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

Republic of Latvia

Cabinet

Regulation No. 969

Adopted 12 October 2010

**Procedures for the Reimbursement of the Expenses Relating to Official Travels**

*Issued pursuant to*

*Section 9, Paragraph one, Clauses 16 and 16.1 of the law On Personal Income Tax and Section 38, Paragraph one of the State Civil Service Law*

**I. General Provisions**

1. The Regulation prescribes the procedures for the reimbursement of the expenses relating to study, work, and service travels (hereinafter – the official travel), the norms for the compensation for the official travel expenses, and also the norms for the compensation for the expenses relating to work travels.

2. Within the meaning of this Regulation, the official travel shall mean a journey approved by a written order of the head or his or her authorised person of the merchant, organisation, institution or another authority (hereinafter – the authority) of an employee, civil servant, soldier, military employee, official with a special service rank of the institutions of the Ministry of the Interior and the Latvian Prison Administration, official of a State security institution, and another natural person who is not in an employment relationship with the authority which is sending him or her on the official travel and who is not performing his or her work within the scope of the economic activity thereof (if the official travel of the person is related to the achievement of such objectives and performance of the tasks which are provided for in the articles of association (by-laws) of the relevant authority (hereinafter – the employee) for a specific time to another populated area in the Republic of Latvia or in a foreign country (if the permanent place of employment of the employee is in a foreign country), or to foreign countries, and also from foreign countries to the Republic of Latvia (if the permanent place of employment of the employee is in a foreign country) in order to:

2.1. perform work or service tasks;

2.2. improve knowledge and raise the qualification (hereinafter – the official study travel), except for the case where the employee is sent to an educational institution for the acquisition of the education necessary for the performance of official (work) duties. The respective exception shall not be applied to a soldier who, on the basis of Section 28, Paragraph one of the Law on Remuneration of Officials and Employees of State and Local Government Authorities, is sent to an educational institution for the acquisition of the education necessary for the performance of service duties and also to the employee of the Cadet Force Centre who is sent to an educational institution within the territory of Latvia for the acquisition of the higher education necessary for the performance of work duties.

[*4 July 2023 / Amendment to Sub-paragraph 2.2 which provides for the sending of employees of the Cadet Force Centre on official study travels to an educational institution for the acquisition of the education necessary for the performance of work duties shall come into force on 1 September 2023. See Paragraph 48*]

2.1 The order referred to in Paragraph 2 of this Regulation may be replaced with an electronic document that does not include the detail “signature” if the head of the authority or his or her authorised person has authorised it in the information system of the authority in accordance with the procedures laid down by the head.

[*19 November 2019*]

3. Within the meaning of this Regulation, a work travel shall mean the work or service of the employee if it in accordance with an employment contract entered into or a job description takes place on the move (for example, in the road traffic, railway, seafaring, or aviation sector) in the Republic of Latvia or in foreign countries or if the work is related to regular and systematic trips and relocation (for example, in the construction or forestry sector). Special norms shall be applied to the work travels specified in Paragraphs 4, 5, 6, 11, 12, 13, 16, 17, and 20, Sub-paragraphs 25.3, 25.4, and 25.5, and Chapter VI of this Regulation.

[*19 November 2019*]

**II. Guidelines for the Reimbursement of the Expenses Relating to Official Travels (Work Travels)**

4. When settling accounts with the employees of authorities for the funds used for the official travel or work travel, personal income tax shall be applicable to such part of expenses and mandatory State social insurance contributions shall be made in accordance with laws for such part of expenses which exceeds the norms specified in this Regulation:

4.1. for daily allowance of the official travel;

4.2. for the compensation of work travel for additional expenses arising due to the nature of the work;

4.3. for work travel expenses for a hotel (accommodation).

5. When settling accounts with the employees of authorities for the funds used in the official travel or work travel financed or co-financed by the institutions of the Council of the European Union, the European Union, and international institutions, personal income tax shall be applicable to such part of expenses and mandatory State social insurance contributions shall be made in accordance with laws for such part of expenses which exceeds the norms specified in the legal acts and documents of the institutions of the Council of the European Union, the European Union, and international institutions.

6. If the permanent place of employment of the employee is in a foreign country and he or she is going on the official travel or work travel to another populated area in this foreign country, personal income tax shall be applicable to such part of expenses and mandatory State social insurance contributions shall be made in accordance with laws for such part of expenses which exceeds the amount of daily allowance for the official travel in the relevant foreign country specified in this Regulation or the norm specified in the legal acts and documents of the institutions of the Council of the European Union, the European Union, and international institutions if the employee has gone on the official travel or work travel financed or co-financed by the institutions of the Council of the European Union, the European Union, and international institutions.

