Procedures for the Calculation and Payment of Natural Resources Tax, the Issuance of Permits for Use of Natural Resources and the Auditing of Management Systems

Issued pursuant to
Section 4, Paragraph three, Clauses 1 and 2, Section 4, Paragraph four,
Section 12, Paragraph two, Section 14,
Section 16, Paragraph two, Sections 19.1 and Section 20,
Section 23, Paragraph six, Clauses 1, 2, 3 and 4,
Section 24, Paragraph three, Clauses 1, 2, 3, 4, 5, 6 and 7 and
Section 27, Paragraph one, Clauses 1, 2 and 3 of the Natural Resources Tax Law

I. General Provisions

1. This Regulation prescribes:
   1.1. the classification of natural resources, polluting substances, waste and radioactive substances and their conformity with the natural resources tax (hereinafter – tax) rate groups;
   1.2. the classification of goods harmful to the environment, technical specifications and their conformity with the tax rate groups;
   1.3. the non-taxable packaging of goods and articles;
   1.4 the procedures for the issuance of a permit for use of natural resources in order to use natural resources extracted during underground and above-ground construction, in economic activities, installation of above-ground water bodies, and the cleaning and deepening of river beds, as well as in order to use the mineral resources extracted during economic activities for which the tax has not been paid;
   1.5. the procedures for the application of the tax rate for the volume of natural gas or greenhouse gases pumped into geological structures in the current tax period;
   1.6. [13 April 2010];
   1.7. the procedures for the calculation of the volume of carbon dioxide (CO₂) emission;
   1.8. [13 April 2010];
1.9. the procedures for the application of the tax rate for the collection of park edible snails (*Helix pomatia* L.) for further economic utilisation;

1.10. the accounting documents to be used in confirming the weight of goods harmful to the environment and the information to be included therein;

1.11. the methodology for the determination of the weight of the goods harmful to the environment if the taxpayer does not have accounting documents confirming the weight of the goods harmful to the environment at his or her disposal;

1.12. the accounting documents confirming the weight and type of packaging materials and the information to be included therein;

1.13. the authority which issues the statement regarding the packaging material and the type and weight of disposable tableware and accessories (hereinafter – tableware) material if the taxpayer does not have the necessary accounting documents confirming the material of packaging or the type and weight of disposable tableware material at his or her disposal;

1.14. the methodology for the determination of type and weight of packaging material if the taxpayer does not have the accounting documents confirming the type and weight of packaging material at his or her disposal;

1.15. the maximum tolerances from the weight norm of packaging and disposable tableware, if the weight is substantiated with accounting documents;

1.16. the methodology for the determination of type and weight of disposable tableware if the taxpayer does not have the accounting documents confirming the type and weight of disposable tableware at his or her disposal;

1.17. the procedures for the accounting of type and quantity of extracted or used natural resources, environmental pollution and goods harmful to the environment, packaging, disposable tableware and radioactive substances;

1.18. the procedures for the calculation and payment of the tax; and

1.19. the report form for the calculated natural resources tax (hereinafter – report) and the procedures for filling in and submission thereof;

1.20. the procedures by which the water flown through the hydrotechnical structure shall be calculated on the basis of the quantity of electricity produced and the efficiency coefficient of the operation of the hydroelectric station;

1.21. the procedures by which tax shall be calculated and paid for fireworks;

1.22. the procedures for determining a person who may perform the audit of the waste management systems for goods harmful to the environment, the used packaging management systems and the management systems for disposable tableware and accessories (hereinafter – auditor of management systems);

1.23. the procedures for auditing the waste management systems for goods harmful to the environment;

1.24. the procedures for auditing the used packaging management systems and the management systems for disposable tableware and accessories.

[14 January 2014; 13 May 2014]

2. The State Revenue Service shall, after receipt of the report (Annex 1) and payment of the tax, transfer the amount of the natural resources tax paid to the special budget for environmental protection of the relevant local government by the fifteenth date of the following month in accordance with the division specified in Section 28 of the Natural Resources Tax Law (hereinafter – the Law).

[13 May 2014]

3. The competent authorities subordinate to the Ministry of Environmental Protection and Regional Development and the State Revenue Service shall co-operate in the administration of taxes and exchange information and data, which is related to taxes and the application thereof, within the following time periods:
3.1. the State Environmental Service shall, until the last date of the month following a quarter, send the following to the State Revenue Service in electronic form:
   3.1.1. an updated list of taxpayers who have been issued an A or B category polluting activity permit, a C category polluting activity certificate, a permit for the use of water or natural resources, or who have been registered as packagers and pay the tax;
   3.1.2. information received from local governments and competent authorities subordinate to the Ministry of Environmental Protection and Regional Development regarding taxpayers which, in the previous quarter, have been issued licences for the use of subterranean depths or authorisations for extraction of widespread mineral resources;
3.2. the Nature Conservation Agency shall, until the last date of the month following the third quarter, send information electronically to the State Revenue Service regarding the taxpayers who have received permits for the collection of park edible snails (the weight of the collected park edible snails shall be indicated).
[2 June 2009; 13 April 2010; 14 January 2014]

4. The State Revenue Service shall, until the last date of the first month of the following quarter, inform the State Environmental Service of the tax paid in the previous quarter according to the classification of the State budget revenue.

5. The exchange of information between the State Revenue Service and the State Environmental Service shall take place on the basis of interdepartmental agreement.

II. Procedures for the Issuance of Permits for Use of Natural Resources

6. A permit for use of natural resources (Annex 2) shall be issued for the use of such natural resources in economic activities which are extracted when performing the activities referred to in Section 12, Paragraph two of the Law. A permit for use of natural resources shall be issued for a period of time up to three years by the regional environmental board of the State Environmental Service, in the territory of which the natural resources are extracted.

7. In order to receive a permit for use of natural resources, a taxpayer shall submit the following documents to the regional environmental board (in printed form or in electronic form):
   7.1. a submission that contains the following information:
       7.1.1. the anticipated type of natural resources to be used in economic activities (in accordance with Annex 1 to the Law);
       7.1.2. the anticipated volume of the natural resources to be used in economic activities;
       7.1.3. the location of the natural resources and the economic activity in which natural resources have been extracted (in accordance with Section 12, Paragraph two of the Law);
   7.2. the documents certifying the land ownership right or documents which certify the right to use natural resources (except cases when the use of natural resources in public waters is intended). If activities are intended in public waters, a contract (copy) entered into with a State institution of direct or indirect administration or an official of the Republic of Latvia shall be submitted, according to which the performance of the intended work in public waters will result in extraction of natural resources;
   7.3. the documents in which the type and actual volume of natural resources involved in economic activities is specified;
7.4. a map of the territory (in the scale of 1:10000 or more), in which the location of natural resources is indicated;
7.5. a copy of the construction permit, if construction is intended.

