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If a whole or part of a paragraph has been amended, the date of the amending regulation appears in square brackets at the end of the paragraph. If a whole paragraph or sub-paragraph has been deleted, the date of the deletion appears in square brackets beside the deleted paragraph or sub-paragraph.

Republic of Latvia

Cabinet

Regulation No. 199

Adopted 4 April 2017

**Regulations Regarding Circulation of Natural Gas and Procedures for Application of Excise Duty**

*Issued pursuant to*

*Section 2, Paragraph 7.1, Section 6.1, Paragraph five, Section 15.1, Paragraph four, and Section 22, Paragraph six of the law On Excise Duties*

**I. General Provisions**

1. This Regulation prescribes:

1.1. the procedures for the circulation of natural gas;

1.2. the procedures for the issuing, re-registration, cancellation and use of the special permit (licence) for activities with natural gas, as well as for determining the rate of the State fee and the payment procedures for the issuing and re-registration of the special permit (licence);

1.3. the procedures by which a combined natural gas transmission and storage system operator and natural gas distribution system operator shall provide information to the State Revenue Service on the indicators of the circulation of natural gas;

1.4. the procedures by which the excise duty (hereinafter – the duty) shall be imposed on the natural gas referred to in Section 6.1, Paragraph one of the law On Excise Duties (hereinafter – the Law);

1.5. the procedures by which the natural gas referred to in Section 6.1, Paragraph two of the Law shall be exempt from the duty;

1.6. [11 March 2021];

1.7. the procedures for the administration of the duty for natural gas referred to in Section 15.1, Paragraph one, Clause 3 of the Law;

1.8. the procedures for calculating the duty for natural gas;

1.9. the procedures for granting or cancelling the right to apply the rate for natural gas referred to in Section 15.1, Paragraph one, Clause 3 of the Law;

1.10. the procedures for the calculation and recovery of unlawful (State) aid for commercial activity.

[*11 March 2021*]

2. This Regulation shall apply to:

2.1. the persons who are bringing into the Republic of Latvia or receive natural gas (including from an industrial park manager) for own final consumption (hereinafter – the end user);

2.2. the activities of approved warehouse keepers with natural gas (including liquefied natural gas and compressed natural gas) if the natural gas is not transported through natural gas transmission and distribution system pipelines (hereinafter – the approved warehouse keeper for activities with natural gas);

2.3. the persons who are selling natural gas as a fuel in retail trade in the Republic of Latvia (hereinafter – the trader of natural gas as a fuel);

2.4. the natural gas trader and public trader if the abovementioned persons are marketing natural gas to the end users, and the natural gas distribution system operator if it provides the supply of last resort (hereinafter – the natural gas trader);

2.5. the combined natural gas transmission and storage system operator, the natural gas transmission system operator, the storage system operator and the natural gas distribution system operator who are using natural gas for natural gas transmission, storage or distribution system technological needs;

2.6. the persons who are bringing in or receive natural gas and in accordance with the agreement carry out conversion of natural gas into the relevant energy type for use by the end users for the purposes laid down in Paragraph 61 of this Regulation (hereinafter – the natural gas intermediary);

2.7. the industrial park manager which receives natural gas from a natural gas trader and transfers it for use to persons who use it for final consumption (hereinafter – the natural gas user).

[*11 March 2021; 25 January 2022*]

3. The conditions specified in this Regulation for the end user shall also apply to the natural gas intermediary, except for the conditions referred to in Chapter IV.1 of this Regulation regarding (State) aid for commercial activity.

[*11 March 2021*]

4. The trader of natural gas as a fuel shall be regarded as the end user within the meaning of this Regulation if it receives natural gas from the natural gas trader for selling in retail trade as a fuel.

5. The combined natural gas transmission and storage system operator, the natural gas transmission system operator and the natural gas distribution system operator shall, each month until the fifteenth date of the month following the taxation period, provide the following information to the State Revenue Service for ensuring the control of the excise duty:

5.1. the natural gas transmission system operator – regarding the total natural gas amount marketed and supplied to the end users by each natural gas trader in the taxation period without using the natural gas distribution system;

5.2. the natural gas distribution system operator:

5.2.1. regarding the total natural gas amount marketed by each natural gas trader and delivered by the natural gas distribution system operator to the end users in the taxation period;

5.2.2. if the end user does not purchase natural gas from the natural gas trader – regarding the total natural gas amount supplied to each end user in the taxation period.

6. Merchants carrying out commercial activity with natural gas shall ensure the possibility for the State Revenue Service to control the circulation of natural gas and documentary and computerised information related thereto at the sites of commercial activity declared by the merchant.

7. Merchants carrying out the retail trade of natural gas as a fuel shall ensure that at the sites of commercial activity declared in the State Revenue Service a sign is placed on which the name of the merchant and working hours of the relevant site of activity are indicated in the official language.

**II. Issuing, Re-registration, Cancellation and Use of Licences and Determination of the State Fee**

8. A special permit (licence) shall be issued for the following types of commercial activity:

8.1. for the retail trade of natural gas as a fuel;

8.2. for the activities of the approved warehouse keeper with natural gas.

9. A commercial activity with natural gas is permitted only in such site of activity where the legal address or structural unit of the taxpayer is registered if in conformity with laws and regulations governing the registration of structural units of taxpayers in the State Revenue Service such site shall be registered as a structural unit of a taxpayer.

10. A commercial activity with natural gas may be carried out by a merchant which in the cases referred to in Paragraph 8 of this Regulation has obtained a relevant special permit (licence) issued by the State Revenue Service.

11. The State Revenue Service shall issue a special permit (licence) for commercial activity with natural gas to a merchant registered in the Commercial Register.

12. Documents for obtaining, re-registration or cancellation of a special permit (licence) shall be submitted electronically by using the Electronic Declaration System of the State Revenue Service.

13. A special permit (licence) shall be issued for an indefinite period of time.

14. The State Revenue Service shall issue a special permit (licence) only electronically in conformity with the laws and regulations regarding circulation of electronic documents.

15. In order to obtain a special permit (licence) for the activities of the approved warehouse keeper with natural gas, a submission in accordance with Annex 1 to this Regulation shall be submitted appending an explanation regarding the process of economic transactions. The information regarding planned activities with natural gas shall be indicated in the explanation.

16. The information in accordance with Annex 2 to this Regulation shall be indicated in a special permit (licence) for the activities of the approved warehouse keeper with natural gas.

17. In order to obtain or re-register a special permit (licence) for the retail trade of natural gas as a fuel in relation to declaration of the site of operation, a submission in accordance with Annex 3 to this Regulation shall be submitted appending the following documents:

17.1. a document attesting the right of use of sites used for the commercial activity (natural gas filling stations);

17.2. a plan of used sites where entrances (exits), sales hall and other premises related to selling and storage of natural gas are indicated, and a territory plan of the site of operation where the borders of the site of operation are indicated;

17.3. a scheme of layout of tanks and pipelines of the pressure equipment complex approved with a signature of the responsible official of a merchant on which the numbers of all tanks of the pressure equipment complex used for the commercial activity and present in the territory of the site of operation and nominal volume of each tank of the pressure equipment complex shall be indicated in conformity with the documents which attest for metrological provision for natural gas storage and selling, or the information provided for in the verification certificate if the submission is submitted in order to obtain a special permit (licence) for the commercial activity with bulk natural gas;

17.4. a copy of the document approved by the signature of the responsible official of the merchant who certifies the data declared in the submission regarding the presence of metrological provision at the site of operation applied for the commercial activity and conformity thereof with the requirements of laws and regulations.

