Text consolidated by Valsts valodas centrs (State Language Centre) with amending laws of:

18 December 2020 [shall come into force on 23 December 2020];

18 February 2021 [shall come into force on 24 February 2021];

11 March 2021 [shall come into force on 13 March 2021];

18 March 2021 [shall come into force on 20 March 2021];

7 April 2021 [shall come into force on 10 April 2021];

15 April 2021 [shall come into force on 17 April 2021];

17 June 2021 [shall come into force on 20 June 2021];

6 July 2021 [shall come into force on 9 July 2021];

23 September 2021 [shall come into force on 28 September 2021];

21 October 2021 [shall come into force on 27 October 2021];

25 November 2021 [shall come into force on 2 December 2021];

16 December 2021 [shall come into force on 18 December 2021];

22 December 2021 [shall come into force on 24 December 2021];

20 January 2022 [shall come into force on 22 January 2022];

10 February 2022 [shall come into force on 12 February 2022];

17 February 2022 [shall come into force on 19 February 2022];

24 March 2022 [shall come into force on 26 March 2022].

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

The *Saeima*1 has adopted and

the President has proclaimed the following law:

**Law on the Suppression of Consequences of the Spread of COVID-19 Infection**

**Section 1.** The purpose of the Law is to determine the legal order during the spread of COVID-19 infection (hereinafter – COVID-19), providing for a set of appropriate measures for the suppression of consequences of the spread of COVID-19 infection (hereinafter also – the crisis caused by COVID-19) and the special support mechanisms and expenditures directly related to the containment of the spread of COVID-19 in order to ensure the improvement of the economic situation of society and to promote the stability of the national economy.

[*18 December 2020*]

**Section 2.** Upon assessing the economic situation, the Cabinet shall determine the criteria and procedures for the application of the measures and special support mechanisms specified in Section 15 of this Law to the taxpayers affected by the crisis caused by COVID-19. Where necessary, the Cabinet shall determine the sectors where the financial situation has significantly deteriorated due to the spread of COVID-19.

[*18 December 2020 /* *Amendment to this Section regarding the deletion of the number and word “4 and” shall come into force on 1 January 2021.* *See Paragraph 9 of Transitional Provisions*]

**Section 3.** The applicants who, within the meaning of the Public Procurement Law, are legal persons or associations of persons registered offshore or who are legal persons registered in Latvia in which the owner or holder of more than 25 per cent of capital shares (stocks) is a legal person or association of persons registered offshore shall be excluded from the group of recipients of the State aid and State-guaranteed aid measures.

**Section 4.** (1) A taxpayer who complies with the criterion concerning the decrease in income from economic activity specified in Cabinet regulations regarding the provision of aid to taxpayers for the continuation of their activity in the circumstances of the COVID-19 crisis and to whom delay of the term for the payment of taxes has occurred due to the spread of COVID-19 has the right to apply for an extension of the deadline for the payment of taxes by 30 June 2021, and also to request that an extension of the deadline for the payment of taxes is granted to the late tax payments the time limit for the payment of which has been extended in accordance with Section 24 of the law On Taxes and Fees if the taxpayer has complied with the procedures for the payment of taxes specified in the decision of the tax administration. The taxpayer shall, within 15 days after the payment falls due, submit a reasoned application to the tax administration. The tax administration has the right to divide the payment for late tax payments in instalments or to defer it for a period of up to three years as of the date of submitting the application.

(2) The late payment charges specified in Section 29, Paragraph two of the law On Taxes and Fees shall not be calculated for the late tax payment for which an extension of the deadline for the payment of taxes has been granted in accordance with Paragraph one of this Section.

(21) In order to apply for the division of the payment of taxes administered by the State Revenue Service in instalments or deferral thereof for up to three years, a taxpayer shall submit the application referred to in Paragraph one of this Section to the State Revenue Service, using the Electronic Declaration System of the State Revenue Service.

(22) Upon examining the application referred to in Paragraph one of this Section, the tax administration shall assess the taxpayer in accordance with the conditions laid down in Section 24 of the law On Taxes and Fees.

(23) The State Revenue Service shall publish on its website the list of taxpayers whose applications for the division of the payment of late tax payments administered by the State Revenue Service in instalments or deferral thereof for up to three years have been supported.

(3) If an extension of the deadline for the payment of taxes has been granted to a taxpayer in accordance with the procedures laid down in this Section, information regarding the taxpayer shall not be included in the database of tax (duty) debtors administered by the State Revenue Service.

(4) The tax administration has the right to revoke the decision to extend the deadline for the payment of taxes if the taxpayer:

1) fails to comply with the deadline specified in the decision to extend the deadline for the payment of taxes;

2) fails to make the current payments of taxes in full amount within the deadline specified in tax laws;

3) does not make, within the specified deadlines, payments of taxes the deadline for the payment of which has been extended in accordance with the procedures laid down in Section 24 of the law On Taxes and Fees;

4) fails to make payments of taxes for which the tax administration has taken the decision on voluntary execution of late tax payments.

(5) If the decision to extend the term for the payment of taxes is revoked, the late payment charges shall be calculated for the portion of the outstanding debt for the entire period of delay according to general principles, and the late tax payments shall be recovered in accordance with the procedures laid down in the law On Taxes and Fees.

[*18 December 2020 /* *The new wording of Paragraph one and Paragraphs 2.1, 2.2, and 2.3 shall come into force on 1 January 2021.* *See Paragraph 9 of Transitional Provisions*]

**Section 4.1** (1) Merchants who comply with the criteria specified in Section 10, Paragraph one or Section 12, Paragraph one of the Energy Efficiency Law have the right to conduct an enterprise energy audit or to introduce a certified energy management system, or to introduce a certified environmental management system with a supplement (hereinafter together – the energy document) in accordance with the procedures laid down in laws and regulations until 30 June 2022 if the term of validity of the energy document of the merchant is from 1 January 2021 until 31 January 2022.

(2) Large electricity consumers to whom the State Construction Control Bureau has calculated an energy efficiency duty for the non-fulfilment of the obligations laid down in Section 12 of the Energy Efficiency Law in 2019 and whose income from economic activity due to the impact of the crisis caused by COVID-19 in one calendar month during the period from 13 March 2020 until 6 December 2020 compared to the corresponding calendar month in 2019 has decreased by at least 30 per cent have the right to submit a reasoned application to the State Construction Control Bureau and to request an extension of the deadline for the payment of the energy efficiency duty until 31 December 2021.

(3) The State Construction Control Bureau shall take the decision on the extension of the deadline for the payment of the duty in accordance with the procedures laid down in the Administrative Procedure Law.

[*18 December 2020; 16 December 2021*]

**Section 4.2** (1) A taxpayer who cannot perform his or her primary economic activity since 11 October 2021 due to the restrictions imposed because of the emergency situation declared in the State has the right to request the State Revenue Service to divide in instalments the tax payments administered by the State Revenue Service the payment deadline of which has set in during the emergency situation declared in the State or in the month when the emergency situation has ended, or in the following month after the end thereof or to defer such payments for a period until 30 June 2023, counting from the day when the submission was submitted, and also to request an extension of the deadline for the payment of taxes to those late tax payments the deadline for the payment of which has been extended in accordance with Section 24 of the law On Taxes and Fees.

(2) In order to apply for the aid referred to in Paragraph one of this Section, a taxpayer shall, within 15 days after setting in of the payment deadline or within 30 days after the day of entry into force of this Section, submit electronically a justified submission to the State Revenue Service through the Electronic Declaration System.

(3) The aid referred to in Paragraph one of this Section shall not be granted to:

1) credit institutions and financial institutions;

2) taxpayers the financial standing of which does not attest to the necessity for an extension of the deadline for the payment of taxes or will prevent from complying with the conditions for the extension of the deadline for the payment of taxes;

3) taxpayers who do not comply with deadlines for the payment of the current tax payments and the tax payment procedures determined in previous decisions taken by the State Revenue Service;

4) taxpayers who have not cooperated with the State Revenue Service.

(4) Aid for commercial activity provided within the framework of this Section for the same eligible costs may not be joined with another aid for commercial activity, except for the aid to undertakings affected by the COVID-19 crisis for ensuring the flow of working capital.

(5) The day when the State Revenue Service takes the decision to grant the extension of the deadline for the payment of taxes shall be regarded as the time of granting the aid. The granting of aid for commercial activity specified within the framework of this Section shall be prohibited after 30 June 2022.

(6) The conditions referred to in Section 4, Paragraphs two, 2.3, three, four, and five of this Law shall be applied to the tax payments extended or deferred on the basis of this Section.

(7) The State Revenue Service shall submit to the European Commission an annual report on the aid provided within the framework of this Section.

(8) The State Revenue Service shall ensure the recording of the information on the aid provided within the framework of this Section. The State Revenue Service shall store the abovementioned information for 10 years from the day of granting the last aid and submit it to the European Commission upon request.

(9) A taxpayer shall ensure the storage of such documents which refer to the aid for commercial activity granted within the framework of this Section for 10 years from the day when the State Revenue Service has taken the decision to extend the deadline for the payment of taxes.

(10) If conditions of the aid for commercial activity have been violated, the taxpayer has an obligation to pay into the State budget all of the aid for commercial activity received unlawfully within the framework of this Section using the resources free of the aid for commercial activity in conformity with the conditions of Chapter IV or V of the Law on Control of Aid for Commercial Activity. Recovery of the unlawfully granted aid for commercial activity shall be ensured by the State Revenue Service.

[*25 November 2021*]

**Section 5.** Local governments have the right to determine other deadlines for the payment of the immovable property tax in 2020, 2021, and 2022 which are different from the deadlines determined in the law On Immovable Property Tax, postponing them to a later period within the same taxation year. The late payment charges specified in Section 29, Paragraph two of the law On Taxes and Fees shall not be calculated for the late tax payment of the immovable property tax calculated for the taxation year if the payment has been made until 31 December of the taxation year. If the payment of the immovable property tax calculated for the taxation year has not been made until 31 December of the taxation year, the late payment charges shall be calculated for the tax payment from 1 January of the next taxation year in the amount specified in the law.

[*10 February 2022*]

**Section 6.** (1) A payer of personal income tax shall not make the advance payments of personal income tax for the income from economic activity specified in Section 18 of the law On Personal Income Tax for the taxation years 2020, 2021, and 2022. This condition shall be applicable to advance payments from 1 January 2020. The payer of personal income tax may make the advance payments of personal income tax for the income from economic activity for the taxation years 2020, 2021, and 2022 on a voluntary basis.

(2) The restrictions laid down in Section 11, Paragraph 3.1 and Section 11.1, Paragraph 6.1 of the law On Personal Income Tax shall not be applied for the taxation years 2020 and 2021 to the payer of personal income tax who has registered with the State Revenue Service as a performer of economic activity or is a sole proprietorship or owner of an individual undertaking (farm or fishing undertaking) and pays personal income tax for his or her income.

