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

14 July 2020 [shall come into force on 18 July 2020].

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. 480

Adopted 16 August 2017

**Regulations Regarding the Application of Exemption from Payment of the Natural Resources Tax for Packaging and Disposable Tableware and Accessories**

*Issued pursuant to*

*Section 8, Paragraph two, Clauses 1, 2, 3, 4, 5, 7, 8, 9, and 10 of the Natural Resources Tax*

**I. General Provisions**

1. The Regulation prescribes:

1.1. the procedures by which the packaging or disposable tableware and accessories (hereinafter – the disposable tableware) manager submits to the institution under the subordination of the Ministry of Environmental Protection and Regional Development – the State Environmental Service (hereinafter – the Service) – the documents which confirm the application of the packaging waste or disposable tableware management system (hereinafter – the management system) and participation of the contracting partners of the packaging or disposable tableware manager (hereinafter – the manager) in the operation of such system;

1.2. the procedures by which the payer of the natural resources tax (hereinafter – the taxpayer) submits to the Service the documents which confirm the application the management system established by the taxpayer;

1.3. the requirements for the establishment and application of the management system and also the requirements for the taxpayer which has itself established and applies the management system and does not pay the tax for packaging or disposable tableware (hereinafter – the tax), and the requirements for the manager whose contracting partners do not pay the tax;

1.4. the procedures by which the taxpayer which has itself established and applies the management system and does not pay the tax and the manager whose contracting partners do not pay the tax submits an audited report on the management of packaging waste or disposable tableware and the calculated tax;

1.5. the report form referred to in Sub-paragraph 1.4 of this Regulation and information to be included therein;

1.6. the procedures by which the taxpayer which has itself established and applies the management system and does not pay the tax submits a report on the management of packaging waste or disposable tableware and the calculated tax;

1.7. the report form referred to in Sub-paragraph 1.6 of this Regulation and information to be included therein;

1.8. the essential provisions of the agreement on the management of packaging waste or disposable tableware (hereinafter – the agreement on the management);

1.9. the procedures for determining the amounts of recycling and recovery of packaging waste or disposable tableware within the framework of the management systems;

1.10. the procedures by which the Service takes the decision on the application of exemption from payment of the tax for packaging and disposable tableware;

1.11. the procedures by which the Service examines a report and audited report on the management of the packaging waste or disposable tableware and the calculated tax.

2. The Service shall take the decision on the application of exemption from payment of the tax for packaging and disposable tableware (hereinafter – the exemption), enter into the agreement on the management, and also administer and control the application of the exemption.

**II. Establishment of the Management System and Application of the Exemption**

3. The manager and taxpayer which has itself established and applies the management system shall, within the framework of the management system:

3.1. ensure recycling and recovery of the packaging waste or disposable tableware collected in the territory of the Republic of Latvia not less than in the amount laid down in Annex 1 to this Regulation;

3.2. ensure acceptance of the packaging waste or disposable tableware generated in a household in the territory of the Republic of Latvia in all sorted waste collection sites which are managed by the municipal waste manager with which the local government has entered into a waste management contract in conformity with the laws and regulations regarding waste management. Acceptance or collection of packaging waste or disposable tableware may be organised at the places for the performance of economic activity, packaging waste acceptance points in conformity with the laws and regulations regarding packaging acceptance at a sales point or specially established packaging acceptance point, and also at packaging collection points in conformity with the laws and regulations regarding waste collection and sorting sites;

3.3. organise at least four communication measures within a calendar year in order to inform the public of the necessity and possibilities for separate waste collection and also to involve in separate waste collection activities and enhance the environmental awareness of the public (for example, research of habits, conducting of surveys). Informative measures whereof two are publications and educational articles on the mass media and two are related to public participation (campaigns, workshops. conferences, trainings, visits at waste management infrastructure objects) shall be organised in the entire territory of Latvia or each in a different waste management region. The result of organised measures shall be measurable and comparable;

3.4. within 10 working days from entering into the agreement on the management with the Service or taking the decision to make amendments to the management plan, post on its website the information regarding sorted waste collection sites and packaging waste acceptance points where acceptance of the packaging waste or disposable tableware is ensured and their working hours;

3.4.1 the manager shall, within the time period referred to in Sub-paragraph 3.4 of this Regulation, post on its website and, where necessary, clarify the information regarding:

3.4.1 1. the founders, members, shareholders, or stockholders of the management system;

3.4.1 2. the number of taxpayers who have entered into the agreement on the participation in the management system;

3.4.1 3. the fee of contracting partners for the participation in the management system by indicating the fee in EUR for the weight unit of the material type of the packaging or disposable tableware;

3.4.1 4. the procedure for the selection of economic operators which prepare packaging waste or disposable tableware for reuse, ensure the recovery or recycling thereof;

3.5. the manager and taxpayer which has itself established and applies the management system shall ensure the acceptance of such material types of the packaging waste or disposable tableware at sorted waste collection sites for which the contracting partners of the manager or taxpayer which has itself established and applies the management system has obtained the exemption.

[*14 July 2020 / The provisions laid down in Sub-paragraph 3.2 in respect of the acceptance or collection of packaging waste or disposable tableware shall come into force on 1 January 2021. See Paragraph 40*]

4. The manager and taxpayer shall submit the following documents to the Service in order to apply the exemption from payment of the tax to a contracting partner of the manager and taxpayer which has itself established and applies the management system:

4.1. the submission (Annex 2) for the approval of the management plan and application of the exemption. The parts of the management plan in which the information provided is a commercial secret of an economic operator shall be indicated in the submission;

4.2. the management plan (Annex 3 or 6) for the applied time period which is not longer than three years;

4.3. the financial security document in conformity with the laws and regulations regarding natural resources tax and application of the financial security for waste management activities.

[*14 July 2020*]

5. [14 July 2020]

6. The manager and taxpayer which has itself established and applies the management system shall submit all the documents electronically by registering with the unified environmental system “TULPE” of the Service and filling in the submission of the relevant sample. Electronic documents shall be prepared in conformity with the laws and regulations regarding the drawing up of electronic documents.

[*14 July 2020*]

7. The manager and taxpayer shall include in the management plan only those sorted waste collection sites which:

7.1. conform to the requirements laid down in the laws and regulations regarding waste collection and sorting sites;

7.2. are in the ownership or possession thereof or with the owners, possessors or managers of which it has entered into the agreement on acceptance of the packaging or disposable tableware;

7.3. are registered on the website “Šķiro viegli” [“Sort easy”].

[*14 July 2020*]

8. The Service shall, within a month after receipt of the submission referred to in Paragraph 4 of this Regulation:

8.1. ascertain of the conformity of the management system with the submitted management plan;

8.2. where necessary, consult with the Packaging Management Council (hereinafter – the Council). The Council shall, within five working days after receipt of the documents, provide recommendation to the Service on entering into the agreement on the management and application of the exemption;

8.3. take the decision to enter into the agreement on the management and to apply the exemption.

[*14 July 2020*]

9. If it is established that the documents submitted in accordance with Paragraph 4 of this Regulation are incomplete, the Service shall inform the taxpayer which has itself established and applies the management system or the manager which has submitted the documents thereof in writing. If within two weeks after receipt of the request the missing information is not submitted to the Service or incomplete information is submitted, the Service shall take the decision to refuse to enter into the agreement on the management and to apply the exemption.

[*14 July 2020*]

10. The Service shall indicate in the decision to enter into the agreement on the management and to apply the exemption the time period and the material types of packaging waste or disposable tableware whereto the exemption is to be applied.

**III. Agreement on the Management**

11. The Service shall prepare the agreement on the management and enter into it with the manager or taxpayer in conformity with the laws and regulations regarding the procedures for entering into and termination of the agreement on the management of end-of-life vehicles, packaging of goods and products and disposable tableware or waste of the products harmful to the environment.

12. The following shall be indicated in the agreement on the management:

12.1. contracting parties;

12.2. the subject matter of the agreement on the management;

12.3. the validity period of the agreement on the management;

12.4. the rights and obligations of the manager or taxpayer;

12.5. official duties and rights;

12.6. the procedures by which the manager or taxpayer submits reports to the Service on the implementation of the management system;

12.7. the procedures by which the manager submits the information to the Service regarding its contracting partners and changes on the list of the contracting partners;

12.8. the procedures by which amendments are made to the agreement on the management;

12.9. the procedures for the termination of the agreement on the management.

13. The subject matter of the agreement on the management shall be the implementation of the planned management system of the manager or taxpayer, specifying the material types and amounts of packaging waste or disposable tableware to be managed within the framework thereof.

14. The management plan shall be an integral part of the agreement on the management that has been submitted to the Service by the manager or taxpayer which has itself established and applies the management system.

15. The exemption shall come into force from the first day of the first month of the quarter after entering into the agreement on the management with the Service.

16. The manager shall, where necessary, however not more than once in a quarter until the fifteenth date of the second month of each quarter, submit to the Service the information regarding changes on the list of contracting partners (Annex 4) after applying new contracting partners for the application of the exemption, indicate the date, number of the agreement entered into or types of packaging or disposable tableware for which the exemption from payment of the tax is requested.

17. The Service shall, within one month after receipt of the application referred to in Paragraph 16 of this Regulation, take the decision to apply the exemption to the applied contracting partners and make amendments to the management plan. The exemption shall be applied to new contracting partners of the management system from the first date of the next quarter after taking the abovementioned decision.

18. The taxpayer may concurrently enter into the agreement on the management of one material type of packaging waste or disposable tableware only with one manager. If the Service, upon evaluating the information submitted by the managers, establishes that the taxpayer has entered into the agreement on the management of one material type of packaging waste or disposable tableware with several managers, the relevant taxpayer shall be warned in writing of the detected violation and assigned to keep contractual relations only with one manager within 10 working days after the day of receipt of the warning. The taxpayer shall inform the Service in writing of the termination of agreements with other managers by appending the confirmations or other documents signed by such managers on the termination of the agreement. If within 10 working days from the day of sending the warning the Service has not received the relevant information, it shall take the decision to discontinue application of the exemption to the taxpayer.

19. If the manager or taxpayer which has entered into the agreement with the manager and is exempted from payment of the tax on the basis of such agreement cancels the agreement, the application of the exemption shall be discontinued starting from the first date of the first month of the next quarter after taking of the relevant decision. The manager shall inform the Service of the cancellation of the agreement with the taxpayer by indicating the date of cancellation of the agreement.

20. The manager and taxpayer which has entered into the agreement on the management with the Service have an obligation to notify the Service of any changes in the fulfilment of the obligations included in the management plan.

21. After receipt of the information referred to in Paragraph 20 of this Regulation, the Service shall review the application of the exemption within one month and, where necessary, take the decision to make amendments to the agreement on the management.

21.1 The manager whose contracting partners are subject to the exemption from payment of the tax is applied shall notify the Service of the contracting partner which during a six-month period after application of the exemption from payment of the tax has not submitted information regarding the amount of packaging or disposable tableware placed on the market. The Service is entitled to take the decision to discontinue the application of the exemption granted to the taxpayer. Application of the exemption from payment of the tax may be renewed from the first date of the first month of the next month after submission of full information and taking of the decision of the Service.

