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

20 October 2015 [shall come into force from 24 October 2015];

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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. 272

Adopted 26 May 2014

**Procedures for Paying, Collecting and Administering the Road User Charge**

*Issued pursuant to*

*Section 3, Section 5, Paragraph three, and Section 6, Paragraph two of the Law on the Road User Charge*

[*26 June 2018*]

**I. General Provisions**

1. The Regulation prescribes the procedures for paying, collecting, and administering a road user charge (hereinafter – the user charge) and the procedures by which the exemption from paying the user charge laid down in Section 6, Paragraph one, Clauses 11 and 12 of the Law on the Road User Charge (hereinafter – the Law) is applied.

[*26 June 2018; 9 July 2019*]

2. The user charge payment shall be made prior to commencing the use of a section of the major State motor road or regional motor road (hereinafter – the motor road) laid down in Annex 1 to the Law.

[*26 June 2018*]

**II. Paying the User Charge**

3. The user charge shall be paid by the owner, holder or carrier of the motor vehicle (hereinafter – the user charge payer) by using the following types of payment services:

3.1. with payment card in the system of electronic services www.lvvignette.eu (hereinafter – the portal);

3.2. in cash or with payment card in a payment card acceptance terminal in the cashier’s office of *valsts akciju sabiedrība “Ceļu satiksmes drošības direkcija”* [State joint stock company Road Traffic Safety Directorate] (hereinafter – the Road Traffic Safety Directorate);

3.3. in cash or with payment card in a payment card acceptance terminal at the trade locations of the user charge collection service provider;

3.4. if the user charge payer is the user of e-services provided by the Road Traffic Safety Directorate – through the intermediation of such payment service provider which has the right to provide payment services within the meaning of the Law on Payment Services and Electronic Money.

[*20 October 2015; 9 July 2019*]

4. In order to determine the total amount of the user charge to be paid, the user charge payer shall indicate the date of commencing the use of the motor road and the selected period of using the motor road. If the intended period of using the motor road is one day, the user charge payer shall also indicate the time (hour) of commencing the use of the motor road. The date of commencing the use of the motor road may not be later than within one year, counting from the day when the payment is made. The maximum period for paying the user charge is one year, counting from the date of commencing the use of motor road indicated by the user charge payer.

5. If the user charge payer makes payment using the type of payment services referred to in Sub-paragraph 3.1 of this Regulation, the following information shall be indicated for calculation of the amount of the user charge:

5.1. the uninterrupted period when the use of motor road is intended;

5.2. the registration number of the vehicle (the registration number of the tractor unit shall be indicated for a combination of vehicles);

5.3. the country of registration of the vehicle;

5.4. the level of emissions of the vehicle engine;

5.5. the total mass of the vehicle (combination of vehicles);

5.6. the number of axles of the vehicle (combination of vehicles).

6. If the user charge payment is made using the type of payment services referred to in Sub-paragraph 3.1 of this Regulation, the portal shall prepare an attestation in electronic form for the user charge payer regarding the user charge payment made, which is valid without signature and contains the following information:

6.1. the registration number of the vehicle regarding which the user charge payment has been made, the country of registration, the level of emissions as well as the total mass and number of axles of the vehicle (or their combination);

6.2. the uninterrupted period for which the user charge payment is made;

6.3. the amount of the user charge paid.

7. If the user charge payer makes payment using the type of payment services referred to in Sub-paragraph 3.2 or 3.3 of this Regulation:

7.1. the user charge payer shall indicate the information referred to in Paragraph 5 of this Regulation;

7.2. a representative of the user charge collection service provider or of the Road Traffic Safety Directorate shall draw up the user charge payment in the portal;

7.3. a representative of the user charge collection service provider or of the Road Traffic Safety Directorate shall accept the user charge payment in cash or with a payment card in accordance with the laws and regulations regarding the procedures for using electronic devices and appliances for registering tax and other payments;

7.4. a representative of the user charge collection service provider or of the Road Traffic Safety Directorate shall print out from the portal and issue to the user charge payer an attestation regarding the user charge payment made. The attestation shall be valid without a signature and shall contain the information referred to in Paragraph 6 of this Regulation.