7. The duration of the official travel shall be determined by the head of the authority.

8. The following expenses for the duration of the official travel shall be reimbursed to the employee:

8.1. the daily allowance in order to compensate additional expenses arising during the official travel (for example, for catering, various services);

8.2. travel (transport) expenses (if the source documents confirming the relevant expenses have been submitted):

8.2.1. the expenses for relocation to the place of the official travel and back to the permanent place of employment (service). With an authorisation of the head of the authority, the employee may be reimbursed the expenses for relocation from a populated area in foreign countries which is not related to the official travel to the place of the official travel if such expenses are economically justified and do not exceed the expenses for relocation from the place of residence to the place of the official travel;

8.2.2. the expenses for relocation from one foreign country to another (if the employee has been sent to several foreign countries). With an authorisation of the head of the authority, the employee may be reimbursed the expenses for relocation from the place of the official travel in one foreign country to a populated area which is not related to the official travel and from such populated area to the next place of the official travel if the employee has been sent on several consecutive official travels and returning to the permanent place of employment (service) between two official travels is not economically viable;

8.2.3. for taking public vehicles (also taxis) to the airport, railway station, bus station, ship berth and therefrom (also from the place of residence and back), including the mandatory payments of passenger insurance. Expenses for trips with a taxi, if they have been justified, may be reimbursed with an authorisation of the head of the authority;

8.2.4. for fuel (if the employee is travelling by a vehicle owned or possessed by the employee or possessed by the authority) in accordance with the route and mileage approved by the head of the authority and also the necessary amount of the relevant brand of fuel;

8.2.5. for vehicle insurance;

8.2.6. for the reservation of paid seats in transport (with an authorisation of the head of the authority or his or her authorised person);

8.3. the expenses for the carriage of the luggage (if the source documents confirming the relevant expenses have been submitted);

8.4. the expenses for a hotel (accommodation), including expenses for breakfast in the hotel (if the source documents confirming the relevant expenses have been submitted);

8.5. the expenses during the official travel for parking space and entry into territories with a specified fee (duty) for the entry of a vehicle and for the use of toll roads and bridges (if the source documents confirming the relevant expenses have been submitted);

8.6. the expenses which are related to the drawing up of travel documents (if the source documents confirming the relevant expenses have been submitted);

8.7. the commission to a bank institution if exchange of cheques or currency for the currency of another foreign country has taken place in a bank (in accordance with the specified amount for the expenses of the official travel or advance payment);

8.8. transfer expenses if the employee has been sent to several populated areas in one country or to several countries (if the source documents confirming the relevant expenses have been submitted);

8.9. travel expenses in the public transport of the relevant country (also taxis) shall be reimbursed in an amount not exceeding 30 per cent of the total amount of the daily allowance determined for all days of the official travel (if the source documents confirming the relevant expenses have been submitted). In separate cases, if the employee is unable to present source documents for the expenses for the use of local public transport (the ticket has been left in the control device), expenses may be reimbursed with a written authorisation of the head of the authority;

8.10. actual travel expenses by using public transport (including taxis) within the territory of the Republic of Latvia, if use thereof has been justified, shall be reimbursed in full amount (if the source document documents confirming the relevant expenses have been submitted);

8.11. the expenses which are related to the purchase of an insurance policy for the employee for the period of the official travel (if the source documents confirming the relevant expenses have been submitted) in order to insure risks which cover the following for the employee:

8.11.1. medical and transport expenses;

8.11.2. the expenses for luggage insurance in case of the loss, damage, or delay thereof;

8.11.3. the expenses arising due to delayed journeys;

8.11.4. the expenses for civil liability insurance against third parties;

8.11.5. the expenses arising due to early return;

8.11.6. the expenses arising due to unexpected situations;

8.11.7. the expenses arising due to accidents;

8.12. the expenses related to vaccination;

8.13. the expenses related to participation fees at events (for example, seminars, conferences);

8.14. for the employees of budget institutions in separate cases in accordance with the internal procedures of the institution – the expenses for which the employee is unable to present source documents due to circumstances beyond his or her control. In accordance with the internal procedures of the authority, the head of the authority shall approve the list of such countries where receipts or other documents confirming expenses are not issued for services as no relevant infrastructure and regulations exist and there is a risk that source documents will not be issued for services if the employee is sent on the official travel to these countries.

[*19 November 2019*]

9. If the employee, with an authorisation of the head of the authority, returns to his or her permanent place of employment (service) from the place of the official travel after the period specified for the official travel or goes to the place of the official travel before the period specified for the official travel (for example, spends recreational days, holidays, and (or) days of leave in the place of the official travel), he or she shall be reimbursed travel (transport) expenses in accordance with Sub-paragraph 8.2.1 of this Regulation.