[*14 July 2020*]

22. If the manager or taxpayer does not apply the management system or applies it incompletely, or fails to comply with the obligations included in the agreement on the management or requirements in respect of the financial security, the Service shall, within 10 working days after it is established that the obligations under the agreement on the management are not complied with, draw up the deed and request an explanation in writing from the manager or taxpayer for the non-fulfilment of the obligations of the agreement on the management.

[*14 July 2020*]

23. The taxpayer or manager shall, within 10 working days after receipt of a request, submit the explanation referred to in Paragraph 22 to the Service. If the explanation is not provided to the Service within 10 working days or incomplete information is submitted, the Service shall take the decision to make amendments to the agreement on the management and, where necessary, to discontinue the application of the exemption granted to the taxpayer.

24. The Service shall post on its website and update on regular basis the list of those managers and taxpayers which have entered into the agreement on the management with the Service by indicating the date of entering into the agreement on the management, validity period thereof, and material types of packaging waste or disposable tableware.

**IV. Submission of a Report and Examination Thereof**

25. The manager whose contracting partners are exempted from payment of the tax and the taxpayer which has itself established and applies the management system and is exempted from payment of the tax shall, each year by 31 August, submit to the Service a report on the management of packaging waste or disposable tableware and the calculated tax (hereinafter – the report) (Annex 5 or 7) for the time period from 1 January to 30 June of the relevant year. If it is established that recycling and recovery are not fulfilled in the amount of at least 40 % of the amount to be recycled and recovered during a six-month period in accordance with the report submitted by the manager or taxpayer for the relevant time period, the Service shall carry out the activities referred to in Paragraphs 30 and 31 of this Regulation.

[*14 July 2020 / Amendment to Paragraph in respect of the time period for the submission of the report shall come into force on 1 January 2021. See Paragraphs 39 and 41*]

26. The manager whose contracting partners are exempted from payment of the tax and the taxpayer which has itself established and applies the management system and does not pay the tax shall, each year by 30 April, submit an audited report to the Service for the previous year in conformity with Annex 5 or 7 of this Regulation. The audit opinion shall be appended to the report on the conformity of the information specified in the report with the requirements laid down in the laws and regulations regarding the accounting and management of packaging and disposable tableware.

[*14 July 2020 / See Paragraph 39*]

27. The manager whose contracting partners are exempted from payment of the tax and the taxpayer which has itself established and applies the management system and is exempted from payment of the tax shall append the financial security referred to in Sub-paragraph 4.3 of this Regulation to the report referred to in Paragraphs 25 and 26 of this Regulation in conformity with the actual amount of the calculated tax if the amount of the calculated tax has changed for at least 10 %.

[*14 July 2020*]

28. The manager and taxpayer has the obligation, upon the request of the officials of the State tax administration institution and the Service, to present the originals of the documents which confirm the veracity of the information included in the management plan and the originals of the documents indicated in the report (including agreements, supporting information for the amount of the packaging and disposable tableware collected, accepted, and recycled or recovered by an economic operator by material types during the specific time period, documents confirming the sale of packaging waste for reuse).

28.1 The document confirming the collection of packaging waste or disposable tableware in the territory of the Republic of Latvia and preparation of the amount of the collected packaging or disposable tableware for reuse, recovery, and recycling thereof (Paragraph 4 of Annex 5 or 7) and repair of wood packaging waste (Sub-paragraph 6.2 of Annex 7) shall contain the following information:

28.1 1. name, registration number, contact details of the issuer of the document;

28.1 2. information regarding the document which confirms the right to carry out the specified activity with waste (number, time period, issuer);

28.1 3. name and registration number of the recipient of the document (the manager which has entered into the agreement on the management with the Service);

28.1 4. information regarding the activities carried out with waste – the type and class code of the managed waste, the amount of the accepted waste, the description of the activity, and the code of the recovery activity, the place (country, address) and time period of the activity, the amount of the recovered or recycled waste, information regarding the person from which waste was accepted and to which it was transferred, further activities with waste, and also the type, class code, and the amount of shipped waste;

28.1 5. confirmation that the provided information is true and the activity has been completed and such activity for the particular type of waste and within the amount fixed is only attributable to one manager or taxpayer which has entered into the agreement on the management with the Service.

[*14 July 2020*]

29. The Service shall, within one month after receipt of the documents referred to in Paragraph 25 or 26 of this Regulation assess their conformity with the requirements of this Regulation and also, where necessary, inform the Council of the process of performance of the management plan. The Council shall, within five working days, provide its recommendation for making amendments to the agreement on the management.

30. If it is established that the documents referred to in Paragraph 25 or 26 of this Regulation are incomplete, the Service shall inform the manager or taxpayer which has submitted the documents thereof. If the missing information is not provided to the Service within 10 working days or incomplete information is submitted, the Service shall take the decision to make amendments to the agreement on the management and, where necessary, to discontinue application of the exemption granted to the taxpayer.

31. If it is indicated in the audit opinion referred to in Paragraph 26 of this Regulation that the performance of the management plan does not conform to the requirements of laws and regulations or the plan is not appropriately complied with, the Service shall, within 10 working days after receipt of the documents referred to in Paragraph 26 of this Regulation, assess the submitted information, notify the manager or taxpayer in writing of the violation detected, and assign to rectify the violation within one month from the day of sending the warning.

32. The manager or taxpayer shall inform the Service of the rectification of the violation or, where it was not possible to rectify the violation within the indicated time period, of the measures for the rectification of the violation and schedule for the performance thereof, or objective reasons why it is not possible to rectify the violation.

33. If after the end of the time period indicated in the warning the Service has not received the relevant information or the information submitted is not objective, it shall inform the Council in writing thereof and take the decision to discontinue the application of the exemption to the taxpayer which has entered into the agreement on the management or to taxpayers which have entered into agreements with the particular manager.

34. The amount of recycling and recovery of packaging waste or disposable tableware shall be determined by referring the quantity of the recycled and recovered packaging waste or disposable tableware in the relevant calendar year against the quantity of the packaging waste or disposable tableware sold or used for ensuring own economic activity. The recycling and recovery norms shall be considered to be met if:

34.1. recycling and recovery is ensured in the amount which is not less than that referred to in Annex 1 of this Regulation;

34.2. the amount of the packaging waste collected from households is at least:

34.2.1. 25 % in 2021;

34.2.2. 35 % in 2022;

34.2.3. 40 % in 2023;

34.3. the amount that is recycled or recovered in accordance with the laws and regulations governing the field of packaging and waste management is included in the amount of recycled or recovered packaging waste or disposable tableware;

34.4. [*Sub-paragraph shall come into force on 1 January 2023 and shall be included in the wording of the Regulation as of 1 January 2023. See Paragraph 43*]

[*14 July 2020 / Sub-paragraph 34.2 shall come into force on 1 January 2021. See Paragraph 42*]

34.1 The Service shall, each year after evaluation of the reports, post on the website thereof the information regarding the amounts of recycling and recovery of packaging waste or disposable tableware of the managers and taxpayers (proportion in % of the generated amount) which establish and apply the management system by themselves.

[*14 July 2020*]

35. The amounts of packaging waste or disposable tableware which have been collected until the end of the six-month period or calendar year, but which are recycled or recovered respectively during the next six-month period or the first three months of the calendar year, the manager and taxpayer may add to the amounts of packaging waste or disposable tableware recycled or recovered in the previous six-month period or calendar year.

**V. Closing Provisions**

36. Cabinet Regulation No. 1293 of 3 November 2009, Procedures for Exemption from Payment of the Natural Resources Tax for Packaging and Disposable Tableware and Accessories (*Latvijas Vēstnesis*, 2009, No. 183; 2013, Nos. 98, 164; 2016, No. 251), is repealed.

37. The agreement on the management which is entered into with the Service until the day of coming into force of this Regulation shall be valid until the end of the validity period thereof, insofar as it is not in contradiction with this Regulation.

38. Sub-paragraph 3.1 and Paragraph 34 of this Regulation shall come into force on 1 January 2018.

39. Until the commencement of the operation of e-service “Management of the object of the natural resources tax”, all the documents shall be prepared in conformity with the laws and regulations regarding the drawing up of electronic documents in the unified environmental information system “TULPE”of the Service referred to in Paragraph 6 of this Regulation and sent to the official e-mail address of the Service. Until the introduction of the abovementioned service, the report referred to in Paragraphs 25 and 26 of this Regulation shall be submitted to the Service in Microsoft Excel or another spreadsheet program format.

[*14 July 2020*]

40. The provisions laid down in Sub-paragraph 3.2 of this Regulation in respect of the acceptance or collection of packaging waste or disposable tableware shall come into force on 1 January 2021. Until 31 December 2020, the manager and taxpayer which has itself established and applies the management system shall, within the framework of the management system, ensure acceptance of packaging waste or disposable tableware generated in households of Latvia in the territory of the Republic of Latvia in at least 50 sorted waste collection sites in populated areas – provided that in each municipal waste management region there are at least three sorted waste collection sites and each of such sorted waste collection site is located in a different populated area of the relevant region.

[*14 July 2020*]

41. Amendment to Paragraph 25 of this Regulation in respect of the time period for submission of the report shall come into force on 1 January 2021.

[*14 July 2020*]

42. Sub-paragraph 34.2 of this Regulation shall come into force on 1 January 2021.

[*14 July 2020*]

43. Sub-paragraph 34.4 of this Regulation shall come into force on 1 January 2023.

[*14 July 2020 / Sub-paragraph shall be included in the wording of the Regulation as of 1 January 2023*]

**Informative Reference to European Union Directives**

[*14 July 2020*]

The Regulation contains legal norms arising from:

1) Directive (EU) 2018/851 of the European Parliament and of the Council of 30 May 2018 amending Directive 2008/98/EC on waste;

2) Directive (EU) 2018/852 of the European Parliament and of the Council of 30 May 2018 amending Directive 94/62/EC on packaging and packaging waste;

3) Directive (EU) 2015/720 of the European Parliament and of the Council of 29 April 2015 amending Directive 94/62/EC as regards reducing the consumption of lightweight plastic carrier bags.

Prime Minister Māris Kučinskis

Minister for Environmental Protection and Regional Development Kaspars Gerhards

**Annex 1**

Cabinet Regulation No. 480

16 August 2017

**Recycling and Recovery Amounts (Proportion in %) of the Material Types of Packaging Waste and Disposable Tableware and Accessories (hereinafter – the Packaging Waste) and Time Periods Thereof**

[*14 July 2020*]

**1. Recycling and Recovery Amounts (Proportion in %) of the Material Types of the Packaging Waste until 31 December 2022**

|  |  |  |  |
| --- | --- | --- | --- |
| No. | Material type of the packaging waste1 | From 1 January 2020 to 31 December 2021 | From 1 January 2022 to 31 December 2022 |
| recovered (including recycled) | recycled | recovered (including recycled) | recycled |
| 1. | Glass | 70 | 65 | 72 | 67 |
| 2. | Plastic | 46 | 28 | 50 | 35 |
| 3. | Paper, cardboard | 85 | 65 | 85 | 68 |
| 4. | Metal | 55 | 55 | 59 | 59 |
| 5. | Wood | 34 | 20 | 34 | 22 |
| **For all materials in total** | **65** | **60** | **67** | **62** |

Note.