18. The information in accordance with Annex 4 to this Regulation shall be indicated in a special permit (licence) for the retail trade of natural gas as a fuel.

19. A special permit (licence) for the retail trade of natural gas as a fuel in a separate technologically delimited site shall be issued only to one merchant.

20. The State Revenue Service shall examine the submitted documents in accordance with the procedures laid down in the Administrative Procedure Law and issue or re-register a special permit (licence) or take a justified decision to refuse to issue or re-register a special permit (licence).

21. A special permit (licence) shall come into effect on the next day following its issue, unless it is otherwise specified in a special permit (licence).

22. A special permit (licence) may be used only by that merchant to which it has been issued. A recipient of the special permit (licence) is not entitled to transfer it to other person.

23. If a decision to refuse to issue or re-register a special permit (licence) is taken, the submission for obtaining or re-registration of a special permit (licence) and documents appended thereto shall be submitted anew. A merchant shall not submit the documents at the disposal of the State Revenue Service.

24. The State Revenue Service has the right not to issue or re-register a special permit (licence) for a merchant if:

24.1. during a year before submitting a submission the State Revenue Service has cancelled the relevant special permit (licence) issued to a merchant or entry of the site of operation indicated therein for violations of this Regulation or other laws and regulations related to the circulation of excise goods;

24.2. a merchant or official of the executive body of the merchant has not paid a fine imposed for the violations of this Regulation or other laws and regulations related to the circulation of natural gas;

24.3. after receipt of the request of the State Revenue Service all information referred to in this Regulation to be indicated in the submission is not submitted or all the documents to be appended to the submission are not submitted;

24.4. the site of operation applied fails to comply with the requirements of environmental protection or fire safety or is not ensured with appropriate measuring instruments;

24.5. a taxpayer has a debt of taxes (duties) administered by the State Revenue Service the total amount of which exceeds 150 euros (except when the due dates of the relevant payments are extended in accordance with the procedures laid down in laws and regulations and the person fulfils tax debt obligations);

24.6. a structural unit of a taxpayer is not registered at the applied site of operation in conformity with laws and regulations governing the registration of structural units of taxpayers with the State Revenue Service.

25. The State Revenue Service shall not issue or re-register a special permit (licence) to the merchant if the State fee is not paid.

26. If the name of the merchant indicated in a special permit (licence) or the conditions of commercial activity indicated in a special permit (licence) change, the merchant shall, within 10 working days after the relevant conditions have set in, submit a re-registration submission in accordance with Annex 1 or 3 of this Regulation.

27. The documents confirming the necessity to make relevant changes in a special permit (licence) shall be appended to the re-registration submission.

27.1 If the operation at the site of operation indicated in the special permit (licence) is discontinued or a new address is assigned to the site of operation indicated in the special permit (licence), the merchant shall submit a submission to the State Revenue Service for updating the information indicated in the special permit (licence).

[*11 March 2021*]

27.2 If the name of the merchant indicated in the special permit (licence) changes, the State Revenue Service shall update the information indicated in the special permit (licence).

[*11 March 2021*]

28. If the conditions of commercial activity indicated in a special permit (licence) change, the merchant is allowed to carry out commercial activity in conformity with the new conditions only after re-registration of the special permit (licence). If working hours of the site of operation indicated in the special permit (licence) change, the merchant is allowed to carry out commercial activity in conformity with new working hours starting from the next day after submission of the re-registration submission.

29. If it is intended to change working hours of the site of operation indicated in a special permit (licence) for a period of time which does not exceed 30 days, a merchant may carry out the commercial activity in conformity with these temporary changed working hours without re-registration of the special permit (licence). The merchant shall electronically notify the State Revenue Service by using the Electronic Declaration System of the State Revenue Service regarding temporary change of the working hours not later than two days before the expected change of the working hours by indicating the time period during which the commercial activity will be carried out in conformity with the changed working hours.

30. If the information indicated in the submission for obtaining a special permit (licence) or documents appended thereto changes, a merchant shall, within 10 working days after the relevant conditions have set in, inform the State Revenue Service thereof and submit the copies of the documents confirming the changes.

31. A retail trader of natural gas as a fuel shall place a copy of the special permit (licence) at the sales site so as it is visible for consumers.

32. If during the term of validity of the special permit (licence) the right of possession of the site of operation (including tanks of the pressure equipment complex) indicated in the special permit (licence) is obtained by another person, the previous possessor shall, within 10 working days, submit a submission to the State Revenue Service regarding cancellation or re-registration of the special permit (licence).

33. The State Revenue service may, for a period up to 90 days, suspend the operation of the relevant special permit (licence) or the site of operation indicated in the special permit (licence) and determine the time period for rectification of established violations by notifying the merchant thereof (by using the Electronic Declaration System of the State Revenue Service) if:

33.1. fire-safety, labour safety or environmental protection requirements are not complied with (based on the request of the relevant authorities);

33.2. a taxpayer has a debt of taxes (duties) administered by the State Revenue Service the total amount of which exceeds 150 euros (except for the cases if the due dates of the relevant payments are extended in accordance with the procedures laid down in laws and regulations and a person fulfils tax debt obligations);

33.3. the requirements laid down in this Regulation and other laws and regulations governing the circulation of excise goods are not complied with.

34. A decision of the State Revenue Service to suspend the special permit (licence) or the site of operation indicated in the special permit (licence) shall come into effect on the day following its declaration, unless laid down otherwise in the decision.

35. If the violations referred to in Paragraph 33 of this Regulation are rectified, the State Revenue Service shall, within 10 working days from the day when it has confirmed that the violations established are rectified, renew the operation of the special permit (licence) or the site of operation indicated in the special permit (licence) and shall inform a merchant thereof by using the Electronic Declaration System of the State Revenue Service.

36. The decision of the State Revenue Service to resume operation of the merchant shall come into effect on the day following its declaration, unless laid down otherwise in the decision.

37. During the time period when the operation of the special permit (licence) or the site of operation indicated in the special permit (licence) is suspended, the activities with natural gas (except for storage thereof) shall be prohibited.

38. The State revenue Service may cancel a special permit (licence) issued to a merchant or an entry of the site of operation indicated in the special permit (licence) if:

38.1. a merchant has not commenced commercial activity with excise goods within 12 months after obtaining the special permit (licence) or has not carried out commercial activity with excise goods for 12 consecutive months;

38.2. a merchant has provided false information during the validity of the special permit (licence);

38.3. a merchant has not submitted an excise duty declaration 30 days after the time period laid down in the law or has provided false information in the excise duty declaration;

38.4. The possibility to access the site of operation indicated in the special permit (licence) and documentation during the working hours declared to the State Revenue Service is not ensured for the official of the State Revenue Service;

38.5. a representative of a merchant has not arrived in the State Revenue Service after receipt of repeated invitation;

38.6. a merchant has not fulfilled the requirements referred to in Paragraph 32 of this Regulation;

38.7. the information that a merchant has been repeatedly punished within a year for the violations of the procedures for use of cash register system has been received, and such violations have been committed at the site of operation indicated in the special permit (licence) for the retail trade of natural gas as a fuel;

38.8. the procedures for the circulation of natural gas are not complied with.