[2 June 2009; 13 April 2010]

8. If all the documents referred to in Paragraph 7 of this Regulation have not been submitted, the regional environmental board shall, within 14 days after receipt of the submission in printed form or in electronic form, inform the submitter of the additional information required. The day when the taxpayer has submitted all the necessary documents shall be considered the day of the acceptance of the submission.

9. A permit for use of natural resources shall be issued in printed form or in electronic form, observing the following procedures:
   9.1. if the permit for use of natural resources is issued in printed form, an applicant for the permit for use of natural resources shall present:
      9.1.1. a natural person – a personal identification document;
      9.1.2. the representative of a legal person – a document attesting that the representative of the legal person is authorised to receive the permit for use of natural resources on behalf of the legal person, if the person has not registered the right of representation of the legal person in the Register of Enterprises;
   9.2. the issuer of the permit for use of natural resources shall register the permit in the register of the issuance of permits for use of natural resources (in printed form or in electronic form);
   9.3. one copy of the permit for use of natural resources shall be issued to the recipient of the permit, the other shall remain with the issuer of the permit.

[2 June 2009]

10. Upon issuing a permit for use of natural resources or taking a decision regarding refusal to issue a permit for use of natural resources, the regional environmental board shall rely on the information submitted and the evaluation thereof. The regional environmental board is entitled to refuse a permit for use of natural resources to an applicant in the following cases:
    10.1. the submitted documents are inaccurate or incorrect, and the applicant is unable to provide an adequate explanation regarding the content thereof;
    10.2. the applicant has violated the provisions of use of natural resources laid down in laws and regulations during the period of operation of the previous permit for use of natural resources.

11. [2 June 2009]

12. After expiry of the term of validity of a permit for use of natural resources, the permit may be extended. A submission for extension of the term of validity of a permit for use of natural resources shall be submitted at least two months prior to the expiry of the term of validity of the previous permit for use of natural resources.

13. In order to take a decision to extend the term of validity of a permit for use of natural resources, the regional environmental board is entitled to request that the applicant resubmits individual documents referred to in Paragraph 7 of this Regulation.

14. If a permit for use of natural resources is lost, the regional environmental board shall issue a duplicate of the permit after receipt of a request from the owner of the permit (in printed form or in electronic form). If the owner of the permit for use of natural resources changes the name or legal status thereof, the permit for use of natural resources shall be re-registered.
15. A permit for use of natural resources shall be cancelled if the owner of the permit has violated the conditions for the use of natural resources laid down in the laws and regulations related to the field of the environment and in the permit for the use of natural resources during the period of validity thereof. A decision to cancel the permit for use of natural resources shall be taken by the regional environmental board.

16. If a permit for use of natural resources has been cancelled, the applicant shall be granted the permit again in accordance with the procedures laid down in this Regulation.

17. The decision of the regional environmental board may be contested in the Environment State Bureau. A decision of the Environment State Bureau may be contested in the court in accordance with the procedures laid down in the Administrative Procedure Law.

18. A taxpayer who uses natural resources extracted in economic activities specified in Section 12, Paragraph two of the Law, shall, by 10 January each year, submit a report on the use of natural resources in the previous year (Annex 2.1) to the regional environmental board of the State Environmental Service. The taxpayer shall calculate the tax on the basis of the type and volume of natural resources indicated in the report. The taxpayer shall ensure the accounting of the type and volume of natural resources used in economic activities in the register of the use of natural resources (Annex 2.2).

[2 June 2009]

18.1 If the documents referred to in Paragraph 6, 7, 12 or 18 of this Regulation have been prepared in accordance with the laws and regulations regarding the drawing up of electronic documents, they may only be submitted or issued in electronic form.

[2 June 2009]

III. Tax for Extraction and Use of Natural Resources and Emission of Polluting Substances

19. The tax for natural gas or greenhouse gases pumped into geological structures shall be calculated by a taxpayer for the actual volume of natural gas or greenhouse gases pumped during the taxation period.

20. The classification of the underground water resources to be used for the calculation of tax in accordance with the types of water referred to in Annex 2 to the Law is specified in Annex 3 to this Regulation. The conformity of underground waters with the type of underground water specified in Annex 2 to the Law and Annex 3 to this Regulation shall be determined by using the data from the passport for the underground water deposit, monitoring data and data of the passport for the borehole of water abstraction on the quality of underground water, in order of priority. If the individual markers of the chemical composition and specific properties of underground water conform to different markers of the values specified in Annex 3 to this Regulation, the underground water shall be classified as underground water of the lowest value.

[2 June 2009]

21. The daily volume of water extracted shall be calculated by performing measurements and accounting of the volume extracted within one calendar month and by calculating the average volume extracted. The total volume extracted shall be calculated for boreholes concentrated in one deposit of underground water.

[2 June 2009]
21. The quantity of water used for production of electricity in a hydroelectric station, using the following formula:

\[ W_{HES} = \frac{E_{HES}}{0,002725 \times H_{HES} \times \eta_{HES}} \]

where

\( W_{HES} \) – the volume of water used for production of electricity in a hydroelectric station, m³;
\( E_{HES} \) – quantity of electricity produced, kWh;
\( H_{HES} \) – water fall (difference in levels), m;
\( \eta_{HES} \) – the average or benchmark coefficient of usefulness (includes the coefficients of usefulness of turbine, pass and generator);
0,002725 – the coefficient, which characterises the average water consumption for production of 1 kWh of electricity (kWh/m³ × m).

[14 January 2014]

21. The total amount of the natural resources tax payment in euros shall be calculated, using the following formula:

\[ \sum_{DRN} = W_{HES} \times 0,01 \times 0,00853 \]

[14 January 2014]

21. The coefficient of usefulness of hydraulic components shall be indicated in their passports. If coefficient of usefulness of hydraulic components cannot be justified by the passport of the hydraulic component or an authorisation for the use of water resources, the average benchmark coefficient of usefulness of 0.75 shall be used.

[14 January 2014]

21. If several hydraulic components have been installed in a hydroelectric power station, the amount of water first flown through shall be calculated for each hydraulic component individually and the results obtained shall be added up.

[14 January 2014]

21. A taxpayer shall calculate the tax for the actual volume of water flown through a hydrotechnical structure according to the tax rate, on the basis of the indicators indicated in the respective authorisation for the use of water resources or accounting data recorded in the accounting journal. If any of indicators has been indicated in the accounting documents in a specific interval, the highest limit of the interval shall be used for calculating the volume of water flown through a hydrotechnical structure and tax.