1 Recovery or recycling percentage amount (proportion) of the packaging waste of composite materials (laminates) shall be determine by the material which is prevailing in terms of weight.

**2. Recycling Amounts (Proportion in %) of the Material Types of the Packaging Waste from 1 January 2023**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| No. | Material type of the packaging waste2 | From 1 January to 31 December 2023 | From 1 January to 31 December 2024 | From 1 January to 31 December 2025 | From 1 January to 31 December 2026 | From 1 January to 31 December 2027 | From 1 January to 31 December 2028 | From 1 January to 31 December 2029 | From 1 January 2030 |
| 1. | Glass | 68 | 69 | 70 | 71 | 72 | 73 | 74 | 75 |
| 2. | Plastic | 40 | 45 | 50 | 51 | 52 | 53 | 54 | 55 |
| 3. | Paper and cardboard | 70 | 73 | 75 | 77 | 79 | 81 | 83 | 85 |
| 4. | Ferrous metal | 63 | 67 | 70 | 72 | 74 | 76 | 78 | 80 |
| 5. | Aluminium | 40 | 45 | 50 | 52 | 54 | 56 | 58 | 60 |
| 6. | Wood | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 |
| **For all materials in total** | **63** | **64** | **65** | **66** | **67** | **68** | **69** | **70** |

Note.

2 The amount (proportion) of the packaging waste of composite materials and other packaging consisting of several materials shall be calculated for each material included in the packaging. Derogation from the abovementioned requirement may be made if the amount of the particular material does not exceed 5 % of the total mass of the packaging unit.

**3. Recovery3 Amounts (Proportion in %) of the Material Types of the Packaging Waste from 1 January 2023**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| No. | Material type of the packaging waste4 | From 1 January 2023 to 31 December 2023 | From 1 January 2024 to 31 December 2025 | From 1 January 2026 to 31 December 2028 | From 1 January 2029 |
| 1. | Glass | 5 | 7 | 8 | 10 |
| 2. | Plastic | 15 | 16 | 18 | 20 |
| 3. | Paper and cardboard | 10 | 8 | 7 | 5 |
| 4. | Wood | 10 | 12 | 14 | 15 |
| **For all materials in total** | **5** | **7** | **8** | **10** |

Notes.

3 Excluding recycling and repair of wood packaging.

4 The amount (proportion) of the packaging of composite materials and other packaging consisting of several materials shall be calculated for each material included in the packaging. Derogation from the abovementioned requirement may be made if the amount of the particular material does not exceed 5 % of the total mass of the packaging unit.

**Annex 2**

Cabinet Regulation No. 480

16 August 2017

[*14 July 2020*]

**Submission for the Approval of the Management Plan and Exemption from Payment of the Natural Resources Tax**

**To the State Environmental Service**

vvd@vvd.gov.lv

|  |  |
| --- | --- |
| Please approve |  |
|  | (name of the economic operator)1 |
|  |
| (unified registration number, legal address, e-mail) |

the management plan and apply the exemption from payment of the natural resources tax2 for the following material types of packaging waste or disposable tableware and accessories (hereinafter – the disposable tableware):

□ glass

□ plastic

□ paper and cardboard or other natural fibres

□ metal

□ wood

for the time period from \_\_ \_\_\_\_\_\_ 20\_\_ to \_\_ \_\_\_\_\_\_ 20\_\_.

The information provided in the part \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ of the management plan appended to the submission is a commercial secret.

I hereby declare that the information provided is complete and true.

Annexed:

1) the management plan for the packaging waste or disposable tableware for the time period from \_\_\_ \_\_\_\_\_\_\_\_\_\_\_ 20\_\_\_\_ to \_\_\_ \_\_\_\_\_\_\_\_\_\_ 20\_\_\_\_ on \_\_\_\_\_ pages;

2) the financial security document (the first-demand letter of the guarantee issued by a credit institution or insurance policy issued by an insurer) on \_\_\_\_ pages.

Date3 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

|  |  |
| --- | --- |
| Manager or a person authorised to sign |  |
|  | (position, given name, surname, signature3) |

Place for a seal3

Notes.

1 The taxpayer which has itself established and applies the packaging waste or disposable tableware management system or the manager with which the taxpayers have entered into the agreement on the application of the packaging waste or disposable tableware management system.

2 For the taxpayer which has itself established and applies the packaging waste or disposable tableware management system or the taxpayers referred to in Table 8 of the management plan of the manager.

3 The document details “date”, “signature”, and “place for a seal” shall not be completed if the electronic document has been prepared in conformity with the laws and regulations regarding the drawing up of electronic documents.

Minister for Environmental Protection and Regional Development Kaspars Gerhards

**Annex 3**

Cabinet Regulation No. 480

16 August 2017

[*14 July 2020*]

**Management Plan until 31 December 2022**

(name, registration number of the economic operator)

Management plan for packaging waste and disposable tableware and accessories for the time period from \_\_\_ \_\_\_\_\_\_\_\_\_\_ 20\_\_\_ to \_\_\_ \_\_\_\_\_\_\_\_\_\_ 20\_\_\_

1. Planned Material Types of Packaging and Amounts of Use, Planned Material Types of Disposable Tableware and Accessories (Hereinafter – the Disposable Tableware) and Amounts of Use Thereof and Calculated Natural Resources Tax

Time period from \_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_ 20\_\_\_ to \_\_\_ \_\_\_\_\_\_\_\_\_ 20\_\_\_

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| No. | Material type of packaging and disposable tableware1 | Amount of packaging and disposable tableware (kg) | Rate of the natural resources tax (EUR/kg) | Calculated natural resources tax (EUR) |
| Year 20\_\_ | Year 20\_\_ | Year 20\_\_ | Year 20\_\_2 | Year 20\_\_ | Year 20\_\_ | Year 20\_\_ | Year 20\_\_2 |
| 1. | Material type of packaging: |  |  |  |  |  |  |  |  |  |
| 1.1. | glass |  |  |  |  |  |  |  |  |  |
| 1.2. | plastic (except for the bioplastic, oxo-degradable plastic, polystyrene, and plastic bags3) |  |  |  |  |  |  |  |  |  |
| 1.3. | bioplastic |  |  |  |  |  |  |  |  |  |
| 1.4. | oxo-degradable plastic |  |  |  |  |  |  |  |  |  |
| 1.5. | polystyrene |  |  |  |  |  |  |  |  |  |
| 1.6. | plastic bags (1000 pieces < 3 kg)3 |  |  |  |  |  |  |  |  |  |
| 1.7. | plastic bags (1000 pieces > 3 kg)3 |  |  |  |  |  |  |  |  |  |
| 1.8. | paper and cardboard or other natural fibres |  |  |  |  |  |  |  |  |  |
| 1.9. | metal |  |  |  |  |  |  |  |  |  |
| 1.10. | wood |  |  |  |  |  |  |  |  |  |
| 1.11. | TOTAL (1.1 + 1.2 + 1.3 + 1.4 + 1.5 + 1.6 + 1.7 + 1.8 + 1.9 + 1.10) |  |  |  |  |  |  |  |  |  |
| 2. | Material type of disposable tableware: |  |  |  |  |  |  |  |  |  |
| 2.1. | plastic (except for the bioplastic, oxo-degradable plastic, and polystyrene) |  |  |  |  |  |  |  |  |  |
| 2.2. | bioplastic |  |  |  |  |  |  |  |  |  |
| 2.3. | oxo-degradable plastic |  |  |  |  |  |  |  |  |  |
| 2.4. | polystyrene |  |  |  |  |  |  |  |  |  |
| 2.5. | paper and cardboard or other natural fibres  |  |  |  |  |  |  |  |  |  |
| 2.6. | metal foil |  |  |  |  |  |  |  |  |  |
| 2.7. | wood |  |  |  |  |  |  |  |  |  |
| 2.8. | TOTAL (2.1 + 2.2 + 2.3 + 2.4 + 2.5 + 2.6 + 2.7) |  |  |  |  |  |  |  |  |  |

Notes.

1 Packaging and disposable tableware of composite material (laminates) shall be added to that material type which is prevailing in terms of weight.

2 The column shall be filled in if the management plan does not start on 1 January.

3 The plastic bags referred to in Section 4, Paragraph five of the Natural Resources Law.

**2. Planned Material Types and Amounts of Recycled and Recovered Packaging Waste and Disposable Tableware**

**2.1. Planned Material Types of Recycled and Recovered Packaging Waste and Disposable Tableware (kg)**

|  |  |  |  |
| --- | --- | --- | --- |
| No. | Material type of packaging and disposable tableware | Amount of packaging waste and disposable tableware (by years) which is planned to be prepared for recycling and recovery (kg)4 | Amount of packaging waste and disposable tableware (by years) which is planned to be recycled and recovered |
| in the territory of the Republic of Latvia | in other countries |
| recycled (kg) | recovered (kg) | recycled (kg) | recovered (kg) |
| Year | Year | Year | Year | Year |
| 20\_\_ | 20\_\_ | 20\_\_ | 20\_\_5 | 20\_\_ | 20\_\_ | 20\_\_ | 20\_\_5 | 20\_\_ | 20\_\_ | 20\_\_ | 20\_\_5 | 20\_\_ | 20\_\_ | 20\_\_ | 20\_\_5 | 20\_\_ | 20\_\_ | 20\_\_ | 20\_\_5 |
| 1. | Glass |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2. | Plastic6 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3. | Paper and cardboard or other natural fibres |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4. | Metal |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5. | Wood |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6. | TOTAL |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

**2.2. Planned Material Types and Amounts of Recycled and Recovered Packaging Waste and Disposable Tableware (%)**

|  |  |  |
| --- | --- | --- |
| No. | Material type of packaging and disposable tableware | Amount of packaging waste and disposable tableware (by years),total |
|
| recycled (kg) | recycled (%)6 | recovered (kg) | recovered (%)6 |
| Year | Year | Year | Year |
| 20\_\_ | 20\_\_ | 20\_\_ | 20\_\_5 | 20\_\_ | 20\_\_ | 20\_\_ | 20\_\_5 | 20\_\_ | 20\_\_ | 20\_\_ | 20\_\_5 | 20\_\_ | 20\_\_ | 20\_\_ | 20\_\_5 |
| 1. | Glass |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2. | Plastic7 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3. | Paper and cardboard or other natural fibres |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4. | Metal |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5. | Wood |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6. | TOTAL |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Notes.

4 Preparation for recycling or recovery shall not be included in recycling or recovery.

5 The column shall be filled in if the management plan does not start on 1 January.

6 Calculation of recycling and recovery of packaging wasteand disposable tableware in per cent against the amount of packaging waste sold or used for ensuring own economic activity or the amount of disposable tableware sold in retail and public catering in the relevant year.