(3) In taxation year 2021, Section 8, Paragraph 2.9 of the law On Personal Income Tax shall not be applied, and Section 2, Clause 2, Sub-clause “m” and Section 14, Paragraph 12.1 of the law On State Social Insurance need not be applied at the discretion of the taxpayer.

(4) A payer of personal income tax who is not subject to the reliefs for declarations shall submit the tax return for 2020 with documents appended thereto to the State Revenue Service from 1 March 2021 until 1 July 2021. The taxpayer shall pay the calculated tax amount into the single tax account by 23 July 2021. If the calculated tax amount exceeds EUR 640, the taxpayer may pay it into the single tax account in three instalments – by 23 July 2021 June, 23 August 2021 and 23 September 2021, paying in each instalment one third of the amount.

[*18 December 2020; 18 March 2021; 25 November 2021*]

**Section 7.** Donations of goods and services to social groups negatively affected by the emergency situation (without specifying the donee for the purposes of personal income tax application), and also to persons whose main activity is the provision of health services, provision of education, charity, aid to socially low-income persons, persons with disability, or children shall be considered as expenditures related to the economic activity of an enterprise income taxpayer within the time period from the day when the emergency situation in relation to the spread of COVID-19 was declared until the day on which this Law is repealed, provided that the following conditions are concurrently met:

1) the donee is not a person related to the taxpayer;

2) the information regarding the donation is made public;

3) the information regarding the donee and the aid sum is submitted to the State Revenue Service together with the return for the last month of the reporting year.

[*18 December 2020*]

**Section 7.1**Enterprise income taxpayers shall not apply Section 10, Paragraph one of the Enterprise Income Tax Law to the interest payments made in the reporting year which starts in 2021 and 2022.

[*25 November 2021*]

**Section 8.** An enterprise income taxpayer who has made donations to reduce the consequences of the spread of COVID-19 within the period from the day when the emergency situation in relation to the spread of COVID-19 was declared until the day on which this Law is repealed is entitled, in conformity with Section 12 of the Enterprise Income Tax Law, to increase the amount of donations not to be included in the base taxable with the enterprise income tax in the taxation period as specified in Paragraph one, Clause 1 of the abovementioned Section by three more percentage points of the profits of the previous reporting year after the calculated taxes.

[*18 December 2020*]

**Section 8.1** When applying Section 5, Paragraph one of the law On Lotteries and Gambling Fee and Tax during the time when the emergency situation been declared in the State and the prohibition to organise gambling at gambling premises (gambling halls and casinos) is in force, gambling tax for each gambling place of each gaming machine and gambling table at each direct gambling premise shall be calculated in proportion to the calendar days of a month in which organisation of gambling was allowed.

[*18 March 2021* / *See Paragraph 14 of Transitional Provisions*]

**Section 8.2** (1) The minimum object of the mandatory state Social insurance contributions shall not be applied proportionally for those calendar days of a taxation year on which:

1) the employee is furloughed due to his or her fault;

2) the employee is suspended from work without retention of wage.

(2) The Cabinet shall determine the procedures and time periods by which the employer shall submit information to the State Revenue Service on the employees referred to in Paragraph one of this Section.

(3) The minimum object of the mandatory state Social insurance contributions shall not be calculated for those reporting months in which the Cabinet has declared an emergency situation in the entire territory of Latvia.

[*16 December 2021 /* *See Paragraph 18 of Transitional Provisions*]

**Section 8.3** During the time period between 21 February 2022 and 22 April 2022, the State Social Insurance Agency shall take the decision to grant the sickness benefit within 30 days after receipt of the documents and other information necessary for granting the benefit.

[*17 February 2022; 24 March 2022*]

**Section 9.** (1) The procedures for the refund of the value added tax overpaid until 31 December 2020 shall be determined by this Law, and the procedures laid down in Sections 109 and 110 of the Value Added Tax Law shall not be applicable.

(2) Upon implementing tax administration measures, the State Revenue Service shall refund the approved overpaid amount of value added tax which has been indicated in the value added tax return submitted to the State Revenue Service after 31 March 2020 within 30 days after:

1) the deadline for submitting the value added tax return laid down in Section 118 of the Value Added Tax Law;

2) the day of submitting the value added tax return if it has been submitted after the deadline for submitting the value added tax return laid down in Section 118 of the Value Added Tax Law;

3) the day of submitting the adjusted value added tax return if an adjusted value added tax return has been submitted.

(3) The State Revenue Service shall, prior to refunding the approved overpaid amount of value added tax, cover the taxes and fees of the taxpayer administered by the State Revenue Service, other payments stipulated by the State and the payments related thereto in accordance with the procedures laid down in the law On Taxes and Fees.

(4) The State Revenue Service shall refund the approved overpaid amount of value added tax that has arisen for the value added tax group to the principal undertaking.

(5) The State Revenue Service shall refund the approved overpaid amount of value added tax that has arisen for a person excluded from the State Revenue Service Value Added Tax Taxable Person Register within 30 days after the decision to exclude the registered payer of value added tax from the State Revenue Service Value Added Tax Taxable Person Register has been taken.

(6) If the deadline for the approval of the overpaid amount of value added tax was extended until 31 March 2020 in accordance with Section 110 of the Value Added Tax Law, the State Revenue Service shall refund the approved overpaid amount of value added tax not later than on the following working day after approval of validity of the overpaid amount of value added tax.

**Section 10.** [18 December 2020]

**Section 11.** [28 December 2020 / See Paragraph 4 of Transitional Provisions]

**Section 12.** Upon assessing the actual fulfilment of the personal income tax revenues for the previous quarter in comparison with the projected revenues in accordance with the division in percentage specified in the law On the State Budget for 2020 and the law On the State Budget for 2021, the Cabinet may take the decision on the procedures for and the amount in which the non-implementation of the revenue projection from personal income tax shall be compensated to local governments.

[*18 December 2020*]

**Section 13.** In 2020, 2021, 2022, and 2023, the State Revenue Service is entitled to not take a negative decision in relation to the participants of the In-depth Cooperation Programme if they have been affected by the crisis caused by COVID-19 and they prove the existence of the objective circumstances.

**Section 14.** (1) State and local government institutions, and also derived public persons and capital companies controlled by a public person, free ports, and special economic areas shall, by 30 June 2021, exempt merchants and other performers of economic activity, associations, and foundations affected by the emergency situation determined due to the spread of COVID-19 from lease payments for a public person property and a property of a capital company controlled by a public person or decide on reduction of lease payments, and also shall not apply late interest and contractual penalties in case of a late payment, except for the payment for the services consumed – electricity, heating, water supply, and other services related to the maintenance of the property.

(11) The aid referred to in Paragraph one of this Section shall be applied also from 11 October 2021 until the end of the emergency situation declared in relation to the spread of COVID-19.

(2) The Cabinet shall determine the procedures by which the measures specified in Paragraph one and 1.1 of this Section shall be applied.

(3) Costs incurred upon granting the aid provided for in this Section shall not be directly reimbursed to the lessor from the State budget.

[*18 December 2020; 25 November 2021; 20 January 2022 /* *Amendment to Paragraph 1.1 regarding the replacement of the words and numbers “31 December 2021” with the words “the end of the emergency situation declared in relation to the spread of COVID-19” shall be applicable from 1 January 2022.* *See Paragraph 19 of Transitional Provisions*]

**Section 14.1** Local government institutions shall carry out the agreement process of street vending sites, for example, outdoor terraces, tasting stands, mobile catering units etc., for the provision of public catering services as a priority and within the priority time limit. If the time limit for the provision of the included services in accordance with the laws and regulations governing the activity in the corresponding field is longer than five working days, the corresponding service shall be provided as a priority within a time limit that is at least twice shorter and no additional charge shall be applied thereto.

[*18 March 2021*]

**Section 14.2** The State Environmental Service shall not perform the initial impact assessment and issue technical regulations for the construction of seasonal structures on the beach in cities and villages intended for the provision of public catering services and also for the improvement and management of the beach. The construction of the abovementioned structures takes place in the spaces intended for such purpose in the development planning documents of the local government, and access to the relevant section of the beach is ensured. The State Environmental Service shall approve the intended activity within five working days or shall prepare a reasoned refusal within 10 working days.

[*6 July 2021*]

**Section 15.** (1) If an employer affected by the crisis caused by COVID-19 does not employ an employee or fails to perform the activities necessary for the acceptance of the employee’s obligations (furlough), the employee shall be compensated in accordance with the procedures and in the amount stipulated by the Cabinet up to 75 per cent of the amount of the average remuneration for the previous six months but not more than EUR 700 per calendar month (furlough allowance). In such a case, the employer need not apply Section 74 of the Labour Law.

(2) Furlough allowance and the furlough assistance allowance stipulated by the Cabinet shall be granted for the period from 14 March 2020 to 30 June 2020, and they shall not be taxable with the personal income tax and subject to the mandatory State social insurance contributions. The disbursement of the furlough allowance is discontinued if, during the period of receipt thereof, the employer increases the number of employees compared to the number of employees at the commencement of furlough, or terminates furlough due to the resumption of operation. The decision to refuse to grant furlough allowance may be contested and appealed by the addressee of the administrative act in accordance with the procedures laid down in the Administrative Procedure Law.

(21) The aid determined by the Cabinet which has been granted for the period from 9 November 2020 to compensate for remuneration to furloughed employees, self-employed persons (natural persons who have registered with the State Revenue Service as the performers of economic activity or who receive a royalty without registering as the performers of economic activity), sole proprietorships, and licence fee payers (the aid for furlough) shall not be taxable with the personal income tax and subject to the mandatory State social insurance contributions. The employer to whose employees the aid for furlough is granted may be exempted from the application of Section 74 of the Labour Law.

(22) The aid determined by the Cabinet which has been granted for the period from 9 November 2020 until 30 June 2021 to compensate for remuneration to part-time employees and for the period from 1 October 2021 to compensate for remuneration to employees (the aid for wage subsidy) shall be disbursed by the State Revenue Service to the employee without deducting the personal income tax and the mandatory State social insurance contributions. The employer to whom the aid for wage subsidy has been granted shall pay the mandatory State social insurance contributions (the employer’s contribution) from the calculated gross remuneration and shall calculate and pay the mandatory State social insurance contributions (the employee’s contribution) and personal income tax into the budget, considering that the aid for wage subsidy is part of the net remuneration disbursed to the employee. The State Revenue Service shall inform the employer of the amount of the aid for wage subsidy disbursed to the employee.

(23) If, upon applying Paragraph 2.2 of this Section, the aid for wage subsidy disbursed by the State Revenue Service exceeds the net amount of the remuneration calculated by the employer, the corresponding excess shall not be taxable with the personal income tax and shall not subject to the mandatory State social insurance contributions.

(24) The State Revenue Service shall publish on its website:

1) the list of employers whose employees have received the aid specified in Paragraph 2.1 or 2.2 of this Section, and the total amount of aid granted to each employer;

2) the list of those taxpayer to whom the support specified by the Cabinet for the compensation for the fall in the flow of current assets has been granted, and the amount of the support granted to each taxpayer.