10. The daily allowance (compensation for additional expenses) provided for the official travel of the employees of the budget institution and expenses for a hotel (accommodation) shall not exceed the norms for the payment of the official travel expenses specified in Chapters III and V of and Annex 1 to this Regulation, except for the case where the official travel expenses are not reimbursed from the State budget funds allocated to the budget institution and other funds of the budget institution. On the basis of a submission of the employee for unforeseen circumstances during the official travel, he or she may be reimbursed the actual expenses with an authorisation of the head of the authority (for example, expenses for a hotel, additional transport expenses). If, when planning the official travel, it is known that due to special circumstances the expenses for a hotel will exceed the norms for the payment of the official travel expenses specified in Chapters III and V of and Annex 1 to this Regulation, the employee may be reimbursed the actual expenses for a hotel with an authorisation of the head of the authority.

[*19 October 2011*]

11. By written request of the employee, an advance payment in euros or convertible currency shall be issued for the reimbursement of the expenses specified in this Regulation (except for the expenses which are covered by the authority which invited the employee on the official travel).

[*29 October 2013*]

12. If, when performing the final settlement for each official travel or work travel:

12.1. the amount of the advance payment calculated in accordance with the specified norms and issued to the employee exceeds the expenses of the official travel or work travel, the employee shall repay the remaining amount of the advance payment in euros (if the advance payment was paid in euros) or in the relevant convertible currency (if the advance payment was issued in foreign currency) according to the foreign exchange rate used in accounting on the day when the employee performs settlement with the authority for the official travel or work travel expenses or in accordance with the submitted currency exchange source document (if the currency received as advance payment was exchanged in foreign countries for the currency of the relevant country). The currency rate indicated in the currency exchange source document shall be applied to the amount of money to be repaid and advance payment settlements for the official travel or, if there is no such source document, the foreign exchange rate used in accounting on the day when the employee performs settlement with the authority for the official travel or work travel expenses;

12.2. the official travel or work travel expenses correspond to the specified norms, but exceed the amount of the received advance payment, the amount of overpayment shall be reimbursed to the employee in euros in accordance with the documents supporting cash expenses (if the employee has been in the Republic of Latvia) or in the convertible currency of his or her choice or in euros (if the employee has been in foreign countries) in accordance with the currency rate indicated in the currency exchange source document or, if there is no such source document, in accordance with the foreign exchange rate used in accounting on the day when the employee performs settlement with the authority for the official travel or work travel expenses.

[*29 October 2013; 19 November 2019*]

13. If the employee is provided with free of charge stay, i.e. a hotel (accommodation), and meals at least three times a day (including from the funds of financial assistance of another authority) or if free of charge stay is provided in accordance with the framework of the European Union legal acts, then he or she shall be paid up to 30 per cent of the daily allowance (compensation for additional expenses) norm of the official travel (work travel) for each day of the official travel or work travel with an authorisation of the head of the authority.

[*19 November 2019*]

14. If the employee, when going on the official travel to foreign countries, is on the way for more than one day and it has been agreed upon with the management of the authority sending him or her on the official travel, he or she shall be paid the daily allowance in full amount for the period spent on the way in the currency of the country to which the employee has been sent, or in another convertible currency according to the foreign exchange rate used in accounting, or in euros.

[*29 October 2013*]

15. If the employee is going on the official study travel for a period exceeding 30 days, the daily allowance shall not be paid for the period exceeding 30 days. In separate cases, the head of the budget institution is entitled to determine the daily allowance or part thereof from State budget funds allocated to a ministry or another central State institution for the period of the official study travel which exceeds 30 days. In separate cases which are not regular and systematic and which are not related to the sending of the employee within the meaning of the Labour Law, a merchant is entitled to determine the daily allowance or part thereof for the employee for the period of the official study travel which exceeds 30 days.

16. If the employee has had telephone conversations related to work (service) during the official travel or work travel with the authority which sent him or her on the official travel or work travel or with other authorities on matters relating to the purpose of the official travel or work travel or if the employee has used the Internet or fax for work needs and relating to the purpose of the official travel or work travel, the expenses related thereto shall be reimbursed with the authorisation of the head of the authority (if the source documents confirming the relevant expenses have been submitted).

17. The employee shall be reimbursed the official travel or work travel expenses by the authority which sent him or her on the official travel or work travel.

18. If any of the expenses referred to in Paragraph 8 of this Regulation are covered by the authority which invited the employee on the official travel or by the foreign party, the relevant expenses shall not be reimbursed to the employee (except for the case referred to in Paragraph 13 of this Regulation).

