1. This Regulation prescribes:
   1.1. the amount of the State petroleum product stocks (hereinafter – emergency stocks);
   1.2. the amount of the State fee to be paid for the maintenance of the emergency stocks
       (hereinafter – State fee), and the procedures for calculation, payment and administration
       thereof.

2. The State fee shall be paid for petroleum products formed by categories of petroleum
   products that conform to the following Combined Nomenclature codes:
   2.1. motor gasoline, aviation gasoline and liquefied petroleum gas – Category I, codes
       from 2710 12 21 to 2710 12 70, from 2711 12 11 to 2711 12 97, from 2711 13 10 to 2711 13
       97, 2711 14 00, 2711 19 00, 2711 29 00 and from 2901 10 00 to 2901 29 00;
   2.2. kerosene, diesel oil and kerosene-type jet fuel – Category II, codes from 2710 19
       15 to 2710 19 25, from 2710 19 43 to 2710 19 48 and from 2710 20 11 to 2710 20 19;
   2.3. fuel oil – Category III, codes from 2710 19 51 to 2710 19 68 and from 2710 20 31
       to 2710 20 39.

3. The base value for determining the amount of emergency stocks shall be the amount of net
   imports of petroleum products in the state in the preceding calendar year, in accordance with
   the calculation referred to in Paragraph 4 of this Regulation.
   [25 June 2013; 14 July 2015]
4. The merchants referred to in Section 72.3 of the Energy Law shall pay the State fee for the maintenance of the petroleum product emergency stocks for the total amount of petroleum product emergency stocks that corresponds to the average amount of net imports in 90 days in the preceding calendar year, which is calculated according to the method laid down in Annex 1 to Cabinet Regulation No. 286 of 12 April 2011, Procedures for the Ensuring and Providing of Emergency Stock Services by Merchants for the Establishment of State Petroleum Product Stocks in a Specified Amount.


5. The State fee rate for the maintenance of the emergency stocks shall be 11.36 euro for each tonne of Category I, II, and III petroleum products sold and consumed in Latvia in the preceding calendar month.

[14 July 2015]

6. The merchants referred to in Section 72.3 of the Energy Law shall pay the State fee once a month by the twenty-fifth day of the month, for the preceding calendar month, taking into consideration the State fee rate abovementioned in Paragraph 5 of this Regulation. The State fee shall be paid for the amount which is brought out from a tax warehouse by approved warehousekeepers (except movement in the excise duty suspension arrangement regime), for the amount consumed in the tax warehouse, for the amount sold or consumed by registered recipients in the Republic of Latvia, for the amount brought in from a European Union Member State or a third country and sold or consumed in the Republic of Latvia by merchants that have received a special permit (licence) for the wholesale trade or retail trade of fuel, and for the amount brought in from a European Union Member State or a third country by merchants for their own consumption and consumed in the Republic of Latvia.

[30 July 2013; 15 July 2014]

7. A merchant shall pay the State fee separately for each category of petroleum products with the intermediation of a provider of payment services which has the right to provide payment services within the meaning of the Law On Payment Services and Electronic Money.

8. A merchant shall indicate the following information in the payment order:
   8.1. the firm name and registration number;
   8.2. the amount (in tonnes) of petroleum products sold and consumed and the month, for which payment of the State fee has been made;
   8.3. the amount of payment.

[14 July 2015]

9. Revenue from payments of the State fee and collected late fee shall be transferred into the State basic budget.

10. The Ministry of Economics shall:
   10.1. ensure that payment of the State fee within the time limits laid down in the Law On Taxes and Fees and in this Regulation is controlled;
   10.2. in accordance with the Law On Taxes and Fees, calculate the amount of late fee for State fee not paid within the time limits laid down in Sub-paragraph 10.1 of this Regulation;
   10.3. take a decision on payment of the calculated late fee. The decision made may be contested in accordance with the procedures and within the time limits laid down in the Administrative Procedure Law.

[15 July 2014]

11. Performance of the obligations referred to in Paragraph 10 of this Regulation shall be ensured by persons authorised by the State Secretary of the Ministry of Economics.
12. [25 June 2013]

13. Merchants shall start paying the State fee in accordance with the rate laid down in Paragraph 5 of this Regulation in August 2015 for the amount of Category I, II, and III petroleum products sold in July.

[14 July 2015]

14. [14 July 2015]

**Informative Reference to the European Union Directive**

[25 June 2013]

This Regulation contains legal norms arising from Council Directive 2009/119/EC of 14 September 2009 imposing an obligation on Member States to maintain minimum stocks of crude oil and/or petroleum products.

Prime Minister

V. Dombrovskis

Minister for Economics

A. Kampars