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27 December 2011 [shall come into force on 1 January 2012];

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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. 450

Adopted 14 June 2011

**Regulations Regarding the Level of the State Stocks of Petroleum Products, the Amount of the State Fee to be Paid for the Maintenance of Emergency Stocks, and the Procedures for the Calculation, Payment and Administration of the Fee**

*Issued pursuant to*

*Section 72.3 of the Energy Law*

1. This Regulation prescribes:

1.1. the level of the State stocks of petroleum products (hereinafter – the emergency stocks);

1.2. the amount of the State fee to be paid for the maintenance of emergency stocks (hereinafter – the State fee), and the procedures for its calculation, payment and administration.

2. The State fee shall be paid for the petroleum products formed by categories of petroleum products which correspond 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 67 and from 2710 20 32 to 2710 20 38.

[*26 June 2012; 25 June 2013; 30 July 2013; 15 July 2014; 14 July 2015; 28 January 2021*]

3. The base value for determining the emergency stock level shall be the volume of net imports of petroleum products in the country during the previous 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 emergency stocks of petroleum products for the overall emergency stock level of petroleum products which corresponds to 90 days of average daily net imports during the previous calendar year which is calculated according to the method laid down in Annex 1 to Cabinet Regulation No. 286 of 12 April 2011, Procedures by which Merchants shall Ensure and Provide the Emergency Stock Service for the Establishment of State Emergency Stocks of Petroleum Products at a Specified Level.

[*25 June 2013; 15 July 2014*]

5. The rate of the State fee for the maintenance of emergency stocks shall be EUR 45.45 for each tonne of Category I, II, and III petroleum products released into free circulation, sold and consumed within the territory of the Republic of Latvia in accordance with the conditions referred to in Paragraph 6 of this Regulation.

[*20 December 2022*]

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 previous calendar month by taking into consideration the rate of the State fee referred to in Paragraph 5 of this Regulation. The State fee shall be paid for the volume which is brought out from each tax warehouse by approved warehousekeepers (except for movement under the duty suspension arrangement) and the destination for the bringing out of which is the territory of the Republic of Latvia, for the volume consumed in each tax warehouse, for the volume sold or consumed by registered recipients within the territory of the Republic of Latvia, for the volume brought in from a European Union Member State or a third country and sold or consumed within the territory of the Republic of Latvia by merchants which have received the special permit (licence) for the wholesale trade or retail trade of petroleum products, and for the volume brought in from a European Union Member State or a third country by merchants for their own consumption and consumed within the territory of the Republic of Latvia.

[*15 July 2016*]

7. A merchant shall pay the State fee separately for each category of petroleum products with the intermediation of such payment service provider 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 volume (in tonnes) of petroleum products and the month for which the payment of the State fee is made;

8.3. the payment amount.

[*14 July 2015; 15 July 2016*]

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

10. The State Construction Control Office shall:

10.1. ensure that the 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 the State fee not paid within the time limits laid down in Sub-paragraph 10.1 of this Regulation;

10.3. take the decision on the payment of the calculated late fee. The decision taken may be contested in accordance with the procedures and within the time limits laid down in the Administrative Procedure Law.

[*10 December 2019*]

11. Fulfilment of the obligations referred to in Paragraph 10 of this Regulation shall be ensured by officials authorised by the State Construction Control Bureau.

[*10 December 2019*]

12. [25 June 2013]

13. A merchant shall start paying the State fee in accordance with the rate referred to in Paragraph 5 of this Regulation on February 2023 for the volume of Category I, II, and III petroleum products released into free circulation, sold and consumed within the territory of the Republic of Latvia in January.

[*20 December 2022*]

14. [14 July 2015]

**Informative Reference to 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