19. The place of work (position) and remuneration (wage) shall be retained for the employee during the official travel.

20. If the employee has been delayed at the place of the official travel (on the way) or work travel:

20.1. due to illness – after submission of the documents confirming the illness, he or she shall be reimbursed the expenses for a hotel (accommodation) in accordance with the norms specified in Chapter III of and Annex 1 to this Regulation (except for the case where the employee has been treated in an inpatient medical treatment institution) and also the daily allowance or compensation for additional expenses shall also be paid for the period while the employee was unable to perform work (service) duties during the official travel or work travel due to the health condition or to return to the place of residence, but for not more than two months. The employee shall be paid the allowance for temporary incapacity for work for the period of illness, without including the days of illness in the period of the official travel or the period of the work travel;

20.2. for the performance of work (service) duties and also for reasons beyond his or her control (for example, unavailability of tickets, impossibility for an aeroplane to take off, vehicle repair) – the daily allowance or compensation for additional expenses shall be paid and other expenses for the days which exceed the period specified for the official travel or work travel shall be reimbursed to the employee if the head of the authority has justifiably extended the period of the official travel or work travel after return of the employee to the permanent place of employment (service);

20.3. without any justifying reason – his or her remuneration (wage) shall not be retained for the days which exceed the period specified for the official travel or work travel and the expenses of the official travel or work travel shall not be reimbursed.

[*19 October 2011*]

**III. Additional Conditions for Official Travels within the Republic of Latvia**

21. If the employee has been on the official travel in the Republic of Latvia, he or she shall be reimbursed:

21.1. the expenses for the journey to the place of the official travel and back to the permanent place of employment (service) by rail, watercraft, and aircraft, and also road vehicles (except for taxis). If the employee has not presented a document which confirms his or her travel expenses, the head of the authority is entitled to authorise the reimbursement of travel expenses according to the minimum cost (tariff) of travel;

21.2. the daily allowance – eight euros for each day of the official travel. If the employee can return to his or her place of residence each day during the period of the official travel and it is economically justified, the head of the authority may take the decision to reimburse the daily allowance in the amount of 50 per cent of the aforementioned amount. The daily allowance shall not be paid if the employee is sent on the official travel for only one day and can return to his or her permanent place of residence in compliance with the working time and rest time regime laid down in laws and regulations;

21.3. the expenses for a hotel (accommodation) (including the expenses for the reservation of a place) in accordance with the paid and submitted invoices. The maximum norm determined for the expenses of employees of budget institutions for a hotel (accommodation) shall be 120 euros for 24 hours in Rīga and 60 euros for 24 hours in other populated areas.

[*29 October 2013; 19 November 2019*]

22. If the expenses for the ironing of clothing, the cleaning or repair of clothing or shoes, and also other personal expenses (including the expenses for the use of the bar or mini-bar) have been included in the invoice of the hotel (accommodation), they shall be paid by the employee from the amount of the daily allowance (compensation for additional expenses) intended for him or her.

23. If the employee has not submitted documents which confirm the use of a hotel (accommodation), the head of the authority is entitled to permit the disbursement of such amount to the employee which does not exceed the norm of the daily allowance (compensation for additional expenses).

**IV. Additional Conditions for Official Travels to Foreign Countries**

24. If the employee has been on the official travel in a foreign country, he or she shall be reimbursed expenses:

24.1. for the period when, while travelling to another country, the employee had been in the territory of the Republic of Latvia – according to the procedures specified in Chapter III of this Regulation;

24.2. starting from the day when the State border of the Republic of Latvia was crossed when going to the official travel and ending on the day when the State border of the Republic of Latvia was crossed when returning from the official travel – in accordance with the norms specified in Annex 1 to this Regulation in the currency of the country to which the employee was sent, or in another convertible currency according to the foreign exchange rate used in accounting, or in euros.

[*19 October 2011; 29 October 2013*]

25. The daily allowance of the official travel shall be paid to the employee:

25.1. in accordance with Sub-paragraph 24.1 of this Regulation – in euros;

25.2. for the period of the official travel in the territory of another country – in accordance with the norms specified for each day spent in foreign countries in euros or in the equivalent thereof in convertible currency, or in the national currency of the country to which the employee has been sent on the official travel;

25.3. for the day when the State border of the Republic of Latvia was crossed when going on the official travel or returning from the official travel – in accordance with the norms specified for the country to which the employee has been sent. If the employee has been on the official travel in several countries, the daily allowance shall be paid for the day when the State border of the Republic of Latvia was crossed when returning from the official travel in accordance with the norms specified for the country from which the employee is returning to the permanent place of employment (service);

25.4. for the day of transfer from one foreign country to another if the employee has been sent to several countries – in accordance with the norms specified for the country to which he or she is travelling;

25.5. for the period which the employee has spent on the way, travelling to the place of the official travel in a foreign country and crossing the territories of several countries, including the territory of the Republic of Latvia – in accordance with the norms specified for the country to which he or she has been sent.