[14 January 2014]

22. The classification of the polluting substances of water to be used for the calculation of tax in accordance with the hazard class referred to in Annex 5 to the Law is specified in Annex 4 to this Regulation.

23. The tax for the actual type and amount of extraction and use of natural resources and environmental pollution shall be calculated by a taxpayer in accordance with the tax rates on the basis of the accounting data of extraction, use and environmental pollution of natural resources, data of analyses or calculations and the limits specified in the relevant permit or licence for use of subterranean depths.
24. Limits for extraction and use of natural resources and for release of polluting substances into the environment shall be determined in the permits and licences for use of subterranean depths referred to in laws and regulations for each type of natural resources and pollution individually.

25. The tax shall be calculated for each type of natural resources or environmental pollution individually.

26. The tax for extraction and use of natural resources and in the volumes specified in the limits of environmental pollution shall be calculated by a taxpayer in accordance with the tax rates specified in annexes to the Law. The conformity of mineral resources (except underground water) with the type of resources shall be determined in the licence for use of subterranean depths or in the authorisation for extraction of widespread mineral resources, using the results of prospecting.

[13 April 2010]

27. If no limit for the release of polluting substances into the environment has been indicated in the permit, the tax for the total volume of the polluting substance shall be calculated as for the release of the polluting substance within the scope of the limit and a note “no limit” shall be made in the report. The tax for the total volume of polluting substances of C category polluting activities shall be calculated according to the tax rates as for the release of polluting substances within the scope of the limit and a note “no limit” shall be made in the report.

28. [2 June 2009]

29. If waste of construction materials containing asbestos in a bound form is disposed of at the landfill site for municipal waste in accordance with the laws and regulations regarding construction of landfill sites and the management, closure and re-cultivation of landfill sites and dumps, the same tax rate as for the disposal of municipal waste at landfill sites shall be applied for the disposal of waste of construction materials.

[2 June 2009]

30. A taxpayer shall calculate tax payments for extraction and use of natural resources above the volumes specified in the limits and pollution above the limits commencing from the day when the limit is exceeded or the term of validity of a permit or licence has expired.

31. Limits shall not be determined for emissions of carbon dioxide (CO₂) specified in Annex 4 to the Law. The tax for the total volume of carbon dioxide (CO₂) emissions shall be calculated as for carbon dioxide (CO₂) emissions within the scope of the limit and a note “no limit” shall be made in the report.

32. The tax for the volume of carbon dioxide (CO₂) emissions from stationary technological installations shall be calculated by a taxpayer by adding the volume of emissions occurring when burning heating fuel and the volume of emissions occurring from raw materials and auxiliary materials during specific production processes.

33. Carbon dioxide (CO₂) emissions shall be calculated for each type of heating fuel, raw material and auxiliary material individually.

34. The volume of emissions (in tonnes) from installations in which heating fuel (any solid, liquid or gaseous combustible substance, except waste) is oxidised in order to extract energy
(hereinafter – combustion installation), shall be calculated by multiplying the volume of the heating fuel consumed (in tonnes or cubic metres) with the lowest combustion heat factor (in terajoules per tonne or in terajoules per cubic metre), emission factor (in tonnes of CO₂ per terajoule) and oxidation factor.

35. The volume of emissions (in tonnes) from installations for roasting and sintering of metal ore (also sulphide ore), installations for primary or repeated sintering of cast iron or steel (including continuous casting), installations for the production of clinker cement in rotary kilns, installations for the production of calcium in rotary or other type of kilns, installations for the production of glass (also glass fibre), installations for the production of ceramic products (roofing tiles, bricks, refractory bricks, tiles, stove tiles or porcelain), installations for the production of cellulose from timber or other fibrous materials, installations for the production of paper or cardboard shall be calculated by multiplying the volume (in tonnes) of raw materials, auxiliary materials or the production produced with the emission factor (in tonnes of CO₂ per tonne of raw materials, in tonnes of CO₂ per tonne of raw material or in tonnes of CO₂ per tonne of the production produced) and the transformation factor.

36. The consumption of heating fuel, raw materials and auxiliary materials shall be determined by using measuring devices with which the volume directly before introduction into a stationary technological installation shall be measured, or by evaluating the changes of the stock of materials during the reporting period which shall be calculated by adding the volume of the stock of materials at the beginning of the reporting period and the volume of materials purchased during the reporting period and subtracting the volume of the stock of materials at the end of the reporting period, as well as subtracting the volume of materials used for other purposes (transport or resale).

37. The lowest combustion heat factor, the emission factor (without the oxidation factor) and the oxidation factor, which Latvia has used in its last annual report within the scope of the United Nations (hereinafter – UN) Framework Convention on Climate Change and which has been published on the Internet website of the State limited liability company “Latvian Environment, Geology and Meteorology Agency”, shall be applied to the relevant heating fuel.  
\[13 \text{ April 2010}\]

38. The emission factor, which Latvia has used in its last annual report within the scope of the United Nations Framework Convention on Climate Change and which has been published on the Internet website of the State limited liability company “Latvian Environment, Geology and Meteorology Agency”, shall be applied to the relevant raw material, auxiliary material or produced production. The value of the transformation factor shall be one.  
\[13 \text{ April 2010}\]

39. A taxpayer may apply other values of the lowest combustion heat factor, the emission factor (without the oxidation factor) and the oxidation factor and other formulas for calculating the emission, if it improves the accuracy of the calculations and if the use thereof has been co-ordinated with the relevant regional environmental board.

40. [13 May 2014]

41. [13 April 2010]

41.1. [13 April 2010]
42. If an installation operator is performing C category polluting activities in a sector for which there are no conditions laid down in the laws and regulations regarding environmental protection and it is also not possible to calculate the volume of polluting substances, the tax payment – 71.14 euros per year – shall be indicated in Row 2, Column 4 of the report (Annex 1) opposite the row for environmental pollution.
[24 September 2013]

43. A taxpayer shall justify the information indicated in the report regarding the calculated tax with accounting documents and a calculation sheet of the natural resources tax (Annex 6) on the types, volumes and limits of extraction and pollution of natural resources which the taxpayer shall keep for three years and present upon request during an inspection or by submitting statistical reports to the State environment inspector of the regional environmental board. A taxpayer who pays the tax for the activities indicated in the C category polluting activities certificate, shall justify the tax calculation with accounting documents but shall not complete the calculation sheet of natural resources tax (Annex 6). Tax calculations shall be justified individually for each activity for which a permit, a licence or a certificate has been received or had been necessary to receive.
[13 April 2010]

44. Officials of the State Environmental Service shall verify the accuracy of the records of natural resources and environmental pollution and the tax calculation, taking into account the data indicated in the calculation sheet of natural resources tax (Annex 6) and the accounting documents on the types and volumes of extraction and utilisation of natural resources and the pollution released into the environment and the actual volumes of extraction and utilisation of natural resources and pollution released into the environment.