39. The State Revenue Service shall cancel the special permit (licence) if:

39.1. the violations referred to in Paragraph 33 of this Regulation are not rectified within the time period laid down by the State Revenue Service;

39.2. a relevant submission of the merchant is received;

39.3. a merchant is excluded from the Register of Enterprises or Commercial Register;

39.4. structural unit is not registered at the site of operation indicated in the special permit (licence) in conformity with laws and regulations governing the registration of structural units of taxpayers with the State Revenue Service.

40. The State Revenue Service shall cancel an entry of the site of operation indicated in the special permit (licence) for retail trade of natural gas as a fuel if:

40.1. the violations referred to in Paragraph 33 of this Regulation are not rectified within the time period laid down by the State Revenue Service;

40.2. a relevant submission of the merchant is received;

40.3. an owner of the premises indicated in the special permit (licence) submits a submission to the State Revenue Service by notifying regarding termination of the agreement on lease of premises, and after surveying the abovementioned premises the State Revenue Service establishes that the merchant which has received the special permit (licence) does not actually carry out the commercial activity at the abovementioned premises.

41. The information regarding the issued special permit (licence), suspension of the validity of the special permit (licence), cancellation of the special permit (licence) or cancellation of the entry of the site of operation shall be published on the website of the State Revenue Service.

42. A merchant for whom the special permit (licence) is cancelled shall carry out an inventory of the remainder of the relevant excisable goods according to the situation on the day of cancellation of the special permit (licence).

43. If a special permit (licence) or entry of the site of operation indicated therein is cancelled, the remainder of the natural gas may be moved from the storage site indicated in the special permit (licence) (except movement among the sites of operation indicated in the relevant special permit (licence)), sold or handed over for storage to other persons, or disposed of only with a permit of the State Revenue Service. The abovementioned permit shall be issued on the basis of the submission in which the following information is provided:

43.1. the name of the merchant;

43.2. the type of a special permit (licence);

43.3. the date of cancellation of the special permit (licence) or entry of the site of operation indicated therein;

43.4. the taxpayer’s registration code;

43.5. the information regarding the quantity of natural gas;

43.6. the address of the storage site;

43.7. the planned activities with natural gas;

43.8. the consignee of goods and the address of the place of receipt if it is planned to move natural gas from the storage site indicated in the special permit (licence);

43.9. the date of submitting the submission;

43.10. the responsible official (the given name, surname, signature and stamp).

44. The documents attesting activities with natural gas (for example, an agreement on selling or disposal of goods), and also a document which attests for the payment of the duty regarding natural gas to be moved, sold or transferred for storage shall be appended to the submission referred to in Paragraph 43 of this Regulation.

45. The following rates of the State fee shall be determined regarding issue of a special permit (licence):

45.1. regarding a special permit (licence) for retail trade of natural gas as a fuel – EUR 71 per each sales site;

45.2. regarding a special permit (licence) for activities of the approved warehouse keeper with natural gas – EUR 284.

46. In order to re-register a special permit (licence) for retail trade of natural gas as a fuel if a new site of operation has not been applied for, the State fee in the amount of EUR 14 shall be paid, but if a new sales site is applied – EUR 71 per each site. In order to re-register a special permit (licence) for activities of the approved warehouse keeper with natural gas, the State fee in the amount of EUR 28 shall be paid. The State fee need not be paid for updating the information indicated in the special permit (licence) in accordance with Paragraphs 27.1 and 27.2 of this Regulation.

[*11 March 2021*]

47. The State fee shall be paid within 10 working days after submitting a submission for obtaining or re-registration of the special permit (licence).

48. If a special permit (licence) is not issued or re-registered, the State Revenue Service shall refund the paid State fee within 15 days after receipt of the submission of the merchant regarding refund of the State fee.

49. The State fee regarding issue of the special permit (licence) shall be transferred into the State basic budget in accordance with the law on the State budget for the current year.

50. If a special permit (licence) is cancelled, the State fee paid for it shall not be refunded to a merchant.

**III. Conditions for Movement, Accounting and Selling of Natural Gas**

51. When moving natural gas (except for movement through natural gas transmission and distribution system pipelines, and also the procedures laid down for the retail trade), a supply document shall be drawn up and appended in accordance with the requirements laid down in laws and regulations governing the accounting.

52. A source document shall be drawn up for transactions with natural gas (except for the procedures laid down for the retail trade) in accordance with the requirements laid down in laws and regulations governing accounting by additionally indicating the calculated excise duty if the source document is issued by the excise duty payer.

53. Merchants shall register all supply documents of natural gas, source documents, international transport bills of lading or other supply and source documents laid down in laws and regulations issued and received during one day according to which the natural gas is moved until selling of natural gas or other activities with natural gas are commenced in a separate document register (log or computer program) laid down in laws and regulations regarding conducting and organisation of accounting. The information regarding received and issued natural gas may be registered separately in the abovementioned register (log or computer program).

54. A merchant who has received a special permit (licence) for activities of the approved warehouse keeper with natural gas shall, within one day but not later than until commencement of selling or other activities with natural gas, register the received and issued natural gas in the logbook for registration of goods, goods inventory cards or computer program which complies with the requirements laid down in the laws and regulations regarding conducting accounting.

55. A retail trader of natural gas as a fuel shall equip the place of retail trade with such electronic cash register systems which concurrently ensure the operation of the natural gas pumps, accounting of the quantity of natural gas in kilograms, registration and accounting of sales operations, and also printout of cash receipts.

56. The end user of natural gas in the Republic of Latvia is allowed to purchase natural gas from a merchant for which any of the licences laid down in this Regulation is issued, or from a natural gas trader which has been registered in the register of natural gas traders in accordance with the procedures laid down in the Energy Law or has obtained a licence for the distribution of natural gas in accordance with the law On Regulators of Public Utilities.

**IV. Application of the Excise Duty to Natural Gas**

57. The natural gas referred to in Section 6.1, Paragraph one of the Law shall be subject to the duty which:

57.1. the end user has received for use as a heating fuel or fuel by purchasing it from the natural gas trader;

57.2. the end user brings in for own consumption;

57.3. for activities with natural gas is supplied to the end user by the approved warehouse keeper;

57.4. the trader of natural gas as a fuel sells in the retail trade.

58. The natural gas referred to in Section 6.1, Paragraph two of the Law shall not be subject to the duty which is used:

58.1. for purposes other than fuel or heating fuel. The natural gas which is used as a raw material in the technological process of production (processing) of products by adding (incorporating) it to other goods or products and losses of the natural gas shall be regarded as the natural gas which is used for purposes other than fuel or heating fuel. Losses of the natural gas shall be the difference of the natural gas amount supplied to a natural gas transmission, storage and distribution system and the amount delivered to the end users in the relevant period of time excluding consumption of the natural gas for technological needs;

58.2. for dual use;

58.3. for mineralogical processes.