[*29 October 2013*]

26. Travel (transport) expenses of the official travel shall be reimbursed to the employee, if he or she has used rail transport, air transport, water transport, interstate public road transport (bus), according to the tariffs of economy class or tariffs for the class comparable thereto. In separate cases, expenses may be reimbursed according to the established internal procedures of the authority.

27. If the employee has used the means of transport referred to in Paragraph 26 of this Regulation, he or she shall also be reimbursed the insurance and commission money and also the expenses for ordering and advance purchase of the tickets (according to the submitted receipts).

28. Expenses for a hotel (accommodation) (including the expenses for the reservation of a place) shall be reimbursed according to the submitted hotel (accommodation) invoices and receipts, or the invoices of the institution with the intermediation of which the place at the hotel had been reserved. The conditions referred to in Paragraph 22 of this Regulation shall be applicable to the expenses included in the aforementioned invoices.

29. If documents confirming the expenses referred to in Paragraphs 26, 27, and 28 of this Regulation are not submitted, the relevant expenses shall not be reimbursed (except for the expenses referred to in Sub-paragraph 8.14 of this Regulation).

30. If the expenses relating to the official travel are reimbursed from the funds of foreign financial assistance provided for this purpose or from the funds of a European Union institution and the assistance provider or the European Union institution has specified the criteria and norms for the use of these funds or an agreement has been reached in respect thereof, the authorities which are financed from the budget shall apply these norms when calculating the official travel expenses for the employee.

[*12 November 2024*]

30.1 [14 September 2021]

**V. Reimbursement of Official Travel Expenses for the Officials of Individual Categories**

31. Additional supplement to the daily allowance may be determined for the following employees (hereinafter – the official) who are going on the official travel to foreign countries:

31.1. the President and the Prime Minister – up to 30 per cent of the daily allowance norm;

31.2. the heads of the official government delegations who are authorised to negotiate on behalf of the Republic of Latvia – up to 25 per cent, but for the members of the aforementioned delegations – up to 15 per cent (if Sub-paragraphs 31.1 and 31.3 of this Regulation are not applicable thereto) of the daily allowance norm;

31.3. the members of the Cabinet, the President of the Constitutional Court, the President of the Supreme Court, the Prosecutor General, the Auditor General, the Ombudsman, the Commander of the National Armed Forces, the ambassadors extraordinary and plenipotentiary, ambassadors at large, specialised attachés of the Republic of Latvia, the State Secretaries of ministries, parliamentary secretaries, the head of the Chancery of the President, the representatives of the Ministry of Defence and the military in international organisations, the chairpersons of city councils and municipality councils – up to 20 per cent of the daily allowance norm;

31.4. the officials authorised by the *Saeima* to represent the state of Latvia or authorised by the Cabinet to represent the government of the Republic of Latvia in other countries, persons on whom the diplomatic rank has been conferred, the heads of the central State institutions to which budget funds are provided directly under appropriation procedures (if Sub-paragraphs 31.1, 31.2, and 31.3 of this Regulation are not applicable thereto), and also diplomatic couriers – up to 10 per cent of the daily allowance norm;

31.5. soldiers, national guardsmen, civil and military employees of the National Armed Forces, employees of the Ministry of Defence and institutions which are subordinate thereto who participate in tactical exercises, training, performance of service or work duties in field conditions – up to 20 per cent of the daily allowance norm.

[*17 February 2015; 4 July 2023*]

32. Travel (transport) expenses to the officials referred to in Sub-paragraphs 31.1, 31.2, and 31.3 of this Regulation in all types of transport shall be reimbursed in accordance with the actual expenses, but not more than according to the tariffs of business class or class comparable thereto.

33. The expenses for a hotel shall be reimbursed to the officials referred to in Sub-paragraphs 31.1, 31.2, and 31.3 of this Regulation in accordance with the actual expenses confirmed by the submitted hotel invoice.

34. If persons performing diplomatic and consular service in diplomatic and consular missions in foreign countries are going on the official travel to the country of origin thereof, they shall only be reimbursed travel expenses and expenses for a hotel in accordance with the procedures laid down in this Regulation.

35. If a civil servant or an employee of diplomatic and consular service who holds an office in a diplomatic and consular mission in foreign countries goes on the official travel to the country of service, he or she may be reimbursed the daily allowance provided for in the relevant country in accordance with the internal procedures of the authority and also shall be reimbursed other official travel expenses in accordance with the procedures laid down in this Regulation.

