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

Republic of Latvia

Cabinet

Regulation No. 235

Adopted 3 April 2012

## **Procedures for Determining the Payment for Disposal of Hazardous Waste**

*Issued pursuant to  
Section 38, Paragraph two of the Waste Management Law*

1. The Regulation prescribes the procedures, by which payment for disposal of hazardous waste (hereinafter – payment) shall be determined.
2. A waste manager, which performs disposal of hazardous waste (hereinafter – service provider), shall prepare a project for calculating the payment (hereinafter – payment project) in accordance with the costs referred to in Paragraph 3 of and Annex to this Regulation and with the formula referred to in Paragraph 4 of this Regulation.
3. The payment shall include the costs, which are related to accepting, identification, accounting and registration, packaging, disposal of hazardous waste (hereinafter – disposal of hazardous waste), as well as to management of a landfill during its operation, closing, recultivation, maintenance and monitoring for 30 years after closing the landfill, as well as to the financial or other equivalent provision for fulfilling the requirements laid down in the permit for polluting activity regarding closing, recultivation of the landfill, and to the environmental monitoring to be performed after closing the landfill.
4. The payment shall be calculated, using the following formula:

$$M_{ap.} = [(I_a. + I_{ap.} + I_{sl.} + K + N) : A_{ap.}] \times (1 + R), \text{ where}$$

$M_{ap.}$  – payment;

$I_a.$  – the foreseeable administrative costs for one calendar year;

$I_{ap.}$  – the foreseeable costs for disposal of hazardous waste for one calendar year;

$I_{sl.}$  – the planned relative costs for closing, recultivation and monitoring (after closing the landfill) of the landfill for one calendar year of operation of the landfill;

$K$  – financial commitments of the service provider for one calendar year in relation to activities, which are related to disposal of hazardous waste;

$N$  – taxes;

$A_{ap.}$  – the average quantity (weight) of hazardous waste disposed of in the calendar year, determined in accordance with Paragraph 7 of this Regulation;

$R$  – profitability in accordance with Paragraph 16 of this Regulation (decimal place).

5. The planned relative costs of closing, recultivation of a landfill and of the environmental monitoring to be performed after closing the landfill for one year of operation of the landfill (I<sub>sl</sub>) shall be calculated, dividing the planned costs of closing, recultivation of the landfill and of the environmental monitoring to be performed after closing the landfill by the total planned capacity of the disposal site of hazardous waste (in tons), in conformity with the duration of operation planned for the landfill and determined in the permit for operation of the landfill.

6. The service provider shall include the profitability in relation to the cost price of the service in the payment. The profitability shall be calculated, using the following formula:

$$R = P : I, \text{ where}$$

R – profitability;

P – profit before payment of tax;

I – cost price.

7. The quantity of hazardous waste to be disposed of shall be determined as the average value between the quantity of hazardous waste actually disposed of in the previous calendar year and the foreseeable quantity of hazardous waste to be disposed of in the current calendar year.

8. The service provider shall attribute the costs and the quantity (mass) of hazardous waste disposed of to one calendar year in the payment project.

9. The service provider shall accurately and clearly indicate the costs in the payment project, including therein only the assets and activities related to disposal of hazardous waste.

10. The service provider shall calculate payment for disposal of one ton of hazardous waste at a landfill in euros.

*[27 August 2013 / Amendments shall come into force from 1 January 2014. See Paragraph 2 of amendments]*

11. The service provider shall not include the costs related to provision of other waste management services and the quantity of hazardous waste in the payment.

12. The service provider shall include the repayment of the principal sum of a long-term loan (five years and more) taken for the purchase of fixed assets necessary for disposal of hazardous waste in the payment, if the payment does not include depreciation of the fixed assets purchased from the resources of the respective loan throughout the use of the fixed assets, ensuring separate accounting of such fixed assets in the accounting system.

13. If repayment of the principal sum of the loan is included in the payment in effect, the service provider shall, not later than three months prior to the end of repayment of the principal sum of the respective loan, submit a new draft payment to the Ministry of Environmental Protection and Regional Development (hereinafter – the Ministry), excluding the depreciation of the fixed assets purchased from the resources of the respective loan from the draft payment.