[*11 March 2021*]

59. [11 March 2021]

60. [11 March 2021]

61. The duty rate specified in Section 15.1, Paragraph one, Clause 3 of the Law shall be applied to natural gas which is used:

61.1. in industrial production processes and other processes related to production, for the operation of technological equipment for pre-treatment of agricultural raw materials and for the provision of the technologically required climate in industrial production premises and premises for pre-treatment of agricultural raw materials. The premises where it is necessary to meet the relevant technological climate in conformity with the requirements of good manufacturing practice or in accordance with the documentation governing a technological process shall be regarded as premises of industrial production;

61.2. for the heat supply of covered areas (greenhouses) of the land to be used in agriculture;

61.3. for the heat supply of industrial poultry holdings (poultry house) and incubators.

[*11 March 2021*]

62. The duty rate laid down in Section 15.1, Paragraph one, Clause 3 of the Law shall be applied to the natural gas which conversed in the relevant energy type is delivered for use to the end user by the natural gas intermediary for the purposes referred to in Section 15.1, Paragraph one, Clause 3 of the Law.

63. If natural gas is received by the natural gas user the end users present in the territory allowed for economic activity of which have the right to use natural gas which is not subject to the duty or to which the duty rate laid down in Section 15.1, Paragraph one, Clause 3 of the Law is applied:

63.1. the end users present in the territory allowed for economic activity of the natural gas user shall account natural gas in conformity with Paragraph 64 of this Regulation, calculate the amount of natural gas in conformity with Paragraph 68 or 69 of this Regulation, and submit all the prepared information to the natural gas user;

63.2. the natural gas user shall notify the natural gas trader of the amount of used natural gas in appropriate distribution and carry out other obligations intended for the end user.

[*25 January 2022*]

64. The end users shall separately account or calculate the amount of the natural gas in accordance with the procedures laid down in this Regulation which is used:

64.1. as a heating fuel;

64.2. as a fuel;

64.3. for purposes other than fuel or heating fuel;

64.4. for dual use;

64.5. for mineralogical processes;

64.6. for the heat supply of covered areas (greenhouses) of the land to be used in agriculture;

64.7. for the heat supply of industrial poultry holdings (poultry house) and incubators;

64.8. as a heating fuel in industrial production processes and other processes related to production and for the operation of technological equipment for pre-treatment of agricultural raw materials and for the provision of the technologically required climate in industrial production premises and premises for pre-treatment of agricultural raw materials.

65. The combined natural gas transmission and storage system operator, the natural gas transmission system operator, the storage system operator and natural gas distribution system operator shall separately account the amount of the natural gas if it is used:

65.1. for ensuring technological needs of the natural gas transmission, natural gas storage, or natural gas distribution system (including the losses of natural gas referred to in Sub-paragraph 58.1 of this Regulation);

65.2. as a heating fuel;

65.3. as a fuel.

[*25 January 2022*]

66. In order to determine the amount of natural gas which the end user uses for the purposes referred to in Paragraphs 58 and 61 of this Regulation and classified processes, the end user shall ensure a separate accounting of the natural gas used for such purposes by installing natural gas settlement accounting meters which conform to the laws and regulations regarding metrological requirements for measuring instruments before devices which ensure the use of the natural gas for such purposes and processes (except for the cases referred to in Paragraphs 68 and 69 of this Regulation).

[*11 March 2021*]

67. If the end user uses natural gas for the purposes referred to in Paragraph 58 of this Regulation, the amount of the natural gas which is used for other needs of the end user (including the needs of heat supply of office, warehouses and other auxiliary premises) and which is not significant (one per cent of the total used amount of the natural gas, however not more than 1000 cubic meters or equivalent amount in megawatt hours (MWh) in the duty taxation period) shall not be subject to the duty.

[*11 March 2021*]

68. If the end user uses natural gas for the purposes referred to in Sub-paragraph 58.3 and Paragraph 61 of this Regulation and uses heat meters which comply with the laws and regulations regarding metrological requirements for measuring instruments and are installed before heat supply devices, the end user shall calculate the amount of the natural gas used for such purposes by using the following formula:

|  |  |  |
| --- | --- | --- |
| *Gsilt* = | *Qsilt* | where |
| *Qass* |

*Gsilt* – the amount of natural gas used by the end user for heat production in the settlement period (1000 m3);

*Qsilt* – the amount of heat energy (MWh) produced by the end user in the settlement period which the end user determines by using heat meters for accounting of the produced heat;

*Qass* – the average value of the highest combustion heat (calorific value) of the natural gas supplied in the settlement period (MWh/1000 m3) which the end user calculates on the basis of the monthly weighted average gross calorific value of the natural gas notified by the natural gas distribution system operator (kWh/m3).

[*11 March 2021*]

69. If the end user uses natural gas for the purposes referred to in Sub-paragraph 58.3 and Paragraph 61 of this Regulation and uses the natural gas settlement accounting meters referred to in Paragraph 66 of this Regulation, but the amount of natural gas used for other needs of the end user (including the needs of heat supply of offices and other auxiliary premises) cannot be accounted because the steam is used in the heating system and it is not possible to install heat meters before the premises to be heated due to technical reasons (without re-arrangement of a technology), the end user shall calculate the amount of natural gas used for such purposes by using the following formula:

|  |  |  |
| --- | --- | --- |
| *Gsilt.apr* = | *Qsilt.apr* | where |
| *Qass* |

*Gsilt. apr*– the amount of natural gas used (calculated) by the end user for heat production in the settlement period (1000 m3);

*Q*silt. apr– the amount of heat energy (MWh) consumed for the heating of premises by the end user in the settlement period applicable to a certain period of time and calculated by an energy auditor which the energy auditor has determined for the end user on the basis of the calculation carried out in accordance with the Latvian standard LVS EN ISO 13790:2009 “Energy performance of buildings. Calculation of energy use for space heating and cooling” (ISO 13790:2008);

*Qass* – the average value of the highest combustion heat (calorific value) of the natural gas supplied in the settlement period (MWh/1000 m3) which the end user calculates on the basis of the monthly weighted average gross calorific value of the natural gas notified by the natural gas distribution system operator (kWh/m3).

[*11 March 2021*]

70. In accordance with the laws and regulations regarding trade and use of natural gas the end user shall separately install natural gas settlement accounting meter which complies with the laws and regulations regarding metrological requirements for measuring instruments in order to account natural gas which is used or is intended to be used as a fuel.

**IV.1 Application of the Duty Rate Specified in Section 15.1, Paragraph one, Clause 3 of the Law**

[*11 March 2021*]

70.1 The duty rate specified in Section 15.1, Paragraph one, Clause 3 of the Law shall be applied to natural gas which is provided for use for the purposes specified in Sub-clauses “a”, “b”, and “c” of the abovementioned Clause in accordance with Article 44(1) and (2) of Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty (Official Journal of the European Union, 26.6.2014, L 187) (hereinafter – Regulation No 651/2014).

[*11 March 2021*]

70.2 In applying the duty rate for natural gas specified in Section 15.1, Paragraph one, Clause 3 of the Law which is intended for use for the purposes specified in Sub-clauses “a”, “b”, and “c” of this Clause, the aid granted in accordance with this Regulation in relation to the same eligible costs may not be cumulated with State aid within the scope of other aid programmes or an individual aid project, including with *de minimis* aid, regardless of the source of the financing.

