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

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16 June 2022 [shall come into force on 23 June 2022];

14 July 2022 [shall come into force on 20 July 2022];

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6 October 2022 [shall come into force on 12 October 2022];

8 December 2022 [shall come into force on 13 December 2022];

16 February 2023 [shall come into force on 21 February 2023];

16 March 2023 [shall come into force on 22 March 2023];

30 March 2023 [shall come into force on 7 April 2023];

1 June 2023 [shall come into force on 3 June 2023];

23 November 2023 [shall come into force on 30 November 2023].

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 Assistance to Ukrainian Civilians**

**Section 1. Purpose of the Law**

(1) The purpose of the Law is to provide assistance to Ukrainian civilians who leave Ukraine or who cannot return to Ukraine due to the armed conflict caused by the Russian Federation during the course of such armed conflict, and also to provide general assistance to the society of Ukraine. The assistance specified in this Law shall be provided during the course of the armed conflict. Within the meaning of this Law, Ukrainian civilians are citizens of Ukraine and their family members, and also the persons who have received a permanent residence permit in Ukraine and cannot return to the country of their citizenship, the status of a stateless person, or the status of international protection in Ukraine and their family members.

(2) The Law prescribes basic principles to institution for operations with the documents which are necessary for use in the territory of the Republic of Latvia, but which cannot be received from Ukraine due to the armed conflict caused by the Russian Federation.

[*10 March 2022; 7 April 2022; 19 May 2022*]

**Section 1.1Granting Temporary Protection in the Republic of Latvia**

This Law prescribes temporary protection for Ukrainian civilians in the Republic of Latvia within the meaning of the Asylum Law.

[*24 March 2022*]

**Section 2. Coordination of Assistance to be Provided**

(1) The Civil Protection Commission of the Co-operation Territory (hereinafter – the Commission) shall:

1) accept applications of Ukrainian civilians for the assistance required by them, including for accommodation, sustenance, provision with essential products, health care services, and education services for children (hereinafter – the application);

2) inform the social service office of the local government of the necessity to provide social assistance and social services;

3) coordinate the provision of assistance.

(2) Applications shall also be accepted by the State Fire and Rescue Service.

(3) For the provision of coordinated assistance, the Commission may establish a unified coordination point for the assistance provided by State and local government in the administrative territory of the relevant local government, involving also non-governmental organisations in the operation thereof, or determine coordination of the provision of assistance using the State and local government unified customer service centre or local government customer service units.

(31) The State and local government unified customer service centres and local government service centres shall ensure assistance for applying for the public administration services and register natural persons through the unified management system of services of customer service centre www.pakalpojumucentri.lv.

(32) The Cabinet may, upon reasoned request of the sectoral ministry, take the decision to grant the financing from the financing planned in a separate programme of the budget unit “74. Financing to be Redistributed in the Process of Executing the Annual State Budget” for the provision of assistance laid down in this Law for covering the expenditures for the equipment and rent of premises, management and public utilities which are necessary for ensuring operation of the unified State and local government customer service centre and unified coordination point for the assistance provided by the State and local governments.

(4) The authorities referred to in this Section shall collect the information received from Ukrainian civilians that is necessary for the provision of assistance. The Cabinet shall determine the amount of information to be obtained for the provision of assistance, the procedures for its collection and use, and the period for its storage.

(5) When accepting the application, the authorities referred to in this Section shall ensure entry of the information referred to in Section 11, Paragraph one, Clauses 1, 2, 3, 6, 7, 9, 10, 12.1, 13, 16, 20, 22, 26, 27, and 28 of the Law on the Register of Natural Persons on a Ukrainian civilian in the Register of Natural Persons as the recipient of temporary protection, if it has been identified, and indicate the status of the person – active (if the person has not been registered in such status in the Register of Natural Persons) – or update the information entered in the Register of Natural Persons accordingly.

(51) If, when accepting the application, it is not possible to establish the conformity of the person with the status of a Ukrainian civilian or the person is travelling through the Republic of Latvia to the country of his or her citizenship or to a country where he or she has the right to reside or obtain a residence permit, the person is entitled to receive the assistance referred to in Section 12, Paragraph one of this Law. The person shall receive such assistance until the moment when his or her conformity or non-conformity with the status of a Ukrainian civilian is established or until he or she leaves for another country. Information on such person shall not be included in the Register of Natural Persons.

(6) The State Fire and Rescue Service shall maintain information on the number of Ukrainian civilians accommodated at a particular local government in accordance with the procedure provided for in this Law. The State Fire and Rescue Service shall update the abovementioned information at least once a day according to the information provided by local governments.

(7) The Cabinet shall determine the number of Ukrainian civilians to be accommodated at each local government by considering the provisional number of Ukrainian civilians who have arrived in Latvia and the number of inhabitants declared in the local government.

(8) If a local government has reached the maximum number of Ukrainian civilians to be accommodated at the local government stipulated by the Cabinet, the State Fire and Rescue Service shall direct Ukrainian civilians to a local government where accommodation assistance is available in accordance with the information referred to in Paragraph six of this Section. The instruction of the State Fire and Rescue Service regarding the direction of Ukrainian civilians to the relevant local government for accommodation shall be binding on the local government.

[*10 March 2022; 24 March 2022; 7 April 2022; 19 May 2022; 6 October 2022; 8 December 2022*]

**Section 2.1 Assignment of Employees**

In order to ensure granting of the temporary residence permit referred to in Section 3, Paragraph two of this Law in case of mass arrival of Ukrainian civilians, the head of the State or local government authority or his or her authorised official may, for a period of up to three months, assign an official (employee) of such authority to perform the relevant official (work) duties at the Office of Citizenship and Migration Affairs, agreeing upon the assignment with the Office of Citizenship and Migration Affairs. Such assignment shall not be considered as transfer to another position (working place).

[*10 March 2022; 8 December 2022*]

**Section 3. Right to Residence and Employment**

(1) If a Ukrainian civilian does not have the right to stay in the Republic of Latvia or has the right to stay, however, does not have the right to employment, and if he or she has a valid travel document, the Office of Citizenship and Migration Affairs, the State Border Guard, or the diplomatic and consular missions of the Republic of Latvia in foreign countries may issue a long-term visa with the right to employment without restrictions for a period up to one year, without applying the requirements included in Section 4, Paragraph one, Clauses 3 and 5 of the Immigration Law, and also without collecting a State fee for the examination of the documents submitted for requesting a visa. In such case, Section 63, Paragraph one of the Asylum Law shall not be applied.

(2) The Office of Citizenship and Migration Affairs shall issue a temporary residence permit, i.e. an identity card of a third country citizen, for two years to a Ukrainian civilian who has the right to obtain the status of temporary protection or to whom such status has been granted.

(3) If a person who has been granted the status of temporary protection receives a personal identification document in Latvia for the first time, the identity of the relevant person shall be certified by an interview questionnaire approved by an official of the State Border Guard or the Office of Citizenship and Migration Affairs.

(4) When issuing the temporary residence permit referred to in Paragraph two of this Section, Section 65, Paragraph two of the Asylum Law shall not be applied and the State fee shall not be collected, and also the document registration deadline shall not be determined.

(5) The information referred to in Section 11, Paragraph one, Clauses 1, 2, 3, 6, 7, 9, 10, 12.1, 13, 16, 20, 22, 26, 27, and 28 of the Law on the Register of Natural Persons shall be entered in the Register of Natural Persons on a Ukrainian civilian as the recipient of temporary protection and the status of the person – active (if the person has not been registered in such status in the Register of Natural Persons) – shall be indicated or the information entered in the Register of Natural Persons shall be updated accordingly.

[*10 March 2022; 24 March 2022; 7 April 2022; 8 December 2022* / *The new wording of Paragraphs two and four shall come into force on 1 January 2023. See Paragraph 25 of Transitional Provisions*]

**Section 3.1 Exemption in Relation to Issuing a Personal Identification Document**

If a personal identification document to a citizen or non-citizen of Latvia who has not attained 15 years of age is requested to be issued or a personal identification document of a citizen or non-citizen of Latvia who is less than 14 years of age is wished to be received by his or her legal representative who is a Ukrainian civilian and the legal representative of a citizen or non-citizen of Latvia who is a citizen or non-citizen of Latvia cannot be reached, the Office of Citizenship and Migration Affairs need not apply Section 10, Paragraph five of the Personal Identification Documents Law.

[*10 March 2022*]

**Section 3.2 Exemption in Relation to Obligation to Declare a Place of Residence**

Entry of the information on the address of the accommodation site (contact address) of a Ukrainian civilian in the Register of Natural Persons in accordance with Section 2, Paragraph five and Section 3, Paragraph five of this Law shall be considered fulfilment of the obligation to declare a place of residence.

[*6 October 2022*]

**Section 4. Validity of a Travel Document Issued in Ukraine**

If the term of validity of a travel document issued in Ukraine has expired, it shall be considered as valid in the Republic of Latvia until 28 February 2025.

[*8 December 2022; 23 November 2023*]

**Section 5. Submission of the Documents Necessary for an Application for a Visa or Residence Permit or for the Determination of the Legal Status of a Person**

(1) If a Ukrainian civilian requests a visa (also the one referred to in Section 3 of this Law) or a residence permit, however, the documents submitted for requesting a visa or residence permit do not conform to the requirements provided for in the Document Legalisation Law or all the documents necessary for requesting a visa or residence permit specified in the laws and regulations have not been submitted, the Office of Citizenship and Migration Affairs may determine a time period of up to one year for the submission of the documents conforming to the requirements. This provision shall also apply to the documents which are necessary for determining the legal status of a person in Latvia, and also for the entering or updating of information in the Register of Natural Persons.

(2) A Ukrainian civilian may submit documents for requesting a visa or residence permit also at the State and local government unified customer service centre, and it shall send the documents submitted for requesting a visa or residence permit to the Office of Citizenship and Migration Affairs. The State and local government unified customer service centre shall advise Ukrainian civilians on the submission of the documents necessary for requesting a visa or residence permit and provide Ukrainian civilians with the possibility to submit such documents.

(3) In order to enter or update information in the Register of Natural Persons on a person who has received temporary protection, the person shall, when submitting an application, fill in and submit a relevant submission approved by an official of the Office of Citizenship and Migration Affairs if a residence permit is not being requested concurrently with the application.

[*7 April 2022*]

**Section 5.1 Ensuring the Fulfilment of the Health Requirements Laid down for Animals and Registration of Animals**

(1) Ukrainian civilians shall be permitted to enter the Republic of Latvia with animals and shall be permitted to bring in animals from Ukraine also if the fulfilment of the requirements laid down in the laws and regulations governing the field of animal health has not been ensured.

(2) In order to ensure the fulfilment of the mandatory health requirements and the registration of animals in relation to animals brought into the Republic of Latvia, the Commission shall accept applications of Ukrainian civilians for the receipt of the assistance necessary for the fulfilment of such requirements.

(3) The Cabinet shall determine the procedures by which the animals referred to in Paragraph one of this Section shall be registered and the fulfilment of the mandatory health requirements shall be ensured in relation to them, and also shall determine the maximum amount of payment for the measures to be taken in order to ensure the fulfilment of the mandatory health requirements laid down for animals.

[*10 March 2022*]

**Section 6. Duties of an Accommodation Site**

(1) If a Ukrainian civilian needs additional assistance (for example, for pregnant women, families with children of up to two years of age, or in relation to functional disorders – obvious movement disorders, mental disabilities, care needs, specific health care and other needs), he or she shall inform the accommodation site thereof so that immediate necessary assistance and care would be ensured. The accommodation site shall inform the authority referred to in Section 2, Paragraph one, two, or three of this Law of the request received.

(2) The accommodation site shall inform the Food and Veterinary Service of Ukrainian civilians who have arrived in Latvia with an animal.

[*10 March 2022*]

**Section 7. Amount of Assistance**

(1) The State shall ensure the following to Ukrainian civilians:

1) the assistance provided by the Society Integration Foundation within the scope of the measures of policy instruments of the European Union;

2) assistance within the scope of the operational programme of the Fund for European Aid to the Most Deprived and the European Social Fund Programme for Addressing Material Deprivation for 2021–2027;

3) a social rehabilitation service of up to 30 days at the Social Integration State Agency if the person needs a 24-hour service in accordance with an evaluation of the social service of a local government or a service provider registered in the Register of Social Service Providers, Register of Medical Treatment Institutions or Register of Educational Institutions due to the psychoemotional state. For the persons referred to in Section 12, Paragraph 1.2, Clause 10 of this Law, the social rehabilitation service shall be provided for up to 60 days;

4) State-funded technical aids as a matter of urgency;

5) services provided by the State Employment Agency, including active employment measures and preventive measures for the reduction of unemployment financed within the scope of the measures of the policy instruments of the European Union;

6) [23 November 2023];

7) covering of the costs for the fulfilment of the mandatory health requirements and registration laid down for animals;

8) for whom Group I disability or the status of a child with disability has been determined in Ukraine – the right to receive a card free of charge for the use of parking areas for disabled persons which is issued by *valsts akciju sabiedrība “Ceļu satiksmes drošības direkcija”* [State joint-stock company Road Traffic Safety Directorate] until expiry of the term of validity of such long-term visa or residence permit issued to the Ukrainian civilian which has been issued in accordance with the requirements of Section 3, Paragraphs one and two of this Law;

9) the support services provided within the scope of the European Union policy instruments of the State Inspectorate for Protection of Children’s Rights.

(11) The State and local government shall provide assistance of another kind to a Ukrainian civilian if, in assessing the individual needs of the person, a need for it is established.

(12) Ukrainian civilians have the right to a basic account within the meaning of the Law on Payment Services and Electronic Money. A credit institution shall open a basic account regardless of whether a Ukrainian civilian conforms to the conditions of Section 97.2, Paragraph two of the Law on Payment Services and Electronic Money.