7 If it is not possible to distinguish the amounts of recycling and recovery of bioplastic and oxo-degradable plastic separately, they shall be included in the total amount of plastic recycling or recovery.

**3. General Description of the Packaging Waste and Disposable Tableware Management System**

**3.1.** **General Description of the Present and Planned Packaging Waste and Disposable Tableware Collection System**

The description shall include the information as to how the acceptance and collection of packaging waste and disposable tableware will be ensured, including how the territorial coverage of collection sites will be ensured, and a schematic display of the activities shall be appended thereto

|  |
| --- |
|  |
|  |
|  |
|  |
|  |

**3.2. Description of Those Management System Measures which are Necessary for Compliance with Recycling and Recovery Norms**

The description shall include the information as to how recycling and recovery of packaging waste and disposable tableware will be ensured in such amounts which are not less than the amounts laid down in Annex 1 to this Regulation and also indicate the recycling and recovery activities for the performance of which agreements have been entered into with economic operators, and recycling and recovery activities (if any) carried out by itself, and a schematic display of the activities shall be appended thereto

|  |
| --- |
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|  |

**3.3. Auditing Description of Packaging and Disposable Tableware Flow**

The description shall include the information as to how the audit of contracting partners regarding the recording of packaging and disposable tableware will be conducted in accordance with the requirements laid down in the laws and regulations regarding natural resources tax and waste management

|  |
| --- |
|  |
|  |
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|  |

**4. Organisation of Acceptance and Collection of Packaging Waste and Disposable Tableware in the Territory of the Republic of Latvia**

**4.1. Acceptance of Packaging Waste and Disposable Tableware**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No. | Waste management region (in alphabetical order) | Address of the sorted waste collection site | Municipal waste management undertaking which has received a permit to manage the relevant waste collection and sorting site (name, registration number, and legal address of the economic operator) | Date of entering into the agreement on waste acceptance and validity period thereof | Waste management permit number, date of issue, and validity period thereof | Material types of packaging waste which are accepted |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |

**4.2. Collection of Packaging Waste and Disposable Tableware**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| No. | Waste management region (in alphabetical order) | The economic operator which collects packaging waste and disposable tableware (name, registration number, and legal address of the economic operator) | Date of entering into the agreement on waste collection and validity period thereof | Waste management permit number, date of issue, and validity period thereof | Material type (and code) of packaging waste which the economic operator collects |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

**5. Organisation of Recovery and Recycling of Packaging Waste and Disposable Tableware**

**5.1. Economic Operators which Recover or Recycle Packaging Waste and Disposable Tableware in the Territory of the Republic of Latvia**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No. | Name, registration number in the Enterprise Register, and legal address of the economic operator | Date of entering into the agreement and validity period (from–to) thereof | Address of the recovery facility | Number, date of issue, and period of validity of the permit | Waste type and code8 | Permitted activities and recovery code9 |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |

**5.2. Economic Operators which Recover or Recycle Packaging Waste and Disposable Tableware Outside the Territory of the Republic of Latvia**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No. | Name, registration number in the Enterprise Register, and legal address of the economic operator | Date of entering into the agreement and validity period (from–to) thereof | Address of the recovery facility | Issuer, number, date of issue, and period of validity of the permit | Waste type and code8 | Permitted activities and recovery code9 |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |

Notes.

8 In accordance with the waste classifier.

9 In accordance with the laws and regulations regarding the types of waste recovery.

**6. Plan for Communication Measures**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No. | Objective of the measure | Type**10**/description of the measure | Target audience (not less than 100 participants) | Planned period for implementation | Planned venue of the measure or place where information is published, territory covered (waste management region) | Financing planned for the implementation of the measure (EUR) |
| 1. | Informing of the public of the necessity to sort waste |  |  |  |  |  |
| 2. | Informing of the public of the possibilities to deliver sorted waste |  |  |  |  |  |
| 3. | Involving of the public in waste sorting activities |  |  |  |  |  |
| 4. | Achievement of environmental awareness |  |  |  |  |  |
|  |  |  |  |  | Total |  |

Note.

10 Informative measures (publications and educational articles on the mass media), educational measures with the public participation (campaigns, seminars, conferences, training, visits to waste management infrastructure objects).

**7. Financial Plan for the Implementation of the Packaging Waste and Disposable Tableware Management Plan**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| No. | Costs (EUR) | Year 1 | Year 2 | Year 3 |
| 1. | Costs for the collection and acceptance of packaging waste and disposable tableware |  |  |  |
| 2. | Costs for the storage of packaging waste and disposable tableware |  |  |  |
| 3. | Costs for the recycling and recovery of the collected packaging waste and disposable tableware (including costs for bringing out of the territory of the Republic of Latvia for recycling or recovery) |  |  |  |
| 4. | Costs for the maintenance of the packaging waste and disposable tableware management infrastructure |  |  |  |
| 5. | Administrative costs |  |  |  |
| 6. | Costs for communication measures |  |  |  |
| 7. | Costs related to the implementation of the management plan |  |  |  |
| 8. | Risk 10 % |  |  |  |
| 9. | Total costs |  |  |  |

|  |  |
| --- | --- |
| **8. List of Taxpayers which with** |  |
|  | (the name of the manager) |
| **have Entered into the Agreement on Participation in the Packaging Waste and Disposable Tableware Management System11** |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| No. | Registration number12 | Name | Legal address | Date and number of the contract entered into | Types of packaging and disposable tableware regarding which the agreement on the management is entered into |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

Notes.

11 The taxpayer which has itself established and applies the management system shall not fill in this point.

12 The registration number of the European Union value added tax payer shall be indicated for a foreign economic operator.

I hereby declare that the information provided is complete and true.

|  |  |
| --- | --- |
|  |  |
| (date)13 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Manager or a person authorised to sign |  |  |  |  |  |
| (position) |  | (given name, surname) |  | (signature)13 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Information prepared by |  |  |  |  |  |
| (position) |  | (given name, surname) |  | (signature)13 |

Note.

13 The document details “date” and “signature” shall not be completed if the electronic document has been prepared in conformity with the laws and regulations regarding the drawing up of electronic documents.

Minister for Environmental Protection and Regional Development Kaspars Gerhards

**Annex 4**

Cabinet Regulation No. 480

16 August 2017

[*14 July 2020*]

**Submission for the Changes on the List of Contracting Partners and Exemption from Payment of the Natural Resources Tax**

**To the State Environmental Service**

vvd@vvd.gov.lv

I hereby ask the State Environmental Service:

|  |  |  |
| --- | --- | --- |
|  | 1) to make amendments to |  |
|  |  | (name of the economic operator)1 |
|  |
| (unified registration number, legal address, e-mail) |

Table 8 of the management plan (hereinafter – the list of contracting partners) on the following payers of the natural resources tax with which the agreement on the management of packaging waste and disposable tableware has been entered into and to grant the exemption from payment of the tax for the types of packaging and disposable tableware referred to in the agreement for the time period from \_\_ \_\_\_\_\_\_\_\_\_ 20\_\_ to \_\_ \_\_\_\_\_\_\_\_\_ 20\_\_:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| No. | Registration number2 | Name | Legal address | Date and number of the contract entered into | Types of packaging and disposable tableware regarding which the agreement on the management is entered into |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

2) exclude from the list of contracting partners such economic operators with which cooperation is discontinued:

|  |  |  |  |
| --- | --- | --- | --- |
| No. | Registration number2 | Name | Legal address |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |

3) make changes to the following entries on the list of contracting partners:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| No. | Registration number2 | Name | Legal address | Date and number of the contract entered into | Types of packaging and disposable tableware regarding which the agreement on the management is entered into |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

I hereby declare that the information provided is complete and true.

|  |  |  |
| --- | --- | --- |
| Date3 |  |  |
|  |  |  |

|  |  |
| --- | --- |
| Manager or a person authorised to sign |  |
|  | (position, given name, surname, signature3) |

Place for a seal3

Notes.

1 The name of such taxpayer which has itself established and applies the packaging waste or disposable tableware management system or the name of such manager with which the taxpayers have entered into the agreement on the application of the packaging waste or disposable tableware management system.

2 The registration number of the European Union value added tax payer shall be indicated for a foreign economic operator.

3 The document details “date”, “signature”, and “place for a seal” shall not be completed if the electronic document has been prepared in conformity with the laws and regulations regarding the drawing up of electronic documents.

**Annex 5**

Cabinet Regulation No. 480

16 August 2017

[*14 July 2020*]

**Report until 31 December 2022**

**To the State Environmental Service**

vvd@vvd.gov.lv

(name, unified registration number, legal address, e-mail of the economic operator)

Report on the packaging waste and disposable tableware and accessories management and calculated natural resources tax from \_\_\_ \_\_\_\_\_\_\_\_\_\_ 20\_\_\_ to \_\_\_ \_\_\_\_\_\_\_\_\_\_ 20\_\_\_

**1. Description of the Packaging Waste and Disposable Tableware and Accessories (Hereinafter – the Disposable Tableware) Management System**

**1.1. General Description of the Packaging Waste and Disposable Tableware Collection System**

The description shall include the information as to how the acceptance and collection of packaging waste and disposable tableware was carried out, including the information as to how the territorial coverage of collection sites was ensured. The description shall be accompanied by a schematic display of the activities

|  |
| --- |
|  |
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|  |

**1.2. Description of Those Management System Measures which were Implemented for Ensuring Compliance with Recycling and Recovery Norms**

The description shall include the information as to how recycling and recovery of packaging waste and disposable tableware was ensured in such amounts which are not less than the amounts laid down in Annex 1 to this Regulation and also indicate the recycling and recovery activities for the performance of which agreements have been entered into with economic operators, and recycling and recovery activities (if any) carried out by itself. The description shall be accompanied by a schematic display of the activities

|  |
| --- |
|  |
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|  |
|  |

**2. Material Types and Amounts of Packaging and Disposable Tableware Sold and Used for Ensuring Own Economic Activity During a Reporting Period and Calculated Natural Resources Tax**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| No. | Material type of packaging and disposable tableware | Weight of packaging and disposable tableware (kg) | Rate of the natural resources tax (EUR) | Calculated natural resources tax (EUR) |
| 1. | Material type of packaging: |  |  |  |
| 1.1. | glass |  |  |  |
| 1.2. | plastic (except for the polystyrene, bioplastic, oxo-degradable plastic, and plastic carrier bags1) |  |  |  |
| 1.3. | polystyrene |  |  |  |
| 1.4. | bioplastic |  |  |  |
| 1.5. | oxo-degradable plastic |  |  |  |
| 1.6. | plastic bags1 |  |  |  |
| 1.7. | plastic bags1 |  |  |  |
| 1.8. | paper and cardboard or other natural fibres |  |  |  |
| 1.9. | metal |  |  |  |
| 1.10. | wood |  |  |  |
| 1.11. | TOTAL  |  | X |  |
| 2. | Material type of disposable tableware: |  |  |  |
| 2.1. | plastic (except for polystyrene, bioplastic, and oxo-degradable plastic) |  |  |  |
| 2.2. | polystyrene |  |  |  |
| 2.3. | bioplastic |  |  |  |
| 2.4. | oxo-degradable plastic |  |  |  |
| 2.5. | paper and cardboard or other natural fibres  |  |  |  |
| 2.6. |  metal foil |  |   |   |
| 2.7. | wood |  |  |  |
| 2.8. | TOTAL |  | X |  |
| 3. | SUM TOTAL (1.11. + 2.8.) |  | X |  |

Note.