[*11 March 2021*]

70.3 The duty rate specified in Section 15.1, Paragraph one, Clause 3 of the Law shall not be applied to natural gas which is intended for use for the purposes specified in Sub-clauses “a”, “b”, and “c” of this Clause if natural gas:

70.31. is used for the activity referred to in Article 1(2)(c) and (d) of Regulation No 651/2014;

70.32. is used in the cases referred to in Article 1(3) of Regulation No 651/2014;

70.33. is used in the cases referred to in Article 1(4)(a) and (c) of Regulation No 651/2014.

[*11 March 2021*]

70.4 The end user shall ensure the segregation of the activities and costs in accordance with Article 1(3) of Regulation No 651/2014 if the end user concurrently uses natural gas both in excluded sectors and in the sectors to which the scope of Regulation No 651/2014 applies.

[*11 March 2021*]

70.5 The duty rate specified in Section 15.1, Paragraph one, Clause 3 of the Law shall not be applied to the natural gas which is intended for use for the purposes specified in Sub-clauses “a”, “b”, and “c” of this Clause if the end user conforms to the definition of an undertaking in difficulty referred to in Article 2(18) of Regulation No 651/2014.

[*11 March 2021*]

70.6 In order to obtain the right to acquire the natural gas to which the duty rate specified in Section 15.1, Paragraph one, Clause 3 of the Law is applied, the end user shall:

70.61. submit a submission in the Electronic Application System of the Rural Support Service in accordance with Annex 5 to this Regulation;

70.62. append an agreement on provision of the supply of natural gas to Annex 5 to this Regulation if natural gas is received from the natural gas user.

[*25 January 2022*]

70.7 The Rural Support Service shall, within 30 days from the day of receipt of the submission referred to in Paragraph 70.6 of this Regulation:

70.71. assess the information indicated by the end user in the submission and the conformity of the end user with the requirements referred to in Paragraphs 70.2, 70.3, 70.4, and 70.5 of this Regulation. If the end user uses natural gas in industrial manufacturing processes and other processes related to manufacturing, except for the use for the economic activities referred to in Chapters 10, 11, and 16 of Section C, Manufacturing, of Annex I to Regulation (EC) No 1893/2006 of the European Parliament and of the Council of 20 December 2006 establishing the statistical classification of economic activities NACE Revision 2 and amending Council Regulation (EEC) No 3037/90 as well as certain EC Regulations on specific statistical domains (hereinafter – Regulation No 1893/2006), the Rural Support Service shall, within three working days, forward a submission to the State Construction Control Bureau for the provision of an opinion on the conformity of the end user with the requirements referred to in Paragraphs 70.2, 70.3, 70.4, and 70.5 of this Regulation. The State Construction Control Bureau shall, within 20 days after receipt of the submission, assess the conformity of the end user with the requirements referred to in Paragraphs 70.2, 70.3, 70.4, and 70.5 of this Regulation and send an opinion to the Rural Support Service;

70.72. take the decision to grant the right to acquire natural gas for a period of five years to which the duty rate specified in Section 15.1, Paragraph one, Clause 3 of the Law is applied;

70.73. take the decision not to grant the right to acquire natural gas to which the duty rate specified in Section 15.1, Paragraph one, Clause 3 of the Law is applied if the end user does not use natural gas for at least one of the purposes referred to in Section 15.1, Paragraph one, Clause 3, Sub-clauses “a”, “b”, and “c” of the Law or does not conform to at least one of the requirements referred to in Paragraph 70.2, 70.3, or 70.4 of this Regulation, or conforms to the definition referred to in Paragraph 70.5 of this Regulation;

70.74. notify the decision to the end user and inform the State Revenue Service of the relevant decision;

70.75. publish information on the website of the Rural Support Service on the natural gas users in the territory of which such end users are present who receive natural gas to which the duty rate specified in Section 15.1, Paragraph one, Clause 3 of the Law is applied.

[*11 March 2021; 25 January 2022*]

70.8 In accordance with Article 12 of Regulation No 651/2014, the end user shall store the documents related to the use of natural gas in accordance with the purposes specified in Section 15.1, Clause 3, Sub-clauses “a”, “b”, and “c” of the Law for 10 years from the day of granting the aid, in turn the Rural Support Service shall store the documents related to granting of State aid for 10 years from the day when, in accordance with this Regulation, the last aid has been granted.

[*11 March 2021*]

70.9 The Rural Support Service shall, during a year, randomly check at least five per cent of the end users in relation to the use of natural gas in accordance with the purposes specified in Section 15.1, Paragraph one, Clause 3, Sub-clauses “a”, “b”, and “c” of the Law and the conformity with the requirements referred to in Paragraphs 70.3 and 70.4 of this Regulation. If the end user uses natural gas in industrial manufacturing processes and other processes related to manufacturing, except for the use for the economic activities referred to in Chapters 10, 11, and 16 of Section C of Annex I to Regulation No 1893/2006, the Rural Support Service shall attract experts from the State Construction Control Bureau in on-site checks of end users.

[*11 March 2021*]

70.10 If it is established that the end user does not conform to the requirements of this Regulation, the Rural Support Service shall revoke the decision referred to in Sub-paragraph 70.72 of this Regulation from the first date of such calendar month in which the non-conformity is established. The decision with which the decision referred to in Sub-paragraph 70.72 of this Regulation is revoked shall be notified to the end user and the State Revenue Service shall be informed of the decision taken.

[*25 January 2022*]

70.11 The Rural Support Service shall take the decision referred to in Sub-paragraph 70.72 of this Regulation by the time period specified in Article 59 of Regulation No 651/2014.

[*11 March 2021*]

70.12 The State Revenue Service shall submit the following:

70.121. to the Ministry of Finance – information on the aid granted in accordance with this Regulation by applying the duty rate specified in Section 15.1, Paragraph one, Clause 3 of the Law for the natural gas which is intended for use for the purposes specified in Sub-clauses “a”, “b”, and “c” of this Clause, for submission to the European Commission in accordance with the laws and regulations regarding the procedures for the submission of the annual reports on State aid expenditures to the European Commission and the procedures for granting and cancelling the rights of use of the electronic system;

70.122. to the Rural Support Service once a year by 1 February upon request of the Rural Support Service – information on the aid granted to each end user in the previous calendar year by applying the duty rate specified in Section 15.1, Paragraph one, Clause 3 of the Law.

[*11 March 2021*]

70.13 Publishing of information on the State aid provided in accordance with this Regulation by applying the duty rate specified in Section 15.1, Paragraph one, Clause 3 of the Law shall be ensured by the Rural Support Service in accordance with Article 9(1), (2), and (4) of Regulation No 651/2014. Information shall be published once a year by 1 March in conformity with the requirements laid down in Annexes II and III to Regulation No 651/2014.