(2) [24 March 2022]

(3) Ukrainian civilians have the same rights to social services and social assistance as specified for the citizens of Latvia and non-citizens of Latvia in the Law on Social Services and Social Assistance in conformity with the following conditions:

1) social services, social assistance, and other material assistance shall be ensured by the local government in the administrative territory of which is the accommodation site or place of residence of the Ukrainian civilian, also if the Ukrainian civilian has not declared his or her place of residence, except for the case when assistance has already been granted by the local government of previous accommodation site or place of residence of the Ukrainian civilian;

2) the social service office of the local government shall, for the first three calendar months after the day when the first submission of the household of a Ukrainian civilian was received, not perform the assessment of the material resources prior to taking the decision on granting a social assistance benefit;

3) after the end of the time period specified in Clause 2 of this Paragraph, the social service office of the local government shall grant social assistance in accordance with that laid down in the Law on Social Services and Social Assistance if the household of a Ukrainian civilian obtains income from remuneration, compensation, or economic activity or from a social security system;

4) [30 March 2023];

41) from 1 September 2022, the difference between the amount of the pension of Ukraine and the relevant benefit shall be disbursed to Ukrainian civilians who are recipients of the pension of Ukraine and who receive long-term social care and social rehabilitation services, and for whom the sum of money for personal expenses which has been calculated in accordance with Section 29, Paragraph two, Clause 1 of the Law on Social Services and Social Assistance does not reach 15 per cent of the benefit specified for the persons referred to in Section 13, Paragraph one, Clause 1 of the Law on State Social Allowances from the budget of the institution of long-term social care and social rehabilitation;

5) the social service office of the local government may grant the social care and social rehabilitation service at the place of residence of a Ukrainian civilian with mental disabilities also without an opinion of a psychiatrist on his or her mental health and special (psychiatric) contraindications for the receipt of social services;

6) [30 March 2023];

7) for a time period that does not exceed three months after receipt of a long-term visa or residence permit, long-term social care and social rehabilitation services may be granted outside the first come, first served basis (if receipt of the abovementioned services is possible only on the first come, first served basis) without an opinion of a physician specialist (opinion of a psychiatrist on the mental health and special (psychiatric) contraindications of the person and an opinion of an ophthalmologist) and a document certifying disability on the basis of an individual assessment of a Ukrainian civilian performed by the social service office and the decision on the need for the service;

8) in addition to the conditions of Clause 7 of this Paragraph, in providing long-term social care and social rehabilitation services at an institution for persons of legal age with a disability and mental disabilities who have been admitted to the institution from a Ukrainian long-term social rehabilitation institution, the assessment of individual needs of and the determination of the level of care for a Ukrainian civilian are not performed and the decision of the social service office on the need for the service is not necessary. Provision of long-term social care and social rehabilitation services to the abovementioned persons is continued until the moment when they can return to Ukraine for continuation of receipt of the long-term social care service but not longer than until expiry of the term of validity of the long-term visa or temporary residence permit specified for the person in this Law;

9) State support for a child who suffers from coeliac disease and to whom a valid long-term visa or temporary residence permit has been issued in accordance with the procedures specified in this Law shall be disbursed by the State Social Insurance Agency to the legal representative of the child in accordance with the procedures specified in the laws and regulations regarding the disbursement of the State support for children suffering from coeliac disease starting from the day when a written statement of a general practitioner or gastroenterologist has been issued in which the medical diagnosis – coeliac disease – and the time limit for re-examination have been indicated, the latter not exceeding two years since issuing the statement, but not longer than until expiry of the term of validity of the long-term visa or residence permit specified in this Law. The requirement prescribed by laws and regulations that the person or child must permanently reside in the territory of the Republic of Latvia shall not apply to the recipient of the State support for a child suffering from coeliac disease and the respective child.

(31) The social service office of the local government shall grant and disburse a one-time allowance to Ukrainian civilians in a crisis situation in the amount of EUR 343 for a person of legal age and EUR 240 per child.

(32) A Ukrainian civilian has the right to receive the housing allowance provided for in Section 35, Paragraph one, Clause 2 of the Law on Social Services and Social Assistance also for covering such expenditures which are related to and contracted for the use of such premises that are fit-for-living, lighted, heated, and suitable for long-term human accommodation and for placing household items.

(33) In order to receive social assistance, one of the persons in the household of a Ukrainian civilian shall turn to the social service office of the local government with a submission indicating the following therein:

1) his or her given name, surname, and personal identity number registered in the Register of Natural Persons and those of the persons residing in the same household with him or her;

2) the declared or actual address of the place of residence in the Republic of Latvia;

3) the telephone number and electronic mail address if any;

4) the number of a payment account in a credit institution of the Republic of Latvia or of a postal settlement system account.

(4) A Ukrainian civilian has the right to receive State paid health care services in the same amount as persons insured in Latvia within the scope of the State mandatory health insurance. A Ukrainian civilian, in addition to the groups of persons referred to in Section 6, Paragraph two of the Health Care Financing Law, shall be exempted from the patient’s co-payment, except for the case if he or she has been socially insured in accordance with the law On State Social Insurance.

(41) A Ukrainian civilian is issued with the medicinal products intended for the treatment of chronic illnesses in a pharmacy, except for narcotic medicinal products or psychotropic medicinal products equivalent thereto, on the basis of a prescription written out in Ukraine if it has been written out in a clearly legible handwriting or using a computer or other technical means which ensure clear and unequivocal perception of the details and text of the prescription and corrections have not been made thereto. Medicinal products shall be also issued if the term of validity of the prescription has expired not earlier than 14 days ago. Prescriptions written out in Ukraine shall be stored at a pharmacy for three years.

(42) A Ukrainian civilian has the right to receive State paid services for the termination of pregnancy and health care services related thereto in the inpatient or day hospital of a medical treatment institution. A statement issued by a law enforcement institution and confirmation of the doctors’ council is not required for the termination of pregnancy, and it shall be allowed to terminate a pregnancy sooner than 72 hours after the referral for the termination of pregnancy has been issued.

(5) In order to ensure operational assistance to Ukrainian civilians, the State Employment Agency has the right, in organising active employment measures and preventive measures for the reduction of unemployment, not to apply the procedures for the selection of implementers of measures laid down in the laws and regulations regarding organising and financing of active employment measures and preventive measures for the reduction of unemployment.

(6) For employment of Ukrainian civilians, the vacancy of an employer need not be registered with the State Employment Agency and the requirement laid down in the laws, and regulations regarding employment of foreigners and the amount of the necessary financial resources for the employer to ensure remuneration that is not smaller than the average gross remuneration in the Republic of Latvia in the previous year shall not be applicable.

(7) When commencing employment legal relationships (except for the employment measures during a summer vacation for persons acquiring education at general, secondary specialised or vocational education institutions), a Ukrainian civilian has the right to receive a lump sum employment commencement benefit in the amount of one minimum monthly wage which is not taxed with the personal income tax. The person shall, within one month from the day of commencement of employment relationship, submit a submission to the State Employment Agency for the receipt of the abovementioned benefit. The employment commencement benefit shall not be granted to a Ukrainian civilian who has previously received the self-employment commencement benefit specified in Paragraph fourteen of this Section.

(8) Ukrainian civilians have the right to use, without paying the passenger fare and luggage fare, a public transport vehicle which carries passengers in the subsidised route of regional significance, presenting a personal identification document or another document certifying that the person is a Ukrainian civilian.

(9) A Ukrainian civilian has the right to visit State museums free of charge, presenting a personal identification document or another document certifying that the person is a Ukrainian civilian.

(91) A Ukrainian civilian has the right to receive free of charge social legal statements of the National Archives of Latvia and copies of the documents related thereto and, where necessary, translation of the social legal statement in Russian, presenting a personal identification document or another document certifying that the person is a Ukrainian civilian.

(10) Ukrainian civilians are a population group at risk of social exclusion within the meaning of the Social Enterprise Law.

(11) A Ukrainian civilian has the right to receive the childbirth allowance specified in the Law on State Social Allowances if the child has been born in the Republic of Latvia after 24 February 2022, and also the childcare benefit and the State family allowance if he or she is staying in the Republic of Latvia together with the child and is not the extraordinary guardian of the child. The State Social Insurance Agency shall disburse the childcare benefit and the State family allowance during the term of validity of the long-term visa or residence permit of the person requesting the benefit and the child, starting from the day of coming into force of this Law. The childcare benefit for a child who has been born in Latvia and to whom, at the time of requesting the benefit, the long-term visa or temporary residence permit specified in this Law has not been issued yet shall be disbursed during the term of validity of the long-term visa or temporary residence permit of the person requesting the benefit, starting from the day of birth of a child. An extraordinary guardian may receive the childbirth allowance if the extraordinary guardianship has been established until the moment when the child attains one year of age and the allowance has not already been disbursed to another person. Section 4, Paragraphs 1.2 and two of the Law on State Social Allowances shall not be applicable to Ukrainian civilians.

(12) The State and local government movable property which, in accordance with this Law, is necessary for the provision of assistance to Ukrainian civilians may be transferred to another State authority or local government with a deed of transfer and acceptance (indicating the description, amount, and balance sheet value of the property), without applying the procedures laid down in the laws and regulations regarding alienation of the property of a public person.

(13) A Ukrainian civilian who has attained the age specified in the law On State Pensions necessary for granting of an old-age pension, but who does not have the right to an old-age pension in the Republic of Latvia and who is residing in the Republic of Latvia with a valid long-term visa or residence permit which has been issued in accordance with the requirements laid down in Section 3, Paragraphs one and two of this Law shall be granted a State social security benefit which has been determined for the persons referred to in Section 13, Paragraph one, Clause 1 of the Law on State Social Allowances if the Ukrainian civilian has resided in the Republic of Latvia for at least three months since the day when the abovementioned long-term visa or residence permit was issued. The State Social Insurance Agency shall disburse the State social security benefit to a Ukrainian civilian during the term of validity of the long-term visa or residence permit. The abovementioned benefit shall be disbursed as an advance payment until the moment when, in accordance with the Agreement Between The Republic Of Latvia And Ukraine On Cooperation In The Field Of Social Security, the State Social Insurance Agency receives information from the competent authority of Ukraine on the pension granted and received in Ukraine and the amount thereof which is necessary for the disbursement of the State social security benefit of Latvia. Overpayment which has arisen after the advance payment is not recovered from Ukrainian civilians, and also Section 4, Paragraphs 1.2 and two and Paragraph five, Clause 1 of the Law on State Social Allowances shall not be applicable thereto.

(14) A Ukrainian civilian who, after 24 February 2022, has registered with the Taxpayer Register of the State Revenue Service in accordance with the procedures laid down in laws and regulations as a self-employer person has the right to receive a lump sum benefit for the commencement of self-employment in the amount of one minimum monthly wage. For the receipt of the abovementioned benefit, the person shall, within one month after registration with the State Revenue Service or after the day of coming into force of this Paragraph, submit a submission to the State Employment Agency if he or she has registered with the State Revenue Service as a self-employed person prior to the day of coming into force of this Paragraph. The abovementioned benefit shall not be granted to a Ukrainian civilian who has previously received the employment commencement benefit specified in Section 7, Paragraph seven of this Law. If a Ukrainian civilian has the right to receive concurrently the employment commencement benefit specified in Section 7, Paragraph seven of this Law and the self-employment commencement benefit specified in this Paragraph, only one of these benefits shall be granted to him or her. The self-employment commencement benefit is not taken into account in determining the income from economic activity taxable with the personal income tax and calculating the object of State mandatory social insurance contributions.

(15) A Ukrainian civilian has the right to attend, free of charge, Latvian language courses and cultural orientation courses and events that promote cooperation between Ukrainian civilians and Latvian society.

[*10 March 2022; 24 March 2022; 7 April 2022; 21 April 2022; 19 May 2022; 14 July 2022; 22 September 2022; 8 December 2022; 30 March 2023; 1 June 2023; 23 November 2023*]

**Section 7.1 Compensation for the Accommodation of Ukrainian Civilians**

(1) A natural or legal person who accommodates free of charge one or several Ukrainian civilians in a dwelling owned by this person (hereinafter – the accommodator) is entitled to receive compensation to cover the additional costs related to the accommodation. The accommodator has the right to receive compensation in the amount of EUR 100 per month for the first accommodated person and EUR 50 per month for each next accommodated person, but not more than EUR 300 per month for all the persons accommodated at one dwelling, and not longer than for 120 days. The accommodator may receive the compensation regardless of whether he or she stays in this dwelling.

(11) Compensation for the accommodation of Ukrainian civilians shall be a time-limited measure which is implemented not longer than until 31 December 2024.

(12) The accommodator also has the right to receive compensation for the accommodation period which exceeds the 120 days referred to in Paragraph one of this Section, but not longer than until 31 December 2024 if the person to be accommodated at the moment when the application referred to in Paragraph two of this Section is submitted:

1) [8 December 2022];

2) a person with disability;

3) ensures care for the person referred to in Clause 2 of this Paragraph;

4) is of the pensionable age according to the retirement age specified in Latvia;

5) acquires full-time education in Latvia at a pre-school, basic, general secondary or vocational secondary education institution or transfers to the next level of education, acquires education at a higher education institution or continues education in Ukraine by distance learning or remotely at a basic, general secondary or vocational secondary education institution;

6) is a woman who has registered her pregnancy;

7) is a parent of a child or an extraordinary guardian who cares for the child of up to two years of age;

8) is ensuring care for a pre-schooler and the child does not have a possibility of attending a pre-school education institution;

9) is a pre-schooler who does not have a possibility of attending a pre-school education institution.

(13) In order to receive compensation for the accommodation period exceeding the 120 days referred to in Paragraph one of this Section, the accommodator or his or her authorised person shall, in accordance with the procedures laid down in Paragraph two of this Section, submit a new application, in addition appending documents which certify the conformity of the Ukrainian civilian to be accommodated with any of the groups of persons referred to in Paragraph 1.2 of this Section.