7.1 If the user charge is paid using the type of the payment service referred to in Sub-paragraph 3.4 of this Regulation, the user charge payer shall:

7.1 1. make a non-cash transfer to the Treasury account of the State basic budget revenue;

7.1 2. indicate in the payment order the registration number or personal identification number of the payer;

7.1 3. using the e-services provided by the Road Traffic Safety Directorate, indicate the information referred to in Paragraph 5 of this Regulation and shall append to it information on the user charge payment or a part thereof that was made.

[*20 October 2015*]

**III. Collecting the User Charge**

8. The user charge collection service provider may be a legal person which:

8.1. has technical capabilities for work in the portal according to the specification drawn up by the Road Traffic Safety Directorate (the description of the specification is available on the website of the Road Traffic Safety Directorate http://www.csdd.lv), for adding information regarding user charge payments in the portal, and also for printing out the attestation of the user charge payment;

8.2. the total financial turnover according to the data of the report of the last year is not less than EUR 500 000;

8.3. the liquidity coefficient according to the data of the report of the last year is equal to one or is higher;

8.4. the equity capital according to the data of the report of the last year is positive;

8.5. according to the information available in the data base of tax (duty) debtors administered by the State Revenue Service does not have tax or duty debts.

9. A legal person who wishes to provide the user charge collection service shall submit a written submission to *valsts akciju sabiedrība “Latvijas Valsts ceļi”* [State joint stock company Latvian State Roads] confirming the conformity with the requirements referred to in Sub-paragraphs 8.2, 8.3, 8.4, and 8.5 of this Regulation.

10. The State joint stock company Latvian State Roads shall, within 10 working days after receipt of the submission, examine the submission, assess the conformity of the legal person with the requirements of this Regulation and send the draft contract referred to in Paragraph 11 of this Regulation thereto for evaluation.

11. The Road Traffic Safety Directorate, the State joint stock company Latvian State Roads and the user charge collection service provider shall enter into a contract regarding the provision of the user charge collection service, agreeing in the contract on:

11.1. the procedures for circulation of user charge payment information according to the technical requirements laid down in annex to the contract;

11.2. the liability of the user charge collection service provider for not performed or late transfer of the user charge payment into the Treasury account of the State basic budget revenue;

11.3. the procedures by which the State joint stock company Latvian State Roads supervises the conformity of the user charge collection service provider with the requirements referred to in Paragraph 8 of this Regulation throughout the period of providing the user charge collection service;

11.4. other conditions which ensure the collection of user charge payments, transfer into the Treasury account of the State basic budget revenue and control of the performance of payments.

12. If the user charge payment is made using the type of payment services referred to in Sub-paragraph 3.2 or 3.3 of this Regulation:

12.1. the Road Traffic Safety Directorate shall, within three working days from the moment when the user charge payment referred to in Sub-paragraph 7.2 of this Regulation is drawn up in the portal, pay the collected amount of the user charge in full amount according to the information registered in the portal into the Treasury account of the State basic budget revenue;

12.2. the Road Traffic Safety Directorate shall, not less than twice a month, ensure an invoice (report) in the portal regarding the user charge payments within the previous two weeks, which has been generated according to the information registered in the portal regarding the user charge payments collected by the relevant user charge collection service provider. The user charge collection service provider shall, within five working days after receipt of the invoice (report), pay it in full amount, performing a transfer to the Treasury account of the State basic budget revenue;

12.3. the user charge collection service provider and the Road Traffic Safety Directorate are entitled to collect a fee for the service provided. The fee for the service shall be determined for one user charge payment regardless of the total amount of the user charge to be paid.

**III1. Procedures for Applying an Exemption**

[*9 July 2019*]

12.1The exemption from paying the user charge referred to in Section 6, Paragraph one, Clause 11 of the Law shall be applied on the basis of the list of natural and legal persons which has been submitted by the Rural Support Service to the Road Traffic Safety Directorate until 1 January of the current year and which indicates the income from agricultural production of the persons in the last submitted annual statement of the company or in the last submitted annual statement of income, excluding received State and European Union support for agriculture and rural development.

[*9 July 2019*]

12.2The exemption from paying the user charge referred to in Section 6, Paragraph one, Clause 12 of the Law shall be applied on the basis of the list of cooperative societies meeting the conformity criteria laid down in laws and regulations in the agricultural sector which has been submitted by the State Revenue Service to the Road Traffic Safety Directorate until 1 January of the current year and which indicates the net turnover of the cooperative society in the last submitted annual statement.