(25) The aid for wage subsidy disbursed within the framework of the aid for commercial activity specified by the Cabinet which is disbursed to the taxpayer – a natural person who has registered with the State Revenue Service as a performer of economic activity, a sole proprietorship or payer of a licence fee – to compensate for income shall be included in the income from economic activity (turnover). The aid for wage subsidy disbursed within the framework of the aid for commercial activity specified by the Cabinet which is disbursed to the taxpayer – a natural person who receives a royalty without registering as the performer of economic activity – shall be included in the taxable income (revenue) of the taxation year. Upon disbursing the aid for wage subsidy to a taxpayer – a natural person who receives a royalty without registering as the performer of economic activity –, the State Revenue Service shall deduct the personal income tax by applying a 25 per cent rate and shall allocate it in the unified tax account and transfer according to the allocation specified in Paragraph 171 of the Transitional Provisions of the law On Personal Income Tax.

(26) If an obligation to repay the State aid arises for a micro-enterprise taxpayer to whom the State aid determined by the Cabinet has been granted, the micro-enterprise taxpayer is entitled to update the relevant quarterly micro-enterprise tax return in the amount of the repaid State aid in which the abovementioned State aid is included, irrespective of the conditions referred to in Section 7, Paragraphs five and six of the Micro-enterprise Tax Law.

(3) The Cabinet may determine other support measures for the taxpayers affected by the crisis caused by COVID-19.

(31) The decision of the State Revenue Service on the refusal to grant the support measure which has been determined by the Cabinet in accordance with Paragraph three of this Section may be contested or appealed by the addressee of the administrative act in accordance with the procedures laid down in the Administrative Procedure Law.

(4) If furlough allowance has been requested or received unjustifiably or the employer affected by the crisis, during the period of disbursement of the furlough allowance, increases the number of employees compared to the number of employees at the commencement of furlough, or terminates furlough due to the resumption of operation, the employer affected by the crisis shall voluntarily repay the granted furlough allowance or the State Revenue Service shall recover it by applying the provisions of the law On Taxes and Fees.

(5) A medical treatment institution, which has concluded a contract for the provision of State paid health care services and for which, in accordance with the procedures stipulated by the Cabinet, a compensation payment for the provision of standby mode is disbursed, shall disburse a remuneration to the employee in the amount of up to 75 per cent of the amount of the average remuneration for the previous six months but not more than three times the average monthly remuneration for workforce in the State for the previous year as published in the official statistical notification of the Central Statistical Bureau, if the medical treatment institution does not employ him or her or does not perform the activities necessary for the acceptance of the employee’s obligations (furlough). In such a case, the medical treatment institution need not apply Section 74 of the Labour Law.

(6) If the aid of the Cabinet determined in accordance with this Section which is administered by the State Revenue Service has been requested or received unjustifiably and is not related to the violation of the applicable regulation of aid for commercial activity, a taxpayer has the obligation to repay the granted aid voluntarily. If the taxpayer refuses to repay the granted aid voluntarily, the State Revenue Service shall recover it by applying the provisions of the law On Taxes and Fees.

[*18 December 2020; 18 March 2021; 25 November 2021*]

**Section 16.** (1) For the provision of false information to the State Revenue Service for receiving furlough allowance or other aid determined by the Cabinet, a fine of up to three hundred units of fine shall be imposed on a natural person or a board member, with or without deprivation of the board member’s right to hold certain positions in commercial companies.

(2) Administrative offence proceedings for the offence referred to in Paragraph one of this Section shall be conducted by the State Revenue Service.

[*18 December 2020*]

**Section 17.** (1) Until 30 June 2021, an employer who meets the criteria specified for the participants of the In-depth Cooperation Programme and who has been adversely affected by the crisis caused by COVID-19 may:

1) reduce the remuneration for furlough specified in Section 74 of the Labour Law for an employee to 70 per cent of the salary to be disbursed to the employee, taking into account the following conditions:

a) the amount of remuneration to be maintained may not be less than the minimum monthly salary;

b) in addition to that laid down in Sub-clause a) of this Paragraph, funds in the minimum amount of the maintenance specified by the State for each dependent child shall be maintained for an employee upon whom a minor or a child who continues acquiring general, vocational, higher or special education but has not yet reached 24 years of age is dependent;

2) grant the unused annual paid leave to an employee without complying with the provisions of Section 150, Paragraph two of the Labour Law.

(2) An employee who does not agree with the reduction in the remuneration referred to in Paragraph one, Clause 1 of this Section has the right to give a notice of termination of the employment contract without complying with the time limit specified in Section 100, Paragraph one of the Labour Law. In such a case, the employer has the obligation to disburse severance pay to the employee in the amount specified in Section 112 of the Labour Law.

[*18 December 2020*]

**Section 18.** (1) A collective agreement concluded with a trade union, upon mutual agreement and without any reduction in the overall level of protection of employees, may provide for part-time work to be imposed on employees in the event of a temporary fall in production. Changes to a collective agreement shall be effective not longer than by 30 June 2021. The following conditions shall apply to the remuneration to be disbursed to employees:

1) the amount of remuneration to be maintained shall be not less than the minimum monthly salary;

2) in addition to that laid down in Clause 1 of this Paragraph, funds in the minimum amount of the maintenance specified by the State for each dependent child shall be maintained for an employee upon whom a minor or a child who continues acquiring general, vocational, higher or special education but has not yet reached 24 years of age is dependent.

(2) The employee who does not agree with determination of part-time work referred to in Paragraph one of this Section has the right to give a notice of termination of the employment contract without observing the time limit specified in Section 100, Paragraph one of the Labour Law. In such a case, the employer has the obligation to disburse severance pay to the employee in the amount specified in Section 112 of the Labour Law.

[*18 December 2020*]

**Section 19.** (1) A person who, during the year preceding the declaration of the emergency situation, has graduated from a higher education institution or college where he or she has acquired higher education and who has obtained the status of an unemployed person during the emergency situation or within three months after the end thereof has the right to the allowance for young specialists if the total length of the period of insurance (employment) is less than one year, and over the period of the last 16 months, prior to the day of obtaining the status of unemployed person, the contributions for unemployment have been made for the unemployed person for less than 12 months or have not been made at all.

(2) In the cases referred to in Paragraph one of this Section, the allowance for young specialists shall be disbursed in the amount of EUR 500 for the first two months and in the amount of EUR 375 for the third and fourth month. The allowance shall be disbursed until the moment when the person loses the status of unemployed person but no longer than for four months and no later than until 30 June 2021. A person has the right to the abovementioned allowance once, regardless of how many times the emergency situation is declared due to the spread of COVID-19.

[*18 December 2020*]

**Section 20.** In order to ensure the rights of the public to objective information on the refusal to grant the support measures laid down in this Law and Cabinet regulations issued on the basis of this Law, a civil servant (employee) of the tax administration may, without the consent of the taxpayer, provide information on the reasons for which the following has been decided in relation to the taxpayer:

1) an extension of the deadline for the payment of taxes referred to in Section 4, Paragraph one and Section 4.2, Paragraph one of this Law has not been granted or the decision to extend the deadline for the payment of taxes has been revoked;

2) granting of the furlough allowance has been refused or it has been granted, but it has been established that the requesting or receiving of furlough allowance has not been justified;

3) it is refused to grant the support measures laid down in Cabinet regulations issued on the basis of this Law or they have been granted but it is established that the requesting or receiving of the abovementioned support measure has not been justified.

[*18 December 2020; 25 November 2021*]

**Section 21.** (1) The holder of the Commercial Pledge Register shall, within 60 days, take the decision on exercising the commercial pledge referred to in Section 42, Paragraph six of the Commercial Pledge Law.

(2) Upon hearing civil cases and deciding on the term for voluntary enforcement of a judgment in accordance with Section 204.1 of the Civil Procedure Law, the court may specify it as not exceeding 60 days, except for the cases when the judgment is to be enforced without delay.

(3) An application for the undisputed compulsory enforcement of liabilities or voluntary sale of immovable property by auction through the court in accordance with the procedures laid down in the Civil Procedure Law may only be submitted if a warning has been issued to a debtor at least 60 days prior to the submission of the application.

(4) Upon commencing the recovery of a debt, the creditor or the provider of debt recovery service within the meaning of the Law on Extrajudicial Recovery of Debt shall notify the debtor in writing of the existence of a debt and invite him or her to fulfil the late payment liabilities voluntarily, indicating information in the notice regarding the possibility of expressing reasoned written objections regarding the existence, amount, and deadline for payment of the debt and setting a deadline for expressing objections which shall not be less than 60 days from the day of receipt of the notice.

(5) A creditor may submit a notarial deed to a sworn notary for assignment for compulsory enforcement within one year but not earlier than 60 days from the day when the term for the execution of the relevant liability became due.

(6) The provisions of this Section shall apply until 1 September 2021.

[*15 April 2021*]

**Section 22.** (1) Until 1 September 2021, creditors are prohibited from submitting an application for insolvency proceedings of a legal person if any of the features of insolvency proceedings of a legal person referred to in Section 57, Paragraph one, Clause 1, 2, 3, or 4 of the Insolvency Law exists.

(2) Until 31 December 2021, a debtor has no obligation to submit the application for insolvency proceedings of a legal person if the feature of insolvency proceedings of a legal person referred to in Section 57, Paragraph one, Clause 5 of the Insolvency Law exists, except where the debtor has not disbursed the remuneration to an employee in full, the compensation for harm in connection with an accident at work or an occupational disease, or has not made the mandatory State social insurance contributions within two months after the day specified for the payment of remuneration. Unless the day for the disbursement of remuneration is specified in the employment contract, the first working day of the following month shall be considered as this day.

[*18 March 2021*]

**Section 23.** (1) A company to which the Law on the Annual Financial Statements and Consolidated Financial Statements applies is entitled to submit the annual statement and consolidated annual statement for the reporting year 2019, reporting year 2020, and reporting year 2021 within a time limit which exceeds the time limit for submission specified in Section 97, Paragraph one of the Law on the Annual Financial Statements and Consolidated Financial Statements by three months.

(2) An association or foundation which submits the annual statement within a time limit that exceeds the time limit for submitting the annual statement specified in Section 52, Paragraph three and Section 102 of the Associations and Foundations Law is entitled to submit the annual statement for 2019, 2020, and 2021 or part thereof to the State Revenue Service by 31 July 2020, 30 June 2021, and 30 June 2022 respectively.

(3) A religious organisation whose time limit for the submission of annual statements is determined in accordance with the Cabinet regulations regarding annual statements of religious organisations issued pursuant to Section 13, Paragraph four, Clause 2 of the law On Accounting is entitled to submit the annual statement for 2019, 2020, and 2021 or part thereof to the State Revenue Service by 31 July 2020, 30 June 2021, and 30 June 2022 respectively.