(2) In order to receive the compensation, the accommodator or a person authorised thereby shall submit an application for the receipt of compensation (hereinafter – the application for compensation) to the local government in the administrative territory of which the dwelling is located. The application shall be submitted within 14 days after the day when a Ukrainian civilian has been accommodated in the dwelling, and it shall include at least the following information:

1) the given name, surname, personal identity number (for a natural person) or the name and registration number (for a legal person), contact information of the applicant, his or her account in a credit institution or postal payment system account to which the compensation must be transferred;

2) the address of the dwelling, the intended accommodation period, up to 120 days but not longer than until 31 December 2024;

3) a document certifying the ownership of the dwelling;

4) the given name, surname, and personal identity number of each accommodated Ukrainian civilian;

5) a certification that the dwelling is a fit-for-living, lighted and heated room suitable for long-term human accommodation and for placing household items and staying therein does not endanger the safety and health of people.

(21) If the application for compensation is submitted for the accommodation of such previously accommodated Ukrainian civilians after the first accommodation period (up to 120 days) who conform to any of the groups of persons referred to in Paragraph 1.2 of this Section, the beginning of the new accommodation period shall be the first day after the last day of the previous accommodation period and the accommodation period shall not be longer than until 31 December 2024.

(3) Upon receipt of the application for compensation, a local government shall take the decision to grant compensation to the accommodator or to refuse it. The local government shall, by the tenth day of the following month, transfer the compensation granted to the accommodator for the current month in proportion to the actual number of accommodation days into the account in a credit institution or postal payment system account indicated by the accommodator. The accommodation period of a Ukrainian civilian for which the accommodator is entitled to receive compensation is recorded according to the accommodation date of the Ukrainian civilian indicated by the accommodator in the application for compensation, but not earlier than from 1 May 2022.

(4) If the accommodation of Ukrainian civilians in a dwelling is ended before the end of the period referred to in Paragraph two, Clause 2 of this Section, the accommodator has the obligation to inform the local government thereof in writing not later than within five working days.

(5) A local government shall refuse to grant the compensation to the accommodator if, in examining the application for compensation, it establishes any of these facts:

1) the Ukrainian civilian for whose accommodation the accommodator has applied to receive compensation concurrently receives the assistance to be primarily provided and referred to in Section 12 of this Law;

2) the Ukrainian civilian for the accommodation of which the accommodator has applied to receive compensation receives the housing allowance provided for in the Law on Social Services and Social Assistance for the period referred to in Paragraph two, Clause 2 of this Section;

3) the Ukrainian civilian for whose accommodation the accommodator has applied to receive compensation has concurrently been accommodated in a dwelling of a natural or legal person, and compensation for which it is already receiving compensation in accordance with this Section.

(6) A local government shall take the decision to discontinue the disbursement of the compensation granted to the accommodator if it has established that the dwelling where the Ukrainian civilian is being accommodated does not conform to the features referred to in Paragraph two, Clause 5 of this Section or staying therein endangers the safety and health of people.

(7) Compensation to the accommodator:

1) is comparable to the compensation referred to in Section 9, Paragraph one, Clause 16 of the law On Personal Income Tax which is excluded from the taxable income for the year and is not taxed with the personal income tax;

2) is not subject to retention and debt recovery;

3) is not to be added to the actual income from which claims of creditors are to be covered during the implementation of the plan for extinguishing obligations of a natural person within the scope of insolvency proceedings;

4) is not considered as income when assessing the material situation of the household of the accommodator for granting the social assistance and the status of a low-income or needy household.

(8) Within a year after the compensation for accommodation has been disbursed, a local government may decide on its recovery in full amount if it finds that the accommodator has provided false information.

[*12 May 2022; 26 May 2022; 16 June 2022; 14 July 2022; 8 December 2022; 30 March 2023; 1 June 2023; 23 November 2023*]

**Section 7.2Determination of Disability and Support Measures for the Mitigation of the Consequences of Disability**

(1) A Ukrainian civilian has the same right to an expert-examination of disability as have been specified for citizens of Latvia and non-citizens of Latvia in the Disability Law, and also to support measures for the mitigation of the consequences of disability in accordance with the laws and regulations of the Republic of Latvia if he or she stays in the Republic of Latvia with a valid long-term visa or temporary residence permit which has been issued in conformity with the procedures laid down in this Law unless it has been laid down otherwise in this Law. Disability for a Ukrainian civilian shall be determined for a period which does not exceed the term of validity of the long-term visa or temporary residence permit issued in accordance with the procedures specified in this Law.

(2) In order to perform a first-time expert-examination of disability, a Ukrainian civilian:

1) to whom disability has been determined in Ukraine and who has medical documents certifying his or her health disorders, the level of their seriousness, and the impact on functional abilities shall submit to the State Medical Commission for the Assessment of Health Condition and Working Ability (hereinafter – the State Commission) the abovementioned medical documents, a submission indicating information on himself or herself (the given name, surname, personal identity number, address of the place of residence in Latvia, means of communication, and preferable way for receiving the decision), information on his or her general practitioner in Latvia (the given name, surname, location, telephone number of the practice), self-assessment of functional abilities which has been specified in the laws and regulations regarding issuing of a document determining predictable disability, disability, and loss of ability to work and certifying disability if an expert-examination of disability must be performed for a Ukrainian civilian from 18 years of age, and also other documents if the Ukrainian civilian is of the opinion that they are necessary for the expert-examination of disability. A copy of the long-term visa or residence permit issued to the Ukrainian civilian may be appended to the documents to be submitted;

2) who does not have medical documents certifying the level of seriousness of his or her health disorders and their impact on functional abilities shall submit to the State Commission documents in conformity with the laws and regulations regarding issuing of a document determining predictable disability, disability, and loss of ability to work and certifying disability. A copy of the long-term visa or residence permit issued to the Ukrainian civilian may be appended to the documents to be submitted.

(21) In order to perform a repeated expert-examination of disability, a Ukrainian civilian shall submit to the State Commission documents in conformity with the laws and regulations regarding issuing of a document determining predictable disability, disability, and loss of ability to work and certifying disability. A copy of the long-term visa or temporary residence permit issued to the Ukrainian civilian may be appended to the documents to be submitted.

(3) If the submission referred to in Paragraph two and 2.1 of this Section regarding a Ukrainian civilian is submitted by his or her legal representative, the type of and grounds for representation, and also the data of the representative (the given name, surname, personal identity number, address of the place of residence in Latvia, telephone number, or electronic mail address) shall be indicated in the submission. A copy of a document certifying the right of representation shall be appended to the submission.

(4) [30 March 2023]

(5) [30 March 2023]

(6) [30 March 2023]

(7) [30 March 2023]

(8) [30 March 2023]

(9) A Ukrainian civilian for whom disability has been determined in conformity with Paragraph one of this Section and who stays in the Republic of Latvia with a valid long-term visa or temporary residence permit issued in accordance with the procedures laid down in this Law has the right to the supplement specified in the Law on State Social Allowances to the State family allowance for a child with a disability, a benefit for a child with a disability, an allowance for a person with disabilities for whom care is necessary. The State Social Insurance Agency shall disburse the abovementioned benefits to a Ukrainian civilian or the legal representative thereof during the period of disability without applying Section 4, Paragraphs 1.2 and two of the Law on State Social Allowances to him or her.

(10) [30 March 2023]

(11) A Ukrainian civilian for whom disability has been determined in accordance with Paragraph one of this Section and who stays in the Republic of Latvia with a valid long-term visa or temporary residence permit which has been issued in accordance with the procedures specified in this Law has the right to the State social security benefit which has been determined for the persons referred to in Section 13, Paragraph one, Clause 2 of the Law on State Social Allowances if the Ukrainian civilian has stayed in the Republic of Latvia for at least three months since the day when the abovementioned long-term visa or temporary residence permit was issued. The State Social Insurance Agency shall disburse the State social security benefit of Latvia to a Ukrainian civilian for whom disability has been determined in accordance with Paragraph one of this Section or the legal representative thereof until expiry of the period of disability determined in Latvia. The abovementioned benefit shall be disbursed as an advance payment until the moment when, in accordance with the Agreement Between The Republic Of Latvia And Ukraine On Cooperation In The Field Of Social Security, the State Social Insurance Agency receives information from the competent authority of Ukraine on the pension granted and received in Ukraine and the amount thereof which is necessary for the disbursement of the State social security benefit of Latvia. Overpayment which has arisen after the advance payment shall not be recovered from a Ukrainian civilian, and also Section 4, Paragraphs 1.2 and two and Paragraph five, Clause 1 of the Law on State Social Allowances shall not be applicable thereto.

(12) The conditions of Section 6, Paragraph four, Clause 4 of the law On State Social Insurance shall not be applied to Ukrainian civilians.

[*19 May 2022; 30 March 2023* / *Amendment to the introductory part of Paragraph two, Paragraph 2.1, and amendment to Paragraph three regarding the first-time and repeated performance of an expert-examination of disability shall come into force on 1 May 2023. See Paragraph 31 of Transitional Provisions*]

**Section 7.3 Granting and Disbursement of Pensions in Accordance with the Agreement Between The Republic Of Latvia And Ukraine On Cooperation In The Field Of Social Security**

(1) A Ukrainian civilian who is residing in the Republic of Latvia with a valid long-term visa or residence permit which is issued in accordance with the requirements laid down in Section 3, Paragraphs one and two of this Law has the right, in accordance with Article 5 of the Agreement Between The Republic Of Latvia And Ukraine On Cooperation In The Field Of Social Security, to choose the disbursement in the Republic of Latvia of the pension granted in Ukraine with the intermediation of the State Social Insurance Agency.

(2) In assessing the right of a Ukrainian civilian who is residing in the Republic of Latvia with a valid long-term visa or residence permit issued in accordance with the requirements laid down in Section 3, Paragraphs one and two of this Law to an old-age pension, disability pension, survivor’s pension, or service pension in accordance with the law On State Pensions, the country of the place of residence of the Ukrainian civilian until 24 February 2022 shall be taken into account in determination of the insurance period, in applying Article 16(3) of the Agreement Between The Republic Of Latvia And Ukraine On Cooperation In The Field Of Social Security.

[*19 May 2022*]

**Section 8. Financing of the Assistance**

(1) Measures for the provision of assistance to Ukrainian civilians shall be primarily financed from the funds from the State budget and local government budgets which have been allocated to the authorities financed from the budget. The Cabinet may, upon reasoned request of the ministries, take the decision to grant the financing from the financing planned in a separate programme of the budget unit “74. Financing to be Redistributed in the Process of Executing the Annual State Budget” for the provision of the assistance laid down in this Law.

(2) The Minister for Finance has the right to make changes in appropriations, including reduction or redistribution of appropriations among the ministries and other central State institutions for the provision of assistance to Ukrainian civilians if a relevant Cabinet decision has been taken and the Budget and Finance (Taxation) Commission of the *Saeima* has, within five working days from receipt of the relevant information, examined it and has not objected, and also to perform redistribution of appropriations within the scope of the appropriations specified in the law for the ministry or another central State institution among the programmes, sub-programmes, and codes of expenditures according to the economic categories.

(3) In order to ensure the provision of the assistance specified in this Law, the Minister for Finance has the right to increase the appropriations specified in the law on the State Budget for 2022 in the programme 02.00.00 “Funds for Unforeseen Events” of the budget unit “74. Financing to be Redistributed in the Process of Executing the Annual State Budget” and to expand the permissible boundaries of the government action for the fulfilment of liabilities if a relevant Cabinet decision has been taken and the Budget and Finance (Taxation) Commission of the *Saeima* has, within five working days from receipt of the relevant information, examined it and has not objected.

(4) Upon request of the sectoral ministry, the Cabinet shall take the decision to allocate funds from the financing planned in a separate programme of the budget unit “74. Financing to be Redistributed in the Process of Executing the Annual State Budget” for the provision of the assistance laid down in Section 7, Paragraph fifteen of this Law.

[*8 December 2022*]

**Section 8.1Application of Value Added Tax**

Zero per cent rate of value added tax shall be applied to such supply of goods within the scope of which a registered value added taxpayer, on the basis of a contract mutually entered into or a deed of delivery and acceptance of goods, or on the basis of another document certifying a transaction, supplies goods to a public benefit organisation free of charge which:

1) exports such goods from the territory of the European Union within the scope of humanitarian aid and charity in order to provide general assistance to the society of Ukraine;

2) supplies such goods to a recognised entity of another European Union Member State which transfers them as humanitarian aid or donations to the society of Ukraine.

[*10 March 2022* / *Section shall be applied from 24 February 2022. See Paragraph 2 of Transitional Provisions*]

**Section 8.2Provision of General Assistance to the Ukrainian Society with the Intermediation of International Financial Authorities or European Union Authorities**

The State may provide general assistance to the Ukrainian society with the intermediation of international financial authorities or European Union authorities, including provide a guarantee, loan, or payment of grants. The Minister for Finance shall, on behalf of the Republic of Latvia, sign a loan or a guarantee, or grant agreements with international financial authorities or European Union authorities regarding assistance to the Ukrainian society and issue the relevant loan or guarantee, or make grant payments and increase the total amount of increase in loan specified in the law on the State budget for the current year or the amount of debt liabilities of guarantees made on behalf of the State attributable to the State budget if the conditions henceforth referred to in this Section have been complied with consecutively:

1) a relevant Cabinet decision to issue guarantees or loans or to make grant payments has been taken and the Cabinet has supported the relevant draft loan, guarantee, or grant agreement;

2) the Budget and Finance (Taxation) Commission of the *Saeima* has, within five working days from receipt of the relevant information, examined and supported the Cabinet decision to issue guarantees or loans or to make grant payments.

[*19 May 2022*]

**Section 8.3Special Provisions for the Application of Personal Income Tax to Ukrainian Civilians**

(1) A Ukrainian civilian who is a non-resident for the purposes of application of the law On Personal Income Tax (hereinafter in this Section – the Ukrainian civilian-non-resident) has the right to apply the minimum non-taxable with personal income tax of EUR 250 per month.