45. Permits for the collection of edible park snails (*Helix pomatia* L.) shall be issued by the Nature Protection Board.
[13 April 2010]

**IV. Tax for Goods Harmful to the Environment, Fireworks, Packaging, Disposable Tableware, Radioactive Substances, Coal, Coke and Lignite (Brown Coal)**
[13 May 2014]

46. The tax for goods harmful to the environment, fireworks, packaging, disposable tableware, radioactive substances, coal, coke and lignite (brown coal) shall be calculated in accordance with the classification specified in Section 24, Paragraph five, Section 24.1 and Annexes 6, 7, 8 and 9 to the Law, as well as in Annexes 7 and 8 to this Regulation.
[13 May 2014]

47. If several goods harmful to the environment are sold in a set in one packaging, the tax shall be calculated:
   47.1. for the total weight of the whole set, except the weight of the batteries and accumulators appended to or inserted in these goods, applying to the set the tax rate of such article for the functioning of which the other goods in the packaging are necessary; or
   47.2. separately for the batteries and accumulators included in the set, applying the corresponding tax rate thereto for batteries and accumulators.
[2 June 2009]

48. Such information shall be used as justification for whether tableware (including plates, bowls, jugs, cups, glasses, cocktail straws, knives, forks, spoons and clips) made of paper, cardboard, their laminates with polymer or metal components, plastic (polymers), including
bioplastic and oxy-degradable plastic and metal foil, and to be sold in retail trade or to be used in public catering are non-reusable or reusable, which has been included in the purchase contracts or in the accompanying documents thereof or indicated on the packaging thereof. If a taxpayer cannot prove with documents that tableware is reusable, the tax shall be paid as for disposable tableware in accordance with Section 24 and Annex 7 to the Law.

[2 June 2009]

49. If a person purchases disposable tableware in retail trade for subsequent use in public catering, the tax need not be paid for this tableware if the purchase thereof in retail trade in the territory of the Republic of Latvia can be proved with documents.

50. The tax for the packaging of goods and articles (hereinafter – packaging) shall be paid for the packaging of goods sold for the first time or used for ensuring economic activities in the territory of the Republic of Latvia and the packaging appended to articles as a result of the provision of services during the previous reporting period.

51. The tax for goods harmful to the environment shall be paid for the goods harmful to the environment sold for the first time or started to be used for ensuring economic activities in the territory of the Republic of Latvia during the previous reporting period.

52. The tax for transport packaging or secondary packaging which has been removed from goods upon unpacking or repacking the goods prior to the sale or use for ensuring economic activities, shall be paid for the reporting period during which the goods were unpacked or repacked.

53. The tax for goods harmful to the environment, fireworks or packaging may be paid by a taxpayer immediately after bringing in of such goods or packaged goods in the territory of Latvia.

[13 May 2014]

54. The weight of the packaging material shall be determined, using one of the following methods:

54.1. method of direct determination – weighing of each unit of the packaging in accordance with the laws and regulations regarding metrological requirements;

54.2. method of indirect determination – determination of the weight of the goods packaging material in one of the following ways:

54.2.1. utilisation norms for packaging materials and the actual weight consumed of the relevant type of packaging materials or the actual weight consumed of the relevant type of packaging materials;

54.2.2. the technical description (specification) of the packaging of goods provided by the supplier of goods;

54.2.3. data on the type and weight of the material of similar packaging (of identical material type and form) of similar goods (identical goods).

55. In determining the weight of the packaging with the method of indirect determination, the maximum tolerances shall not be exceed:

55.1. for the packaging of glass – by 15 % per unit of packaging;

55.2. for the packaging of plastic (polymers), including bioplastic and oxy-degradable plastic – by 10% per unit of packaging;

55.3. for the packaging of metal – by 10 % per unit of packaging;

55.4. for the packaging of timber – by 15 % per unit of packaging in normal conditions and by 20 % per unit of packaging if the packaging has been subjected to humidity;
55.5. For the packaging of paper, cardboard and other natural fibres – by 15 % per unit of packaging in normal conditions and by 25 % per unit of packaging if the packaging has been subjected to humidity.
[2 June 2009]

56. The weight of disposable tableware shall be determined, using one of the following methods:
   56.1. method of direct determination – weighing of each unit of tableware in accordance with the laws and regulations regarding metrological requirements;
   56.2. method of indirect determination – determination of the weight of the material of disposable tableware in one of the following ways:
      56.2.1. utilisation norms for tableware materials and the actual weight sold of the relevant type of tableware material or the actual weight sold of the relevant type of tableware material;
      56.2.2. the technical description (specification) of the tableware provided by the supplier of the tableware;
      56.2.3. data on the type and weight of the material of similar tableware (tableware with the same form and type of material).

57. In determining the weight of disposable tableware with the method of indirect determination, the maximum tolerances shall not exceed:
   57.1. for the disposable tableware of plastic (polymers) – by 10 % per unit of disposable tableware;
   57.2. for the disposable tableware of metal foil – by 10 % per unit of disposable tableware;
   57.3. for the disposable tableware of paper, cardboard or their composite materials (laminates with polymer or metal components) – by 15 % per unit of disposable tableware.

58. The type and weight of packaging material and the type and weight of tableware material shall be substantiated with one of the following documents:
   58.1. the documents of accounting records and the approved utilisation norms for packaging materials or utilisation norms for tableware materials, or the documents certifying the type and weight of the packaging material actually consumed, or the documents certifying the type and weight of the tableware materials actually sold;
   58.2. a document (original) drawn up and signed by the supplier, which certifies the type and weight of the packaging and tableware material (hereinafter – certificate of the packaging supplier);
   58.3. a contract on the purchase of goods, which includes information regarding the type and weight of the packaging material and the type and weight of the tableware material or the technical description provided by the supplier of goods (specification, also that which has been published in the electronic catalogue on the Internet or other electronic data carrier. Information which has been published in the electronic catalogue on the Internet shall be kept for three years in printed form or on an electronic data carrier);
   58.4. a statement of the authorised institution referred to in Paragraph 66 of this Regulation on the type and weight of the packaging material and the type and weight of the tableware material;
   58.5. a copy of the international freight transport bill of lading approved by a customs authority, on which the customs declaration number and date is indicated, if the goods are imported from states which are not European Union Member States, and the bill of lading contains information regarding the type and weight of the packaging material and the type and weight of the tableware material;
58.6. a value added tax invoice containing all the information necessary for the calculation of tax regarding the type and weight of the packaging material and the type and weight of the tableware material. The invoice shall be valid for the justification of the tax calculation without a signature; and

58.7. the type and weight of the packaging materials actually consumed confirmed by a statement (Annex 9) or the type and weight of the tableware materials actually consumed confirmed by a statement (Annex 9).