(4) A social enterprise is entitled to submit the activity report referred to in Section 10, Paragraph one of the Social Enterprise Law for 2019 to the Ministry of Welfare by 31 July 2020, but for 2020 – by 30 June 2021.

(5) A public benefit organisation is entitled to submit the activity report referred to in Section 13, Paragraph one of the Public Benefit Organisation Law for 2019, 2020, and 2021 to the State Revenue Service by 31 July 2020, 30 June 2021, and 30 June 2022 respectively.

(6) In order to approve the annual statement and the consolidated annual statement of a capital company for the reporting year of 2019 and 2020, the capital company of a public person and public-private capital company to which the Law on Governance of Capital Shares of a Public Person and Capital Companies applies are entitled to convene a meeting of shareholders (stockholders) within a time limit that exceeds the deadline determined in Section 54 of the Law on Governance of Capital Shares of a Public Person and Capital Companies by three months.

(7) The time limit for submitting the report on the use of gifts (donations) in 2020 provided in the contracts of gifts (donations) of financial resources and property of a public person shall be extended until 31 December 2020, but in 2021 – until 31 December 2021.

[*18 March 2021; 20 January 2022*]

**Section 23.1** During the validity of this Law, the financing to the associations and foundations provided for in the contracts of gifts (donations) of financial resources and property of a public person for the implementation of activities, if such activities could not be implemented during the emergency situation, shall be utilised until 31 December 2021 and the deadline for submitting the report on the utilisation of gifts (donations) in 2020 and 2021 shall be three months after completing all activities according to the gift (donation) contracts.

[*18 December 2020*]

**Section 24.** Measures for the prevention and suppression of threat to the State and its consequences due to the spread of COVID-19 shall be financed from the resources from the State budget and local government budgets allocated to the authorities financed from the budget. The Cabinet may, upon a reasoned request of ministries, take a decision on measures to prevent and manage consequences of threats to the State as well as on allocation of funding from the State budget programme 02.00.00 “Funds for Unforeseen Events”.

**Section 24.1** For the purpose of implementing the measures for the suppression and prevention of the consequences of the crisis caused by COVID-19 in 2021, the Cabinet shall, on the basis of an order, allocate a single additional grant to such local governments the equalised revenue of which is by at least 10 per cent lower in comparison with the average equalised revenue in the State and where the unemployment rate is higher than the average in the State. The single additional grant shall not exceed 5 000 000 euros in total.

[*18 December 2020*]

**Section 24.2** Local governments may develop high preparedness investment projects and apply for the receipt of State co-financing in order to minimise the consequences caused by the COVID-19 infection at regional level and achieve the objectives of the administrative and territorial reform. The conditions for the submission of applications of local government high preparedness investment projects for the receipt of State co-financing, and also procedures for the examination of investment projects and granting of financing shall be laid down by the Cabinet.

[*18 March 2021*]

**Section 25.** The Minister for Finance has the right to make changes to the appropriation, including the reduction or reallocation of the appropriation between ministries and other central State institutions for measures for the prevention and suppression of threat to the State and its consequences due to the spread of COVID-19 if a relevant Cabinet decision has been adopted and the Budget and Finance (Tax) Committee of the *Saeima* has examined it within five working days from the day of receipt of the relevant information and has not objected to it, and also to perform reallocation of appropriation for a ministry or another central State institution within the scope of the appropriation specified in the law among programmes, sub-programmes, and expenditure codes according to the economic categories.

**Section 26.** The Minister for Finance has the right to increase the appropriation specified in the law On the State Budget for 2020 and the law On State Budget for 2021 in the programme 02.00.00 “Funds for Unforeseen Events” of the budget unit “74. Funding to be Reallocated in the Process of Implementation of the Annual State Budget” and to extend the permissible limits of the government action for performing the government obligations if the relevant Cabinet decision has been adopted and the Budget and Finance (Tax) Committee of the *Saeima* has examined it within five working days from the day of receipt of the relevant information and has not objected to it.

[*18 December 2020*]

**Section 27.** [18 December 2020]

**Section 28.** In order to ensure funding for measures and related expenditures for the mitigation and prevention of the impact of the emergency situation determined in relation to the spread of COVID-19, and also for financing the financial deficit of the State budget, for carrying out the national debt obligations, and for ensuring State loans, the Minister for Finance is entitled to borrow on behalf of the State in the necessary amount, to select debt instruments and conditions, and also is entitled to increase the maximum permissible amount of the national debt specified in the annual State budget law at the end of the financial year and the appropriation specified for the execution of expenditures and liabilities of the national debt management if the Budget and Finance (Tax) Committee of the *Saeima* has examined it within five working days from the day of receipt of the relevant information and has not objected to it.

**Section 29.** (1) If a relevant Cabinet decision has been adopted and the Budget and Finance (Tax) Committee of the *Saeima* has examined it within five working days from the day of receipt of the relevant information and has not objected to it, the Minister for Finance shall issue new State loans to State and local government capital companies, scientific institutes, and higher education institutions which have been given the status of a derived public person, and also to port authorities and special economic zones for the mitigation and prevention of the consequences of the crisis caused by COVID-19 and for the support to the national economy (including for refinancing the loans issued by credit institutions and for financial management). The issue on the issuance of a new State loan and the conditions thereof, if necessary, shall be submitted to the Cabinet by the sectoral ministry.

(11) The Cabinet has the right to increase the total increase of State budget loans specified in the law on the State budget for the current year if the Budget and Finance (Tax) Committee of the *Saeima* has examined it within five working days after receipt of the relevant information and has not objected to it.

(12) The Minister for Finance shall issue new State loans to local governments for the mitigation and prevention of the consequences of the crisis caused by COVID-19. The Cabinet shall determine the criteria and procedures for the assessment and issuance of new State loans to local governments for the mitigation and prevention of the consequences of the crisis caused by COVID-19.

(2) If a relevant Cabinet decision has been adopted and the Budget and Finance (Tax) Committee of the *Saeima* has examined it within five working days from the day of receipt of the relevant information and has not objected to it, the Minister for Finance shall make amendments to the State loan agreements by extending the time period for issuing State loans for up to 12 months if the three-year period for issuing a State loan expires during the operation of this Law and the borrower’s application for the extension of the time period for disbursing the loan and the opinion of the sectoral ministry that the amendments are necessary for the mitigation and prevention of the consequences of the crisis caused by COVID-19 have been received.

(3) If a relevant Cabinet decision has been adopted and the Budget and Finance (Tax) Committee of the *Saeima* has examined it within five working days after receipt of the relevant information and has not objected to it, the Minister for Finance shall make amendments to the contracts of the State loan by deferring the principal payment of the loan planned in 2020 and 2021 and dividing it for a period of up to three years if the borrower’s application for the deferral of the principal payment of a State loan and the opinion of the sectoral ministry that the amendments are necessary for the mitigation and prevention of the consequences of the crisis caused by COVID-19 have been received.

(4) The Minister for Finance shall not increase the risk interest rate on State loans and State guarantees if the borrower’s creditworthiness or the value of the collateral provided thereby has deteriorated due to the containment of the spread of COVID-19 and a request has been received from the borrower to not increase the risk interest rate and the opinion of the sectoral ministry has been provided that it is necessary for the mitigation and prevention of the consequences of the crisis caused by COVID-19.

(5) The conditions of Paragraph four of this Section shall not apply to a State loan and State guarantee if they have been issued for a project or any activity thereof that qualifies as aid for commercial activity.

(6) The term for repaying the State loan for the loans of financial management issued on the basis of the conditions of Paragraph one of this Section shall be up to three years from the day of concluding the loan contract.

(7) If a relevant Cabinet decision has been adopted and the Budget and Finance (Tax) Committee of the *Saeima* has examined it within five working days from the day of receipt of the relevant information and has not objected to it, the Minister for Finance shall make amendments to the contracts of the State loan concluded with State and local government capital companies, scientific institutes, and higher education institutions which have been given the status of a derived public person, and also to port authorities and special economic zones for the mitigation and prevention of the consequences of the crisis caused by COVID-19. The issue on the change of the conditions of a contract for already issued State loan and a related security contract, if necessary, shall be submitted to the Cabinet by the sectoral ministry.

[*18 December 2020 /* *Paragraphs two, three, four, and five are repealed on 1 January 2024.* *See Paragraph 6 of Transitional Provisions*]

**Section 30.** If the turnover of a capital company controlled by a local government has decreased by more than 50 per cent in comparison with the corresponding period in 2019 due to the emergency situation declared in the State in relation to the spread of COVID-19, the local government is entitled to receive a State budget loan for increasing the equity capital of the capital company to ensure financial resources for the maintenance expenditures of the capital company. The term for repaying the loan shall be up to 12 months from the day of concluding the loan contract. The loan is not subject to the fixed service fee for a State loan. The local government contribution to the equity capital of a capital company is calculated without exceeding the period during which the restrictions on the principle activity of a capital company established during the emergency situation are in force. The conditions of Sections 13 and 56 of the law On the State Budget for 2020 shall not apply to the abovementioned loan. In 2021, the abovementioned loans are ensured without exceeding the total permissible borrowing increase determined for local governments.

[*18 December 2020*]

**Section 30.1** The local government capital companies where the local government share of the fixed capital, separately or combined, exceeds 50 % and capital companies formed by several local governments where the local government share of the fixed capital exceeds 65 % in total are entitled in 2022 to receive a State budget loan for purchasing heating fuel with a guarantee of a local government or several local governments in the amount of 100 % of the amount of the State loan. The term for repaying the loan shall be up to two years with the deferred payment of principal amount up to one year from the day of concluding the loan contract. The loan is not subject to the fixed service fee for a State loan. In 2022, the loans are ensured within the scope of the total increase in the State budget loans.

[*20 January 2022*]

**Section 31.** After the Cabinet decision to increase the reserve capital for *akciju sabiedrība “Attīstības finanšu institūcija Altum”* [joint stock company Development Finance Institution Altum] has been taken for financing the crisis guarantee programme and the crisis loan programme, the Minister for Finance shall increase the appropriation for the Ministry of Economics for the resources from the grant from general revenue for transfer into the reserve capital of the joint stock company Development Finance Institution Altum in accordance with the procedures and in the amount stipulated by the Cabinet for financing the crisis guarantee programme and for financing the crisis loan programme.

**Section 32.** [18 December 2020]

**Section 33.** (1) The conditions of Section 7, Paragraph three, Section 9, and Section 12, Paragraph three of the Fiscal Discipline Law shall not be applicable in 2020 and 2021.

(2) Upon developing the draft law On the Medium Term Budget Framework for 2022, 2023, and 2024 and the draft law On the State Budget for 2022 and upon enforcing the abovementioned laws, the conditions of Section 7, Paragraph three and Sections 9, 10, and 13 of the Fiscal Discipline Law are not applied, but the conditions of the opinion issued in accordance with Article 5(2) of Council Regulation (EC) No 1466/97 of 7 July 1997 on the strengthening of the surveillance of budgetary positions and the surveillance and coordination of economic policies are applied.