(2) The Ukrainian civilian-non-resident has the right to apply the personal income tax relief for a dependant person who is a minor child (hereinafter in this Section – the relief for a minor child) and is residing in the Republic of Latvia. The relief shall be applied to one of the parents or extraordinary guardian of the minor child in the amount specified in the laws and regulations governing personal income tax.

(3) The non-taxable minimum and the relief for a minor child shall be applied by the employer to the Ukrainian civilian-non-resident who is a payer of payroll tax.

(4) The personal income tax calculated and deducted for the Ukrainian civilian-non-resident, if he or she has only obtained income from paid work during the taxation year in the Republic of Latvia, shall be final at the site of the disbursement thereof, recalculation of the amount of personal income tax shall not be performed for him or her for the unused part of the non-taxable minimum and relief for a minor child, and also in relation to the rates specified in Section 15, Paragraphs two and three of the law On Personal Income Tax and automatic repayment of the overpaid personal income tax. The Ukrainian civilian-non-resident shall provide an annual income return if he or she obtains the income referred to in Section 20, Paragraph three and Paragraph four, Clause 1 of the law On Personal Income Tax.

(5) Using the Electronic Declaration System of the State Revenue Service, the employer is entitled to request a statement from the State Revenue Service indicating whether his or her employee who is the Ukrainian civilian-non-resident has the right to apply the non-taxable minimum and the relief for a minor child with the relevant employer. The statement of the State Revenue Service indicating that the relevant employer has the right to apply the non-taxable minimum and the relief for a minor child for the Ukrainian civilian-non-resident shall be considered equivalent to the payroll tax booklet.

(6) The employer who, according to the statement of the State Revenue Service, has the right to apply the non-taxable minimum and the relief for a minor child for the income from paid work obtained in the Republic of Latvia by the Ukrainian civilian-non-resident shall, instead of disbursement of the income, apply the rates of personal income tax specified in Section 15, Paragraph three of the law On Personal Income Tax by deducting the eligible expenditures applicable to a non-resident in accordance with Section 10, Paragraph one, Clauses 1 and 1.1 of the law On Personal Income Tax, the minimum non-taxable with personal income tax specified in Paragraph one of this Section, and the relief for a minor child specified in Paragraph two of this Section before calculation of the tax in accordance with the procedures laid down in the law On Personal Income Tax.

(7) The monthly non-taxable minimum and the relief for a minor child specified in Paragraph one of this Section shall primarily be applied by the employer to the Ukrainian civilian-non-resident who, during the taxation year, has obtained income from paid work and who, moreover, has economic activity registered in the Republic of Latvia, but the non-taxable minimum and the relief for a minor child on the basis of the annual income return shall be calculated and applied only for the period of registration of economic activity or for a period for which another income taxable with progressive tax rate has been received by excluding the period of employment relationship.

(8) The employer shall, in accordance with the procedures and within the time period laid down in the law On Personal Income Tax, also submit a notification to the State Revenue Service regarding income of the Ukrainian civilian-non-resident which shall include the information which is to be indicated in the notification regarding the sums disbursed to the natural person and which is provided on a resident. The State Revenue Service shall make the necessary changes in the list of codes to be used in the abovementioned notification and publish it on its website not later than within five working days from the day of coming into force of this Section.

[*19 May 2022*]

**Section 8.4 Special Provisions for the Application of Personal Income Tax**

A natural person who obtains income from rental of immovable property belonging to him or her to a Ukrainian civilian and has not registered with the State Revenue Service as a performer of economic activity in accordance with Section 11, Paragraph twelve of the law On Personal Income Tax is exempted from the obligation to pay the personal income tax from the income obtained. The exemption from the obligation to pay the personal income tax from the income obtained shall be in effect while the tenancy agreement entered into with the Ukrainian civilian is in effect but not longer than until 31 December 2022.

[*22 September 2022*]

**Section 9. Exception in Relation to the Performance of Public Procurements**

For the provision of the assistance specified in this Law to Ukrainian civilians, a commissioning party within the meaning of the Public Procurement Law and the Law on the Procurements of Public Service Providers has the right to perform procurements, without applying the legal norms governing the relevant procurement sector, and also to make changes in the relevant contracts entered into with suppliers insofar as it is objectively necessary for the provision of assistance to Ukrainian civilians. In order to ensure useful use of the financing of the commissioning party, when organising the provision of the assistance specified in this Law, a competitive dialogue shall be carried out.

[*10 March 2022*]

**Section 10. Right to Distribute Free Television Programmes**

(1) The National Electronic Mass Media Council is entitled, at its own discretion, to include such foreign television programme the sound track of the principal audio language of which is in Ukrainian in a network in which the distribution of television programmes occurs via terrestrial transmitters. In this case, the requirement laid down in Section 61, Paragraph two of the Electronic Mass Media Law regarding application of a tender procedure shall not be applicable.

(2) Providers of the services of distribution of television programmes do not have a mandatory obligation to include the programme referred to in Paragraph one of this Section in the list of its retransmitted programmes.

(3) The provisions of the Electronic Mass Media Law regarding mandatory ensuring of subtitles shall not be applicable to the programme referred to in Paragraph one of this Section.

(4) The technical distribution of the programme in the network where television programmes are distributed without a charge via terrestrial transmitters shall be ensured by *valsts akciju sabiedrība “Latvijas Valsts radio un televīzijas centrs”* [State joint-stock company Latvian Radio and Television Centre]. The National Electronic Mass Media Council, the State joint-stock company Latvian Radio and Television Centre, and the owner or legal representative of the programme shall agree on the distribution conditions in a mutual contract.

(5) The measure referred to in Paragraph four of this Section shall be financed in accordance with the procedures laid down in Section 8, Paragraph two of this Law.

[*10 March 2022; 8 December 2022*]

**Section 10.1Transfer for Use Free of Charge of the News, Informative and Analytical Broadcasts or their Parts to Other Electronic Mass Media and Adaptation of the Content in Minority Languages**

(5) [1 July 2023 / See Paragraph 19 of Transitional Provisions]

**Section 11. Right of a Public Entity to Donate**

(1) Vehicles that are under jurisdiction of the State may be transferred without consideration (donated) into the ownership of the government of Ukraine – for general assistance to the society of Ukraine. Decision on the transfer of the vehicles under jurisdiction of the State shall be taken in each individual case by the Cabinet in accordance with the regulations regarding the procedures for transferring the State movable property into the ownership of foreign governments and international organisations without consideration.

(2) A local government has the right, on the basis of a council decision, to give as a gift (donate) financial funds or property for general assistance to the society of Ukraine. Another derived public entity may transfer without consideration (donate) a State immovable property in its possession for general assistance to the society of Ukraine on the basis of a decision of the Cabinet taken in each individual case.

(3) A State movable property in possession of the *Saeima* may be transferred without consideration (donated) for general assistance to the society of Ukraine on the basis of a decision which has been taken in each individual case in accordance with the provisions of the Rules of Order of *Saeima* for the finances the *Saeima*.

[*16 February 2023; 23 November 2023*]

**Section 11.1Right of Legal Persons to Donate**

(1) Associations and foundations have the right to give as a gift (donate) financial resources or property for general assistance to the society of Ukraine outside the objectives specified in the articles of association.

(2) In accepting donations and gifts from natural and legal persons for general assistance to the society of Ukraine, associations and foundations are entitled not to provide identifying information on the persons giving gifts and donations in the section “Report on Donations and Gifts” of the annual statement.

(3) A capital company of a public entity, a capital company in which the share of a public entity in the equity capital separately or together exceeds 50 per cent, and also a capital company in which the share of one or several capital companies of public entities separately or together exceeds 50 per cent (hereinafter also – the capital company) have the right to give as a gift (donate) financial resources and property for general assistance to the society of Ukraine.

(4) The capital company may dedicate not more than 20 per cent of the profit sum of the previous reporting year for a gift (donation) for general assistance to the society of Ukraine, having reduced it by the subsidy from the State budget received by the capital company in the relevant reporting year for the mitigation of the consequences of the crisis caused by COVID-19. Gifts (donations) for general assistance to the society of Ukraine, including the gifts (donations) referred to in Section 10, Paragraph two, Clause 1 of the Law on Prevention of Squandering of the Financial Resources and Property of a Public Person, may not exceed the amount specified in Section 11, Paragraph one of the Law on Prevention of Squandering of the Financial Resources and Property of a Public Person.

(41) The restriction on the amount of a donation specified in Paragraph four of this Section shall not be applied in cases when a legal person is donating medicinal products in order to provide immediate assistance to Ukraine and a corresponding Cabinet decision has been taken thereon. Enterprise income tax reliefs may not be applied to donors for the amount of the donation and also it shall not be concurrently necessary to adjust the enterprise income tax base for it.

(5) The permission of the Minister for Finance referred to in Section 11, Paragraph three, Clauses 1 and 3 of the Law on Prevention of Squandering of the Financial Resources and Property of a Public Person shall not be required if the capital company referred to in these Clauses gives as a gift (donates) financial resources or property for general support to the society of Ukraine.

(6) If the amount of a separate gift (donation) for general assistance to the society of Ukraine does not exceed EUR 1500, the decision to grant it shall be taken by the executive board of the relevant capital company, receiving a consent of the supervisory board if such has been established in the capital company.

(7) If the amount of a separate gift (donation) for general assistance to the society of Ukraine exceeds EUR 1500 or the sum total of gifts (donations) given in a calendar year for general assistance to the society of Ukraine per giver of a gift (donation) exceeds EUR 1500, the gift (donation) may be granted by the executive board of the relevant capital company with the consent of the holder of capital shares of the capital company of a public entity and of the supervisory board if such has been established in the capital company.

(8) The capital company has an obligation to comply with the restrictions specified in the Law on Prevention of Squandering of the Financial Resources and Property of a Public Person insofar as it has not been laid down otherwise in this Law. Before making a donation, the executive board and supervisory board, if such has been established, of the capital company shall assess the conformity of the gift (donation) with the objectives of this Law and the requirements of the Law on Prevention of Squandering of the Financial Resources and Property of a Public Person. The executive board and supervisory board, if such has been established, of the capital company shall act as an honest and careful manager, shall be responsible for the conformity of the decision taken thereby with the requirements of legal acts, and also control of the enforcement of such decision. The executive board and supervisory board, if such has been established, of the capital company have an obligation to ensure throughout the term of validity of the gift (donation) contract that the use of the gift (donation) conforms to the requirements of the binding laws and regulations.

(9) After giving the gift (donation) referred to in Paragraph seven of this Section, the capital company shall, within 10 working days, inform the Ministry of Finance of the gift (donation) given, indicating the sum and recipient thereof.

[*10 March 2022; 16 June 2022*]

**Section 11.2 Right of Local Government Capital Companies to Donate Property**

(1) A local government capital company or a capital company in which the share of equity capital owned by the local government exceeds 50 per cent, or a capital company in which the share of equity capital owned by the capital company of the relevant local government exceeds 50 per cent may give such property the balance sheet value of which is zero euros and which is not necessary for economic activity of such capital company as a gift (donation) for general assistance to the society of Ukraine. Such capital company has the right to cover all expenditures related to such transportation of the movable property.

(2) If the capital company referred to in Paragraph one of this Section gives the property referred to in Paragraph one of this Section as a gift, then the provisions of this Law and the Law on Prevention of Squandering of the Financial Resources and Property of a Public Person for a gift (donation) shall not be applicable to such gift (donation).

(3) In the case referred to in Paragraph two of this Section, the decision to grant a gift (donation) shall be taken by the executive body of the capital company referred to in Paragraph one of this Section if a consent of the holder of capital shares owned by a derived public entity has been received.

(4) The executive board and supervisory board, if such has been established in the capital company, of the capital company referred to in Paragraph one of this Section shall act as an honest and careful manager, shall be responsible for the conformity of the decision taken thereby with the requirements of legal acts, and also control of the enforcement of such decision. The executive board and supervisory board, if such has been established in the capital company, of the capital company referred to in Paragraph one of this Section have an obligation to ensure throughout the term of validity of the gift (donation) contract that the use of the gift (donation) conforms to the requirements of all the laws and regulations binding thereon.

(5) The capital company referred to in Paragraph one of this Section may, for giving as a gift (donation) for general assistance to the society of Ukraine, dedicate not more than 20 per cent of the amount of profit of the previous reporting year which has been reduced by the subsidy from the State budget received by the capital company in the relevant reporting year for mitigation of the consequences of the crisis caused by COVID-19 or, in case if the statement on the previous year has not been approved, not more than 20 per cent of the amount of profit projected in the provisional financial indicators which has been reduced by the subsidy from the State budget received by the capital company in the relevant reporting year for mitigation of the consequences of the crisis caused by COVID-19. Gifts (donations) for general assistance to the society of Ukraine, including the gifts (donations) referred to in Section 10, Paragraph two, Clause 1 of the Law on Prevention of Squandering of the Financial Resources and Property of a Public Person, may not exceed the amount specified in Section 11, Paragraph one of the Law on Prevention of Squandering of the Financial Resources and Property of a Public Person.

[*7 April 2022; 22 September 2022*]

**Section 11.3 Right of Latvijas Banka to Donate**

(1) Latvijas Banka has the right, on the basis of a decision of the Council of Latvijas Banka, to give as a gift (to donate) part of the income (financial resources) obtained as a result of selling the euro collection coin and euro commemorative coin issued by Latvijas Banka and dedicated to the topic of Ukraine in a souvenir packaging for general assistance to the society of Ukraine.

(2) Latvijas Banka may allocate not more than such part of the income (financial resources) obtained by selling the euro coins referred to in Paragraph one of this Section which exceeds the direct expenditures related to the making of the particular coins.