[*9 July 2019*]

12.3On the basis of the information received, the Road Traffic Safety Directorate shall add information on the number of vehicles that may be exempted from the payment of user charge to the information on the relevant user charge payer in the State Register of Vehicles and Drivers Thereof.

[*9 July 2019*]

12.4In the period from 10 July to 30 September and prior to commencing the use of the motor road, the user charge payer shall, using the e-service provided by the Road Traffic Safety Directorate, receive an exemption from paying the user charge indicating the specific vehicle and the date when the exemption will be used. If the person referred to in Section 6, Paragraph one, Clauses 11 and 12 of the Law has a larger number of vehicles registered in the State Register of Vehicles and Drivers Thereof than the number of vehicles for which an exemption from paying the user charge is to be applied in accordance with Section 6, Paragraph one, Clauses 11 and 12 of the Law, the user charge payer, prior to commencing the use of the motor road in the period from 10 July to 30 September, is entitled to choose the vehicle or vehicles to which the exemption shall be applied by using the e-service provided by the Road Traffic Safety Directorate.

[*9 July 2019*]

12.5The Road Traffic Safety Directorate shall ensure that the user charge payer is able to draw up an exemption for the specific period only for an appropriate number of vehicles.

[*9 July 2019*]

**IV. Administration of the User Charge**

13. The State joint stock company Latvian State Roads and the Road Traffic Safety Directorate shall enter into a contract regarding cooperation in collecting and administering the user charge, providing for the procedures for the circulation of information as well as the procedures for covering the expenses related to collecting the user charge and maintaining the portal.

14. The Road Traffic Safety Directorate shall ensure that the information in the portal regarding the user charge payments made is added to the register of vehicles and their drivers in online mode. Payment of the user charge shall be confirmed by an entry in the State Register of Vehicles and Drivers Thereof.

15. In order to ensure the collection of the user charge, the Road Traffic Safety Directorate, on the basis of the contract referred to in Paragraph 13 of this Regulation, shall maintain continuous operation of the portal and ensure its accessibility in online mode to the user charge payers, user charge collection service providers, the State joint stock company Latvian State Roads, and the State Revenue Service.

16. The State joint stock company Latvian State Roads shall:

16.1. ensure carrying out of the functions in accordance with the laws and regulations governing making of payments into the State budget and the field of taxes and duties;

16.2. perform the supervision and control of the user charge collection process referred to in this Regulation;

16.3. prepare a forecast for submission to the Ministry of Transport regarding revenue from the road user charge for the next year and medium-term so that the Ministry of Transport according to the schedule for preparation of the draft law on the State budget would submit the abovementioned forecast to the Ministry of Finance for inclusion in forecasts of the national macro-economic indicators for the next year and medium-term (for three years).

17. The State joint stock company Latvian State Roads and the Road Traffic Safety Directorate shall be functionally subordinate to the Ministry of Transport in issues related to administrating the user charge.

18. The State Revenue Service, on the basis of an application of the user charge payer, shall repay the user charge in the cases laid down in the Law on the Road User Charge in accordance with the procedures laid down in the law On Taxes and Duties.

19. In order to recover the user charge paid for a vehicle registered in a foreign state, the user charge payer shall append an attestation of the relevant foreign authority performing registration of the vehicle regarding existence of the circumstances for repaying the user charge laid down in the law.

**V. Closing Provision**

20. The Regulation shall come into force on 1 July 2014.

**Informative Reference to the European Union Directives**

The Regulation contains legal norms arising from:

1) Directive 1999/62/EC of the European Parliament and of the Council of 17 June 1999 on the charging of heavy goods vehicles for the use of certain infrastructures;

2) Directive 2006/38/EC of the European Parliament and of the Council of 17 May 2006 amending European Parliament and Council Directive 1999/62/EC of 17 June 1999 on the charging of heavy goods vehicles for the use of certain infrastructures;

3) Directive 2011/76/EU of the European Parliament and of the Council of 27 September 2011 amending Directive 1999/62/EC on the charging of heavy goods vehicles for the use of certain infrastructures.

Prime Minister Laimdota Straujuma

Minister for Transport Anrijs Matīss