[13 April 2010]

59. The utilisation norms for packaging material shall contain information regarding the type and weight of the packaging materials to be appended to specific goods. They shall be confirmed in writing by a person authorised to sign for the taxpayer.

[13 April 2010]

60. The actual type and weight of the packaging materials consumed shall be confirmed regardless of the location of packaging the goods. The actual type and weight of the packaging materials consumed, which shall be confirmed by a statement (Annex 9), shall be determined at the place of the performance of commercial activities or with another merchant provided that a written agreement thereof has been entered into and a representative of the merchant, with which the determination of the actual type and weight of the packaging materials consumed takes place, also participates in the committee referred to in Paragraph 88 of this Regulation.

[13 April 2010]

61. The utilisation norms for tableware material shall contain information regarding the type and weight of specific tableware materials. They shall be confirmed in writing by a person authorised to sign for the taxpayer.

[13 April 2010]

61.1 The type and weight of the packaging materials actually sold, which shall be confirmed by a statement (Annex 9), shall be determined at the place of the performance of commercial activities or with another merchant provided that a written agreement thereof has been entered into and a representative of the merchant, with which the determination of the type and weight of the packaging material actually consumed takes place, also participates in the committee referred to in Paragraph 88 of this Regulation.

[13 April 2010]

62. If a taxpayer does not have documents which contain the necessary information regarding the type and weight of the packaging materials and the type and weight of the tableware materials at the disposal thereof, and if it is not possible to determine the type and weight of the actual packaging material and the type and weight of the actual tableware material, the taxpayer shall use data on similar packaging of similar goods and similar tableware for the determination of the type and weight of the packaging materials and for the determination of the type and weight of the tableware materials. If data on similar packaging of similar goods is used for the determination of the type and weight of the packaging material of goods or if data on similar tableware is used for the determination of the type and weight of the tableware material, the committee created by the taxpayer shall confirm it with a statement (Annex 9). The source of information regarding the similar goods used and the origin thereof shall also be indicated in the statement.

63. If all the information regarding the type and weight of the material for the standard packaging of goods (i.e., if the same packaging of goods is used for each purchase of goods)
necessary for the calculation of taxes has been included in the contract on the purchase of goods entered into in writing by and between the supplier of goods and the consignee of goods, the type and weight of the packaging material may be determined by the consignee of goods himself or herself.

64. If all the information regarding the type and weight of the standard tableware material necessary for the calculation of taxes has been included in the contract on the purchase of tableware entered into in writing by and between the supplier of tableware and the consignee of tableware (a public catering undertaking or a retail trader), the type and weight of the tableware may be determined by the consignee of tableware himself or herself.

65. When selling disposable tableware for public catering together with goods and products, they shall be taxable regardless of whether separate payment is collected for this tableware.

66. A statement on the type and weight of the packaging material and the type and weight of the tableware material shall be prepared by the Packaging Certification Centre of Latvia in two copies. The first copy shall be received by the taxpayer and the second copy shall be stored by the Packaging Certification Centre of Latvia in the archives for three years. The statement shall be a strict accountability document. The statement shall be completed and signed by an expert of the Packaging Certification Centre of Latvia independent of the taxpayer.

66. If all the information regarding the type and weight of the standard tableware material necessary for the calculation of taxes has been included in the contract on the purchase of tableware entered into in writing by and between the supplier of tableware and the consignee of tableware (a public catering undertaking or a retail trader), the type and weight of the tableware may be determined by the consignee of tableware himself or herself.

66.1 A trader (taxpayer), which appends plastic bags to a set of packaged or non-packaged goods or products (purchase) for the convenience of buyers or for promotional purposes regardless of whether individual payment is collected for such bags, shall ensure the accounting of such plastic bags in accordance with the classification specified in Section 24, Paragraph five of the Law.

[2 June 2009]

66. If goods are sold in such plastic bags in which the trader has pre-wrapped and pre-packaged them before placing in the trading location, and the rate indicated in Annex 7 to the Law is applied thereto, a taxpayer shall ensure the accounting of the relevant plastic bags separately from the plastic bags referred to in Paragraph 66.1 of this Regulation, as well as substantiate the type, weight and manner of utilisation of such material with any of the documents referred to in Paragraph 58 of this Regulation.

[2 June 2009]

67. If a taxpayer in the territory of Latvia sells goods or uses goods for ensuring economic activities thereof in recycled packaging, the tax for such packaging need not be paid, if the type and weight of the reused material can be proved with documents.

67.1 If a taxpayer transfers the used packaging to another person who reuses such packaging, the taxpayer shall indicate the amount of the tax paid for the relevant packaging in the accompanying documents.

[2 June 2009]

67.2 A taxpayer, which leases packaging that is recyclable, shall pay the tax for such packaging when using it for the first time for ensuring economic activities thereof, selling goods in such packaging for the first time or leasing it for the first time.

[13 April 2010]
68. The tax for the packaging of goods shall be calculated by summing up the tax amount calculated in accordance with the tax rates specified in Section 24, Paragraph five and Annex 7 to the Law for each type of the packaging material (including primary, secondary and tertiary (transport) packaging).

[2 June 2009]

69. If 95 % of the weight of a separate type of packaging (primary, secondary and tertiary (transport) packaging) is formed by the basic material, the tax shall be calculated by summing up the tax (which has been calculated in accordance with the tax rates specified in Annex 7 to the Law) for each type of packaging material or for the total weight of the packaging material used for each relevant packaging type, applying the tax rate specified for the basic material in Annex 7 to the Law.

70. For packaging materials that do not conform to any group of materials referred to in Annex 7 to the Law, the rate specified for Annex 7, Position 4 of the Law shall be applied.

71. In selling packaging together with goods (including primary, secondary and tertiary (transport) packaging), the packaging shall be taxable regardless of whether a separate payment is collected for such packaging. Packaging, which is appended by a trader to a set of packaged or non-packaged goods or products (purchase) for the convenience of purchasers or for promotional purposes, shall be taxable regardless of whether a separate payment is collected for such packaging.

72. Regardless of the type of use, the packaging of cosmetics, perfumery, household chemicals, pharmaceutical and tobacco products shall be taxable in conformity with Section 24 and Annex 7 to the Law.

73. Plastic cards (including wage cards, credit cards, telephone cards and plastic cards in which SIM cards are embedded) are not packaging and they shall not be taxable.

74. The non-taxable packaging of goods and articles shall be as follows:

74.1. a fastening for which the same goods that are being fastened is used;
74.2. a label, if the taxpayer only appends a label to the goods;
74.3. packaging which is appended to an article or a purchase in a trading location in the form of a gift wrap upon the wish of a purchaser.