(3) Latvijas Banka has an obligation to comply with the restrictions specified in the Law on Prevention of Squandering of the Financial Resources and Property of a Public Person insofar as it has not been laid down otherwise in this Law. Prior to making a gift (donation), the Council of Latvijas Banka shall assess its compliance with the objectives of this Law and the requirements of the Law on Prevention of Squandering of the Financial Resources and Property of a Public Person. The Council of Latvijas Banka shall act as an honest and careful manager, shall be responsible for the conformity of the decision taken thereby with the requirements of legal acts, and also control of the enforcement of such decision. The Council of Latvijas Banka has an obligation to ensure throughout the term of validity of the gift (donation) contract that the use of the gift (donation) conforms to the requirements of the binding laws and regulations.

[*22 September 2022*]

**Section 11.4 Enterprise Income Tax Relief for a Donor**

A taxpayer who has donated property or funds that are redirected to Ukraine for the provision of assistance to victims to a public benefit organisation to which such status has been granted in accordance with the Public Benefit Organisation Law or budget institution is entitled not to include the donated amount in then the base taxable with the enterprise income tax in the taxation period irrespective of the provisions of Section 8, Paragraph two, Clause 4 of the Enterprise Income Tax Law and without applying Section 12, Paragraph one of the Enterprise Income Tax Law if the following conditions have been concurrently satisfied:

1) the purpose of the donation which has been indicated for the recipient of the donation includes a clear indication that the donated resources are redirected to Ukraine;

2) the donor does not have any tax (duty) debts which exceed EUR 150 in total in accordance with the information available on the database of tax (duty) debtors administered by the State Revenue Service.

[*30 March 2023*]

**Section 12. Conditions for the Provision of Primary Assistance**

(1) The State shall ensure the assistance to be primarily provided to Ukrainian civilians, i.e. accommodation, for up to 60 or 120 days as well as food for up to 30 days in conformity with the time period for the provision of assistance specified in Paragraph 1.1 of this Section and the conditions for determining the duration of accommodation specified in Paragraph 1.3 of this Section. The assistance to be primarily provided shall be ensured to such Ukrainian civilians who have not been accommodated in accordance with the procedures laid down in Section 7.1 of this Law.

(11) The assistance to be primarily provided shall be a time-limited measure which is implemented not longer than until 31 December 2024.

(12) The State shall continue to ensure accommodation, but not longer than until 31 December 2024, to such Ukrainian civilians who need it also after the 60-day or 120-day period referred to in Paragraph one of this Section if the person at the moment of the application for extending assistance:

1) [8 December 2022];

2) a person with disability;

3) ensures care for the person referred to in Clause 2 of this Paragraph;

4) is of the pensionable age according to the retirement age specified in Latvia;

5) acquires full-time education in Latvia at a pre-school, basic, general secondary or vocational secondary education institution or transfers to the next level of education, acquires education at a higher education institution or continues education in Ukraine by distance learning or remotely at a basic, general secondary or vocational secondary education institution;

6) is a woman who has registered her pregnancy;

7) is a parent of a child or an extraordinary guardian who cares for the child of up to two years of age;

8) is ensuring care for a pre-schooler and the child does not have a possibility of attending a pre-school education institution;

9) is a pre-schooler who does not have a possibility of attending a pre-school education institution;

10) is a person who has been transported from a medical treatment institution in Ukraine to an in-patient medical treatment institution in Latvian within the framework of State paid medical transportation and who receives health care services in accordance with the purpose for medical transportation.

(13) The State shall ensure the assistance to be primarily provided specified in Paragraph one of this Section, i.e. accommodation, for up to 120 days, but if it is not possible to provide it in the relevant local government, the assistance to be primarily provided, i.e. accommodation, shall be ensured for up to 60 days. A local government can take the decision on accommodating the Ukrainian civilian for up to 60 days only if 80 per cent of the number of Ukrainian civilians that can be actually accommodated in the relevant local government has been reached and it is not possible to ensure accommodation of the relevant Ukrainian civilian in another local government. The expenditures of accommodation provided for Ukrainian civilians shall be covered to the local government by taking into consideration the chosen duration of accommodation, not exceeding the maximum amount set by the Cabinet. Before taking the decision on accommodation of a Ukrainian civilian for up to 60 days, the local government shall, taking into consideration the number of Ukrainian civilians actually accommodated in the relevant local government, the location of the relevant local government, the possible costs of accommodation in accordance with the actual situation of the rental market in the relevant local government, employment, education and social support opportunities in the relevant local government, and the eligibility of the relevant Ukrainian civilian to one of the groups of persons referred to in Paragraph 1.2 of this Section, initially assess the possibilities of offering accommodation to the relevant Ukrainian civilian in another local government. If the local government has taken the decision on accommodation of the relevant Ukrainian civilian for up to 60 days, he or she cannot receive primary assistance, i.e. accommodation, for up to 120 days.

(14) Food for the persons referred to in Paragraph 1.2, Clause 10 of this Section shall be provided for the whole accommodation period, but for not longer than until 31 December 2024.

(2) [24 March 2022]

(3) The Cabinet shall determine the procedures by which ensuring of the assistance to be primarily provided shall be organised.

[*24 March 2022; 12 May 2022; 16 June 2022; 14 July 2022; 8 December 2022; 30 March 2023; 1 June 2023; 23 November 2023*]

**Section 13. Competence of a Local Government in Provision of Assistance**

(1) Local governments shall:

1) ensure the provision of assistance to those Ukrainian civilians on priority basis for whom Level III or IV of care has been determined in conformity with the laws and regulations regarding receipt of social services. Ukrainian civilians shall be ensured with a service for supporting moving by using for the granting thereof the conditions for evaluating the necessity of the service of an assistant and the intensity of assistance in conformity with the laws and regulations regarding granting the service of an assistant at a local government;

2) survey the sites where such Ukrainian civilians are residing who require additional assistance in order to plan subsequent assistance and to provide the necessary assistance;

3) accumulate information on the assistance provided to Ukrainian civilians and the costs thereof;

4) advise Ukrainian civilians on the submission of the documents necessary for requesting a temporary residence permit and provide Ukrainian civilians with the possibility to submit documents;

5) enter information in the Register of Natural Persons in accordance with the procedures and in the amount laid down in Section 2, Paragraph five of this Law;

6) take decisions on accommodation of Ukrainian civilians and the duration of their accommodation as well as inform the relevant Ukrainian civilians of the decision taken;

7) continuously monitor and control the actual possibilities to ensure accommodation for the respective number of Ukrainian civilians in its administrative territory as well as take decisions on additional accommodation possibilities in its administrative territory, in compliance with the provisions of Section 13.4 of this Law, and send the decisions taken to the Commission, the State Fire and Rescue Service, the Ministry of the Interior, the Ministry of Environmental Protection and Regional Development, and the Ministry of Economics.

(11) If, in the period between 1 March 2022 and 31 December 2024, an employee of an Orphan’s and Custody Court or a local government social service office who is involved in the provision of assistance to Ukrainian civilians has performed overtime work or additional work, the actual expenditures of the local government which are related to overtime work or supplement for additional work shall be covered in full amount from the financing planned in a separate programme of the budget unit “74. Financing to be Redistributed in the Process of Executing the Annual State Budget” for the provision of the assistance laid down in this Law.

(12) A local government may, in the period between 9 April 2022 and 31 December 2024, determine the following for employees of an Orphan’s and Custody Court and local government social service offices:

1) such overtime working hours which exceed the maximum overtime working hours specified in the Labour Law, but do not exceed 60 hours per week together with the normal working hours. Section 136, Paragraph four of the Labour Law shall not apply to the cases referred to in this Clause;

2) in addition to the maximum amount of supplements specified in Section 14 of the Law on Remuneration of Officials and Employees of State and Local Government Authorities – a supplement for work intensity in the amount of up to 50 per cent of the monthly wage.

(2) Once a month by the tenth day of the month following the reporting month, a local government shall, through the e-service eReports of the Treasury in accordance with the laws and regulations regarding the procedures by which the Treasury ensures circulation of information through e-services of the Treasury, submit a report to the Ministry of Environmental Protection and Regional Development on the expenditures which are related to the assistance provided to Ukrainian civilians, the compensation referred to Section 7.1, Paragraph one of this Law which has been disbursed to the accommodator, and the actual expenditures of the local government for the overtime working hours and supplement specified in Paragraph 1.1 of this Section, except for the assistance referred to in Section 2, Paragraph 3.1 of this Law. The data indicated in the previous reporting period may be clarified not later than within a month after submission of the first-time report.

(21) The Ministry of Economics, the Ministry of Education and Science, and the Ministry of Welfare shall, according to the competence within five working days, agree upon the conformity of the information referred to in Paragraph two of this Section with the report of the Treasury. The local government shall ensure control and conformity of the use of the funds specified in laws and regulations with the purpose of this Law.

(3) The Ministry of Environmental Protection and Regional Development shall, once a month, compensate expenditures to local governments which have been caused thereto in relation to the assistance provided to the persons referred to in Section 2, Paragraph 5.1 of this Law and to Ukrainian civilians by requesting allocation of funds from the financing planned in a separate programme of the budget unit “74. Financing to be Redistributed in the Process of Executing the Annual State Budget” for the provision of the assistance laid down in this Law, except for the expenditures referred to in Section 11 of this Law.

(4) The Ministry of Environmental Protection and Regional Development shall obtain information on the assistance which has been provided by the State and local government unified customer service centres and local government customer service units to Ukrainian civilians for applying for and registration of public administration services with the Register of Natural Persons, using the information provided by local governments in the service management system www.pakalpojumucentri.lv.

[*10 March 2022; 24 March 2022; 7 April 2022; 12 May 2022; 19 May 2022; 16 June 2022; 14 July 2022; 8 December 2022; 1 June 2023; 23 November 2023*]

**Section 13.1 Right of Ukrainian Civilians to Education**

(1) A minor Ukrainian civilian, and also a Ukrainian civilian of legal age who has previously commenced and continued the acquisition of general secondary education in the academic year 2021/2022 have the right to the acquisition of general education at the relevant level of education at a State or local government educational institution in accordance with the same procedures by which possibilities for the acquisition of education are ensured to a minor asylum seeker in conformity with that laid down in the Asylum Law and other laws and regulations. If the acquisition of general education is ensured to a Ukrainian civilian by a private educational institution, the costs which have been incurred thereby shall be covered in the same way as for State and local government educational institutions in accordance with that laid down in the Asylum Law and other laws and regulations. A minor Ukrainian civilian shall be provided with a possibility to acquire education in the official language. A minor Ukrainian civilian at the level of pre-school education or basic education is entitled to acquire a minority education programme implemented in Ukrainian in conformity with that laid down in the Education Law in relation to the language for the acquisition of education in minority education programmes.

(11) A Ukrainian civilian need not take the State examinations specified for the respective level of education in the academic year 2022/2023. In such case, the Ukrainian civilian shall receive a certificate for the completion of the general education programme of the respective level in the academic year 2022/2023 and is entitled to repeatedly complete all subjects included in the subject and lesson plan of the educational programme in grade 12.

(12) A Ukrainian civilian who has not acquired evaluation in any of the State examinations in the academic year 2022/2023 shall receive a certificate for the completion of the general education programme of the respective level in the academic year 2022/2023 and is entitled to repeatedly complete all subjects included in the subject and lesson plan of the educational programme in grade 12.

(2) A minor Ukrainian civilian has the right to acquire pre-school education at the educational institution of such local government in the administrative territory of which the place of residence of the child is. If the local government does not ensure a place in a pre-school education programme implemented by a local government educational institution (from the age of one and a half years to commencement of the acquisition of basic education) to a minor Ukrainian civilian who has attained one and a half years of age and whose place of residence is in the administrative territory of the local government, and the minor Ukrainian civilian completes a pre-school education programme at a private educational institution, the local government shall cover the costs for the relevant provider of the private service in accordance with the procedures and in the amount laid down in the Education Law and the laws and regulations subordinate thereto. Remuneration of teachers for ensuring the acquisition of pre-school education by the minor Ukrainian civilian (from the age of one and a half years to commencement of the acquisition of basic education) and the teaching aids to be used in the learning process for the completion of pre-school education programmes shall be financed by the State in accordance with the same procedures and in the same amount as for a minor asylum seeker in accordance with the laws and regulations determining the right of asylum seekers to education.

(3) A minor Ukrainian civilian, and also a Ukrainian civilian of legal age who has previously commenced and continued the acquisition of vocational education in the academic year 2021/2022 have the right to the acquisition of vocational education by acquiring vocational secondary education programmes after acquisition of a basic education programme at a State or local government educational institution in accordance with the same procedures by which possibilities for the acquisition of education are ensured to a minor asylum seeker in accordance with that laid down in the Asylum Law and other laws and regulations. In admitting a minor Ukrainian civilian in a vocational secondary education programme, the results of State examinations, and also evaluations in the study subjects “Latvian Language”, “Literature”, “Latvian Language and Literature”, “History of Latvia”, and also “Second Foreign Language” shall not be taken into account if they have not been acquired.

(31) In the academic year 2022/2023, a Ukrainian civilian shall take the vocational qualification examination in accordance with the requirements of the State vocational secondary education standard but need not take other State final examinations specified in the State vocational secondary education standard. In such case, the Ukrainian civilian is entitled to continue the completion of the content of the general education included in the vocational secondary education programme.

(4) A minor Ukrainian civilian has the right to continue the acquisition of the previously commenced vocational orientation education, completing the relevant vocational orientation education programmes at State educational institutions, according to the same procedures by which the possibilities for the acquisition of education are ensured to a minor asylum seeker in accordance with that laid down in the Asylum Law and other laws and regulations. A minor Ukrainian civilian has the right to continue the acquisition of the previously commenced vocational orientation education by completing the relevant vocational orientation education programmes at local government educational institutions according to the same procedures by which possibilities for the acquisition of education are ensured to a minor asylum seeker in accordance with that laid down in the Asylum Law and other laws and regulations, except for the regulation regarding granting of State financing for ensuring the remuneration of teachers and teaching aids. A minor Ukrainian civilian, and also a Ukrainian civilian of legal age who, after attaining legal age, continues the commenced vocational orientation education in Latvia at a State vocational secondary education institution in the academic year 2021/2022 shall be released from the school fee for the acquisition of a vocational orientation education programme until the end of the academic year.