1 The plastic bags referred to in Section 4, Paragraph five of the Natural Resources Law.

**2.1** **Annual Consumption of Lightweight Plastic Carrier Bags**

|  |  |
| --- | --- |
| Mass of lightweight plastic carrier bags1.1 (kg) | Weighted-average mass of one plastic carrier bag1.2 (kg) |
|  |  |
| Including bags the wall thickness of which is | Including bags with the wall thickness of |
| < 15 microns | 15 ≤ 50 microns | < 15 microns | 15 ≤ 50 microns |
|  |  |  |  |
| The mass of those plastic carrier bags (kg) the wall thickness of which is ≥ 50 microns1.3 |
|  |

Notes.

1.1 Table shall contain information regarding all lightweight plastic carrier bags which are laid down in Section 1 of the Packaging Law regardless of their weight.

1.2 The weighted-average mass (kg) shall be calculated by using the following formula:

|  |  |  |
| --- | --- | --- |
| *m* = | *m*1*x*1 + *m*2*x*2 + ... + *mnxn* | where |
| *x*1 + *x*2 + ... + *xn* |

m1, m2, mn – the mass of lightweight plastic carrier bag (kg) with determined wall thickness (for example, 14 microns, 30 microns and 49 microns);

x1, x2, xn – the number of the types of lightweight plastic carrier bags.

1.3 Filling in of the coloured field is not mandatory.

**2.2 Reusable Packaging in a Reporting Period**

|  |  |  |  |
| --- | --- | --- | --- |
| Material type of packaging | Packaging placed on the market with an article for the first time1.4 | Reusable packaging placed on the market with an article for the first time | Rotations1.4, 1.7 |
| all packaging1.5 | primary packaging1.6 | all reusable packaging (kg) | reusable primary packaging (kg) | all reusable packaging | reusable primary packaging |
| (kg) | (units) | (kg) | (units) | (kg)1.8 | (number) | (kg)1.8 | (number) |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| Glass |  |  |  |  |  |  |  |  |  |  |
| Plastic |  |  |  |  |  |  |  |  |  |  |
| Paper and cardboard  |  |  |  |  |  |  |  |  |  |  |
| Ferrous metal |  |  |  |  |  |  |  |  |  |  |
| Aluminium |  |  |  |  |  |  |  |  |  |  |
| Wood |  |  |  |  |  |  |  |  |  |  |
| **For all materials in total** |  |  |  |  |  |  |  |  |  |  |

Notes.

1.4 Filling in of the marked fields is not mandatory.

1.5 All reusable and disposable packaging, i.e. primary packaging, secondary packaging and tertiary (transport) packaging.

1.6 Reusable and disposable primary packaging.

1.7 The number of full rotations of reusable packaging in the relevant year.

1.8 The number of full rotations of reusable packaging in the relevant year which is multiplied with the packaging mass.

**3. Information Regarding Packaging and Disposable Tableware and Management Thereof**

**3.1. Information Regarding the Packaging and Disposable Tableware Generated, Collected, Prepared for Recovery and Recycling, Recycled and Recovered in the Territory of the Republic of Latvia**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No. | Material type of packaging and disposable tableware | Amount of generated packaging waste and disposable tableware (kg) | Amount of packaging waste and disposable tableware collected in the territory of the Republic of Latvia in a reporting year (kg) | Amount of packaging waste and disposable tableware prepared for recovery and recycling in a reporting year2 (kg) | Packaging waste and disposable tableware which are recovered in the territory of the Republic of Latvia3 by using | Packaging waste and disposable tableware which are recovered in the territory of the Republic of Latvia (kg)(6 + 7 + 8 + 9) |
| recycling3 (kg) | other types of recovery5 (kg) | incineration with energy recovery6 (kg) |
| material recycling | recycling of other type4 |
| household | other (except for household) |
| 1 | 2 | 3 | 4.1 | 4.2 | 5 | 6 | 7 | 8 | 9 | 10 |
| 1. | Glass |  |  |  |  |  |  |  |  |  |
| 2. | Plastic |  |  |  |  |  |  |  |  |  |
| 3. | Paper and cardboard or other natural fibres |  |  |  |  |  |  |  |  |  |
| 4. | Metal |  |  |  |  |  |  |  |  |  |
| 5. | Wood |  |  |  |  |  |  |  |  |  |
| 6. | TOTAL |  |  |  |  |  |  |  |  |  |

Notes.

2 Preparation for recycling or recovery shall not be included in recycling or recovery.

3 Recycling shall include acquisition of the same material or other materials from packaging waste, disposable tableware or the material thereof (except for the energy which is acquired by incinerating packaging waste, disposable tableware or the material thereof).

4 Other types of recycling include organic recycling; however, do not include material recycling.

5 Other types of recovery include acquisition of secondary raw material form packaging waste, disposable tableware or the material thereof.

6 Includes incineration in the relevant facilities (including waste incineration facilities) with energy recovery.

**3.2. Information Regarding the Packaging and Disposable Tableware Recycled and Recovered Outside the Territory of the Republic of Latvia and Total Recycled and Recovered Packaging and Disposable Tableware**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| No. | Material type of packaging and disposable tableware | Packaging waste and disposable tableware which are sent for recovery to other countries | Packaging waste and disposable tableware which are sent for recovery to other countries (kg)(13 + 14 + 15) | Total amount of recycled packaging waste and disposable tableware (kg)(6 + 7 + 13) | Total amount of recycled packaging waste and disposable tableware (%)(17/3 X 100 %) | Total amount of recovered packaging waste and disposable tableware (kg)(10 + 16) | Total amount of recovered packaging waste and disposable tableware (%)(19/3 X 100 %) |
| for recycling (kg) | for other recovery types (kg) | for incineration with energy recovery (kg) |
| 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 |
| 1. | Glass |  |  |  |  |  |  |  |  |
| 2. | Plastic |  |  |  |  |  |  |  |  |
| 3. | Paper and cardboard or other natural fibres |  |  |  |  |  |  |  |  |
| 4. | Metal |  |  |  |  |  |  |  |  |
| 5. | Wood |  |  |  |  |  |  |  |  |
| 6. | TOTAL |  |  |  |  |  |  |  |  |

**4. Documents Confirming the Collection of Packaging Waste and Disposable Tableware in the Territory of the Republic of Latvia and Recovery and Recycling of Packaging Waste and Disposable Tableware**

**4.1. Confirmation Documents of the Economic Operators (with which Agreements on Collection of Packaging Waste and Disposable Tableware have been Entered into) on the Amount of Packaging Waste and Disposable Tableware Collected in the Territory of the Republic of Latvia in the Relevant Time Period7**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| No. | Name, registration number in the Enterprise Register, and legal address of the economic operator | Address of the sorted waste collection site8 | Material type of the collected packaging waste and disposable tableware indicated in the document | Amount of the collected packaging waste and disposable tableware indicated in the document (kg) | Time period for which the document has been issued | Date of issue of the document | Name of the economic operator to which it was delivered for recovery | Co-financing of the manager8.1 (EUR) | Recipient of the co-financing of the manager – name, registration number of the economic operator |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |

Notes.

7 Confirmation documents shall be provided by those economic operators with which the agreement on the collection of packaging waste and disposable tableware has been entered into and which have collected packaging waste and disposable tableware indicated in Sub-paragraph 3.1 of the report in the relevant time period.

8 Addresses of the sorted waste collection sites shall be indicated in conformity with Sub-paragraph 4.1 of the management plan. The column shall not be filled in if packaging waste and disposable tableware are collected in conformity with Sub-paragraph 4.2 of the management plan.

8.1 Co-financing of the manager is financing which the manager pays to the cooperation partners included in the management plan for the separate waste collection in the territory of the Republic of Latvia from direct waste producers, preparation for recycling, including sorting, recycling or recovery.

**4.2. Confirmation Documents of the Economic Operators (with which Agreements on Recycling or Recovery of Packaging Waste and Disposable Tableware have been Entered into) on the Amount of Packaging Waste and Disposable Tableware Recycled or Recovered in the Relevant Time Period**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| No. | Name, registration number in the Enterprise Register, and legal address of the economic operator | Material type of the recycled or recovered packaging waste and disposable tableware indicated in the document | Amount of the recycled or recovered packaging waste and disposable tableware indicated in the document (kg) | Code or name of the recovery activity performed | Time period for which the document has been issued | Date of issue of the document | Co-financing of the manager (EUR) | Recipient of the co-financing of the manager – name, registration number of the economic operator |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |

**5. Information Regarding the Documents which Apply to Transboundary Waste Transportation in Conformity with Regulation (EC) No 1013/2006 of the European Parliament and of the Council of 14 June 2006 on Shipments of Waste or the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal if Packaging Waste or Disposable Tableware are Brought out for Recovery to Another European Union Member State or Outside the European Union**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| No. | Material type of the packaging waste | Consignor | Consignee | Type of consignment note for packaging waste or disposable tableware9 | Number of the document of transboundary movement of waste10 | Date of issue of the document of transboundary movement of waste11 | Amount attributable tothe report (kg) |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |

Notes.

9 Indicate one of the following types of the consignment note for packaging waste or disposable tableware:

1) the notification document of transboundary movement/shipments of waste in conformity with Annex IA to Regulation (EC) No 1013/2006 of the European Parliament and of the Council of 14 June 2006 on shipments of waste;

2) the notification document of transboundary movement/shipments of waste in conformity with the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal;

3) the information to be appended to the shipments of waste in conformity with Annex VII to Regulation (EC) No 1013/2006 of the European Parliament and of the Council of 14 June 2006 on shipments of waste.

10 Indicate the document number of the relevant notification. The number of a consignment note shall not be indicated in the information accompanying shipments of waste in accordance with Annex VII to Regulation (EC) No 1013/2006 of the European Parliament and of the Council of 14 June 2006 on shipments of waste.

11 Indicate the date of issue of the document of the relevant notification. The actual date of shipment and the date when the consignor has received waste shall be indicated in the information accompanying the shipments of waste in accordance with Annex VII to Regulation (EC) No 1013/2006 of the European Parliament and of the Council of 14 June 2006 on shipments of waste.

**6. Documents Confirming the Sale of Packaging Waste for Reuse**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| No. | Name, registration number, and address of the economic operator which has issued the document | Material type and amount of the packaging waste indicated in the document which is sold for reuse | Time period for which the confirmation has been issued | Date of issue of the document |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |

**7. Performance of the Plan for Communication Measures**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| No. | Objective of the measure | Type of the measure12 | Target audience reached (number)13 | Method for achieving the objective / Detailed description and assessment of the measure | Time period for the implementation of the measure | Venue of the activity, covered territory, information distribution channels, place where information is published14 | Financing used for the implementation of the measure(EUR) |
| 1. | Informing of the public of the necessity to sort waste |  |  |  |  |  |  |
| 2. | Informing of the public of the possibilities to deliver sorted waste |  |  |  |  |  |  |
| 3. | Involving of the public in waste sorting activities |  |  |  |  |  |  |
| 4. | Achievement of environmental awareness |  |  |  |  |  |  |
|  |  |  |  |  |  | Total |  |

Notes.