75. If, upon providing a service, packaging is appended to an article and the service provided is only wrapping and packaging of an article, the tax for the packaging shall be paid by the recipient of the service, if he or she is selling the article in the territory of Latvia.

76. If a taxpayer who is paying the tax for packaging and who, in accordance with the laws and regulations regarding environmental protection, does not have to perform the recycling and regeneration of the used packaging, cannot ensure the substantiation of the type and weight of the packaging material with accounting documents and, in accordance with the Law, pays the tax of 106.72 euros per year, he or she shall indicate this tax amount in Column 5 (Annex 1) opposite the row for the packaging of goods and articles in total.

[2 June 2009; 24 September 2013]

77. The weight of the goods harmful to the environment shall be determined, using one of the following methods:

77.1. the technical description (specification) of the goods harmful to the environment provided by the supplier of goods;
77.2. data on the weight of similar (the same) goods;
77.3. by performing the weighing of the goods and calculations in accordance with the laws and regulations regarding metrological requirements.

78. The weight of goods harmful to the environment shall be substantiated with one of the following documents:

78.1. the documents of accounting records and the documents certifying the weight of the goods harmful to the environment actually sold or used or the documents certifying the weight of the goods harmful to the environment actually sold or used;
78.2. a document (original) drawn up and signed by the supplier which certifies the weight of the goods harmful to the environment (hereinafter – supplier certificate);
78.3. a contract on the purchase of goods which includes information regarding the weight of the goods harmful to the environment, or the technical description of the goods harmful to the environment provided by the supplier of goods (specification, including that which has been published in the electronic catalogue on the Internet or in another electronic data carrier. Information which has been published in the electronic catalogue on the Internet shall be kept for three years in printed form or on an electronic data carrier);
78.4. a copy of the international freight transport bill of lading approved by a customs authority, on which the customs declaration number and date is indicated, if the goods are imported from states which are not European Union Member States, and the bill of lading contains information regarding the weight of the goods harmful to the environment;
78.5. a value added tax invoice in which all the information necessary for the calculation of tax regarding the weight of the goods harmful to the environment is included. The invoice shall be valid for the justification of the tax calculation without a signature;
78.6. a statement of a professional association of persons (which has been founded by manufacturers of electric and electronic equipment and which has been operating for not less than five years) regarding the category and average weight of the goods harmful to the environment (the association may only issue a statement regarding the relevant electric and electronic equipment);
78.7. a statement (Annex 9) approved by the taxpayer regarding the weight of the goods harmful to the environment actually sold or started to be used for ensuring economic activities thereof;
78.8. a statement of the authorised institution referred to in Paragraph 66 of this Regulation regarding the type and weight of the goods harmful to the environment. The statement shall be prepared by the institution as a strict accounting document in two copies. The first copy shall be received by the taxpayer and the second copy shall be stored by the Packaging Certification Centre of Latvia in the archives for three years. The statement shall be completed and signed by an expert of the Packaging Certification Centre of Latvia independent of the taxpayer.

[2 June 2009; 13 April 2010]

79. The tax shall not be paid for electric and electronic equipment which are components of such equipment which are not included on the list of the equipment referred to in Annex 6 to the Law and Annex 7 to this Regulation.

80. The tax shall not be paid for large fixed equipment and production machinery, which is not portable or is permanently fixed in accordance with the laws and regulations regarding the categories of electric and electronic equipment, as well as for electric and electronic components built in or attached to such equipment.

81. [13 May 2014]
82. The committee formed by the taxpayer shall certify the weight of the goods harmful to the environment actually sold or started to be sold shall be certified by a statement (Annex 9). The weight of the goods harmful to the environment shall be determined in the place of performance of commercial activities or with another merchant provided that a written agreement thereof has been entered into and a representative of the merchant with whom the determination of the weight of the goods harmful to the environment is taking place is also participating in the committee. [13 April 2010]

83. If there are no documents at the disposal of a taxpayer, which contain the necessary information regarding the weight of the goods harmful to the environment, and if it is not possible to determine the actual weight of the goods harmful to the environment, the taxpayer shall use data about similar goods for the determination of the weight of the goods harmful to the environment. If similar goods are used for the determination of the weight of the goods harmful to the environment, the committee formed by the taxpayer shall certify it with a statement (Annex 9). The source of information regarding the similar goods used and the origin thereof shall also be indicated in the statement.

84. If all the information necessary for the calculation of tax regarding the weight of such standard goods has been included in the contract entered into in writing by and between the supplier of the goods harmful to the environment and the consignee of such goods, the consignee of goods may determine the weight of the goods harmful to the environment himself or herself.

85. [2 June 2009]

86. A taxpayer who imports goods in packaging and sells this packaging after unpacking of such goods, exporting it out of the territory of the Republic of Latvia, or uses such packaging for packing other goods, which are sold outside the territory of the Republic of Latvia, and the taxpayer can substantiate the export of the relevant packaging with documents:

86.1. the tax shall not be paid if the import of the goods in packaging and the use of the packaging of such goods in the packaging of other goods or articles and the export of such packaged goods or articles has taken place within one tax payment period;
86.2. the amount of the tax paid shall be included in the advance payment of the tax if the bringing in of goods in packaging and the use of the packaging of such goods in the packaging of other goods or articles has taken place in different tax payment periods and the taxpayer can justify the payment of the tax with documents.

87. If a taxpayer is paying tax for radioactive substances, the State Revenue Service shall, after receipt of a report (Annex 1), request information from the competent authorities subordinate to the Ministry of Environmental Protection and Regional Development regarding whether the taxpayer has received a special permit (licence) for activities involving radioactive substances. The competent authority subordinate to the Ministry of Environmental Protection and Regional Development shall, by 20 February each year, submit information to the State Revenue Service regarding operators which have received a special permit (licence) and performed activities involving radioactive substances during the previous calendar year. [2 June 2009; 13 April 2010; 14 January 2014]

88. The head of a merchant is responsible for the corroborative documents justifying tax calculations specified in this Regulation and the maintenance of accounting registers in accordance with the requirements laid down in the laws and regulations regarding the conduct and organisation of accounting. The head of the merchant shall determine by a written order
the personnel of the taxpayer’s committee referred to in this Regulation consisting three employees, in which the materially liable person shall also be included. The owner of an individual (family) undertaking, an agricultural or fishery farm, another natural person which performs economic activities, and an individual merchant may complete the statement specified in Annex 9 to this Regulation by itself.

89. Upon selling coal, coke and lignite (brown coal) to a person which has a licence for the production of electricity or a licence for the production of thermal energy and electricity in a cogeneration process, observing Section 23.1, Paragraph four of the Law, the taxpayer shall apply a 0 percent tax rate.