(5) A Ukrainian civilian who has been matriculated in an accredited higher education or college institution of Latvia for full-time studies may apply for the State scholarship. The Cabinet shall determine the amount of the State scholarship, the time period for which it shall be granted, and also the conditions and procedures for granting such scholarship.

(51) A Ukrainian civilian shall be admitted to studies in a higher education institution or college according to the admission regulations of the study programme on the basis of:

1) the annual evaluations for the acquisition of the study content which are indicated in the document certifying acquisition of secondary education issued to the Ukrainian civilian in Latvia in conformity with that referred to in Paragraph nine of this Section;

2) the annual evaluations for the acquisition of the study content which are indicated in the document certifying acquisition of secondary education issued to the Ukrainian civilian in Ukraine, the knowledge of the English language at least at the optimal (B2) level of acquisition of the study content, without applying an interview;

3) a statement issued by the Academic Information Centre as to which education document or degree of Latvia it should be considered equivalent and, where necessary, qualifying examinations fulfilled according to the procedures and in the amount stipulated by the higher education institution or college, without coordinating the procedures of the higher education institution or college with the Council of Higher Education by which Ukrainian civilians are admitted in study programmes if such civilian is not able to present the relevant education document certifying the relevant education or degree acquired due to objective circumstances.

(52) Higher education institutions or colleges are entitled, within the scope of their financing, to determine reliefs of the study fee for Ukrainian civilians and such civilians have the right to apply to a State-financed study place in accordance with the competition procedures.

(53) Admission of Ukrainian civilians for studies at later stages shall take place in accordance with the laws and regulations regarding the recognition and equalisation of the previous education.

(6) If a scientific institution registered in an accredited higher education institution or college of Latvia or in the Register of Scientific Institutions of Latvia ensures traineeships (without receiving a remuneration) to a Ukrainian civilian who fulfilled the duties of academic or scientific staff in Ukraine, the State shall ensure a scholarship for research to such Ukrainian civilian for the performance of scientific and academic work. The Cabinet shall determine the amount of the scholarship for research for the performance of the scientific and academic work, the time period for which the research grant shall be granted, and also the conditions and procedures for granting such grant.

(61) [16 March 2023]

(7) Catering of minor Ukrainian civilians who are acquiring basic education programmes in grades 1, 2, 3, and 4 at educational institutions on site shall be financed from the State budget in accordance with the procedures laid down in the laws and regulations regarding calculation, granting, and use of the resources provided in the State budget for the catering of educatees by providing for EUR 3.09 per day for the catering of one educatee. The regulation of the Education Law which determines the obligation of a local government to participate in covering the catering costs of such educatees who are acquiring basic education programmes on site in grades 1, 2, 3, and 4 at educational institutions (except for the State educational institutions) which are in the administrative territory of the relevant local government shall not be applicable to the catering of Ukrainian civilians. The funding from the State budget for catering of such minor Ukrainian civilians who are acquiring basic education programmes in grades 1, 2, 3, and 4 at educational institutions shall not be granted for a period during which the minor Ukrainian civilian is receiving the primary assistance for catering in accordance with the procedures laid down in this Law. The local government shall, in accordance with the procedures laid down in Section 13, Paragraphs two and three of this Law, receive a compensation of expenditures for catering those minor Ukrainian civilians who are completing a basic education programme in educational institutions for full time in grades 1, 2, 3, and 4 but have been enrolled in the abovementioned programme after 1 September 2023.

(8) A minor Ukrainian civilian who is acquiring a general basic education programme in grade 9 in the academic year 2021/2022 need not obtain evaluations of the year in the study subjects “Latvian Language”, “Literature”, “Latvian Language and Literature”, “History of Latvia”, and also “Second Foreign Language” if the relevant language has not been previously acquired.

(9) A minor Ukrainian civilian or a Ukrainian civilian of legal age who is acquiring a general basic education programme in grade 12 or a vocational secondary education programme in course 4 in the academic year 2021/2022 need not obtain evaluations of the year in the study subjects “Latvian Language”, “Literature”, and also “Second Foreign Language” if the relevant language has not been previously acquired.

[*24 March 2022; 7 April 2022; 12 May 2022; 19 May 2022; 16 June 2022; 6 October 2022; 16 March 2023; 23 November 2023*]

**Section 13.2Right of Ukrainian Civilians to Employment**

(1) A Ukrainian civilian who has a travel document issued in Ukraine has the right to commence employment relationship without receipt of the temporary residence permit referred to in Section 3, Paragraph two of this Law. In such case, the employment contract shall be concluded for a period not longer than 30 days. A Ukrainian civilian has an obligation, not later than within 10 days from the day of commencement of employment relationship, to submit an application to the Office of Citizenship and Migration Affairs for receipt of the temporary residence permit.

(2) The Office of Citizenship and Migration Affairs shall, within 20 days from the day of receipt of the application referred to in Paragraph one of this Section, take the decision to issue a temporary residence permit or to refuse its issuing.

[*8 December 2022*]

**Section 13.3 Recognition of the Professional Qualification of a Ukrainian Civilian in the Regulated Profession in the Republic of Latvia**

(1) In the cases referred to in Section 20, Paragraph two of this Law, the competent authority is entitled, in assessing a submission of a Ukrainian civilian (hereinafter in this Section – the applicant) regarding the recognition of the professional qualification in the regulated profession in the Republic of Latvia, not to request all the documents necessary for the recognition of the qualification from the applicant, including certified copies of documents and their translations into Latvian if it is possible to ascertain the education document of the applicant and the professional activity carried out in the relevant profession or speciality in Ukraine. In such case, the competent authority is entitled to decide on the recognition of the professional qualification in the regulated profession in the Republic of Latvia on the basis of the information at the disposal thereof.

(2) The submission of the applicant and the documents appended thereto shall be examined and the decision with its justification shall be notified to the applicant within the time period specified in Section 43, Paragraph 3.1, Clause 3 of the law On the Regulated Professions and the Recognition of Professional Qualifications.

(3) If the professional qualification of the applicant is significantly different from the requirements laid down for the relevant regulated profession in the Republic of Latvia, the authorities issuing the certificates for the recognition of the qualification in the regulated professions are entitled to bring forward a requirement for the applicant regarding an adaptation period or taking of a qualification conformity examination, without giving the applicant the right to choose an additional requirement. In determining an additional requirement – qualification conformity examination –, the authorities issuing the certificates for the recognition of the qualification in the regulated professions shall make the applicant acquainted with the content of and procedures for the examination, and also determine its time.

(4) The procedures stipulated by the Cabinet for the provision of temporary professional services in a regulated profession in the Republic of Latvia in the field of construction and in the field of electrical power engineering shall also be applicable to Ukrainian civilians.

(5) [1 August 2022 / See Paragraph 15 of Transitional Provisions]

[*19 May 2022 / Paragraph five shall be in force until 31 July 2022. See Paragraph 15 of Transitional Provisions*]

**Section 13.4 Additional Accommodation Possibilities in Local Governments**

(1) A local government may accommodate, including in ensuring primary assistance, Ukrainian civilians in buildings or premises belonging to it by making the necessary improvements therein to ensure that the buildings or premises are fit-for-living, lighted, heated, and suitable for long-term human accommodation and for placing household items. A commission established by the Cabinet shall assess the information on the buildings or premises and decide on the amount of assistance necessary for making improvements in the buildings or premises.

(2) A local government is entitled not to include the living premises owned by the local government in which improvements have been made in accordance with Paragraph one of this Section on the list of the vacant premises of the local government until 31 December 2024 and transfer them for use to Ukrainian civilians.

(3) After expiry of the period referred to in Paragraph two of this Section, a local government has the obligation to include the living premises in which improvements have been made on the list of the vacant living premises of the local government and use them in accordance with the laws and regulations regarding assistance in solving apartment matters.

[*14 July 2022; 30 March 2023*]

**Section 14. Right of Ukrainian Civilians to Engage in Medical Treatment**

(1) The procedures stipulated by the Cabinet for the provision of temporary professional services in a regulated profession in the Republic of Latvia shall also be applicable to the medical practitioners who are the Ukrainian civilians. The permit for the provision of temporary professional services shall be issued for five years.

(2) The procedures stipulated by the Cabinet for the renewal of the term of registration for medical practitioners who have performed professional activities in a profession or in any primary speciality, sub-speciality, or additional speciality of the profession outside the Republic of Latvia in any of the countries of the European Economic Area or in the Swiss Confederation shall also be applicable to the medical practitioners who have performed professional activity in Ukraine and who are the Ukrainian civilians.

(3) The recertification procedures stipulated by the Cabinet for medical practitioners who have performed professional activities outside the Republic of Latvia in any of the Member States of the European Union over a long period shall also be applicable to the medical practitioners who have performed professional activities in the primary speciality, sub-speciality, additional speciality, or medical or diagnostic method indicated in the certificate in Ukraine and who are Ukrainian civilians.

(4) The medical practitioners referred to in Paragraphs one, two, and three of this Section (except for nurses, nursing assistants, dental assistants) shall work in the relevant speciality under management of a certified specialist whose length of employment in the relevant speciality after acquisition of the certificate of a medical practitioner is at least five years. Nurses and nursing assistants shall work under management of a registered nurse, dental assistants shall work under management of a registered dentist whose length of employment in the profession is at least five years.

(41) Medical practitioners with the diploma of the dentist’s education who are not qualified for the work of a dentist within the meaning of this Law may be registered for a temporary work in the profession of a dental assistant.

(42) After expiry of the permit referred to in Paragraph one of this Section, a Ukrainian civilian has the right to perform professional activities in the Republic of Latvia if he or she has a recognised professional qualification for continuous professional activities in the Republic of Latvia in accordance with the law On the Regulated Professions and the Recognition of Professional Qualifications.

(5) [19 May 2022]

[*19 May 2022; 8 December 2022; 16 March 2023; 23 November 2023*]

**Section 14.1 Right of Ukrainian Civilians to Provide the Services of a Psychologist**

(1) [16 June 2022]

(2) A psychologist who is a Ukrainian civilian and has performed professional activities in the profession outside the Republic of Latvia in any of the Member States of the European Union, in any of the countries of the European Economic Area, or in the Swiss Confederation has the right to provide temporary professional services of a psychologist in the Republic of Latvia if the Board of Certification of Psychologists has taken the decision on the professional activity of the psychologist by applying the procedures stipulated by the Cabinet for the registration of psychologists or for the renewal thereof.

(3) The psychologist referred to in Paragraph two of this Section shall work under supervision of a psychologist-supervisor.

(4) [19 May 2022]

[*24 March 2022; 19 May 2022; 16 June 2022*]

**Section 15. Employment of Ukrainian Civilians in Education and Sports**

(1) Ukrainian civilians who have acquired the qualification of a teacher are entitled to work as a teacher, without complying with the requirements laid down in the laws and regulations for the profession of a teacher if they only participate in the implementation of education process for minor Ukrainian civilians and Ukrainian civilians of legal age referred to in Section 13.1, Paragraphs one, two, three, and four of this Law.

(2) Ukrainian civilians are entitled to provide child supervision services, without complying with the requirements laid down in the laws and regulations for the providers of child supervision services if such services are provided only for minor Ukrainian civilians.

(3) Ukrainian civilians are entitled to work as sports specialists (coaches), without complying with the requirements laid down in the laws and regulations of the Republic of Latvia for a sports specialist if they participate only in the implementation of the education process for minor Ukrainian civilians.

(4) The procedures stipulated by the Cabinet for the provision of temporary professional services in a regulated profession in the Republic of Latvia shall be applicable to teachers of vocational and interest-related education, and also foreign language teachers of general education who are Ukrainian civilians for work in the field of acquisition of vocational and interest-related education, and also foreign languages.

(5) The teachers referred to in Paragraph four of this Section shall work in cooperation with a teacher-mentor.

(6) [19 May 2022]

[*24 March 2022; 7 April 2022; 19 May 2022*]

**Section 16. Exceptions in Relation to the Individual Requirements Laid down for the Performance of the Work Duties**

(1) An employer has the right to employ a Ukrainian civilian also without proficiency in the official language insofar as it does not interfere with the performance of the work duties.

(2) A medical treatment institution may employ a medical practitioner who is a Ukrainian civilian if it can ensure the communication necessary for the performance of professional activities of a medical practitioner (for example, with the intermediation of an interpreter), including to provide information to patients in a comprehensible manner, and also communication with medical practitioners, medical treatment support persons, and the staff at the medical treatment institution.

(3) A pharmacy, drug wholesaler, or medical treatment institution may employ a pharmacist and a pharmacist’s assistant who is a Ukrainian civilian if it can ensure the communication necessary for the performance of professional activity (for example, with the intermediation of an interpreter), including to provide information to customers in a comprehensible manner if such requirement is necessary for the fulfilment of the official duties, and also communication with the staff at the pharmacy.

(4) In order to register a Ukrainian civilian with the Register of Taxi Drivers maintained by the Road Transport Directorate as a person who has the right to drive a vehicle in taxi services or commercial passenger car services, the requirements for proficiency in the official language, and also the obligation to prove that a prohibition of the right to drive has not been registered in relation to the person shall not be brought forward, if the driving licence has been issued in a foreign country.

(5) An employer is entitled to, for three months since the day of entering into an employment contract, employ a Ukrainian civilian without the performance of primary mandatory health examination in accordance with the laws and regulations governing the procedures for the performance of mandatory health examination. This exception shall not apply to the primary health examination for persons who are expected to be employed in special conditions in accordance with Annex 2 to Cabinet Regulation No. 291 of 10 March 2009, Procedures for the Performance of Mandatory Health Examinations, and to persons who are employed in work related to risk to the health of other persons in accordance with Annex 2 to Cabinet Regulation No. 447 of 24 July 2018, Regulations Regarding Work Related to a Possible Risk to the Health of Other Persons and Procedures for the Performance of Mandatory Health Examinations.