14. The service provider shall indicate the costs to be included in the payment calculated in the draft payment in accordance with Annex to this Regulation.

15. The service provider, in calculating its costs in accordance with the positions of costs referred to in Annex to this Regulation, may also use other positions of costs, if they are directly related to disposal of hazardous waste (except publicity costs and costs of educating the public) and are not in contradiction with other laws and regulations.

16. Profit from the provision of the service of disposal of hazardous waste in percentage may not exceed profitability in the amount of 10%, which has been calculated in percentage from the costs of the provision of the service.

17. If the forecasted indicators of amount used for calculating the payment in effect change by 10% or the forecasted costs included in the calculation of the payment in effect change by 5%, the service provider shall submit a new payment project to the Ministry, which has been calculated on the basis of an adjusted quantity of hazardous waste disposed of and the costs related thereto.

18. The service provider, in accordance with the laws and regulations regarding waste management, shall calculate the planned costs of closing and recultivation of the landfill for one year of operation of the landfill, dividing the total planned costs of closing and recultivation of the landfill by the total planned capacity (in tons) of sites for disposal of waste of the landfill, in conformity with the duration of operation of the landfill specified in the permit for polluting activity. The costs of monitoring a closed landfill shall be determined in accordance with the requirements of the corresponding laws and regulations regarding waste management.

19. The service provider shall reduce the costs included in the payment project for preparation of hazardous waste for disposal by the part of revenue obtained thereby from trade in hazardous waste separated and to be reused (the revenue shall be reduced by the costs related to the preparation of hazardous waste separated and to be reused for trade).

20. The service provider shall submit a submission to the Ministry regarding approval of the payment (hereinafter – submission), the payment project and the documents, which confirm the justification for costs forming the payment included in the payment project and contain the information referred to in Paragraph 3 of and Annex to this Regulation (hereinafter – payment project documents), in one of the following ways:

20.1. in the form of an electronic document, sending by electronic mail (the submission and payment project documents shall be signed with a secure electronic signature and certified with a time stamp in accordance with the laws and regulations regarding drawing up of electronic documents);

20.2. in printed form, as well as using a recordable compact disk (CD-R, CD-RW, DVD, DVD-RW) or a USB interface memory device with an identical submission and payment project documents.

21. Together with the payment project the service provider shall submit information to the Ministry regarding the costs included in the payment project in effect and the actual costs of the previous year.

22. Upon submitting the payment project, the service provider shall append a description thereto regarding the process, in which hazardous waste is accepted, prepared for disposal and disposed of at the landfill, as well as indicate the volume of the respective activities in the year.

23. The Ministry shall examine the payment project documents and, if all the information referred to in this Regulation has not been indicated therein or appended thereto and if the payment project or justification for costs submitted does not contain sufficient information in order to evaluate the amount of the payment objectively, inform the service provider thereof in writing within five working days, indicating the information to be submitted additionally to the Ministry. The service provider shall, not later than within five working days from the day of receipt of the abovementioned request, submit the information requested. The abovementioned information may be notified and submitted, also using electronic communications, if the service provider has indicated such type of provision of information in the submission.

24. The Ministry shall take a decision on the submitted payment project within the time period laid down in the Administrative Procedure Law. If the service provider has not submitted all the necessary information, the Ministry shall take a decision to refuse to approve the payment project submitted. The Ministry shall notify the decision taken to the service provider in accordance with the procedures laid down in the Administrative Procedure Law.

25. If the Ministry has taken a decision to approve the payment project submitted, it shall, within three working days after taking of the decision, hand it over for publishing in the official gazette *Latvijas Vēstnesis*.

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26. The payment shall be approved for a time period not less than a year, and revised upon proposal of the service provider.

27. A decision of the Ministry may be appealed in accordance with the procedures laid down in the Administrative Procedure Law.

28. The payment approved until the day of coming into force of this Regulation shall be in effect until the end of the specified time period.