[*17 June 2021*]

**Section 34.** Upon implementing the measures referred to in this Law that conform to the features specified in Section 5 of the Law on Control of Aid for Commercial Activity, the requirements of the regulation of control of aid for commercial activity are conformed to.

**Section 35.** During the time period from 1 April 2020 to 1 September 2020, the late payment interest on default of the performance of civil obligations may not exceed the lawful interest rate.

**Section 36.** During the time period from 12 March 2020 to 1 July 2020, the running of the limitation period of obligations rights specified in laws shall be suspended, and this time period shall be deducted from the calculation of the limitation period.

**Section 37.** (1) A member of an association or cooperative society has the right to participate and vote in a general meeting of members remotely.

(2) A notification regarding convening of the general meeting of members shall specify the procedures and time limits for the members to exercise the right to vote prior to the general meeting of members or to participate and vote in the general meeting of members through electronic means.

(3) A member shall have the right to vote in writing (including through electronic means) prior to the general meeting of members if the following conditions are met:

1) the vote is submitted in a way so as to enable the association or cooperative society to identify the member;

2) the vote is submitted to the association or cooperative society at least one day prior to the day of the general meeting of members.

(4) A member who has voted prior to the general meeting of members may request the association or cooperative society to confirm receipt of the vote. After receiving the vote of the member, the association or cooperative society shall immediately send confirmation to the member, but after the end of the voting it shall publish votes of all members.

(5) A board shall, upon its own initiative or at the request of the members thereof who jointly represent at least 20 per cent of the number of members of the association or cooperative society, grant the member the right to participate and vote in the general meeting of members through electronic means. In such a case, the board shall lay down the requirements for the identification of members and the procedures by which the members can exercise this right.

(6) The right of a member to participate and vote in the general meeting of members through electronic means shall not restrict the right of the member to participate and vote at the general meeting of members in person.

(61) A board has, upon its own initiative or upon request of the members thereof who jointly represent at least 20 per cent of the number of members of the association or cooperative society, the right to determine that the general meeting of members takes place only electronically and that the members participate and vote in the general meeting of members through electronic means. In such a case, the board shall determine the requirements for the identification of members and the procedures by which the members participate and vote in the general meeting of members.

(7) A member who votes prior to the general meeting of members or participates and votes in the general meeting of members using electronic means shall be considered to be present at the general meeting of members and shall be included in the list of the members present.

(8) If a member participates and votes in the general meeting of members through electronic means, the association or cooperative society shall ensure recording and registration of the course of the general meeting of members on a medium and storage of the relevant materials of the meeting. Members, board and council members, an auditor, and competent authorities have the right to access materials of the meeting.

(9) [18 December 2020]

(10) By analogy, the provisions laid down in this Section shall apply in relation to the organisation of the meetings of the members of political parties, and also the meetings of elected representatives and the organisation of the meetings of the associations of political parties.

(11) [20 January 2022]

[*18 December 2020; 17 June 2021; 20 January 2022*]

**Section 37.1** (1) If due to the gathering restrictions it is impossible to convene the founding meeting of a political party, it may be convened and held remotely through electronic means.

(2) The decision on the founding of the party shall be taken, the programme and articles of association of the party shall be approved, a board and audit institution for economic and financial activities shall be elected, and the minutes of the meeting of founders shall be drawn up at the remote meeting of founders. The information referred to in Section 13, Paragraphs one, 1.1, and two of the Law on Political Parties shall be specified in the minutes, except for the requirement to present a passport or identity card of a person, and it shall be also specified that the meeting of founders takes place remotely. The minutes shall be signed by the head of the meeting of founders and the recorder of minutes thereof.

(3) The founder has the obligation to certify the signature on the consent to the decision on the founding of the party with any sworn notary within 10 days after the day of the meeting of founders.

(4) By notarial certification of the signature on the consent to the decision on the founding of the party, the founder also confirms his or her consent to the founding of the party and recognises the information specified in the minutes of the meeting of founders as correct.

(5) The day of the meeting of founders shall be considered as the date on which the decision on the founding of the party has been taken.

(6) Authorised representatives of the founders of the party shall, in accordance with the procedures laid down in the Law on Political Parties, submit an application to the Party Register institution for making an entry of the party in the Party Register, appending thereto the notarised consent to the decision on the founding of the party of not less than 200 founders of the party and other documents referred to in Section 16, Paragraph two of the Law on Political Parties.

[*18 December 2020*]

**Section 38.** Until 30 June 2021, a court may, upon receipt of a reasoned application from a debtor in the proceedings for the discharge of liabilities in insolvency proceedings of a natural person, decide on the postponement of the terms of payments to creditors included in the plan for the discharge of liabilities, concurrently extending the term of the procedure for discharging liabilities by the relevant period.

[*18 December 2020*]

**Section 39.** (1) Until 30 June 2021, in cases where an application for approval of a plan of measures of legal protection proceedings or for amending a plan of measures of legal protection proceedings has been submitted, a time period shall be determined for the implementation of legal protection proceedings not exceeding four years from the day when the court ruling on the implementation of legal protection proceedings has entered into effect. In such a case, the possibility referred to in Section 48, Paragraph two of the Insolvency Law to extend the term of implementation of legal protection proceedings shall not be applicable to the specific legal protection proceedings.

(2) If the time period for the implementation of legal protection proceedings is extended in accordance with Section 48, Paragraph two of the Insolvency Law or is approved or amended in accordance with Section 35, Paragraph one of the law On Measures for the Prevention and Suppression of Threat to the State and Its Consequences Due to the Spread of COVID-19 or Paragraph one of this Section, and the consequences of the crisis caused by COVID-19 prevent the debtor from implementing the plan of measures of legal protection proceedings, the term for the implementation of legal protection proceedings may, until 30 June 2021, be extended by one year if the majority of the creditors specified in Section 42, Paragraph three of the Insolvency Law agrees to that.

[*18 December 2020*]

**Section 40.** Irrespective of whether religious associations (churches) are registered with the Register of Public Benefit Organisations, donations by phone of religious associations (churches) arranged during the emergency situation may be maintained also after revocation of the emergency situation, until 30 June 2021.

[*18 December 2020*]

**Section 41.** Until 30 September 2020, upon receipt of payment from an addressee of a cash-on-delivery item for providing courier services with a payment card or by using a mobile application, postal operators are entitled to not use electronic devices and equipment for registering tax and other payments and to issue an electronically prepared registered receipt for confirmation of a transaction, taking into account the requirements of the laws and regulations governing the procedures for using electronic devices and equipment in respect of electronically prepared registered receipts for transactions in facilities for receipt of postal items.

**Section 42.** Joint stock company Development Financial Institution Altum which is registered with the Financial and Capital Market Commission as an alternative investment fund manager shall, upon managing the alternative investment fund established for the suppression of consequences of the spread of COVID-19, operate in accordance with the Law on Alternative Investment Funds and Their Managers, except for Section 5, Paragraph six and Section 6, Paragraphs three and six thereof. The explanation of the term “manager of an alternative investment fund” used in Section 1, Clause 3 of the Law on Alternative Investment Funds and Their Managers shall not apply to the abovementioned manager. The establishment of the alternative investment fund shall be announced in the official gazette *Latvijas Vēstnesis*.

**Section 43.** The registered manager of the alternative investment fund referred to in Section 42 of this Law shall provide the Financial and Capital Market Commission with the information and documents specified in the Law on Alternative Investment Funds and Their Managers and shall make payments for financing the activities of the Financial and Capital Market Commission, and also shall fulfil other obligations laid down in the Law on Alternative Investment Funds and Their Managers.

**Section 44.** The fund referred to in Section 42 of this Law shall be liquidated in accordance with the procedures laid down in the Law on Alternative Investment Funds and Their Managers.

**Section 45.** The limits specified in the second and third sentence of Section 12, Paragraph two, Clause 7.1 and Clause 14 of the Law on State Funded Pensions shall not be applied to the managers of the State funded pension scheme funds in relation to the alternative investment fund referred to in Section 42 of this Law over the period from the commencement of the operation until the liquidation of the fund.

**Section 46.** If, within the meaning of Section 55.11, Paragraph 1.1 of the Financial Instrument Market Law and in relation to the suppression of consequences of the spread of COVID-19, a small or medium-sized merchant that is registered in Latvia until 31 December 2021 issues debt securities in the amount of issue of up to two million euros and the maturity of debt securities does not exceed three years, the manager of the State funded pension scheme funds in relation to investments in such securities is entitled to not observe the restrictions specified in Section 12, Paragraph one, Clause 3 of the Law on State Funded Pensions and the requirement of Section 12, Paragraph two, Clause 4 of the Law on State Funded Pensions that investments in debt securities of one issuer may not exceed 10 per cent of the debt securities of one issuer.

[*18 December 2020*]

**Section 47.** The manager of the State funded pension scheme funds is entitled to invest in the debt securities referred to in Section 46 of this Law in the amount of up to 100 per cent of the corresponding issue until 31 December 2024.

[*18 December 2020*]

**Section 48.** The total amount of investments of an investment plan in the debt securities referred to in Section 46 of this Law may not exceed one per cent of the assets of such investment plan.

**Section 49.** The manager of the State funded pension scheme funds shall not apply the requirement of Section 12.1, Paragraph three of the Law on State Funded Pensions:

1) to investments in the fund referred to in Section 42 of this Law over the period from the commencement of the operation until the liquidation of the fund;

2) to investments in the debt securities referred to in Section 46 of this Law until 31 December 2024.

[*18 December 2020*]

**Section 50.** The manager of the State funded pension scheme funds shall concurrently submit the amendments made to the investment plan prospectus until 31 December 2020 in relation to the investments in the fund referred to in Section 42 of this Law or in the financial instruments referred to in Section 46 of this Law to the Financial and Capital Market Commission and the State Social Insurance Agency. The Financial and Capital Market Commission shall examine the amendments to the investment plan prospectus within five working days from the day of receipt thereof and shall send a notification to the State Social Insurance Agency on the registration of such amendments or the refusal to register them. Amendments to the investment plan prospectus shall come into effect on the day following their registration. The State Social Insurance Agency shall, within three working days from the day of receipt of the notification of the Financial and Capital Market Commission, decide whether to conclude an agreement with the manager of the State funded pension scheme funds regarding the amendments to the contract on the management of such funds. Section 11, Paragraph 4.1 of the Law on State Funded Pensions and Paragraph 28 of Cabinet Regulation No. 272 of 27 May 2003, Regulations Regarding the Operation of the State Funded Pension Scheme, shall not be applied to such amendments.

**Section 51.** [18 December 2020]

**Section 52.** (1) Until 31 December 2020, the taxpayer may pay the vehicle operation tax for the taxation period of 2020 for goods vehicles with a gross weight above 3000 kilograms and their trailers and semi-trailers in the amount of 50 per cent.