[*10 March 2022; 7 April 2022*]

**Section 17. Employment of Ukrainian Civilians in Pharmaceutical Care**

(1) The procedures stipulated by the Cabinet for the provision of temporary professional services in a regulated profession in the Republic of Latvia shall also be applicable to the pharmacists and pharmacist’s assistants who are Ukrainian civilians.

(2) The persons referred to in Paragraph one of this Section shall work under direct management of a pharmacist on site.

(3) The permit for the provision of temporary professional services shall be issued for five years.

(4) After expiry of the permit referred to in Paragraph three of this Section, a Ukrainian civilian has the right to work in pharmaceutical care in the Republic of Latvia if he or she has a recognised professional qualification for continuous professional activities in the Republic of Latvia in accordance with the law On the Regulated Professions and the Recognition of Professional Qualifications.

[*10 March 2022; 16 March 2023; 23 November 2023*]

**Section 18. Ensuring the Personal and Property Rights and Interests of Minor Civilians of Ukraine Entering the Republic of Latvia Without Being Accompanied by Parents**

(1) In order to ensure the protection of the rights of a minor Ukrainian civilian entering the Republic of Latvia without being accompanied by parents (hereinafter – the unaccompanied child) and to provide assistance to him or her, the chairperson of an Orphan’s and Custody Court, the vice-chairperson of an Orphan’s and Custody Court, or a member of an Orphan’s and Custody Court shall unilaterally take the decision to establish extraordinary guardianship and to appoint an extraordinary guardian for an unaccompanied child.

(2) Adoption of the unaccompanied child is prohibited.

(3) A person to whom the accompanied child arrives, and also a person who has been granted the status of a guardian or adopter, the status of a foster family or guest family in Latvia, or a person with whom the unaccompanied child has arrived in Latvia may become an extraordinary guardian.

(4) In order to become an extraordinary guardian, a person shall submit a submission to the Orphan’s and Custody Court in the operational territory of which the unaccompanied child is. A person who has undertaken the obligations of an extraordinary guardian may not later request, without a justified reason, to be relieved of such obligations.

(5) Before taking a unilateral decision to establish extraordinary guardianship and to appoint an extraordinary guardian to the unaccompanied child, the Orphan’s and Custody Court shall without delay:

1) ascertain the opinion of the unaccompanied child on the establishment of extraordinary guardianship if the child is able to formulate it, taking into account his or her age and level of maturity;

2) ascertain the motivation of the person who has submitted a submission for the appointment of an extraordinary guardian to the unaccompanied child to become the extraordinary guardian of the particular unaccompanied child;

3) assess the living arrangements of the person;

4) request information from the Punishment Register;

5) request information from the National Health Service as to whether a card of a narcological patient or a card for a patient with mental and behavioural disorders has been entered in the unified electronic information system of the health sector.

(6) The Orphan’s and Custody Court shall ascertain that the person to be appointed as an extraordinary guardian has the abilities and characteristics necessary for the fulfilment of the obligations of an extraordinary guardian and shall assess the following in relation to the person:

1) motivation for becoming the extraordinary guardian;

2) living arrangements;

3) ability to represent the unaccompanied child in personal relationships.

(7) When assessing the conformity of the person for the fulfilment of the obligations of an extraordinary guardian, the Orphan’s and Custody Court shall, in addition to that specified in Paragraph six of this Section, take into account the information provided by the National Health Service on whether a card of a narcological patient or a card for a patient with mental and behavioural disorders has been entered in the unified electronic information system of the health sector, and also information from the Punishment Register if such is available.

(8) The persons referred to in Section 242 of the Civil Law may not be an extraordinary guardian insofar as it does not arise otherwise from this Law.

(9) A unilateral decision shall be taken by the chairperson, vice-chairperson, or member of such Orphan’s and Custody Court in the operational territory of which is the unaccompanied child. The abovementioned decision may also be taken in the case when the unaccompanied child cannot present a personal identification document. If a person together with the unaccompanied child change the place of residence, the Orphan’s and Custody Court which took the unilateral decision shall send copies of the materials of the extraordinary guardianship case to the Orphan’s and Custody Court in the operational territory of which is the new place of residence of the person in order to monitor the extraordinary guardianship.

(10) A unilateral decision shall be taken within two working days from the day of receipt of the submission. The Orphan’s and Custody Court shall notify it to the extraordinary guardian of the unaccompanied child, the State Inspectorate for Protection of Children’s Rights, and the social service office of the local government the Orphan’s and Custody Court of which took the decision to establish extraordinary guardianship and to appoint an extraordinary guardian to the unaccompanied child.

(11) The State Inspectorate for Protection of Children’s Rights shall create and maintain a unified register of unaccompanied children and their registration to ensure the provision of the information necessary for the reunification of the child and his or her family, and also to ensure standardised retrieval of information and to create a statistical analysis.

(12) Exchange of information between the State Inspectorate for Protection of Children’s Rights, the social service office of the local government, and the Orphan’s and Custody Court shall take place electronically.

(13) The Orphan’s and Custody Court shall arrange a file on the establishment of extraordinary guardianship, and also ensure photographing of the unaccompanied child and his or her personal belongings and placement of such information in the file.

(14) A unilateral decision shall be in effect until the unaccompanied child attains legal age or until the moment when the Orphan’s and Custody Court takes the decision to terminate the extraordinary guardianship collectively. The Orphan’s and Custody Court shall take other decisions on ensuring the interests of an unaccompanied child collectively.

(15) An extraordinary guardian has the following obligations:

1) to represent the unaccompanied child in ensuring his or her personal, legal, and property interests in the territory of the Republic of Latvia. The extraordinary guardian shall not be responsible for the management of such property of the unaccompanied child which is located outside the territory of Latvia;

2) to cooperate with the State and local government institutions in ensuring the personal and legal interests of the unaccompanied child;

3) to provide the unaccompanied child with living arrangements and care corresponding to his or her age and health condition (health care, upbringing, and education);

4) to inform the Orphan’s and Custody Court of such obstacles which significantly affect the ability of the extraordinary guardian to continue the performance of the obligations of an extraordinary guardian;

5) to notify the Orphan’s and Custody Court without delay if:

a) the unaccompanied child has been injured in an accident;

b) health of the unaccompanied child has rapidly deteriorated;

c) the unaccompanied child has committed a criminal offence;

d) the unaccompanied child has run away;

e) a conflict situation has arisen between the unaccompanied child and the extraordinary guardian;

f) the unaccompanied child has died;

g) other information which may significantly affect further care for the unaccompanied child has become known to him or her;

6) [7 April 2022];

7) to agree with the Orphan’s and Custody Court on the unaccompanied child leaving the country;

8) to inform the Orphan’s and Custody Court of the change in the place of residence of the unaccompanied child.

(16) An extraordinary guardian has the right:

1) to receive the assistance specified in Section 19 of this Law;

2) to receive social services of the local government for the improvement of the social situation of the unaccompanied child;

3) to turn to the Orphan’s and Custody Court which took the decision to establish an extraordinary guardianship and to appoint an extraordinary guardian for the unaccompanied child if a disagreement arises between the extraordinary guardian and the unaccompanied child.

(17) The Orphan’s and Custody Court has the following duties in supervision of extraordinary guardianship:

1) to continuously supervise actions of the extraordinary guardian in ensuring personal interests of the unaccompanied child by controlling whether the extraordinary guardian looks after the upbringing of the unaccompanied child with the same care as conscientious parents would look after the upbringing of their own child;

2) at least once in the first three months after establishment of extraordinary guardianship and appointing an extraordinary guardian, and also subsequently at least once a year, inspect the living arrangements of and care for an unaccompanied child in the family of the extraordinary guardian, and to draw up an inspection report on the living arrangements;

3) to decide on suspension of the extraordinary guardian from the fulfilment of the duties of the extraordinary guardian and on appointing a temporary guardian, or on placement of the unaccompanied child into a foster family or an institution of long-term social care and social rehabilitation if the Orphan’s and Custody Court establishes faults, deficiencies, or abuse in the behaviour of the extraordinary guardian or threats to life or health of the unaccompanied child.

(18) The reasons referred to in this Section which preclude a person from being appointed as an extraordinary guardian shall also be the reasons for the suspension of an extraordinary guardian if they are found after the extraordinary guardian has been appointed. An extraordinary guardian shall be suspended in accordance with the procedures laid down in Paragraphs nine and ten of this Section.

(19) The chairperson of the Orphan’s and Custody Court, the vice-chairperson of the Orphan’s and Custody Court, or a member of the Orphan’s and Custody Court shall take a unilateral decision to place children in an institution of long-term social care and social rehabilitation (hereinafter – the child care institution) within two working days from the day when information on a group of unaccompanied children in its operational territory has been received, indicating the name of the institution in the decision. If the Orphan’s and Custody Court has received information on a group of such unaccompanied children in its operational territory who had been in the same child care institution in the territory of Ukraine, the chairperson of the Orphan’s and Custody Court, the vice-chairperson of the Orphan’s and Custody Court, or a member of the Orphan’s and Custody Court shall not, when taking a unilateral decision to place the unaccompanied children in the child care institution, evaluate the possibility to establish extraordinary guardianship for the unaccompanied child. Provision of long-term social care and social rehabilitation services to unaccompanied children shall be continued until the moment when they can return to Ukraine for continuation of the receipt of the long-term social care service but not longer than until expiry of the term of validity of the long-term visa or temporary residence permit specified for the person in this Law. If care for the abovementioned group cannot be provided in the child care institution, the Orphan’s and Custody Court may take the decision to establish extraordinary guardianship and to appoint an extraordinary guardian for the unaccompanied child.

(20) The child care institution may provide a long-term social care service to unaccompanied children also in places which have not been registered with the Register of Social Service Providers if the place where the service is provided is suitable for living, has lighting and heating, and is suitable for long-term shelter and placement of household objects of the person.

[*10 March 2022; 24 March 2022; 7 April 2022; 30 March 2023*]

**Section 19. Assistance to Extraordinary Guardian**

(1) An extraordinary guardian shall receive a remuneration for the fulfilment of the duties of an extraordinary guardian, a benefit for the maintenance of an unaccompanied child, and also an allowance for the purchase of clothing and soft furnishing (for example, bed linen, blanket, pillow, mattress) to be disbursed from the budget funds of the local government the Orphan’s and Custody Court of which has taken the decision to establish the extraordinary guardianship and to appoint an extraordinary guardian.

(2) Remuneration for the fulfilment of the duties of an extraordinary guardian shall be EUR 171 per month regardless of the number of unaccompanied children.

(3) The benefit for the maintenance of an unaccompanied child per month shall be:

1) EUR 215 for an unaccompanied child up to seven years of age;

2) EUR 285 for an unaccompanied child from seven to 18 years of age.

(4) In order to receive a remuneration for the fulfilment of the duties of an extraordinary guardian, the benefit for the maintenance of an unaccompanied child, and the allowance for the purchase of clothing and soft furnishing, the extraordinary guardian shall submit a written submission to the local government the Orphan’s and Custody Court of which has taken the decision to establish the extraordinary guardianship and to appoint an extraordinary guardian. The local government shall examine the abovementioned submission within 10 working days after its receipt and take the decision to grant the remuneration for the fulfilment of the duties of an extraordinary guardian, the benefit for the maintenance of an unaccompanied child, and the allowance for the purchase of clothing and soft furnishing or to refuse to grant them.

(5) The allowance for the purchase of clothing and soft furnishing shall be disbursed in the amount provided for in the binding regulations of the local government which has been specified for children placed in a foster family. The local government may, instead of the abovementioned allowance, issue clothing, footwear, and other items necessary for the unaccompanied child.

(6) A local government may decide to grant additional services necessary for the improvement of the social situation of the unaccompanied child.

(7) After the unaccompanied child has attained legal age, the local government shall disburse the benefit for the maintenance of a child to the child himself or herself until the moment when he or she attains 19 years of age.

(8) Disbursement of the benefits and allowances referred to in Section 19, Paragraph one of this Law shall be discontinued from the first day of the month which follows the month when any of the following circumstances have set in:

1) an Orphan’s and Custody Court has taken the decision to terminate the extraordinary guardianship;

2) an unaccompanied child has been placed in an institution of long-term social care and social rehabilitation or is in a prison or social correction education institution;

3) the extraordinary guardian or unaccompanied child for whom a benefit is being paid has died or information or documents on his or her disappearance have been received.

(9) An extraordinary guardian has the same right to receive the services provided by an out-of-family care support centre which have been determined for guardians in accordance with the laws and regulations regarding out-of-family care support centres. The extraordinary guardian shall enter into an agreement with the out-of-family care support centre for the receipt of services.

[*10 March 2022; 7 April 2022*]

**Section 20. Exceptions in Relation to the Legalisation of Documents**

(1) If a person has at his or her disposal public documents issued in Ukraine which must be submitted or presented to any authority of Latvia, the relevant authority is entitled to accept such documents without their legalisation with the certificate (apostille) if the requirement for the certificate (apostille) necessary for a public document under the Convention of 5 October 1961 Abolishing the Requirement of Legalisation for Foreign Public Documents cannot be conformed to due to the armed conflict caused by the Russian Federation. If the authority to which a public document is being submitted or presented has justified doubts of its authenticity, and these doubts cannot be dispelled by other measures, it is entitled to refuse to accept such document.

(2) If a person does not have at his or her disposal a public document issued in Ukraine which must be submitted or present to any authority of Latvia and it cannot be received from the institutions of Ukraine due to the armed conflict caused by the Russian Federation, the relevant authority may, by assessing the circumstances and each case individually, permit exceptions and refrain from requesting submission or presentation of the relevant document in such cases.

(3) If a person does not have at his or her disposal a document certifying registration of a civil status act and it cannot be received from the institutions of Ukraine due to the armed conflict caused by the Russian Federation, but there is such document which has been issued by the authorities of the Ukrainian SSR accordingly, it may be accepted for submission or presentation in the relevant authorities of Latvia.