36. If a contract employee of a diplomatic and consular mission of the Republic of Latvia is sent on the official travel to the Republic of Latvia and no legal acts governing the sending on the official travel have been issued in the country of residence of the contract employee, he or she shall be paid the daily allowance in the amount of 25 euros and the expenses for a hotel shall be covered in accordance with Sub-paragraph 21.3 of this Regulation (if documents confirming the relevant expenses have been submitted).

[*19 November 2019*]

37. If an ambassador extraordinary and plenipotentiary, an ambassador at large, a specialised attaché of the Republic of Latvia, or another person on whom the diplomatic rank has been conferred, a representative of the Ministry of Defence and the military in international organisations or the employee is sent on the official travel to the Republic of Latvia, he or she shall only be reimbursed travel expenses in accordance with Sub-paragraph 8.2 and Paragraph 26 of this Regulation and the expenses for a hotel (accommodation) shall be covered in accordance with Sub-paragraph 21.3 and Paragraph 22 of this Regulation if the place in the Republic of Latvia to which he or she is being sent on the official travel is outside of his or her place of residence. If, during the official travel to Latvia, the employee is in a foreign country which is not the host country of the employee, he or she shall be reimbursed travel expenses in accordance with Sub-paragraph 8.5 of this Regulation and the expenses for a hotel shall be covered in accordance with Sub-paragraph 8.4 of this Regulation.

38. For bodyguards of State officials who accompany the aforementioned officials on the official travel to foreign countries, the travel (transport) and hotel expenses which exceed the specified norms shall be reimbursed on the basis of the relevant documents and written confirmation of the person being guarded that the additional expenses were necessary in order to ensure the safety of the person being guarded.

39. If the spouse must accompany on a visit to a foreign country in accordance with an invitation, expenses for the spouse shall be reimbursed to State officials, ambassadors extraordinary and plenipotentiary of the Republic of Latvia, specialised attachés, State Secretaries of ministries and representatives of the Ministry of Defence and the military in international organisations in accordance with Sub-paragraphs 31.1 and 31.3 and Paragraphs 32 and 33 of this Regulation.

40. The amount of the daily allowance of the official travel granted to a soldier and a military employee shall be reduced by the amount of food rations granted or the compensation thereof.

[*4 July 2023*]

**VI. Work Travels**

41. The following expenses shall be reimbursed to the employee who is on a work travel (if the relevant documents confirming the expenses have been submitted):

41.1. travel (transport) expenses:

41.1.1. for fuel (if the employee is travelling by a vehicle owned or possessed by the employee or possessed by the authority) in accordance with the route and mileage approved by the head of the authority and also the necessary amount of the relevant brand of fuel if the documents issued at the fuel filling station (for example, receipts, cheques) which confirm the aforementioned expenses have been submitted;

41.1.2. for vehicle insurance;

41.1.3. for tickets or passenger fare in public means of transport and also a taxi if the use thereof has been justified (expenses for a ride with a taxi may be reimbursed with an authorisation of the head of the authority);

41.2. the expenses for a hotel (accommodation), including breakfast expenses in the hotel. The maximum norm specified for expenses of employees of budget institutions for a hotel (accommodation) shall be 120 euros for 24 hours in Rīga and 60 euros for 24 hours in other populated areas in the Republic of Latvia, in foreign countries – the maximum amount of hotel charges specified in Annex 1 to this Regulation;

41.3. the expenses for parking spaces and entry into territories with a specified fee (duty) for the entry of a vehicle;

41.4. the expenses which are related to the drawing up of travel documents;

41.5. the commission to a bank institution if exchange of cheques or currency for the currency of another foreign country has taken place in a bank (in accordance with the specified amount for the expenses of the official travel or advance payment);

41.6. the expenses which are related to the purchase of an insurance policy for the employee for the period of the work travel in order to insure risks which cover the following for the employee:

41.6.1. medical and transport expenses;

41.6.2. the expenses for luggage insurance in case of the loss, damage, or delay thereof;

41.6.3. the expenses arising due to delayed journey;

41.6.4. the expenses for civil liability insurance against third parties (if not covered by the insurance referred to in Sub-paragraph 41.1.2 of this Regulation);

41.6.5. the expenses arising due to early return;

41.6.6. the expenses arising due to unexpected situations;

41.6.7. the expenses arising due to accidents;

41.7. the expenses for the carriage of luggage (if the source documents confirming the relevant expenses have been submitted);

41.8. travel expenses in the public transport of the relevant country (including taxis) in an amount not exceeding 30 per cent of the total amount of the daily allowance specified for this country (if the source documents confirming the relevant expenses have been submitted). In separate cases, if the employee is unable to present source documents for the expenses for the use of local public transport (the ticket has been left in the control device), expenses may be reimbursed with a written authorisation of the head of the authority.