[*11 March 2021*]

70.14 The day when the Rural Support Service has taken the decision referred to in Sub-paragraph 70.72 of this Regulation shall be considered the day of granting the aid. Upon receipt of the decision referred to in Sub-paragraph 70.72 of this Regulation, the end user shall, within one working day, record the readings of the natural gas or heat meter, drawing up a deed on the amount of the used natural gas until the date of granting the aid specified in the decision, and notify it to the natural gas trader or natural gas user.

[*25 January 2022*]

70.15 If it is established that the requirements referred to in this Regulation for the receipt of State aid have been violated, the end user has an obligation to pay all the unlawful amount of State aid received in accordance with this Regulation into the State budget. The abovementioned amount shall be determined in accordance with the following procedures:

70.151. the sum of the amount of the unlawful State aid and late payment charge for the received amount of the abovementioned aid in the interest calculation period of the unlawful State aid up to three years by counting backwards from the day when the decision to recover the unlawful State aid was taken shall be calculated in accordance with the procedures laid down in the law On Taxes and Fees;

70.152. the sum of the amount of the unlawful State aid and of interest of the unlawful State aid for the received amount of the abovementioned aid in the interest calculation period of the unlawful State aid, exceeding three years, shall be calculated by using the following formula:

|  |  |
| --- | --- |
|  | where |

A – the sum of the amount of the unlawful State aid and of interest of the unlawful State aid for the received amount of the abovementioned aid in the interest calculation period of the unlawful State aid, exceeding three years;

Mn – each unlawful amount of State aid in euro currency which has actually been received before the period of three years referred to in Sub-paragraph 70.151 of this Regulation;

n – cases when the unlawful amount of State aid was received;

ry – a reference rate expressed in percentage which is published by the European Commission in accordance with Article 10 of Commission Regulation (EC) No 794/2004 of 21 April 2004 implementing Council Regulation (EC) No 2015/1589 laying down detailed rules for the application of Article 108 of the Treaty on the Functioning of the European Union and which was in effect at the moment when the unlawful amount of State aid was received by adding 100 base points to the percentage;

t – the reference rate applicable to each received unlawful amount of State aid shall be reviewed each year and the updated (t+1) reference rate shall be applied in relation to the next period on the date when the relevant aid was granted;

dn – the interest calculation period of the unlawful State aid expressed in days for each unlawful amount of State aid received.

[*11 March 2021*]

**V. Calculation of Excise Duty for Natural Gas**

71. The duty for natural gas supplied to an end user by using natural gas transmission and distribution system in conformity with the purpose of use thereof shall be calculated in accordance with the following procedures:

71.1. the natural gas supplied to an end user shall be calculated by using the following formula:

*E* = *V* \* *Hs* where

E – the supplied quantity of natural gas in the taxation period, kWh;

V – volume of the supplied natural gas, m3;

Hs – monthly weighted average gross calorific value of natural gas, kWh/m3;

71.2. the excise duty for the natural gas supplied to an end user shall be calculated by using the following formula:

|  |  |  |
| --- | --- | --- |
| *An* = | *E* \* *Rn* | , where |
| 1000 |

An – calculated tax, EUR;

Rn – tax rate in conformity with the purpose of use of natural gas, EUR/MWh.

72. The duty for the liquefied or compressed natural gas delivered to an end user without using natural gas distribution system pipelines shall be calculated in accordance with the following procedures:

72.1. the natural gas supplied to an end user shall be calculated by using the following formula:

*E* = *M* \* *H* where

E – the supplied quantity of natural gas in the taxation period, kWh;

M – the amount of supplied natural gas, kg;

H – gross calorific value of natural gas indicated in the natural gas origin or quality conformity documents, kWh/kg;

72.2. the excise duty for the natural gas supplied to an end user shall be calculated by using the following formula:

|  |  |  |
| --- | --- | --- |
| *An* = | *E* \* *Rn* | , where |
| 1000 |

An – calculated tax, EUR;

Rn – tax rate in conformity with the purpose of use of natural gas, EUR/MWh.

73. The natural gas volume (amount) supplied to the end user and the highest combustion heat (calorific value) notified by the natural gas distribution system operator shall be determined under standard conditions when the pressure of natural gas is 101.325 kPa and temperature is 20 oC.

74. The end user who uses natural gas for the purposes referred to in Paragraphs 58 and 61 of this Regulation shall ensure a separate accounting of the used natural gas in distribution by the abovementioned purposes. The end user shall, within the time period specified for the activities with natural gas of the natural gas trader or approved warehouse keeper, notify the amount of the natural gas used in the taxation period to the abovementioned trader or warehouse keeper in distribution by the particular purposes by indicating the relevant NACE classified processes and codes laid down in Regulation (EC) No 1893/2006, and also notify of the amount of the used natural gas which in conformity with Paragraph 67 of this Regulation is not subject to the duty.

[*11 March 2021*]

75. The total amount of natural gas supplied to the end user shall be determined by the natural gas distribution system operator in accordance with the procedures laid down by the Cabinet for accounting of natural gas for billing purposes.

76. If the end user has provided the information referred to in Paragraph 74 of this Regulation to the natural gas trader and it fails to comply with the information provided by the distribution system operator regarding the total amount of the natural gas supplied to the end user, the duty shall be calculated in conformity with the data provided by the distribution system operator regarding the supplied amount of natural gas. The duty for the difference in the amount of natural gas shall be calculated in accordance with the calculations carried out by the natural gas trader by applying the duty rate laid down in Section 15.1, Paragraph one, Clause 1 of the Law for the amount of the natural gas supplied to the end user in the taxation period.

77. If the end user brings in the natural gas for own needs, it shall calculate the duty in conformity with the brought-in natural gas amount by applying the relevant duty rate in distribution by the purposes of use of the natural gas and shall pay it in the State budget in accordance with Section 23, Paragraph two or twenty of the Law.

78. The natural gas trader shall calculate the duty for the natural gas supplied in the taxation period on the basis of the information provided by natural gas distribution system operators and end users on the total received natural gas amount, and also the natural gas amount in distribution by the purposes of use referred to in Paragraphs 58 and 61 of this Regulation.

[*11 March 2021*]

78.1 The approved warehouse keeper shall calculate the duty for activities with natural gas for the natural gas supplied in the taxation period on the basis of the information provided by the end user on the amount of natural gas in distribution by the purposes of use referred to in Paragraphs 58 and 61 of this Regulation.

[*11 March 2021*]

79. If the end user who has received the natural gas which is not subject to the duty uses it for a purpose other than that referred to in Paragraph 58 of this Regulation, the end user shall calculate the duty to be paid for the relevant natural gas amount by applying the duty rate which is laid down in conformity with the purpose of use. If a lower rate of the duty was applied to the natural gas, the end user shall calculate the difference of the duty to be paid.

[*11 March 2021*]

80. If the end user has not ensured a separate accounting for the natural gas in distribution by the purposes referred to in Paragraphs 58 and 61 of this Regulation or if the end user has ensured such accounting but has not notified the natural gas trader in accordance with the procedures laid down in this Regulation of the used natural gas amount in distribution by particular purposes, the natural gas trader shall calculate the duty by applying the duty rate laid down in Section 15.1, Paragraph one, Clause 1 of the Law for the entire amount of the natural gas received by the end user.