(2) If the vehicle operation tax has been paid in accordance with Paragraph one of this Section, in the next calendar year the vehicle operation tax shall be paid into the State budget for the current calendar year and for the previous calendar year in the amount of 50 per cent.

(3) If the vehicle operation tax has been paid in accordance with Paragraph one of this Section, the registration of a change in owner, the registration of a holder, and also the removal of a vehicle from the register for alienation in Latvia or for export from Latvia shall be performed by the Road Traffic Safety Directorate if the tax for the previous period is paid in full.

**Section 53.** Until 30 June 2021, the property of a public person may be transferred for use without compensation to the authority involved in the epidemiological safety measures for the containment of the spread and the suppression of the consequences of COVID-19 for a period not exceeding the validity of this Law. The decision to transfer property of a public person for use without compensation shall be taken by the institution of the public person in whose possession the relevant property is. Property of a public person shall be transferred for use without compensation by a deed of acceptance and delivery. The institution of the relevant public person has the right to control whether the property transferred for use without compensation is used in accordance with the purpose of its transfer.

[*18 December 2020*]

**Section 54.** (1) Until 30 June 2021, the movable property (personal protective equipment, medical devices, and disinfectants) of a public person may be transferred without compensation into the ownership of the authority involved in the epidemiological safety measures for the containment of the spread and the suppression of the consequences of COVID-19. Permission to alienate State movable property shall be granted by an authority stipulated by the Cabinet, whereas the permission to alienate movable property of a derived public person shall be granted by the decision-making body of the relevant derived public person, without ascertaining the need of the public person or its institutions for such property. The movable property which has been transferred in accordance with the procedures laid down in this Paragraph of the Section but has not been used for the containment of the spread and the suppression of the consequences of COVID-19 during the validity of this Law shall be returned to the relevant public person. The abovementioned solution shall also apply to the transfer of the movable property (personal protective equipment, medical devices, and disinfectants) of a public person without compensation into the ownership of a religious association (church) for implementation of the epidemiological safety measures.

(2) Until 30 June 2021, the movable property of a local government (personal protective equipment and medical devices) may be transferred without compensation into the ownership of certain groups of natural persons of a local government for the containment of the spread and the suppression of the consequences of COVID-19. Permission to alienate the movable property of a local government shall be granted by the decision-making body of the respective local government, without ascertaining the need of the public person or its institutions for such property.

[*18 December 2020*]

**Section 55.** Property of a public person which, in accordance with Sections 53 and 54 of this Law, has been transferred for use without compensation to the authority involved in the epidemiological safety measures for the containment of the spread and the suppression of the consequences of COVID-19, or movable property (personal protective equipment and disinfectants) of a public person that has been transferred without compensation shall be regarded as a donation (gift) that is exempted from the application of the enterprise income tax or personal income tax.

**Section 56.** Until 30 June 2021, the State and local governments have the right to disburse financing to the associations and foundations with which a project financing contract, a participation contract, or a delegation contract has been concluded for the provision of services and implementation of other types of activities, even if they could not be provided or implemented due to the emergency situation. The State and local governments shall evaluate the impact of furlough on the financial flow of the service provider or project implementer and shall determine the extent to which payment for the period of furlough will be made.

[*18 December 2020*]

**Section 57.** The State Culture Capital Foundation shall support financially the projects implemented by natural and legal persons from the State budget funds allocated to it in order to mitigate the negative impact of the crisis caused by COVID-19 on the cultural sector.

**Section 58.** [1 July 2021 / See Paragraph 7 of Transitional Provisions]

**Section 58.1** A carrier or an association of carriers may receive a special licence card for the road transport vehicle which is not older than seven years counting from the day when the road transport vehicle was first registered in order to perform commercial passenger carriage with taxis within the publicly available restricted access territory of *valsts akciju sabiedrība “Starptautiskā lidosta “Rīga””* [State joint stock company International Airport Riga]. The requirements laid down in Section 35.1, Paragraph three, Clause 3, Sub-clause “c” and Paragraph three, Clause 5 of the Law on Carriage by Road shall not be applied until 31 December 2022.

[*18 March 2021; 21 October 2021*]

**Section 59.** (1) In order to ensure the increase in the amount of private investments, the institutions of direct and indirect administration, and also private individuals involved in the provision of services shall, while fulfilling State administration tasks, including the harmonisation of the activities necessary for implementing an investment project, in compliance with the provisions laid down in Paragraph two of this Section, ensure the provision of the relevant services as a priority and within a priority term.

(2) The Cabinet shall determine the priority investment project sectors, the merchant qualification criteria, and the procedures for the approval of investment projects, the list of services to be provided within the scope of the State administration tasks and the cases in which the subjects referred to in Paragraph one of this Section ensure the provision of the relevant services as a priority and within a priority term.

(3) If the term for the provision of the services included in the list referred to in Paragraph two of this Section in accordance with the laws and regulations governing the activity in the corresponding field is longer than five working days, the corresponding service shall be provided as a priority within a time period that is at least twice shorter and no additional charge shall be applied thereto.

(4) The provision of the services included in the list referred to in Paragraph two of this Section, including harmonisation of related actions, shall be ensured also during the emergency situation, if necessary, by ensuring the provision of services and harmonisation of the planned actions remotely.

(5) Information on the approved investment projects shall be published by the Investment and Development Agency of Latvia in the official gazette *Latvijas Vēstnesis* within three working days after approval of the project.

[*18 December 2020 /* *Section shall come into force on 1 February 2021.* *See Paragraph 10 of Transitional Provisions*]

**Section 60.** The Cabinet shall, by 10 January 2021, develop a single COVID-19 telephone helpline for psychological and advisory support of the persons affected by the crisis.

[*18 December 2020*]

**Section 61.** The Cabinet shall, by 10 January 2021, develop proposals for combating illegal gambling in the Internet environment.

[*18 December 2020*]

**Section 62.** In order to mitigate the negative impact of the spread of COVID-19 infection and tension in families with children, the persons who are raising a child shall be ensured with a one-off aid (hereinafter – the aid) in the amount of EUR 500 for each child within a time period from 1 March 2021 until the end of the emergency situation declared in relation to the spread of COVID-19.

[*18 February 2021*]

**Section 63.** The aid shall be disbursed to the person who has the right to childcare benefit for a child under one year of age, State family allowance or supplement to the State family allowance for a disabled child in accordance with the Law on State Social Allowances in the period referred to in Section 62 of this Law or who has the right to receive maternity benefit due to the birth of a child and the child is born until the end of the emergency situation.

[*18 February 2021*]

**Section 63.1** (1) If within the period referred to in Section 62 of this Law a child is at a long-term social care and social rehabilitation institution, social correctional education institution or prison and the aid for the child has not been disbursed in accordance with the procedures laid down in Section 63 of this Law, the aid shall be granted to the child’s parent, guardian or foster family, or the head of the long-term social care and social rehabilitation institution.

(2) If within the period referred to in Section 62 of this Law an alternative status has been granted to a child and the aid for the child has not been disbursed in accordance with the procedures laid down in Section 63 of this Law, the aid shall be granted to the child’s parent, guardian or foster family, or the head of the long-term social care and social rehabilitation institution.

[*7 April 2021; 16 December 2021*]

**Section 64.** The State Social Insurance Agency shall, without the submission of a person, disburse the aid in the amount specified in Section 62 of this Law by 31 March 2021 to the person who has been granted a childcare benefit, State family allowance or supplement to the State family allowance for a disabled child or who has the right to receive the State family allowance for a child for whom a disability has been determined after reaching 18 years of age and the cause of disability is a disease from childhood.

[*18 February 2021*]

**Section 65.** The State Social Insurance Agency shall, within 30 days from the day when the childcare benefit for a child under one year of age or State family allowance was granted, disburse the aid without the submission of the person to the persons for whom rights to the aid arise from 1 March 2021 until the end of the emergency situation but it has not been received within the term specified in Section 64 of this Law, and also to persons who receive maternity benefit in the period referred to in Section 62 of this Law.

[*18 February 2021*]

**Section 65.1** (1) The State Social Insurance Agency shall disburse the aid referred to in Section 63.1 of this Law to a child’s parent, guardian or foster family to whom the right to such aid has arisen until the end of the emergency situation based on a submission of a person. The following shall be indicated in the submission:

1) given name, surname, and personal identity number of the submitter;

2) telephone number or electronic mail address of the submitter;

3) information regarding the child for whom the aid is requested (name, surname, and personal identity number of the child);

4) the account number of the credit institution or postal accounting system.

The State Social Insurance Agency shall disburse the aid to the head of a long-term social care and social rehabilitation institution based on the relevant submission. The submission shall include the data referred to in Paragraph one, Clauses 1 and 2 of this Section and shall indicate:

1) name of the long-term social care and social rehabilitation institution;

2) information regarding all children for whom the aid is requested (name, surname, and personal identity number of the child);

3) account number of the credit institution of the long-term social care and social rehabilitation institution.

[*7 April 2021*]

**Section 65.2** A long-term social care and social rehabilitation institution, Prison Administration, and social correctional educational institution shall, within five working days after coming into force of this Section, provide to the State Social Insurance Agency the following information regarding the children who are at the relevant institution:

1) given name, surname and personal identity number of the child;

2) date from which the child is at the relevant institution;

3) number and date of the decision of the Orphan’s and Custody Court or court ruling on the placement of the child into the institution.

[*7 April 2021*]

**Section 65.3** The State Social Insurance Agency shall examine the submission referred to in Section 65.1 of this Law and disburse the aid within 30 days after receipt of the submission.

[*7 April 2021*]

**Section 65.4** In defending the personal interests of a child in relationship with the parents, the Orphan’s and Custody Court shall decide on the disbursement of the aid referred to in Section 63.1 of this Law to the child if he or she has attained 15 years of age and his or her parent has not received the aid referred to in Section 63.1 of this Law. The Orphan’s and Custody Court shall immediately inform the State Social Insurance Agency of the received submission and taken decision.

[*7 April 2021*]

**Section 65.5** A long-term social care and social rehabilitation institution shall find out the child’s opinion and use the granted aid based on the needs of the child.

[*7 April 2021*]

**Section 66.** (1) The aid is comparable to the compensation referred to in Section 9, Paragraph one, Clause 16 of the law On Personal Income Tax that is not included in the annual taxable income and is not taxable with the personal income tax.

(2) The aid is not subject to deductions and debt collection.

(3) Upon evaluating the material resources of a household for granting social assistance, the local government social service shall not take into account the aid disbursed to the person.

[*18 February 2021*]

**Section 67.** The decision of the State Social Insurance Agency in relation to the aid or contesting and appealing of the actual actions shall be determined by the Law on State Social Allowances.