[*19 October 2011; 29 October 2013; 19 November 2019*]

42. Additional expenses which arise during the period of the work travel due to the nature of the work shall be covered for the employee who is on the work travel for each day of the work travel in the amount of the daily allowance of the official travel specified in this Regulation, but within a month its total amount shall not exceed 70 per cent of the wage calculated in the relevant month and the calculated amount of additional expenses. If the monthly amount of additional expenses calculated for the employee exceeds 70 per cent of the wage calculated in the relevant month and the calculated amount of additional expenses, it shall be considered that the calculated excess amount of additional expenses does not have a compensatory nature.

[*19 November 2019*]

43. If the employee is able to return to his or her place of residence during the same period of 24 hours in which the work travel has commenced and compliance with the working time and rest time regime laid down in laws and regulations is ensured to him or her, the aforementioned additional expenses shall not be covered and compensation shall not be disbursed.

**VII. Closing Provisions**

44. Cabinet Regulation No. 219 of 28 May 2002, Procedures for Reimbursement of Expenses Relating to Official Travels and Work Travels of Employees (*Latvijas Vēstnesis*, 2002, No. 94; 2004, Nos. 124, 193; 2005, No. 126; 2007, No. 149; 2008, No. 161; 2009, No. 181), is repealed.

45. Paragraph 2 of this Regulation regarding the application of the official travel also to a natural person who is not in an employment relationship with the authority that is sending him or her on the official travel and who is not performing his or her work within the scope of the economic activity thereof (if the official travel of the person is related to the achievement of such objectives and performance of the tasks which are provided for in the articles of association (by-laws) of the relevant authority) shall be applicable from 1 July 2010.

46. Paragraph 42 of this Regulation in relation to the calculated amount of the additional expenses having compensatory nature shall be applicable from 1 January 2011.

47. From the day of the coming into force of this Regulation until 31 December 2010, the compensation for additional expenses which arise during the work travel due to the nature of the work shall be disbursed for each day of the work travel:

47.1. in the amount of four lats if the work travel is within the territory of the Republic of Latvia to another administrative territory or populated area;

47.2. in the amount of the daily allowance specified in Annex 1 to this Regulation if the work travel is to foreign countries.

[*19 October 2011*]

48. Amendment to Sub-paragraph 2.2 of this Regulation that provides for the sending of employees of the Cadet Force Centre on official study travels to an educational institution for the acquisition of the education necessary for the performance of work duties shall come into force on 1 September 2023.

[*4 July 2023*]

Prime Minister V. Dombrovskis

Minister for Finance E. Repše

**Annex 1**

Cabinet Regulation No. 969

12 October 2010

[*19 November 2019; 14 September 2021*]