12 Informative measures (publications and educational articles on the mass media), educational measures with the public participation (campaigns, seminars, conferences, training, visits to waste management infrastructure objects).

13 An audience of at least 100 participants in each measure.

14 A hyperlink to the website which confirms the implementation of the measure shall be indicated.

**8. Performance of the Financial Plan of Packaging Waste and Disposable Tableware**

|  |  |  |
| --- | --- | --- |
| No. | Costs | (EUR) |
| 1. | Costs for the collection and acceptance of packaging waste and disposable tableware |  |
| 2. | Costs for the storage of packaging waste and disposable tableware |  |
| 3. | Costs for the recycling and recovery of the collected packaging waste and disposable tableware (including costs for bringing out of the territory of the Republic of Latvia for recycling or recovery) |  |
| 4. | Costs for the maintenance of the packaging waste and disposable tableware management infrastructure |  |
| 5. | Administrative costs (including for ensuring registration, information, and notification requirements) |  |
| 6. | Costs for communication measures |  |
| 7. | Financial costs related to the implementation of the management plan (including for the financial security) |  |
| 8. | Risk 10 % |  |
| 9. | Total costs |  |

I hereby declare that the information provided is complete and true.

|  |
| --- |
|  |
| (date)15 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Manager |  |  |  |  |  |
| (position) |  | (given name, surname) |  | (signature)15 |

Place for a seal 15

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Information prepared by |  |  |  |  |  |
| (position) |  | (given name, surname) |  | (signature)15 |

Note.

15 The document details “date”, “signature”, and “place for the seal” shall not be completed if the electronic document has been prepared in conformity with the laws and regulations regarding the drawing up of electronic documents.

Minister for Environmental Protection and Regional Development Kaspars Gerhards

**Annex 6**

Cabinet Regulation No. 480

16 August 2017

[*14 July 2020*]

**Management Plan for the Time Period from 1 January 2023**

|  |
| --- |
|  |
| (name, registration number of the economic operator) |

Management plan for packaging waste and disposable tableware and accessories for the time period from \_\_\_ \_\_\_\_\_\_\_\_\_\_ 20\_\_\_ to \_\_\_ \_\_\_\_\_\_\_\_\_\_ 20\_\_\_

**1. Planned Material Types of Packaging and Amounts of Use Thereof, Planned Material Types of Disposable Tableware and Accessories (Hereinafter – the Disposable Tableware)** **and Amounts of Use Thereof, Calculated Natural Resources Tax**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| No. | Material type of packaging and disposable tableware1 | Amount of packaging and disposable tableware (kg) | Rate of the natural resources tax (EUR/kg) | Calculated natural resources tax (EUR) |
| Year 20\_\_ | Year 20\_\_ | Year 20\_\_ | Year 20\_\_2 | Year 20\_\_ | Year 20\_\_ | Year 20\_\_ | Year 20\_\_2 |
| 1. | Material type of packaging: |  |  |  |  |  |  |  |  |  |
| 1.1. | glass |  |  |  |  |  |  |  |  |  |
| 1.2. | plastic (except for the bioplastic, polystyrene, and plastic bags3) |  |  |  |  |  |  |  |  |  |
| 1.3. | bioplastic |  |  |  |  |  |  |  |  |  |
| 1.4. | polystyrene |  |  |  |  |  |  |  |  |  |
| 1.5. | lightweight plastic carrier bags3 |  |  |  |  |  |  |  |  |  |
| 1.6. | plastic carrier bags3 |  |  |  |  |  |  |  |  |  |
| 1.7. | paper and cardboard or other natural fibres |  |  |  |  |  |  |  |  |  |
| 1.8. | ferrous metal |  |  |  |  |  |  |  |  |  |
| 1.9. | aluminium |  |  |  |  |  |  |  |  |  |
| 1.10. | wood |  |  |  |  |  |  |  |  |  |
| 1.11. | TOTAL (1.1 + 1.2 + 1.3 + 1.4 + 1.5 + 1.6 + 1.7 + 1.8 + 1.9 + 1.10) |  |  |  |  |  |  |  |  |  |
| 2. | Material type of disposable tableware: |  |  |  |  |  |  |  |  |  |
| 2.1. | paper and cardboard or other natural fibres |  |  |  |  |  |  |  |  |  |
| 2.2. | aluminium and ferrous metal |  |  |  |  |  |  |  |  |  |
| 2.3. | wood |  |  |  |  |  |  |  |  |  |
| 2.4. | TOTAL (2.1 + 2.2 + 2.3) |  |  |  |  |  |  |  |  |  |
| SUM TOTAL (1.11. + 2.4) |  |  |  |  |  |  |  |  |  |

Notes.

1. 1 The amount (proportion) of the packaging of composite materials and other packaging consisting of several materials shall be calculated for each material included in the packaging. Derogation from the abovementioned requirement may be made if the amount of the particular material does not exceed 5 % of the total mass of the packaging unit.

2. 2 The column shall be filled in if the management plan does not start on 1 January.

3. 3 The plastic carrier bags referred to in Section 24, Paragraph five of the Natural Resources Law.

**2. Planned Material Types and Amounts of Recycled Packaging Waste and Disposable Tableware**

|  |  |  |  |
| --- | --- | --- | --- |
| No. | Material type of packaging and disposable tableware | Amount of packaging waste and disposable tableware (by years) which is planned to be prepared for recycling4 (kg) | Amount of packaging waste and disposable tableware (by years) which is planned to be recycled |
| recycled (kg) | recycled |
| in the territory of the Republic of Latvia | in other countries | recycled in total (kg) | recycled in total5 (%) |
| Year | Year | Year | Year | Year |
| 20\_\_ | 20\_\_ | 20\_\_ | 20\_\_6 | 20\_\_ | 20\_\_ | 20\_\_ | 20\_\_6 | 20\_\_ | 20\_\_ | 20\_\_ | 20\_\_6 | 20\_\_ | 20\_\_ | 20\_\_ | 20\_\_6 | 20\_\_ | 20\_\_ | 20\_\_ | 20\_\_6 |
| 1. | Glass |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2. | Plastic7 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3. | Paper and cardboard or other natural fibres |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4. | Ferrous metal |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5. | Aluminium |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6. | Wood |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7. | TOTAL |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Notes.

4. 4 Preparation for recycling shall not be included in recycling.

5. 5 Calculation of the amount of recycling of packaging wasteand disposable tableware in per cent against the amount of packaging waste sold or used for ensuring own economic activity or the amount of disposable tableware sold in retail and public catering in the relevant year.

6. 6 The column shall be filled in if the management plan does not start on 1 January.

7. 7 If the amount of recycling of bioplastic cannot be distinguished separately, it shall be included in the total recycling amount of plastic.

**3. General Description of the Packaging Waste and Disposable Tableware Management System**

**3.1. General Description of the Present and Planned Packaging Waste and Disposable Tableware Collection System**

The description shall include the information as to how the acceptance and collection of packaging waste and disposable tableware will be ensured, including how the territorial coverage of collection sites will be ensured. The description shall be accompanied by a schematic display of the activities

|  |
| --- |
|  |
|  |
|  |
|  |

**3.2. Description of Those Management System Measures which are Necessary for Compliance with Recycling Norms**

The description shall include the information as to how recycling of packaging waste and disposable tableware will be ensured in such amounts which are not less than the amounts laid down in Annex 1 to this Regulation and also indicate the recycling activities for the performance of which agreements have been entered into with economic operators, and recycling activities (if any) carried out by itself. The description shall be accompanied by a schematic display of the activities

|  |
| --- |
|  |
|  |
|  |

**3.3. Auditing Description of Packaging and Disposable Tableware Flow**

The description shall include the information as to how the audit of contracting partners regarding the recording of packaging and disposable tableware will be conducted in accordance with the requirements laid down in the laws and regulations regarding natural resources tax and waste management

|  |
| --- |
|  |
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|  |

**4. Organisation of Acceptance and Collection of Packaging Waste and Disposable Tableware in the Territory of the Republic of Latvia**

**4.1. Acceptance or Collection of Packaging Waste and Disposable Tableware at the Sorted Waste Collection Sites**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| No. | Waste management region (in alphabetical order) | Local government (in alphabetical order) | Address of the sorted waste collection site | The manager of municipal waste with which the local government has entered into the agreement on the management of municipal waste and which manages the relevant sorted waste collection site (name, registration number in the Enterprise Register, and legal address of the economic operator) | Date of entering into the agreement on the acceptance or collection of waste and validity period thereof | Waste management permit number, date of issue, and validity period thereof | Material types of packaging waste which are accepted or collected |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |

**4.2. Acceptance or Collection of Additional Packaging Waste and Disposable Tableware**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| No. | Waste management region (in alphabetical order) | Economic operator which accepts or collects packaging waste and disposable tableware (name, registration number in the Enterprise Register, and legal address of the economic operator) | Date of entering into the agreement on the acceptance or collection of waste and validity period thereof | Waste management permit number, date of issue, and validity period thereof | Material type (and code) of packaging waste which the economic operator accepts or collects |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

**5. Organisation of the Recycling of Packaging Waste and Disposable Tableware**

**5.1. Economic Operators which Recycle Packaging Waste and Disposable Tableware in the Territory of the Republic of Latvia**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No. | Name, registration number in the Enterprise Register, and legal address of the economic operator | Date of entering into the agreement and validity period (from–to) thereof | Address of the recycling plant | Number, date of issue, and period of validity of the permit | Waste type and code8 | Permitted activities and recovery code9 |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |

**5.2. Economic Operators which Recycle Packaging Waste and Disposable Tableware Outside the Territory of the Republic of Latvia**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No. | Name, registration number in the Enterprise Register, and legal address of the economic operator | Date of entering into the agreement and validity period (from–to) thereof | Address of the recycling plant | Issuer, number, date of issue, and period of validity of the permit | Waste type and code8 | Permitted activities and recovery code9 |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |

Notes.

8. 8 In accordance with the waste classifier which is laid down in the laws and regulations regarding the waste classifier and properties which make waste hazardous.

9. 9 In accordance with the laws and regulations regarding the types of waste recovery and disposal.

**6. Plan for Communication Measures**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No. | Objective of the measure | Type10/description of the measure | Target audience (not smaller than 100 participants in a real environment or online) | Planned period for implementation | Planned venue of the measure or place where information is published, territory covered (waste management region) | Financing planned for the implementation of the measure (EUR) |
| 1. | Informing of the public of the necessity to sort waste |  |  |  |  |  |
| 2. | Informing of the public of the possibilities to deliver sorted waste |  |  |  |  |  |
| 3. | Involving of the public in waste sorting activities |  |  |  |  |  |
| 4. | Achievement of environmental awareness |  |  |  |  |  |
|  |  |  |  |  | Total |  |

Note.