[*18 February 2021*]

**Section 68.** In order to minimise the negative effects of the spread of COVID-19 infection, a lump sum benefit in the amount of EUR 200 (hereinafter – the lump sum benefit) shall be disbursed to a person residing in Latvia that within the period between 1 March 2021 and end of the emergency situation declared in relation to the spread of COVID-19 is:

1) the recipient of old-age pension, disability pension, or survivor’s pension, including recipient of the pension granted in case of early retention and in advance, recipient of the special State pension, recipient of the service pension who has attained the age necessary for granting the old-age pension, but to whom the old-age pension has not been granted, recipient of the service pension who has not attained the age necessary for granting the old-age pension and to whom a disability has been specified, the recipient of the compensation for the loss of ability to work or of the survivor’s compensation, or the recipient of the State social security benefit – also if the disbursement of the benefit has been temporarily suspended;

2) recipient of the care of disabled child benefit or allowance for disabled persons for whom care is necessary.

[*11 March 2021; 17 June 2021*]

**Section 68.1** The lump sum benefit referred to in Section 68 of this Law shall be granted to a person if, within the period referred to in Section 68 of this Law, an alternative status has been granted to a person of legal age and the person has attained the age necessary for granting the old-age pension or a disability has been specified for such person, or the person has an opinion of the State Medical Commission for Expert-Examinations of Health and Working Ability on the necessity of special care.

[*16 December 2021*]

**Section 69.** (1) If a person concurrently receives several of the services referred to in Section 68, Clause 1 of this Law, the lump sum benefit shall be granted thereto for one of the services.

(2) If a person concurrently receives any of the services referred to in Section 68, Clause 1 of this Law and any of the services referred to in Clause 2 of this Section, the lump sum benefit to such person shall be granted in double the amount.

(3) If the survivor’s pension, survivor’s compensation or the State social security benefit has been granted to a person for two or more family members of the deceased provider without the capacity to work, the lump sum benefit to such person shall be granted for each family member of the deceased provider without the capacity to work.

(4) The lump sum benefit shall not be granted to the recipients of the services referred to in Section 68, Clause 1 of this Law if the aid laid down in Section 62 of this Law has been disbursed for the person to whom the survivor’s pension, survivor’s compensation or the State social security benefit for the loss of the provider has been granted.

(5) If the person has the right to concurrently receive the aid referred to in Section 62 of this Law and the lump sum benefit as the recipient of the survivor’s pension, survivor’s compensation or the State social security benefit for the loss of the provider referred to in Section 68, Clause 1 of this Law, the aid laid down in Section 62 of this Law shall be granted and disbursed thereto.

(6) If the person referred to in Section 68.1 of this Law who has attained the age necessary for granting the old-age pension or for whom a disability has been specified concurrently has an opinion issued by the State Medical Commission for Expert-Examinations of Health and Working Ability on the necessity of special care, the lump sum benefit shall be granted to him or her in double the amount.

[*11 March 2021; 16 December 2021*]

**Section 70.** (1) The State Social Insurance Agency shall disburse the lump sum benefit to the service recipients referred to in Section 68, Clause 1 of this Law (except for the recipient of the service pension who has not attained the age necessary for granting the old-age pension and for whom a disability has been specified) and the service recipients referred to in Section 68, Clause 2 of this Law in April 2021 and deliver it to the place of residence indicated by the recipient of the lump sum benefit free of charge or transfer it to the account of a credit institution or the postal settlement system (PSS) into which the pension or benefit referred to in Section 68 of this Law is transferred for the recipient of the lump sum benefit.

(2) The lump sum benefit shall be financed from the State basic budget.

[*11 March 2021; 17 June 2021*]

**Section 70.1** The lump sum benefit shall be disbursed to the recipient of the service pension who has not attained the age necessary for granting the old-age pension and for whom a disability has been specified:

1) by the State Social Insurance Agency if it administers the service pension to be disbursed to the person. The State Social Insurance Agency shall disburse the lump sum benefit in July 2021 without a submission of the person, delivering it to the place of residence indicated by the recipient free of charge or transferring it to the account of a credit institution or the postal settlement system (PSS) into which the service pension is transferred for the recipient of the benefit;

2) by the Ministry of Defence, the Constitution Protection Bureau, and the Military Intelligence and Security Service if they administer the service pension to be disbursed to the person. The abovementioned authorities shall, on the basis of a submission of the person regarding granting of a lump sum benefit, disburse the lump sum benefit in July 2021, delivering it to the place of residence indicated by the recipient free of charge or transferring it to the account of a credit institution into which the service pension is transferred for the recipient of the benefit.

[*17 June 2021*]

**Section 70.2** (1) The State Social Insurance Agency shall, based on a submission of a person, disburse the lump sum benefit referred to in Section 68.1 of this Law to a person to whom the right to such benefit has arisen until the end of the emergency situation. The person shall indicate the following in the submission:

1) given name, surname, and personal identity number;

2) telephone number or electronic mail address;

3) the account number of a credit institution of the Republic of Latvia or the postal settlement system to which the benefit is to be transferred.

The State Social Insurance Agency shall examine the submission referred to in Paragraph one of this Section and disburse the benefit within 30 days after receipt of the submission.

[*16 December 2021*]

**Section 71.** (1) To the service recipients referred to in Section 68 of this Law to whom the right to the lump sum benefit arises from 1 March 2021 until the end of the emergency situation but who have not received it within the time limit specified in Section 70 of this Law (except for the recipients of the service pension referred to in Section 68, Clause 1 of this Law who have not attained the age necessary for granting the old-age pension and for whom a disability has been specified), the State Social Insurance Agency shall grant the lump sum benefit without a submission of the person and disburse it within 30 days from the day on which the decision to grant the pension, compensation, or benefit is taken.

(2) To the recipients of the service pension referred to in Section 68, Clause 1 of this Law who have not attained the age necessary for granting the old-age pension and for whom a disability has been specified, and to whom the right to the lump sum benefit arises from 1 March 2021 until the end of the emergency situation but who have not received it within the time limit specified in Section 70.1 of this Law, the State Social Insurance Agency without a submission of the person or the authorities referred to in Section 70.1, Clause 2 of this Law, on the basis of a submission of the person, accordingly shall grant the lump sum benefit and disburse it within 30 days from the day on which the decision to grant the service pension is taken.

[*17 June 2021*]

**Section 72.** (1) Provisions of Sections 66 and 67 of this Law shall apply to the lump sum benefit.

(2) If a person stays at a long-term social care and social rehabilitation institution, the lump sum benefit granted thereto shall not be considered in the payment for the services of the long-term social care and social rehabilitation institution.

(3) If the lump sum benefit has not been disbursed to a person until the day of his or her death, it shall not be regarded as an unreceived service to which the spouse of the person, his or her first-level and second-level kin or another person may qualify on the basis of an inheritance certificate or court ruling.

[*11 March 2021*]

**Section 73.** (1) If the event organised by a culture, entertainment or sports service provider has been announced and put on sale until 15 June 2021 and the service provider after the announcement of the event has, in accordance with the requirements of laws and regulations regarding course of events, changed conditions for the course of the event and has determined the epidemiological requirements prohibiting such persons from going to the event who do not have an interoperable vaccination certificate, certificate of recovery or test certificate (COVID-19 certificate), the service provider shall, upon request of the consumer, reimburse to the consumer the ticket price of the service not received until 31 October 2021.

(2) If the event has been announced and put on sale after 15 June 2021 and is intended for persons with an interoperable test certificate; however, it is detected that the COVID-19 test undergone by the person within 48 hours before the event or on the day of the event is positive, the service provider shall, upon request of the consumer, reimburse to the consumer the ticket price of the service not received within 30 days of the event.

(3) If the service provider cancels or postpones the event to another time appropriate for the event or cannot ensure the postponing of the previously planned event or the consumer cannot, due to justified reasons, attend the event on the postponed date, the legal framework specified in Section 7 of the Law on the Management of the Spread of COVID-19 Infection shall be applicable.

[*23 September 2021*]

**Section 74.** (1) In order to promote vaccination of people against COVID-19 during the spread of COVID-19, a benefit in the amount of EUR 20 per month (hereinafter also – the benefit of EUR 20) shall, within the period from 1 November 2021 until 31 March 2022, be disbursed to a person residing in Latvia who has reached the age of 60 years until 31 December 2021 and who, in accordance with the instructions for the use of a vaccine registered by the European Medicines Agency or an equivalent regulator or recognised by the World Health Organisation, has been injected with the number of vaccine doses appropriate for a full vaccination course with the specific vaccine or whose infection with SARS CoV-2 has been confirmed by an RNA test and who has been injected with one dose of a vaccine registered by the European Medicines Agency or an equivalent regulator or recognised by the World Health Organisation, or who has been injected with mixed doses of the vaccines referred to in this Paragraph in accordance with the COVID-19 vaccination guidebook published on the website of the State Agency of Medicines (hereinafter – the full vaccination course), or who has received an opinion of a specialist from the clinical university hospital or a council of specialists on the necessity to postpone vaccination against COVID-19 until 31 March 2022 (hereinafter – the opinion on the necessity to postpone vaccination against COVID-19).

(2) Disbursement of the benefit referred to in Paragraph one of this Section shall be commenced from the first date of the month on which the person has completed the full vaccination course. The benefit shall be financed from the State basic budget.

[*21 October 2021*]

**Section 75.** Once a week the National Health Service shall, send the following information on the persons referred to in Section 74, Paragraph one of this Law to the State Social Insurance Agency, and the State Social Insurance Agency shall process such information after its receipt:

1) given name, surname, date of birth, and personal identity number;

2) date on which the full vaccination course has been completed.

[*21 October 2021*]

**Section 76.** (1) The State Social Insurance Agency shall disburse the benefit of EUR 20 to the person referred to in Section 74, Paragraph one of this Law:

1) without the submission of the person if the person is the recipient of the old-age pension, disability pension, or survivor’s pension granted in Latvia, including the recipient of the pension granted early and in advance, the recipient of the special State pension, the recipient of the service pension administered by the State Social Insurance Agency, the recipient of the compensation for the loss of the capacity to work or of the survivor’s compensation, the recipient of the State social insurance benefit or of the State social benefit. The benefit shall be disbursed once a month by delivering it to the place of residence indicated by the recipient free of charge or transferring it to the account of a credit institution of Latvia or the postal settlement system (PSS) into which the pension, compensation, or benefit is transferred for the recipient of the benefit;

2) on the basis of the submission of the person for granting the benefit of EUR 20 if the person does not receive any of the services referred to in Clause 1 of this Paragraph, if the person has received the opinion on the necessity to postpone vaccination against COVID-19 or an interoperable COVID-19 certificate on vaccination in accordance with Regulation (EU) 2021/953 of the European Parliament and of the Council of 14 June 2021 on a framework for the issuance, verification and acceptance of interoperable COVID-19 vaccination, test and recovery certificates (EU Digital COVID Certificate) to facilitate free movement during the COVID-19 pandemic (hereinafter – the EU Digital COVID Certificate). The following shall be indicated in the submission:

a) given name, surname, and personal identity number of the submitter;

b) telephone number or electronic mail address of the submitter;

c) the account number of a credit institution of Latvia or the postal settlement system (PSS);

d) and the EU Digital COVID Certificate or a copy thereof, or also the opinion on the necessity to postpone vaccination against COVID-19 shall be appended thereto.

