declaration via [www.latvija.lv.](http://www.latvija.lv) Please let us know if you intend to use [www.latvija.lv](http://www.latvija.lv), so that the declarant may activate payment receipt with the “expecting payment” function.

For your information:

As all these requirements regulated by Latvian legislation and the binding regulations of the Cabinet of Ministers, please make sure you comply with them.

It is the customer's responsibility to prepare all the necessary documentation based on which customs clearance will be provided. As customs clearance of goods is performed at the moment when the goods are physically within the borders of Latvia and all the necessary documentation is available and the customer has given an order, any additional requested information prolongs the customs clearance process therefore do not postpone the collection and transfer of information until the last minute. This will reduce stress and chaotic searching for documents when the cargo has arrived.

We cannot set the deadlines for the completion of customs formalities, as three parties are involved (the customer, the declarant, and the SRS Customs Board) and the processing time depends on the accuracy of the information submitted for processing.

Additional expenses incurred by the Customs Board in determining physical control measures (transportation to the inspection site, scanner procedure, physical control - physical reloading of goods, etc.) are fully covered by the owner of the goods. Kuehne + Nagel SIA cannot influence the control measures set by the Customs Board, they are performed in accordance with the instructions of the SRS MP.

If the product request certain product certificates or any other attestations determined by the state authority supervising the relevant product ([Consumer Rights Protection Center PTAC](https://www.ptac.gov.lv/lv), [Ministry of Defense AM](https://www.mod.gov.lv/lv/uznemejiem), etc.), the customer submits them before the customs clearance of the goods begins. The need for such proofs by Kuehne+Nagel could be established only at the time when the customs clearance process is initiated.

All communication must involve your responsible freight forwarder who oversees your shipment. A packet of information that is passed on to another CN representative shall not be considered delivered, therefore please check the list of recipients before sending the information.

The customer shall be responsible for the truthfulness and accuracy of the information and shall confirm this fact by e-mail when initiating the order execution.

Thank you in advance! Sincerely, Kuehne+Nagel