[*11 March 2021*]

81. The natural gas trader and the approved warehouse keeper shall indicate the duty amount separately for each amount which has been supplied for a specific purpose of use of the natural gas in the corroborative document written out to the end user regarding activities with natural gas for natural gas supplied in the taxation period.

[*11 March 2021*]

**VI. Supervision and Control**

82. The supervision and control of performance of this Regulation shall be carried out by the State Revenue Service and other State authorities in conformity with their competence.

83. If the State Revenue Service or the Rural Support Service establishes that the purpose of use of natural gas or the amount of natural gas in distribution by the purposes of use notified by the end user to the natural gas trader or approved warehouse keeper for the activities with natural gas does not conform to the actual use of natural gas in conformity with the conditions referred to in Paragraphs 58 and 61 of this Regulation, the end user shall be responsible for the payment of the calculated difference of the duty.

[*11 March 2021*]

83.1 If the Rural Support Service establishes that the end user does not use natural gas for at least one of the purposes referred to in Section 15.1, Paragraph one, Clause 3, Sub-clause “a”, “b”, or “c” of the Law or does no conform to at least one of the requirements referred to in Paragraph 70.2, 70.3, or 70.4 of this Regulation, or conforms to the definition referred to in Paragraph 70.5 of this Regulation and therefore has, without justification, received natural gas to which the duty rate specified in Section 15.1, Paragraph one, Clause 3 of the Law has been applied, the Rural Support Service shall inform the end user and the State Revenue Service thereof by indicating the information on the violation and the period of receipt of unlawful State aid.

[*11 March 2021*]

84. If the State Revenue Service detects non-conformity between the use of the natural gas notified by the natural gas intermediary and actual use of the natural gas in conformity with the conditions referred to in Paragraph 61 of this Regulation, the natural gas intermediary shall be responsible for the payment of the calculated difference of the duty.

[*11 March 2021*]

84.1 The State Revenue Service shall, on the basis of the information provided by the Rural Support Service on the revocation of the decision referred to in Sub-paragraph 70.72 of this Regulation, take the decision to recover the unlawful State aid. The amount of the unlawful State aid shall be calculated as the difference between the rate specified in Section 15.1, Paragraph one, Clause 1 of the Law and the rate specified in Section 15.1, Paragraph one, Clause 3 of the Law by adding the late payment charge and interest in accordance with Paragraph 70.15 of this Regulation. The end user shall pay the calculated sum of the unlawful State aid and interest into the State budget within 30 days after receipt of the decision of the State Revenue Service. If the end user does not pay the calculated sum of the unlawful State aid and interest within the time period indicated in the decision, it shall be recovered in accordance with the procedures laid down in the laws and regulations governing tax administration.

[*11 March 2021*]

**VII. Closing Provisions**

85. Cabinet Regulation No 1502 of 17 December 2013, Regulations Regarding Circulation of Natural Gas and Procedures for Application of Excise Duty (*Latvijas Vēstnesis*, 2013, No. 251; 2015, No. 218), is repealed.

85.1 In order to obtain the right to acquire natural gas from 1 August 2021 to which the duty rate specified in Section 15.1, Paragraph one, Clause 3 of the Law is applied, the end user shall, by 15 June, submit a submission in the Electronic Application System of the Rural Support Service in accordance with Annex 5 to this Regulation.

[*11 March 2021*]

85.2 Merchants to which the special permit (licence) for the activities with natural gas of the approved warehouse keeper has been issued shall, by 1 April 2021, re-register the abovementioned special permit (licence) by declaring the locations of the technological equipment of natural gas in the ownership of the merchant.

[*11 March 2021*]

85.3 Merchants to which the special permit (licence) for the activities with natural gas of the approved warehouse keeper has been issued shall, by 1 April 2022, re-register the abovementioned special permit (licence), declaring the locations of the technological equipment of natural gas in the possession of the merchant.

[*25 January 2022*]

86. Regulation shall be applied from 1 April 2017.

Prime Minister Māris Kučinskis

Minister for Finance Dana Reizniece-Ozola

**Annex 1**

Cabinet Regulation No. 199

4 April 2017

[*25 January 2022*]

To the STATE REVENUE SERVICE

**Submission for the following action with the special permit (licence) for the activities with natural gas of the approved warehouse keeper:**

|  |  |
| --- | --- |
| **for obtaining** |  |
| **for re-registration** |  |

(*mark only one type*)

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Taxpayer** |  | | | | | | | | | | | |
| name |  | | | | | | | | | | | |
| taxpayer’s registration code | |  |  |  |  |  |  |  |  |  |  |  |
| phone |  | | | | | | | | | | | |
| electronic mail address |  | | | | | | | | | | | |

|  |
| --- |
| **Reason for re-registration** (shall be completed only in the case of re-registration) |
|  |
|  |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Office** | | | | | | | | | | | | | |
| Number of the structural unit registered with the SRS | | |  |  |  |  |  |  |  |  |  |  |  |
| address | |  | | | | | | | | | | | |
| working hours | Monday |  | | | | | | | | | | | |
| Tuesday |  | | | | | | | | | | | |
| Wednesday |  | | | | | | | | | | | |
| Thursday |  | | | | | | | | | | | |
| Friday |  | | | | | | | | | | | |
| Saturday |  | | | | | | | | | | | |
| Sunday |  | | | | | | | | | | | |

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Locations of technological equipment of natural gas in the ownership and possession of the submitter1** | | | | | | | | | | | | |
| address |  | | | | | | | | | | | |
| name of the natural gas end user |  | | | | | | | | | | | |
| taxpayer’s registration code of the natural gas end user | |  |  |  |  |  |  |  |  |  |  |  |

|  |  |
| --- | --- |
| **Appended documents** | |
| No. | name |
|  |  |
|  |  |
|  |  |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Responsible person** | | | | | | | | | | | | | |
| position |  | | | | | | | | | | | | |
| given name, surname |  | | | | | | | | | | | | |
|  |  | | | | | | | | | | | | |
| date |  |  | / |  |  | / |  |  |  |  | signature |  |

Note. 1 Several addresses are possible.

**Annex 2**

Cabinet Regulation No. 199

4 April 2017

[*11 March 2021*]

(*supplemented lesser State coat of arms*)

STATE REVENUE SERVICE

(*legal address, phone number, official electronic mail address*)

**Special Permit (Licence) for the Activities with Natural Gas of the Approved Warehouse Keeper**

|  |  |  |
| --- | --- | --- |
|  | Series DAN No. |  |

|  |  |
| --- | --- |
| Taxpayer |  |

|  |  |
| --- | --- |
| Taxpayer’s registration code |  |

|  |  |
| --- | --- |
| Office address |  |
|  |  |
| working hours |  |

Addresses of the locations of technological equipment of natural gas for the activities with natural gas of the approved warehouse keeper1:

|  |
| --- |
|  |

|  |
| --- |
|  |

|  |  |  |  |
| --- | --- | --- | --- |
| Licence issued |  | Licence valid from |  |

|  |  |  |
| --- | --- | --- |
| Licence re-registered2 |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| Operation of the licence suspended3 |  | renewed3 |  |

|  |  |
| --- | --- |
| Official of the State Revenue Service |  |
|  | (given name, surname) |

THE DOCUMENT HAS BEEN SIGNED ELECTRONICALLY WITH SAFE ELECTRONIC SIGNATURE AND CONTAINS A TIME STAMP

Notes.