(2) The submission for granting the benefit of EUR 20 shall be submitted to the State Social Insurance Agency within six months from:

1) the day of entry into force of Section 74, Paragraph one of this Law if the full vaccination course has been completed or the opinion on the necessity to postpone vaccination against COVID-19 or the EU Digital COVID Certificate has been received until that day;

2) the day when the full vaccination course has been completed or the opinion on the necessity to postpone vaccination against COVID-19 or the EU Digital COVID Certificate has been received if the full vaccination course has been completed, the opinion on the necessity to postpone vaccination against COVID-19 or the EU Digital COVID Certificate has been received in the period from the day of entry into force of Section 74, Paragraph one of this Law until 31 December 2021.

(3) The State Social Insurance Agency shall examine the submission referred to in Paragraph one, Clause 2 of this Section and take the decision on disbursement of the benefit of EUR 20 within 30 days after receipt of the submission or after receipt of the information referred to in Section 75 of this Law from the National Health Service. Disbursement of the benefit to a person shall be commenced within 30 days after the day when the decision on its granting was taken.

(4) For the persons referred to in Paragraph one, Clause 1 of this Section who have obtained the right to receive the benefit of EUR 20 until 31 December 2021 but to whom its disbursement has not been commenced within the period specified in Paragraph one, Clause 1 of this Section, the State Social Insurance Agency shall commence disbursement of the benefit within 30 days after the day when the decision on its granting was taken.

(5) If a person concurrently receives several of the services referred to in Paragraph one, Clause 1 of this Section, the benefit of EUR 20 shall be granted thereto for one of the aforementioned services.

(6) If a person receives several of the services referred to in Paragraph one, Clause 1 of this Section, the State Social Insurance Agency shall transfer the benefit of EUR 20:

1) to one of the accounts of a credit institution or the postal settlement system (PSS) if the State Social Insurance Agency disburses the pension, compensation, or benefit to the person by transferring it to different accounts of a credit institution or the postal settlement system (PSS);

2) to the account of a credit institution or the postal settlement system (PSS) if the State Social Insurance Agency disburses the pension, compensation, or benefit to the person both by delivering it to the place of residence indicated by the recipient and transferring it to the account of a credit institution or the postal settlement system (PSS);

3) to the account of a long-term social care and social rehabilitation institution if the person stays in the aforementioned institution and the State Social Insurance Agency disburses the pension, compensation, or benefit thereto both by transferring it to the account of the long-term social care and social rehabilitation institution and the account of a credit institution or the postal settlement system (PSS).

(7) The provisions of Sections 66 and 67, and also Section 72, Paragraphs two and three of this Law shall apply to the benefit of EUR 20.

[*21 October 2021*]

**Section 77.** (1) During the time period between 1 January 2022 and 31 May 2022, the local governments shall, upon calculating the housing allowance specified in Section 35, Paragraph one, Clause 2 of the Law on Social Services and Social Assistance for the following types of households, apply the following coefficient to the amount of the guaranteed minimum income threshold:

1) to a person of retirement age living separately or a person with disability living separately, a coefficient 2.5 or the coefficient specified by the local government if it is higher than that determined in this Clause;

2) to a household consisting of only persons of retirement age or persons with disability, a coefficient 2 or the coefficient specified by the local government if it is higher than that determined in this Clause.

(2) In order to partially compensate the expenses for a housing allowance, the State shall provide an earmarked grant to local governments in the amount of 50 per cent of the actual expenses for ensuring the disbursement of a housing allowance which have arisen in the time period between 1 January 2022 and 31 May 2022.

(3) In order to receive the earmarked grant provided for in Paragraph two of this Section, the local government shall, by the fifteenth date of the month following the reporting month, submit to the Ministry of Welfare the report on the use of the earmarked grant for a housing allowance.

(4) The Ministry of Welfare shall:

1) shall, within 10 working days after evaluation of the report on the use of the earmarked grant for a housing allowance and recognition thereof as conforming, make the payment of the earmarked grant to the local government;

2) is entitled to conduct a random control of the use of the earmarked grant for a housing allowance, requesting additional information from the local government;

3) shall, upon establishing mistakes in the report on the use of the earmarked grant for a housing allowance or violations in the granting and disbursement of the housing allowance, discontinue the disbursement of the earmarked grant until clarification of the report on the use of the earmarked grant for a housing allowance or elimination of the violations;

4) shall, after clarification of the report on the use of the earmarked grant for a housing allowance or elimination of the violations, perform recalculation and make a payment for the previous period or deduct the unjustly disbursed resources from the resources provided for the local government in the following month.

[*22 December 2021*]

**Transitional Provisions**

1. With the coming into force of this Law, the law On Measures for the Prevention and Suppression of Threat to the State and Its Consequences Due to the Spread of COVID-19 (*Latvijas Vēstnesis*, 2020, No. 57B, 67B, 80A, 88B, 96B, 103C) is repealed.

2. The Cabinet shall, by 31 December 2020, issue the regulations specified in Sections 2, 14, 15, and 29 of this Law. The following regulations are applicable until the day of the coming into force of the abovementioned regulations, insofar as they are not in contradiction with this Law:

1) Cabinet Regulation No. 151 of 24 March 2020, Regulations Regarding the Sectors where the Financial Situation has Significantly Deteriorated due to the Spread of COVID-19;

2) Cabinet Regulation No. 165 of 26 March 2020, Regulations Regarding the Employers Affected by the Crisis Caused by COVID-19 which are Eligible for the Allowance for Idle Time and Division of the Payment for Late Tax Payments in Instalments or Deferral Thereof for up to Three Years;

3) Cabinet Regulation No. 179 of 31 March 2020, Regulations Regarding the Allowance for Idle Time for the Self-employed Persons Affected by the Spread of COVID-19;

4) Cabinet Regulation No. 180 of 2 April 2020, Regulations Regarding the Application of Exemption From or Reduction in Lease Payment for the Property of a Public Person and of a Capital Company Controlled by a Public Person in Relation to the Spread of COVID-19;

5) Cabinet Regulation No. 236 of 23 April 2020, Regulations Regarding the Assistance Allowance for Idle Time for Employed or Self-employed Persons Who have been Affected by the Spread of COVID-19;

6) Cabinet Regulation No. 278 of 12 May 2020, Regulations Regarding the Conditions and Procedures by which a State Loan is Issued to the Local Governments for Mitigating and Preventing the Impact of the Emergency Situation in Relation to the Spread of COVID-19.

3. The restriction specified in Section 3 of this Law on the receipt of the State aid and State-guaranteed support measures does not apply to the right to receive furlough allowance and the furlough assistance allowance stipulated by the Cabinet for the period referred to in Section 15, Paragraph two of this Law.

4. Section 11 of this Law shall be in force until the day when the amendments to the Handling of Alcoholic Beverages Law come into force in conformity with which the retail sale of alcoholic beverages using a distance contract is permitted.

[Section 11 is repealed on 28 December 2020. See amendments to the Handling of Alcoholic Beverages Law]

5. Section 16 of this Law shall come into force concurrently with the Law on Administrative Liability.

6. Section 29, Paragraphs two, three, four, and five of this Law shall be in force until 31 December 2023.

[*18 December 2020*]

7. Section 58 of this Law shall be in force until 30 June 2021.

[*18 December 2020*]

8. The Cabinet shall, by 30 April 2021, issue the regulations provided for in Section 29, Paragraph 1.2 of this Law. Cabinet Regulation No. 456 of 14 July 2020, Regulations Regarding the Conditions and Procedures by which a State Loan is Issued to the Local Governments for Mitigating and Preventing the Impact of the Emergency Situation in Relation to the Spread of COVID-19, shall be applicable until the day of the coming into force thereof, but not longer than until 30 April 2021, insofar as they are not in contradiction with this Law.

[*18 December 2020*]

9. Amendment to Section 2 of this Law (regarding the deletion of the number and word “4 and”) and amendments to this Law regarding the new wording of Section 4, Paragraph one and the supplementation of Section with Paragraphs 2.1, 2.2, and 2.3 shall come into force on 1 January 2021.

[*18 December 2020*]

10. Section 59 of this Law shall come into force on 1 February 2021.

[*18 December 2020*]

11. The Cabinet shall, by 31 January 2021, issue the regulations provided for in Section 59, Paragraph two of this Law.

[*18 December 2020*]

12. The procedures laid down in Section 59 of this Law shall be applied to the investment projects the implementation of which has been commenced until 31 January 2021 but has not been completed.

[*18 December 2020*]

13. Section 6, Paragraph three of this Law shall be applicable from 1 January 2021.

[*18 March 2021*]

14. Section 8.1 of this Law shall be applied when calculating the gambling tax payments for 2020 and 2021.

[*18 March 2021*]

15. If a meeting of shareholders (stockholders) has been announced until the day when Section 37, Paragraph eleven of this Law comes into force, the board has the right, upon its own initiative or upon request of its shareholders (stockholders) who together represent at least 20 per cent of the equity capital of the capital company, to specify that the meeting of shareholders (stockholders) takes place in accordance with the procedures laid down in Section 37, Paragraph eleven of this Law. In such case the board shall, not more than three working days before the announced meeting of shareholders (stockholders) notify the shareholders (stockholders) that the meeting of shareholders (stockholders) takes place electronically only, and shall indicate in the notification the procedures by which the shareholders (stockholders) may exercise the right to participate or vote in the meeting of shareholders (stockholders) through electronic means. If stocks of a joint stock company are admitted to trading on a regulated market, the notification referred to in this Clause to stockholders shall be published on the website of the joint stock company.

[*17 June 2021*]

16. The benefit of EUR 20 referred to in Section 74, Paragraph one of this Law for November of 2021 shall be disbursed by the State Social Insurance Agency in December of 2021 concurrently with the benefit of EUR 20 for December.

[*21 October 2021*]

17. In accordance with Section 4.2, Paragraph one of this Law, the State Revenue Service shall take the decision to extend the deadline for the payment of taxes only when the European Commission has taken the decision on the compatibility of the aid for commercial activity provided for in the abovementioned Section with the internal market of the European Union.

[*25 November 2021*]

18. For the time period from 1 July 2021 until the coming into force of Section 8.2 of this Law, the employer has the right to submit information to the State Revenue Service within 30 calendar days on the calendar days on which the employee was furloughed due to his or her fault or on which the employee was suspended from work without retention of wage.

[*16 December 2021*]

19. Amendment to Section 14, Paragraph 1.1 of this Law regarding the replacement of the words and numbers “31 December 2021” with the words “the end of the emergency situation declared in relation to the spread of COVID-19” shall be applicable from 1 January 2022.

[*20 January 2022*]

The Law shall come into force on the day following its proclamation.

The Law has been adopted by the *Saeima* on 5 June 2020.

President E. Levits

Rīga, 9 June 2020