[*7 April 2022*]

**Section 21. Exception in Relation to the Registration of Vehicles Registered in Ukraine and Obtaining of the Right to Drive Vehicles**

(1) A Ukrainian civilian on whom information has been included in the Register of Natural Persons may, in accordance with the requirements of the laws and regulations governing the obtaining of the right of ownership, holding, and use of motor vehicles, and also the liability of the owners, holders, and users of vehicles, register a vehicle registered in Ukraine for a period up to three years in Latvia without an attestation of conformity (conformity assessment).

(2) Section 22, Paragraph one, Clause 1 of the Road Traffic Law is not applied to Ukrainian civilians in relation to obtaining the right to drive vehicles.

[*16 June 2022*]

**Section 22. Exception in Relation to the Issuing of a Seaman’s Discharge Book**

The Registry of Seamen of *valsts sabiedrība ar ierobežotu atbildību “Latvijas Jūras administrācija”* [State limited liability company Maritime Administration of Latvia], in assessing the circumstances and each case individually, may permit exceptions and issue a Seaman’s Discharge Book with a term of validity of up to two years to Ukrainian seafarers with the status of temporary protection in Latvia, without applying the requirement regarding existence of a permanent residence permit if the seaman conforms to at least one of the following conditions:

1) he or she is employed on a ship flying the flag of Latvia;

2) he or she has used the recruitment and placement services of merchants licensed in the Republic of Latvia in manning the ship’s crew.

[*22 September 2022*]

**Section 23. Losing of Temporary Protection of a Ukrainian Civilian in the Republic of Latvia**

(1) A person shall lose the temporary protection of a Ukrainian civilian in the Republic of Latvia in the following cases:

1) he or she no longer conforms to the conditions for the provision of assistance referred to in Section 1, Paragraph one of this Law;

2) he or she receives international protection in another country or leaves (has left) for the country where he or she has the right to reside or to receive a residence permit;

3) the term of validity of a visa or residence permit in the Republic of Latvia issued to him or her in accordance with the procedures determined in this Law has expired, and the person has not submitted an application for receipt of a new visa or residence permit within a month.

(2) Upon establishing any of the circumstances referred to in Paragraph one of this Section, the Office of Citizenship and Migration Affairs shall:

1) update information on a Ukrainian civilian in the Register of Natural Persons;

2) update the information referred to in Section 2, Paragraph four of this Law and received for provision of assistance;

3) include information on the loss of a residence permit in the Register of Residence Permits and information on the loss of a visa in the National Visa Information System.

[*6 October 2022*]

**Transitional Provisions**

[*10 March 2022*]

1. The State shall pay for the assistance specified in Section 7, Paragraphs one and three, Section 12, Paragraph one, and Section 13, Paragraph one, Clause 1 of this Law, and also for the health care services provided to Ukrainian civilians, starting from 24 February 2022.

[*10 March 2022*]

2. Section 8.1 of this Law shall be applied from 24 February 2022.

[*10 March 2022*]

3. The Cabinet shall, not later than by 17 March 2022, issue the Cabinet regulations referred to in Section 2, Paragraph four of this Law.

[*10 March 2022*]

4. Amendment to Section 13 of this Law regarding the new wording of Paragraph two and the supplementation with Paragraph 2.1 shall come into force on 21 March 2022.

[*10 March 2022*]

5. The authorities referred to in Section 2, Paragraphs one, two, and three and Section 3, Paragraph one of this Law shall, not later than by 28 March 2022, commence the entry of information in the Register of Natural Persons on Ukrainian civilians who wish to receive assistance or long-term visa.

[*24 March 2022*]

6. The Office of Citizenship and Migration Affairs shall, by 4 April 2022, enter information in the Register of Natural Persons on Ukrainian civilians who have not been entered therein until 27 March 2022 in accordance with Paragraph 5 of Transitional Provisions of this Law.

[*24 March 2022*]

7. In the academic year 2021/2022, a minor Ukrainian civilian in grade 9 and a minor Ukrainian civilian or a Ukrainian civilian of legal age in grade 10, 11, or 12 are entitled to take the examinations specified by the educational institution at the end of acquiring study subjects in a minority language. A minor Ukrainian civilian or a Ukrainian civilian of legal age who continues the acquisition of the previously commenced vocational secondary education after acquisition of basic education is entitled, until 30 June 2022, to take the examinations specified by the educational institution at the end of the acquisition of study subjects and modules in a minority language.

[*19 May 2022*]

8. A report of a local government on expenditures which are related to the assistance provided to Ukrainian civilians for February and March of 2022 shall be submitted by 10 April 2022 in accordance with the procedures laid down in Section 13, Paragraph two of this Law.

[*7 April 2022*]

9. The Cabinet shall, by 14 April 2022, issue the Cabinet regulations referred to in Section 2, Paragraph seven of this Law.

[*7 April 2022*]

10. For a Ukrainian civilian who is due a compensation of the expenditures for the acquisition of medicinal products or medical devices, the expenditures for the acquisition of medicinal products and medical devices shall be covered in full amount from 24 February 2022 to 31 December 2024 in accordance with the laws and regulations regarding the procedures for the compensation of expenditures for the acquisition of medicinal products and medical devices for outpatient medical treatment in the same amount as for an asylum seeker and a needy person.

[*7 April 2022; 22 September 2022; 8 December 2022; 1 June 2023; 23 November 2023*]

11. Amendment to Section 12, Paragraph one of this Law regarding the provision of food to Ukrainian civilians for up to 30 days shall be applicable from 25 May 2022, and it shall not apply to those Ukrainian civilians who have applied for the assistance to be provided primarily – provision of food – until 24 May 2022 (inclusive).

[*26 May 2022*]

12. [26 May 2022]

13. The last sentence of Section 7.1, Paragraph three of this Law shall also apply to a natural person who accommodated a Ukrainian civilian free of charge at a dwelling owned by this person until 1 May 2022, continues accommodation after this date, and has submitted the application for receipt of compensation to the respective local government within 14 days after the day when Section 7.1 of this Law has come into force.

[*12 May 2022*]

14. Section 13.1, Paragraph seven of this Law shall come into force on 23 May 2022. In order to receive compensation of the expenses for the catering of those minor Ukrainian civilians who complete full-time basic education programmes at educational institutions in grades 1, 2, 3 and 4 within the period from 23 May 2022 until 31 May 2022, a local government shall, until 9 June 2022 and through the e-service eReports of the Treasury in accordance with the laws and regulations regarding the procedures by which the Treasury ensures circulation of information through e-services of the Treasury, submit a report to the Ministry of Environmental Protection and Regional Development on the aforementioned expenditures. The Ministry of Environmental Protection and Regional Development shall compensate the expenditures for the catering of the abovementioned minor Ukrainian civilians to local governments by requesting allocation of funds from the programme 02.00.00 “Funds for Unforeseen Events” of the budget unit “74. Financing to be Redistributed in the Process of Executing the Annual State Budget”.

[*12 May 2022*]

15. Section 13.3, Paragraph five of this Law shall be in force until 31 July 2022.

[*19 May 2022*]

16. Amendments to Section 13.1, Paragraph one of this Law regarding the right of a minor Ukrainian civilian to acquire education at the pre-school education or basic education level only in the official language or in Ukrainian shall not be applied, until 31 August 2022, in relation to those minor Ukrainian civilians who have commenced the acquisition of minority education programmes at the pre-school education or basic education level until the day of coming into force of these amendments.

[*19 May 2022*]

17. Amendment to Section 7, Paragraph three, Clause 3 of this Law regarding the assessment of material resources of Ukrainian civilians shall not be applicable, until expiry of the time period specified in the relevant decision, to households which have been granted the social assistance benefit prior to the day of coming into force of these amendments. If the time period specified in Section 7, Paragraph three, Clause 2 of this Law expires on 31 May 2022, prior to taking of the decision to grant the social assistance benefit the social service office of the local government shall not perform assessment of the material resources until 30 June 2022.

[*19 May 2022*]

18. The State shall ensure the assistance to be provided primarily to Ukrainian civilians who have applied to such assistance by 24 May 2022 (inclusive) in addition for up to 30 days, however, the total assistance ensured by the State and to be provided primarily may not exceed 120 days.

[*26 May 2022*]

19. Section 10.1 of this Law shall be in force until 30 June 2023.

[*16 June 2022*]

20. Natural and legal persons (accommodators) on whose applications for compensation submitted in accordance with Section 7.1 of this Law the local government has taken the decision to grant compensation for the accommodation of Ukrainian civilians for the time period up to 90 days have the right to submit a new application for compensation, within the time periods and in accordance with the procedures laid down in Section 7.1, Paragraph two of this Law, for the accommodation of the same Ukrainian civilians for an additional period which does not exceed 120 days together with the accommodation period applied previously. If the application for compensation is submitted for the accommodation of previously accommodated Ukrainian civilians for an additional period up to 120 days, the beginning of the new accommodation period shall be the first day after the last day of the previous accommodation period. If the application for compensation is submitted for the accommodation of such previously accommodated Ukrainian civilians after the first accommodation period who conform to any of the groups of persons referred to in Section 7.1, Paragraph 1.2 of this Law, the beginning of the new accommodation period after 120 days shall be the first day after the last day of the previous accommodation period and the period shall not be longer than until 31 December 2024.

[*16 June 2022; 8 December 2022; 1 June 2023; 23 November 2023*]

21. A local government may not take the decision referred to in Section 12, Paragraph 1.3 of this Law on the accommodation of Ukrainian civilians for up to 60 days in respect of the Ukrainian civilians who have been accommodated before the date of coming into force of this Paragraph.

[*14 July 2022*]

22. In order to compensate the expenditures (EUR 2.15 a day for catering one educatee) to local governments for catering those minor Ukrainian civilians who have been enrolled in educational institutions on site in grades 1, 2, 3, and 4 of the basic education programme after 1 September 2022, the local governments shall, by 31 October 2022 and in accordance with the procedures determined in Section 13, Paragraph two of this Law, submit a report on the actual expenditures related to the catering of minor Ukrainian civilians between 1 September 2022 and 31 October 2022.

[*6 October 2022*]

23. If the capital company referred to in Section 11.2, Paragraph one of this Law gifts (donates) for the general assistance to the society of Ukraine the property referred to in Paragraph one of this Section repeatedly in 2022 after approval of the annual statement, it is entitled not to apply to such repeated gift (donation) the condition of Section 11.2, Paragraph five of this Law stipulating that the profit amount of the previous reporting year shall be reduced by the subsidy from the State and local government budget received by the capital company in the relevant reporting year for the mitigation of the consequences of the crisis caused by COVID-19. By making such repeated gift (donation), a capital company has an obligation to ensure fulfilment of all other conditions referred to in Section 11.2 of this Law.

[*8 December 2022*]

24. The costs laid down in Section 2, Paragraph 3.2 of this Law for ensuring operation of a unified coordination point for the assistance provided by State and local governments shall be covered for the period of time from the time of establishment thereof.

[*8 December 2022*]

25. Amendments to Section 3, Paragraphs two and four of this Law regarding issuing a temporary residence permit for two years for Ukrainian civilians shall come into force on 1 January 2023.

[*8 December 2022*]

26. The long-term visas and residence permits issued by 31 December 2022 in the Republic of Latvia to Ukrainian civilians shall be valid by 4 March 2025.

[*8 December 2022; 23 November 2023*]

27. The Ukrainian civilians to whom long-term visas have been issued in the Republic of Latvia or for whom the time period of validity of the issued residence permits has expired are entitled to request temporary residence permit for two years starting from 1 January 2023 in conformity with that laid down in Section 3, Paragraph two of this Law.

[*8 December 2022*]

28. Applications for long-term visas submitted by Ukrainian civilians by 31 December 2022 shall be reviewed in conformity with the provisions of this Law which were in force by 31 December 2022.

[*8 December 2022*]

29. Section 7, Paragraph fifteen of this Law shall come into force on 1 July 2023.

[*8 December 2022*]

30. The term of validity of the permits for the provision of temporary professional services issued on the basis of Section 14, Paragraph one or Section 17, Paragraph one of this Law until 30 November 2023 shall be extended but must not exceed the term of five years in total specified in Section 14, Paragraph one and Section 17, Paragraph three of this Law. After expiry of the permit for the provision of temporary professional services, a Ukrainian civilian has the right to perform professional activity in the Republic of Latvia if he or she has a recognised professional qualification for continuous professional activities in the Republic of Latvia in accordance with the law On the Regulated Professions and the Recognition of Professional Qualifications.

[*23 November 2023*]

31. Amendment to the introductory part of Section 7.2, Paragraph two of this Law, Section 7.2, Paragraph 2.1, and amendment to Section 7.2, Paragraph three regarding the first-time and repeated performance of an expert-examination of disability shall come into force on 1 May 2023. The State Commission shall examine the documents for the determination of a disability which a Ukrainian civilian has submitted until 30 April 2023 and shall determine a disability in accordance with the legal framework which was in force until 30 April 2023.

[*30 March 2023*]

32. Upon receipt of a submission from a Ukrainian civilian the term of disability determined for whom is 4 March 2024 or from his or her legal representative, an official of the State Commission has the right to extend the status of disability determined in accordance with the procedures laid down in Section 7.2, Paragraph one of this Law and the opinions related thereto for a period up to 4 March 2025 if the term of a long-term visa or residence permit of the Ukrainian civilian has been extended until 4 March 2025.

[*23 November 2023*]

33. In order to compensate the expenditures (EUR 3.09 a day for catering one educatee) to local governments for catering those minor Ukrainian civilians who have been enrolled in educational institutions for full time in grades 1, 2, 3, and 4 of the basic education programme after 1 September 2023, the local governments shall, by 30 December 2023 and in accordance with the procedures laid down in Section 13, Paragraph two of this Law, submit a report on the actual expenditures related to the catering of minor Ukrainian civilians in the period between 1 September 2023 and 30 November 2023.

[*23 November 2023*]

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

The Law has been adopted by the *Saeima* on 3 March 2022.

President E. Levits

Rīga, 4 March 2022