89.1 A taxpayer shall calculate tax for fireworks on the basis of the sum total of the volume of devices brought in, which is indicated in the Licence for the Handling of Goods of Strategic Significance, which has been issued in accordance with the laws and regulations regarding licences for goods of strategic significance. Tax payment shall be performed for the fireworks brought in the previous quarter until the twentieth date of the month following the quarter. [13 May 2014]

V. Tax for Unlawful Extraction and Use of Natural Resources, the Volume of the Release of Pollution into the Environment and the Volume of the Goods Harmful to the Environment Sold or Used for Ensuring Economic Activities, Packaging, Coal, Coke and Lignite (Brown Coal) and Radioactive Substances

90. The tax, which has been calculated in accordance with Section 21 of the Law for the volume of natural resources extracted and used and the volume of pollution released into the environment, shall be collected from a taxpayer by the State Revenue Service on the basis of the decision of the State Environmental Service, in which the amount of the tax to be collected and the term for payment shall be indicated and with which the taxpayer has been acquainted, if the taxpayer has not calculated the tax himself or herself and indicated it in the report (Annex 1).

91. The tax, which has been calculated in accordance with Section 31 of the Law, shall be collected from a taxpayer by the State Revenue Service on the basis of the decision of the Ministry of Environmental Protection and Regional Development or the competent authority subordinate thereto, with which the taxpayer has been acquainted. [2 June 2009; 14 January 2014]

92. If a taxpayer cannot substantiate the type and weight of the packaging material with the accounting documents specified in this Regulation, upon the request of the State Revenue Service, the institution referred to in Paragraph 66 of this Regulation shall issue a statement on the type and weight of the packaging material sold by the taxpayer or used for ensuring economic activities thereof.

V.1 Procedures for Auditing the Waste Management Systems for Goods Harmful to the Environment, Used Packaging and Disposable Tableware and Accessories [13 May 2014]

92.1 The waste manager of goods harmful to the environment, used packaging of goods or articles or disposable tableware and accessories (hereinafter – manager), whose contracting partners do not pay tax for goods harmful to the environment, used packaging of goods or articles or disposable tableware and accessories, shall prepare a report on management of goods harmful to the environment, used packaging of goods or articles or disposable
tableware and accessories and indicate the tax calculated (hereinafter – report). The report in printed form and in electronic form shall be submitted for a check to such auditor of management systems, which has not participated in the preparation of the report and does not depend on the manager.

92. The manager shall:

92.1. provide access for the auditor of management systems to the documentation at the disposal of the manager regarding co-operation with participants of the management system (hereinafter – contracting partners) and merchants, which are engaged in collection, return, treatment, processing and recovery of goods harmful to the environment, used packaging of goods or articles or disposable tableware and accessories;
92.2. permit to ascertain regarding operation of the management system and provide other necessary information upon request of the auditor of management systems.

92.3 The auditor of management systems has the right to request and receive information from:

92.3.1. merchants, which are engaged in collection, return, treatment, processing and recovery of goods harmful to the environment, used packaging of goods or articles or disposable tableware and accessories, on the basis of the contracts entered into with the manager who submitted the report;
92.3.2. contracting partners of the manager – payers of the natural resources tax.

92.4 The auditor of management systems shall, within a month from the day of receipt of the report, prepare a report on audit results of the report, indicating the methods and procedures used for a check. The report shall be submitted to the manager in printed form in two copies and in electronic form.

92.5 In order to check the completeness and accuracy of the audited report, the auditor of management systems shall certify in the report referred to in Paragraph 92.4 of this Regulation the conformity of the audited report with the laws and regulations regarding natural resources tax and waste management and with the management plan. The auditor of management systems shall check the report in accordance with Annex 10 to this Regulation. The report shall be recognised as conforming if:

92.5.1. the data are true and do not contain contradictions;
92.5.2. accounting of the goods harmful to the environment, used packaging of goods or articles or disposable tableware and accessories is complete and conforming;
92.5.3. data have been compiled regarding the respective period and conform with the actual economic activity of participants of the management system;
92.5.4. the difference between the data submitted to the auditor (total amount of goods harmful to the environment, used packaging of goods or articles or disposable tableware and accessories) and the check results does not exceed 10 per cent of the total amount of goods harmful to the environment, used packaging of goods or articles or disposable tableware and accessories, as well as other significant non-conformities have been admitted. The permissible difference (up to 10 per cent) shall not apply to the minimum amount of collected and recovered goods harmful to the environment, used packaging of goods or articles or disposable tableware and accessories specified in the laws and regulations regarding natural resources tax and waste management.

92.6 The auditor of management systems has a duty to detect whether the report contains incomplete, incorrect or false information regarding:
92.6 1. the type and weight of the packaging of goods or articles, if the relevant packaging has been added to goods or articles or brought in together with goods and used for ensuring its economic activity;
92.6 2. the type and weight of the material of disposable tableware and accessories sold in retail trade and public catering;
92.6 3. the type and volume of goods harmful to the environment sold and used for ensuring its economic activity (weight or number);
92.6 4. collection, return, treatment, processing and recovery of goods harmful to the environment, used packaging of goods or articles or disposable tableware and accessories or bringing out thereof for processing or recovery to other states (hereinafter – management system).

92.7 The auditor of management systems shall check the operation of the management system and the information included in the report, as well as assess the conformity of the documents appended to the report with the laws and regulations regarding natural resources tax and waste management in relation to accounting, tax calculation and waste management, including:
92.7 1. the volume and classification of the used packaging of goods or articles and disposable tableware and accessories according to the types of materials;
92.7 2. the volume and classification of the goods harmful to the environment and their waste according to types and categories;
92.7 3. the natural resources tax rate applied to calculations and the calculated natural resources tax;
92.7 4. the amount of the collected and returned goods harmful to the environment, used packaging of goods or articles or disposable tableware and accessories;
92.7 5. the volume of goods harmful to the environment, used packaging of goods or articles or disposable tableware and accessories treated, processed and recovered in the Republic of Latvia;
92.7 6. the volume of goods harmful to the environment, used packaging of goods or articles or disposable tableware and accessories brought out to other states and treated, processed and recovered;
92.7 7. the total volume of goods harmful to the environment, used packaging of goods or articles or disposable tableware and accessories treated, processed and recovered.

92.8 The auditor of management systems shall ensure that selection is representative and characterises the volume and classification of the used packaging of goods or articles and disposable tableware and accessories falling under responsibility of the manager according to the types of material, but volume and classification of goods and waste harmful to the environment – according to the types and categories and that the size of the selection to be checked forms at least 10 per cent of the total amount of the calculated natural resources tax.