10. 10 Informative measures (publications, educational articles, audio recordings, video content units on the mass media and media platforms), educational measures with the public participation (campaigns, seminars, conferences, training (including online), visits to waste management infrastructure objects).

**7. Financial Plan for the Implementation of the Packaging Waste and Disposable Tableware Management Plan**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| E | Costs (EUR) | Year 1 | Year 2 | Year 3 |
| 1. | Costs for the collection and acceptance of packaging waste and disposable tableware |  |  |  |
| 2. | Costs for the storage of packaging waste and disposable tableware |  |  |  |
| 3. | Costs for the recycling and recovery of the collected packaging waste and disposable tableware (including costs for bringing out of the territory of the Republic of Latvia for recycling or recovery) |  |  |  |
| 4. | Costs for the maintenance of the packaging waste and disposable tableware management infrastructure |  |  |  |
| 5. | Administrative costs |  |  |  |
| 6. | Costs for communication measures (the amount of costs shall be not less than 1.5 % of the turnover included in the audited report of the company in the previous year) |  |  |  |
| 7. | Financial costs related to the implementation of the management plan |  |  |  |
| 8. | Risk 10 % |  |  |  |
| 9. | Total costs |  |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
|  | **8. List of Taxpayers which with** |  |  |
|  |  | (the name of the manager) |  |
| **have Entered into the Agreement on Participation in the Packaging Waste and Disposable Tableware Management System11** |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| No. | Registration number12 | Name | Legal address | Date and number of the contract entered into | Types of packaging and disposable tableware regarding which the agreement on the management is entered into |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

Notes.

11. 11 The taxpayer which has itself established and applies the management system shall not fill out this point.

12. 12 The registration number of the European Union value added tax payer shall be indicated for a foreign economic operator

I hereby declare that the information provided is complete and true.

|  |  |
| --- | --- |
|  |  |
| (date)13 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Manager or a person authorised to sign |  |  |  |  |  |
| (position) |  | (given name, surname) |  | (signature)13 |
| Information prepared by |  |  |  |  |  |
| (position) |  | (given name, surname) |  | (signature)13 |

Note.

13. 13 The document details “date” and “signature” shall not be completed if the electronic document has been prepared in conformity with the laws and regulations regarding the drawing up of electronic documents.

**Annex 7**

Cabinet Regulation No. 480

16 August 2017

[*14 July 2020*]

**Report from 1 January 2023**

**To the State Environmental Service**

vvd@vvd.gov.lv

|  |
| --- |
|  |
| (name, unified registration number, legal address, e-mail of the economic operator) |

Report on the packaging waste and disposable tableware and accessories management and calculated natural resources tax from \_\_\_ \_\_\_\_\_\_\_\_\_\_ 20\_\_\_ to \_\_\_ \_\_\_\_\_\_\_\_\_\_ 20\_\_\_

**1. Description of the Packaging Waste and Disposable Tableware and Accessories (Hereinafter – the Disposable Tableware) Management System**

**1.1. General Description of the Packaging Waste and Disposable Tableware Collection System**

The description shall include the information as to how the acceptance and collection of packaging waste and disposable tableware was carried out, including the information as to how the territorial coverage of collection sites was ensured. The description shall be accompanied by a schematic display of the activities

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|  |
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**1.2. Description of Those Management System Measures which were Implemented for Compliance with Recycling Norms**

The description shall include the information as to how recycling of packaging waste and disposable tableware was ensured in such amounts which are not less than the amounts laid down in Annex 1 to this Regulation and also indicate the recycling activities for the performance of which agreements have been entered into with economic operators, and recycling activities (if any) carried out by itself. The description shall be accompanied by a schematic display of the activities

|  |
| --- |
|  |
|  |
|  |
|  |

**2. Information Regarding the Amount of Packaging and Disposable Tableware**

**2.1. Material Types and Amounts of Packaging and Disposable Tableware Sold and Used for Ensuring Own Economic Activity During a Reporting Period and Calculated Natural Resources Tax**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| No. | Material type of packaging and disposable tableware | Mass of packaging and disposable tableware (kg) | Rate of the natural resources tax (EUR) | Calculated natural resources tax (EUR) |
| 1. | Material type of packaging: |  |  |  |
| 1.1. | glass |  |  |  |
| 1.2. | plastic (except for the polystyrene, bioplastic, and plastic carrier bags1) |  |  |  |
| 1.3. | polystyrene |  |  |  |
| 1.4. | bioplastic |  |  |  |
| 1.5. | lightweight plastic carrier bags1 |  |  |  |
| 1.6. | plastic carrier bags1 |  |  |  |
| 1.7. | paper and cardboard or other natural fibres |  |  |  |
| 1.8. | ferrous metal |  |  |  |
| 1.9. | aluminium |  |  |  |
| 1.10. | wood |  |  |  |
| 1.11. | TOTAL |  | X |  |
| 2. | Material type of disposable tableware: |  |  |  |
| 2.1. | paper and cardboard or other natural fibres |  |  |  |
| 2.2. | aluminium and ferrous metal |  |  |  |
| 2.3. | wood |  |  |  |
| 2.4. | TOTAL |  | X |  |
| 3. | SUM TOTAL (1.11. + 2.4) |  | X |  |

Note.

1. 1 The plastic carrier bags referred to in Section 24, Paragraph five of the Natural Resources Law.

**2.2. Annual Consumption of Lightweight Plastic Carrier Bags**

|  |  |
| --- | --- |
| Mass of lightweight plastic carrier bags2 (kg) | Weighted-average mass of one plastic carrier bag3 (kg) |
|  |  |
| Including bags the wall thickness of which is | Including bags with the wall thickness of |
| < 15 microns | 15 ≤ 50 microns | < 15 microns | 15 ≤ 50 microns |
|  |  |  |  |
| Mass of those plastic carrier bags (kg) the wall thickness of which is ≥ 50 microns |
|  |

Notes.

2. 2 Table shall contain information regarding all lightweight plastic bags which are laid down in Section 1 of the Packaging Law regardless of their weight.

3. 3 The weighted-average mass (kg) shall be calculated by using the following formula:

|  |  |  |
| --- | --- | --- |
| *m* = | *m*1*x*1 + *m*2*x*2 + ... + *mnxn* | where |
| *x*1 + *x*2 + ... + *xn* |

m1, m2, mn – the mass of lightweight plastic carrier bag (kg) with determined wall thickness (for example, 14 microns, 30 microns and 49 microns);

x1, x2, xn – the number of the types of lightweight plastic carrier bags.

4. Filling in of the marked fields is not mandatory.

**2.3. Reusable Packaging**

**2.3.1. Part of Reusable Primary Packaging** **in the Previous Three Years4**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Material type of packaging and disposable tableware | Part of reusable primary packaging (%) of all primary packaging(n – Year 3) | Part of reusable primary packaging (%) of all primary packaging(n – Year 2) | Part of reusable primary packaging (%) of all primary packaging(n – Year 1) | Average in three years (%)((2 + 3 + 4)/3) |
| 1 | 2 | 3 | 4 | 5 |
| Glass |  |  |  |  |
| Plastic |  |  |  |  |
| Paper and cardboard |  |  |  |  |
| Ferrous metal |  |  |  |  |
| Aluminium |  |  |  |  |
| Wood |  |  |  |  |
| **For all materials in total** |  |  |  |  |

Note.

5. 4 The provision of data shall be mandatory only for the material type of packaging in respect of which adjusted level of recycling target indicators (recycling amounts) is calculated. The proportion of reusable primary packaging placed on the market for the first time shall be deducted from the target indicators which does not exceed five per cent points (%) of such proportion.

**2.3.2. Reusable Packaging in a Reporting Period**

|  |  |  |  |
| --- | --- | --- | --- |
| Material type of packaging | Packaging placed on the market for the first time | Reusable packaging placed on the market for the first time | Rotations7 |
| all packaging5 | primary packaging6 | all reusable packaging (kg) | reusable primary packaging (kg) | all reusable packaging | reusable primary packaging |
| (kg) | (units) | (kg) | (units) | (kg)8 | (number) | (kg)8 | (number) |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| Glass |  |  |  |  |  |  |  |  |  |  |
| Plastic |  |  |  |  |  |  |  |  |  |  |
| Paper and cardboard |  |  |  |  |  |  |  |  |  |  |
| Ferrous metal |  |  |  |  |  |  |  |  |  |  |
| Aluminium |  |  |  |  |  |  |  |  |  |  |
| Wood |  |  |  |  |  |  |  |  |  |  |
| **For all materials in total** |  |  |  |  |  |  |  |  |  |  |

Notes.

6.Filling in of the marked fields is not mandatory.

7. 5 All reusable and disposable packaging, i.e. primary packaging, secondary packaging, and tertiary (transport) packaging.

8. 6 Reusable and disposable primary packaging.

9. 7 The number of full rotations of reusable packaging in the relevant year.

10. 8 The number of full rotations of reusable packaging in the relevant year which is multiplied by the packaging mass.

**3. Information Regarding Packaging and Disposable Tableware and Management Thereof**

**3.1. Information Regarding the Packaging and Disposable Tableware Accepted or Collected, Prepared for Recycling and Recovery, Recycled in the Territory of the Republic of Latvia**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| No. | Material type of packaging and disposable tableware | Amount of generated packaging waste and disposable tableware (kg) | Amount of packaging waste and disposable tableware accepted or collected in the territory of the Republic of Latvia in a reporting year (kg) | Amount of packaging waste and disposable tableware prepared for recycling and recovery in a reporting year9 (kg) | Packaging waste and disposable tableware which are recycled in the territory of the Republic of Latvia10 (kg) | Wood packaging which is repaired in the territory of the Republic of Latvia11 (kg) | Packaging waste and disposable tableware which are recycled in the territory of the Republic of Latvia12 (kg)(7 + 8) |
| household | other (except for household) |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 1. | Glass |  |  |  |  |  |  |  |
| 2. | Plastic |  |  |  |  |  |  |  |
| 3. | Paper and cardboard or other natural fibres |  |  |  |  |  |  |  |
| 4. | Ferrous metal |  |  |  |  |  |  |  |
| 5. | Ferrous metal of ISP13 |  |  |  |  |  |  |  |
| 6. | Aluminium |  |  |  |  |  |  |  |
| 7. | Aluminium of ISP14 |  |  |  |  |  |  |  |
| 8. | Metal in total |  |  |  |  |  |  |  |
| 9. | Wood |  |  |  |  |  |  |  |
| 10. | TOTAL |  |  |  |  |  |  |  |

Notes.

11. Dark grey fields shall not be filled in.

12. Light grey fields shall be filled in only if these amounts are included in the target indicator of processing. If it is notified of metals from incineration bottom ash (ISP), both the fields on recycling in the territory of the Republic of Latvia and outside it shall be filled in.

13. 9 Preparation for recycling shall not be included in recycling.