1 To be indicated only if the relevant data fields have been completed. Several sites of operation are possible.

2 To be indicated only if licence is being re-registered. The last date of re-registration shall be indicated.

3 To be indicated only if the operation of the licence had been suspended or renewed. There may be several entries.

**Annex 3**

Cabinet Regulation No. 199

4 April 2017

[*11 March 2021*]

To the STATE REVENUE SERVICE

**Submission for the following action with the special permit (licence) for the retail trade of natural gas as a fuel:**

|  |  |
| --- | --- |
| **for obtaining** |  |
| **for re-registration** |  |

(*mark only one type*)

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Taxpayer:** | | | | | | | | | | | | |
| name |  | | | | | | | | | | | |
| taxpayer’s registration code | |  |  |  |  |  |  |  |  |  |  |  |
| phone |  | | | | | | | | | | | |
| electronic mail address |  | | | | | | | | | | | |

|  |  |
| --- | --- |
| **Re-registration reason**  (shall be completed only in the case of re-registration) |  |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **The site of operation submitted for licensing:** | | | | | | | | | | | | | |
| Number of the registered structural unit of the SRS |  |  |  |  |  | |  | |  |  |  |  |  |
| name |  | | | | | | | | | | | | |
| address |  | | | | | | | | | | | | |
| pressure container | No. | | | | |  | |  |  |  |  |  |  |
| nominal volume (m3) | | | | |  | |  |  |  |  |  |  |
| dangerous equipment registration certificate No. | | | | |  | |  |  |  |  |  |  |

|  |  |  |
| --- | --- | --- |
| working hours | Monday |  |
| Tuesday |  |
| Wednesday |  |
| Thursday |  |
| Friday |  |
| Saturday |  |
| Sunday |  |

|  |  |  |
| --- | --- | --- |
| **Site of operation** (mark as appropriate): | | |
|  | complies | with the environmental protection requirements |
|  | does not comply |
|  | complies | with the fire safety requirements |
|  | does not comply |
|  | is | provided with all necessary measuring instruments which comply with the requirements of laws and regulations |
|  | is not |
|  | is | intended at the site where it is not permitted in accordance with the laws and regulations governing construction |
| is not |
|  | is | technologically separated from the sites in possession of another person |
| is not |

|  |  |
| --- | --- |
| **Appended documents:** | |
| No. | name |
|  |  |
|  |  |
|  |  |

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Responsible person:** | | | | | | | | | | | | |
| position |  | | | | | | | | | | | |
| given name, surname |  | | | | | | | | | | | |
|  |  | | | | | | | | | | | |
| date |  |  | / |  |  | / |  |  |  |  | signature |  |

**Annex 4**

Cabinet Regulation No. 199

4 April 2017

[*11 March 2021*]

(*supplemented lesser State coat of arms*)

STATE REVENUE SERVICE

(*legal address, phone number, official electronic mail address*)

**Special Permit (Licence) for the Retail Trade of Natural Gas as a Fuel**

|  |  |  |
| --- | --- | --- |
|  | Series DM No. |  |

|  |  |
| --- | --- |
| Taxpayer |  |

|  |  |
| --- | --- |
| Taxpayer’s registration code |  |

|  |  |  |  |
| --- | --- | --- | --- |
| Licence issued |  | Licence valid from |  |

|  |  |  |
| --- | --- | --- |
| Licence re-registered1 |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| Operation of the licence suspended2 |  | renewed2 |  |

|  |  |
| --- | --- |
| Official of the State Revenue Service |  |
|  | (given name, surname) |

THE DOCUMENT HAS BEEN SIGNED ELECTRONICALLY WITH SAFE ELECTRONIC SIGNATURE AND CONTAINS A TIME STAMP

**The special permit (licence) is not valid without annexes**

(*supplemented lesser State coat of arms*)

STATE REVENUE SERVICE

(*legal address, phone number, official electronic mail address*)

**Annex No. \_\_\_\_\_\_\_**

**to the special permit (licence) for the retail trade of natural gas as a fuel**

|  |  |  |
| --- | --- | --- |
|  | Series DM No. |  |

|  |  |
| --- | --- |
| Site of selling and storage of natural gas: | |
| address |  |
|  |  |
| working hours |  |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Operation of the site of operation has been commenced |  | suspended2 |  | renewed2 |  | terminated3 |  |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Pressure container No. |  |  |  |  |  |  |  |  |  |  |
| Nominal volume (m3) |  |  |  |  |  |  |  |  |  |  |

|  |  |  |
| --- | --- | --- |
| Total number of pressure containers |  |  |
| Nominal volume (m3) in total |  |  |

|  |  |
| --- | --- |
| Official of the State Revenue Service |  |
|  | (given name, surname) |

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**Annex is not valid without the special permit (licence)**

Notes.

1 To be indicated only if licence has been re-registered. The last date of re-registration shall be indicated.

2 To be indicated only if the operation of the licence or the site of operation had been suspended or renewed. There may be several entries.

3 To be indicated only if activity has been suspended.

**Annex 5**

Cabinet Regulation No. 199

4 April 2017

[*11 March 2021*]

**Information to be Indicated in the Submission**

1. At least the following information shall be indicated in the submission:

1.1. the purpose of use of natural gas in accordance with the NACE classified processes and codes by taking into account the purposes referred to in Section 15.1, Paragraph one, Clause 3, Sub-clause “a”, “b”, or “c” of the law On Excise Duties (hereinafter – the Law) in accordance with Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty (hereinafter – Regulation No 651/2014);

1.2. a certification that the end user does not cumulate and will not cumulate the aid granted in relation to the same eligible costs with another State aid within the scope of aid programmes and individual aid project, including with *de minimis* aid, regardless of the source of financing;

1.3. a certification that the end user does not use the aid granted for natural gas for the activity referred to in Article 1(2)(c) and (d) or in the cases referred to in Article 1(3), or in the cases referred to in Article 1(4)(a) and (c) of Regulation No 651/2014;

1.4. a certification that the end user shall ensure the segregation of the activities and costs in accordance with Article 1(3) of Regulation No 651/2014 if the end user concurrently uses natural gas for both the excluded sectors and sectors to which the scope of Regulation No 651/2014 applies;

1.5. a certification that the end user does not conform to the definition of an undertaking in difficulty referred to in Article 2(18) of Regulation No 651/2014;

1.6. a certification that the end user will store the documents related to the use of natural gas in accordance with the purposes specified in Section 15.1, Clause 3, Sub-clauses “a”, “b”, and “c” of the Law for 10 years from the day of granting the aid and that it consents to the controls by the Rural Support Service and other necessary controls before approval of the submission and during the operation of the aid granted;

1.7. a certification of veracity of the information provided and that the end user is aware of the conditions for the receipt of an excise duty relief and it undertakes to comply with them;

1.8. a certification that the end user undertakes to repay the aid received without justification if the conditions for the receipt of aid or the requirements of Regulation No 651/2014 are to be violated within 30 days after receipt of the decision of the State Revenue Service to recover the unlawful State aid.

2. The submission shall be submitted in the Electronic Application System (EAS) of the Rural Support Service.