92.9 The auditor of management systems shall check the report after:
92.9 1. strategic analysis – perform strategic analysis of all activities performed by the manager and check their conformity with the management plan and the laws and regulations regarding natural resources tax and waste management;
92.9 2. procedural analysis – evaluate the credibility of the data and information submitted by the manager or participants of the management system. The auditor shall justify the criteria for creating the audit selection, the objects included in the selection and ensure that the size of the selection to be checked provides representative data. The auditor shall check the submitted information at the place where waste is collected, returned, treated, processed or recovered;
92.9 3. risk analysis – determine the risk management stages, as well as the operational aspects of the manager, due to which the total types and volume of the goods harmful to the
environment, used packaging of goods or articles and disposable tableware and accessories may be determined incorrectly or the natural resources tax may be calculated incorrectly.

92.10 The auditor of management systems shall be responsible for non-disclosure of such information, which has been classified by the manager as a restricted access information.

V. Procedures for Determination of a Person who May Perform the Audit of the Goods Harmful to the Environment, Used Packaging and Disposable Tableware and Accessories [13 May 2014]

92.11 The manager is entitled to appoint such auditor of management systems, who in accordance with the laws and regulations regarding evaluation, accreditation and supervision of conformity assessment institutions has been accredited with the National Accreditation Institution of Latvia as an independent inspection authority of the third party or other inspection authority accredited by European Union Member States, Turkey or states of the European Economic Area, which fulfils the requirements laid down in this Regulation.

92.12 The auditor of management systems shall have a corresponding competence:
  92.12.1. it has good knowledge of administrative requirements regarding activities to be checked;
  92.12.2. it is competent to prepare information regarding:
    92.12.2.1. packaging of goods and articles;
    92.12.2.2. volume of goods harmful to the environment and disposable tableware and accessories;
    92.12.2.3. collection, return, treatment, processing and recovery of goods harmful to the environment, used packaging of goods or articles, as well as disposable tableware and accessories or bringing out thereof for processing or recovery to other states;
  92.12.3. it has good knowledge of environmental management systems or the requirements of the laws and regulations in the field of waste management;
  92.12.4. it has experience in the management of goods harmful to the environment, used packaging of goods or articles and disposable tableware and accessories.

VI. Closing Provisions

93. The tax shall not be paid for electric and electronic equipment which have been produced or brought in from other states until 30 June 2006, if the fact and date of the production or bringing in of such equipment and the commencement of the use thereof for ensuring economic activities can be proved with documents.

94. Taxpayers which pay the tax for electric and electronic equipment in accordance with Annex 6 to the Law and Annex 7 to this Regulation, and retail traders which sell electric and electronic equipment in Latvia, shall justify the volume of electric and electronic equipment, for which the tax is not paid, with an inventory act that has been drawn up until 10 July 2006 for the inventory of the electric and electronic equipment produced or brought in from other states but not sold or used for ensuring economic activities thereof during the time period until 30 June 2006. The taxpayer shall keep the inventory act and the justifying documents thereof for three years and shall present them upon the request to officials of the institutions administrating the tax.
95. The resources, which have been obtained and collected upon receiving the tax relief in accordance with the laws and regulations regarding the procedures for the application of the natural resources tax relief to undertakings (companies) implementing a voluntary programme for the management of used packaging and which have not been used until 31 December 2006, shall be invested by the packaging manager into the implementation of the accepted programme in accordance with the time periods specified for the implementation of the particular measures in the programme until 31 December 2007. The packaging manager shall, by 1 February 2008, submit a report to the Ministry of Environmental Protection and Regional Development on the utilisation of the referred to resources in the implementation of the accepted programme.

[14 January 2014]

96. If the resources referred to in Paragraph 95 of this Regulation have not been utilised appropriately within the term specified, the packaging manager and contracting partners thereof shall, by 1 March 2008, pay the unutilised resources into the State budget account specified by the State Revenue Service. If payment is not performed within the term specified, the Ministry of Environmental Protection and Regional Development shall take a decision, indicating the amount to be paid and the payment deadline, and send it to the State Revenue Service, which shall collect the amount referred to in the decision.

[14 January 2014]

97. A taxpayer which had been applied the tax relief up to 80 % for packaging until 31 December 2006 on the basis of the contract entered into with the manager for the management of the used packaging (hereinafter – management contract) in accordance with the laws and regulations regarding the recycling and regeneration of the used packaging, but which had not been applied a relief from payment of the tax for packaging in the first quarter of 2007 on the basis of the management contract entered into previously with the same manager because a contract had not been entered into by and between the ministry and the manager, shall pay the tax for the packaging.

98. If a taxpayer can prove with documents that in the case referred to in Paragraph 97 of this Regulation during the relevant time period the recycling and regeneration of the used packaging created thereby was performed in accordance with the laws and regulations regarding the recycling and regeneration of the used packaging, the Minister for Environment, on the basis of the submission of the taxpayer and documents which certify the volumes of the used packaging and the collection, recycling and regeneration thereof or the bringing out to other states for recycling and regeneration, may take a decision on exemption of the taxpayer from the payment of the tax for packaging in the first quarter of 2007. In this case the taxpayer may receive reimbursement of the tax paid.

99. In order to receive reimbursement of the tax paid, the taxpayer shall submit to the territorial office of the State Revenue Service (according to the legal address or declared place of residence of the taxpayer) a submission regarding reimbursement of the tax paid and the decision of the Minister for Environment about exemption of the taxpayer from the tax payment for packaging in the first quarter of 2007.

100. If the Minister for Environment has taken a decision on exemption from the tax payment for packaging in the first quarter of 2007, reimbursement of the tax paid shall be performed from the State budget by the territorial office of the State Revenue Service according to the legal address or declared place of residence of the taxpayer within 30 days after request of the taxpayer and receipt of the documents referred to in Paragraph 99 of this Regulation.
101. Until 30 June 2009, the tax for the disposal of waste at such waste disposal sites, in which weighing-machines are not installed, shall be calculated on the basis of the accounting data for the amount of the disposed non-compacted waste and including the amount (volume) of special packaging (also containers), ballast substances, stabilisers and other impurities.
[2 June 2009]

102. The taxpayer shall apply the tax rate specified for bioplastic to the packaging and disposable tableware and accessories from bioplastic, which have been produced until 31 December 2009 and labelling of which includes information indicated in accordance with the laws and regulations regarding the labelling of bioplastic, if the fact and date of the production and purchase of such packaging and disposable tableware and accessories can be proved with an inventory act which has been drawn up until 10 January 2010.
[2 June 2009]

Informative Reference to Directive of the European Union


Prime Minister
A. Kalvītis

Minister for Environment
R. Vējonis