14. 10 Recycling includes acquisition of the same material or other material from packaging waste, disposable tableware or recycling of the material and organic recycling thereof. The materials of packaging waste or disposable tableware shall not be included in recycling which are not waste anymore and which are intended to be used as fuel or other means to generate energy (including wood chips which are sold as a product) or which are destined for incineration, backfilling, or disposal at a landfill site.

15. 11 Repaired wood packaging shall be regarded as a packaging which has been placed on the market for the first time. The amount of repaired wood intended for reuse shall be added to both the amount of produced packaging waste and amount of recycled packaging waste (excluding the wood packaging or components thereof forwarded to other activities (recovery, disposal)). This amount shall not be included in Column 3 of the Table but shall be taken into account when calculating the target indicator of recycling.

16. 12 The proportion of reusable primary packaging placed on the market for the first time which exceeds five per cent points (%) of such proportion (Sub-paragraph 2.3.1. of the report) shall not be included; however, shall be taken into account when calculating the target indicator of recycling.

17. 13 It shall be reported separately of ferrous metals which are recycled after separation from incineration bottom ash and they shall not be indicated in the row in which ferrous metals are reported.

18. 14 It shall be reported separately of aluminium which is recycled after separation from incineration bottom ash and it shall not be indicated in the row in which aluminium is reported.

19. In the calculations which are carried out in order to determine whether target indicators are achieved, the amount of metals separated after waste incineration may be taken into account proportionally to the proportion of incinerated packaging waste provided that recycled metals conform to certain quality criteria.

**3.2. Information Regarding the Packaging and Disposable Tableware Recycled Outside the Territory of the Republic of Latvia and Total Recycled and Recovered Packaging and Disposable Tableware**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No. | Material type of packaging and disposable tableware | Packaging waste and disposable tableware which are sent for recycling to other Member States (kg) | Packaging waste and disposable tableware which are exported for recycling outside the EU (kg) | Total amount of recycled packaging waste and disposable tableware (kg)(9 + 12 + 13) | Total amount of recycled packaging waste and disposable tableware (%)(14 / 3 X 100 %) | Total amount of recovered packaging waste and disposable tableware (kg) by using |
| incineration with energy recovery15 | other type of recovery16 |
| 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| 1. | Glass |  |  |  |  |  |  |
| 2. | Plastic |  |  |  |  |  |  |
| 3. | Paper and cardboard or other natural fibres |  |  |  |  |  |  |
| 4. | Ferrous metal |  |  |  |  |  |  |
| 5. | Ferrous metal of ISP12 |  |  |  |  |  |  |
| 6. | Aluminium |  |  |  |  |  |  |
| 7. | Aluminium of ISP13 |  |  |  |  |  |  |
| 8. | Metal in total |  |  |  |  |  |  |
| 9. | Wood |  |  |  |  |  |  |
| 10. | TOTAL |  |  |  |  |  |  |

Notes.

20. Marked fields shall not be filled in.

21. The packaging waste which is sent to another European Union Member State for recycling may be included in the specified target indicators only by that European Union Member State in which the abovementioned packaging waste has been collected.

22. 15 Includes incineration with energy recovery and recycling of the waste which can be used as fuel or other means to generate energy.

23. 16 It does not include repair, recycling, and energy recovery of wood packaging; however, includes backfilling.

**4. Documents Confirming the Collection of Packaging Waste and Disposable Tableware in the Territory of the Republic of Latvia and Recycling and Recovery of Packaging Waste and Disposable Tableware**

**4.1. Confirmation Documents of the Economic Operators (with which Agreements on Collection of Packaging Waste and Disposable Tableware have been Entered into) on the Amount of Packaging Waste and Disposable Tableware Collected in the Territory of the Republic of Latvia in the Relevant Time Period17**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| No. | Name, registration number in the Enterprise Register, and legal address of the economic operator | Address of the sorted waste collection site18 | Material type of the collected packaging waste and disposable tableware indicated in the document | Amount of the collected packaging waste and disposable tableware indicated in the document (kg) | Time period for which the document has been issued | Date of issue of the document | Name of the economic operator to which it was delivered for recovery | Co-financing of the manager19 EUR | Recipient of the co-financing of the manager – name, registration number of the economic operator |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |

Notes.

24. 17 Confirmation documents shall be provided by those economic operators with which the agreement on the collection of packaging waste and disposable tableware has been entered into and which have collected packaging waste and disposable tableware indicated in Sub-paragraph 3.1 of the report in the relevant time period.

25. 18 Addresses of the sorted waste collection sites shall be indicated in conformity with Sub-paragraph 4.1 of the management plan. The column shall not be filled in if packaging waste and disposable tableware are collected in conformity with Sub-paragraph 4.2 of the management plan.

26. 19 Co-financing of the manager is financing which the manager pays to the cooperation partners included in the management plan for the separate waste collection in the territory of the Republic of Latvia from direct waste producers, preparation for recycling, including sorting, recycling or recovery.

**4.2. Confirmation Documents of the Economic Operators (with which Agreements on Recycling or Recovery of Packaging Waste and Disposable Tableware have been Entered into) on the Amount of Packaging Waste and Disposable Tableware Recycled or Recovered in the Relevant Time Period**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| No. | Name, registration number in the Enterprise Register, and legal address of the economic operator | Material type of the recycled or recovered packaging waste and disposable tableware indicated in the document | Amount of the recycled or recovered packaging waste and disposable tableware indicated in the document (kg) | Code or name of the recovery activity performed | Time period for which the document has been issued | Date of issue of the document | Co-financing of the manager (EUR) | Recipient of the co-financing of the manager – name, registration number of the economic operator |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |

**5. Information Regarding the Documents which Apply to Transboundary Waste Transportation in Conformity with Regulation (EC) No 1013/2006 of the European Parliament and of the Council of 14 June 2006 on Shipments of Waste or the Basel Convention of the United Nations Organisation of 22 March 1989 on the Control of Transboundary Movements of Hazardous Wastes and their Disposal if Packaging Waste or Disposable Tableware are Brought out for Recovery to Another European Union Member State or Outside the European Union**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| No. | Material type of the packaging waste | Consignor | Consignee | Type of consignment note for packaging waste or disposable tableware20 | Number of the document of transboundary movement of waste21 | Date of issue of the document of transboundary movement of waste22 | Amount attributable tothe report (kg) |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |

Notes.

27. 20 Indicate one of the following types of the consignment note for packaging waste or disposable tableware:

1) the notification document of transboundary movement/shipments of waste in conformity with Annex IA to Regulation (EC) No 1013/2006 of the European Parliament and of the Council of 14 June 2006 on shipments of waste;

2) the notification document of transboundary movement/shipments of waste in conformity with the Basel Convention of the United Nations Organisation of 22 March 1989 on the Control of Transboundary Movements of Hazardous Wastes and their Disposal;

3) the information to be appended to the shipments of waste in conformity with Annex VII to Regulation (EC) No 1013/2006 of the European Parliament and of the Council of 14 June 2006 on shipments of waste.

28. 21 Indicate the document number of the relevant notification. The number of a consignment note shall not be indicated in the information accompanying shipments of waste in accordance with Annex VII to Regulation (EC) No 1013/2006 of the European Parliament and of the Council of 14 June 2006 on shipments of waste.

29. 22 Indicate the date of issue of the document of the relevant notification. The actual date of shipment and the date when the consignor has received waste shall be indicated in the information accompanying the shipments of waste in accordance with Annex VII to Regulation (EC) No 1013/2006 of the European Parliament and of the Council of 14 June 2006 on shipments of waste.

30. The amount of packaging waste exported from the European Union shall be included in the target indicators only if the exporter, in accordance with Regulation (EC) No 1013/2006 of the European Parliament and of the Council of 14 June 2006 on shipments of waste, is able to prove that the shipment of waste meets the requirements of the abovementioned Regulation and that processing of packaging waste outside the European Union has occurred in accordance with the conditions which mostly are equal to the requirements which are provided for in the relevant laws and regulations governing the field of packaging and waste management.

**6. Information Regarding Reusable Packaging**

**6.1. Documents Confirming the Transfer or Sale of Packaging Waste for Reuse**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| No. | Name, registration number in the Enterprise Register, and legal address of the economic operator which has issued the document | Material type and amount of the packaging waste indicated in the document which is transferred or sold for reuse | Time period for which the confirmation has been issued | Date of issue of the document |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |

**6.2. Documents Confirming the Repair of Wood Packaging Waste and Placing on the Market**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| No. | Name, registration number in the Enterprise Register, and legal address of the economic operator which has issued the document | The repaired amount of wood packaging waste indicated in the document | Time period for which the confirmation has been issued | Date of issue of the document |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |

**7. Performance of the Plan for Communication Measures**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| No. | Objective of the measure | Type of the measure23 | Target audience reached (number in a real environment or online)24 | Method for achieving the objective / detailed description and assessment of the measure | Time period for the implementation of the measure | Venue of the activity, covered territory, information distribution channels, place where information is published25 | Financing used for the implementation of the measure (EUR) |
| 1. | Informing of the public of the necessity to sort waste |  |  |  |  |  |  |
| 2. | Informing of the public of the possibilities to deliver sorted waste |  |  |  |  |  |  |
| 3. | Involving of the public in waste sorting activities |  |  |  |  |  |  |
| 4. | Achievement of environmental awareness |  |  |  |  |  |  |
|  |  |  |  |  |  | Total |  |

Notes.

31. 23 Informative measures (publications, educational articles, audio recordings, video content units on the mass media and media platforms), educational measures with the public participation (campaigns, seminars, conferences, training (including online), visits to waste management infrastructure objects).

32. 24 An audience of at least 100 participants in each measure.

33. 25 A hyperlink to the website which confirms the implementation of the measure shall be indicated.

**8. Performance of the Financial Plan of Packaging Waste and Disposable Tableware**

|  |  |  |
| --- | --- | --- |
| No. | Costs | (EUR) |
| 1. | Costs for the collection and acceptance of packaging waste and disposable tableware |  |
| 2. | Costs for the storage of packaging waste and disposable tableware |  |
| 3. | Costs for the recycling and recovery of the collected packaging waste and disposable tableware (including costs for bringing out of the territory of the Republic of Latvia for recycling or recovery) |  |
| 4. | Costs for the maintenance of the packaging waste and disposable tableware management infrastructure |  |
| 5. | Administrative costs (including for ensuring registration, information, and notification requirements) |  |
| 6. | Costs for communication measures |  |
| 7. | Financial costs related to the implementation of the management plan (including for the financial security) |  |
| 8. | Risk 10 % |  |
| 9. | Total costs |  |

I hereby declare that the information provided is complete and true.

|  |  |
| --- | --- |
|  |  |
| (date)26 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Manager |  |  |  |  |  |
| (position) |  | (given name, surname) |  | (signature)26 |
| Place for a seal26 |  |  |  |  |  |
| Information prepared by |  |  |  |  |  |
| (position) |  | (given name, surname) |  | (signature)26 |

Note.

34. 26 The document details “date”, “signature”, and “place for a seal” shall not be completed if the electronic document has been prepared in conformity with the laws and regulations regarding the drawing up of electronic documents.