### **Informative Reference to Directives of the European Union**

This Regulation contains legal norms arising from Council Directive 1999/31/EC of 26 April 1999 on the landfill of waste.

Prime Minister

V. Dombrovskis

Acting for the Minister for Environmental Protection and Regional Development – Minister for Economics D. Pavļuts

## **Costs to be Included in the Payment for Disposal of Hazardous Waste**

1. Administrative costs (I<sub>a</sub>):
  - 1.1. land lease payment;
  - 1.2. maintenance or lease of buildings, premises;
  - 1.3. utility payments;
  - 1.4. office expenses:
    - 1.4.1. office expenses;
    - 1.4.2. communications expenses;
    - 1.4.3. servicing of computers and other office equipment, costs of expendable materials;
    - 1.4.4. stationery;
  - 1.5. work remuneration (also compulsory State social insurance contributions) for employees of the administration;
  - 1.6. official travels;
  - 1.7. service vehicles:
    - 1.7.1. fuel (petrol, diesel fuel, gas);
    - 1.7.2. lubricants;
    - 1.7.3. technical maintenance and repair (spare parts, tires, materials);
    - 1.7.4. washing;
    - 1.7.5. insurance;
    - 1.7.6. annual fee and technical inspection of vehicles;
  - 1.8. depreciation of administrative buildings (except leased buildings);
  - 1.9. depreciation of long-term use means of work;
  - 1.10. costs related to collecting the payment for waste disposal;
  - 1.11. costs of services of third parties, for example, security guard, services of consultants, legal services, insurance premiums related to the operation of the landfill.
  
2. Costs of disposal of hazardous waste (I<sub>ap</sub>):
  - 2.1. vehicles and special machinery for waste disposal:
    - 2.1.1. fuel (petrol, diesel fuel, gas);
    - 2.1.2. lubricants;
    - 2.1.3. technical maintenance and repair (spare parts, tires, materials);
    - 2.1.4. washing and neutralisation;
    - 2.1.5. maintenance and repair;
    - 2.1.6. insurance;
    - 2.1.7. annual fee and technical inspection of vehicles;
  - 2.2. preparation and maintenance of the landfill:
    - 2.2.1. preparation of the landfill for placement of waste;
    - 2.2.2. repair and maintenance of the environmental protection facilities and objects of the landfill (leachate and wastewater treatment facilities, hydroisolating layers, monitoring facilities);
    - 2.2.3. materials and raw materials necessary for ensuring disposal of hazardous waste (chemicals, covering material);

- 2.3. work remuneration (also compulsory State social insurance contributions) for vehicle drivers employed in waste disposal, operators and the personnel servicing the machinery;
- 2.4. control of accounting, registration, composition and mass of hazardous waste;
- 2.5. depreciation:
  - 2.5.1. depreciation of buildings (except leased buildings);
  - 2.5.2. depreciation of machinery;
  - 2.5.3. depreciation of facilities and instruments for technical maintenance and repair;
  - 2.5.4. depreciation of vehicles;
  - 2.5.5. depreciation of other fixed assets;
- 2.6. labour protection, firefighting and other special means;
- 2.7. maintenance of the territory, for example, attendance, planting of greenery in the territory;
- 2.8. control and monitoring of the environmental state of the landfill during its operation:
  - 2.8.1. sampling;
  - 2.8.2. preparation and preserving of samples;
  - 2.8.3. packaging of samples;
  - 2.8.4. transportation of samples;
  - 2.8.5. sample analysis.

3. Financial or equivalent provision for the fulfilment of the requirements specified in the permit for polluting activity regarding closing, recultivation of the landfill and the environmental monitoring to be performed after closing the landfill, and costs of closing, recultivation of the landfill and the environmental monitoring to be performed after closing the landfill, to be determined according to the project of the landfill (I<sub>sl</sub>).

4. Financial commitments of the commercial company, which are related to disposal of hazardous waste (K).

5. Taxes (N):

- 5.1. immovable property tax;
- 5.2. natural resources tax.

Acting for the Minister for Environmental Protection and  
Regional Development – Minister for Economics

D. Pavļuts