**Daily Norms for the Expenses of Official Travels (Work Travels) to Foreign Countries**

|  |  |  |  |
| --- | --- | --- | --- |
| No. | Country or territory | Daily allowance norm (compensation for additional expenses) (in euros) | Hotel charge norm |
| currency | amount |
| 1 | 2 | 3 | 4 | 5 |
| 1. | Afghanistan | 40 | euro | 170 |
| 2. | Albania | 33 | euro | 110 |
| 3. | Algeria | 40 | euro | 110 |
| 4. | USA (New York) | 60 | US dollar | 350 |
| 5. | USA (except for New York and the Virgin Islands) | 60 | US dollar | 300 |
| 6. | USA (Virgin Islands) | 40 | US dollar | 150 |
| 7. | Andorra | 50 | euro | 150 |
| 8. | UAE | 50 | euro | 200 |
| 9. | Australia | 50 | Australian dollar | 300 |
| 10. | Austria | 50 | euro | 200 |
| 11. | Azerbaijan | 40 | euro | 150 |
| 12. | Bahrain | 50 | euro | 200 |
| 13. | Belarus | 30 | euro | 120 |
| 14. | Belgium | 60 | euro | 250 |
| 15. | Bosnia and Herzegovina | 35 | euro | 120 |
| 16. | Brazil | 50 | euro | 220 |
| 17. | Bulgaria | 35 | euro | 150 |
| 18. | Czech Republic | 40 | euro | 170 |
| 19. | Denmark | 60 | Danish krone | 1700 |
| 20. | South Korea | 52 | euro | 190 |
| 21. | Egypt | 30 | euro | 170 |
| 22. | France | 60 | euro | 250 |
| 23. | Gibraltar | 35 | Pound sterling | 60 |
| 24. | Greenland | 46 | euro | 170 |
| 25. | Greece | 55 | euro | 200 |
| 26. | Georgia | 30 | euro | 120 |
| 27. | Guatemala | 35 | euro | 90 |
| 28. | Croatia | 40 | euro | 130 |
| 29. | Estonia | 40 | euro | 120 |
| 30. | India | 40 | euro | 270 |
| 31. | Indonesia | 40 | euro | 180 |
| 32. | Iraq | 40 | euro | 110 |
| 33. | Iran | 35 | euro | 110 |
| 34. | Iceland | 65 | euro | 250 |
| 35. | Italy | 60 | euro | 300 |
| 36. | Israel | 60 | euro | 200 |
| 37. | Ireland | 60 | euro | 260 |
| 38. | Japan | 70 | euro | 250 |
| 39. | New Zealand | 74 | Australian dollar | 280 |
| 40. | Yemen | 50 | euro | 200 |
| 41. | Canada | 50 | Canadian dollar | 270 |
| 42. | Qatar | 50 | euro | 200 |
| 43. | Kazakhstan | 30 | euro | 160 |
| 44. | Kenya | 40 | euro | 150 |
| 45. | Cyprus | 46 | euro | 170 |
| 46. | Kyrgyzstan | 30 | euro | 160 |
| 47. | Kosovo | 35 | euro | 120 |
| 48. | Russia (Moscow and Saint Petersburg) | 46 | euro | 270 |
| 49. | Russia (except for Moscow and Saint Petersburg) | 35 | euro | 190 |
| 50. | Kuwait | 50 | euro | 200 |
| 51. | China (Beijing, Shanghai, Shenzhen, Guangzhou, Hangzhou) | 45 | euro | 200 |
| 52. | China (Hong Kong, Macau) | 55 | euro | 250 |
| 53. | China (except for Hong Kong, Macau, Beijing, Shanghai, Shenzhen, Guangzhou, Hangzhou) | 35 | euro | 180 |
| 54. | Liberia | 50 | euro | 100 |
| 55. | Great Britain | 65 | Pound sterling | 330 |
| 56. | Lithuania | 30 | euro | 120 |
| 57. | Liechtenstein | 60 | Swiss franc | 280 |
| 58. | Luxembourg | 60 | euro | 280 |
| 59. | Malaysia | 40 | euro | 180 |
| 60. | Malta | 45 | euro | 170 |
| 61. | Morocco | 40 | euro | 170 |
| 62. | Montenegro | 40 | euro | 120 |
| 63. | Moldova | 30 | euro | 120 |
| 64. | Monaco | 50 | euro | 170 |
| 65. | Mongolia | 35 | euro | 170 |
| 66. | Netherlands | 60 | euro | 220 |
| 67. | Norway | 65 | Norwegian krone | 2000 |
| 68. | Oman | 50 | euro | 200 |
| 69. | Poland | 35 | euro | 150 |
| 70. | Portugal | 50 | euro | 200 |
| 71. | Romania | 35 | euro | 150 |
| 72. | San Marino | 40 | euro | 150 |
| 73. | Saudi Arabia | 50 | euro | 200 |
| 74. | Serbia | 40 | euro | 160 |
| 75. | Singapore | 50 | euro | 150 |
| 76. | Slovakia | 35 | euro | 160 |
| 77. | Slovenia | 35 | euro | 130 |
| 78. | Finland | 55 | euro | 220 |
| 79. | Spain | 50 | euro | 180 |
| 80. | Switzerland | 60 | Swiss franc | 320 |
| 81. | Tajikistan | 40 | euro | 160 |
| 82. | Tunisia | 30 | euro | 170 |
| 83. | Turkey | 35 | euro | 160 |
| 84. | Turkmenistan | 40 | euro | 180 |
| 85. | Ukraine | 35 | euro | 200 |
| 86. | Hungary | 35 | euro | 160 |
| 87. | Uzbekistan | 40 | euro | 160 |
| 87.1 | Vatican City | 60 | euro | 300 |
| 88. | Germany (Hamburg, Munich, Frankfurt, and Berlin) | 50 | euro | 220 |
| 89. | Germany (except for Hamburg, Munich, Frankfurt, and Berlin) | 50 | euro | 180 |
| 90. | Vietnam | 35 | euro | 170 |
| 91. | North Macedonia | 35 | euro | 140 |
| 92. | Sweden | 50 | euro | 260 |
| 93. | Other countries | 30 | euro | 110 |

**Annex 2**

Cabinet Regulation No. 969

12 October 2010

**Daily Norms for the Expenses of Official Travels (Work Travels) to Foreign Countries within the Framework of European Border and Coast Guard Activities**

[14 September 2021]