

Republic of Latvia
Cabinet
Regulation No. 548
Adopted 28 August 2018

Procedures for Accounting Secondary Raw Materials

*Issued pursuant to
Section 4, Paragraph four of the Waste Management Law*

1. The Regulation prescribes the procedures by which the waste manager shall ensure the accounting of secondary raw materials produced from waste.
2. A waste manager who produces secondary raw materials (hereinafter – the manager) shall register the actions performed with the produced and sold secondary raw materials in paper form or electronically in the storage and sales accounting journal of secondary raw materials (Annex) (hereinafter – the journal). Entries shall be made in the journal on all the secondary raw materials produced and sold by the manager.
3. Entry shall be made in the journal:
 - 3.1. when placing the produced secondary raw materials for storage prior to their sale;
 - 3.2. upon sale of the secondary raw materials.
4. The manager shall, in accordance with the laws and regulations regarding electronic documents, electronically prepare an extract of the journal containing all the entries made in the previous quarter and shall send it to the official electronic mail address of the State Environmental Service until 20 January, 20 April, 20 July, and 20 October of the current year.
5. If, upon performing cross-border shipments of secondary raw materials, the competent authorities of dispatch and of destination cannot agree on the classification of cross-border shipment of secondary raw materials, the conditions referred to in Article 28 of Regulation (EC) No 1013/2006 of the European Parliament and of the Council of 14 June 2006 on shipments of waste shall be applied.
6. The manager shall, within three months after the day of coming into force of this Regulation, perform the inventory of such secondary raw materials which have been produced prior to the day of coming into force of this Regulation and have not been sold at the moment of performing the inventory, and shall draw up a deed on the results of the inventory. The deed shall include information on the date of inventory, the date of secondary raw material production, the type, amount, and identification number of secondary raw materials. The deed shall be drawn up electronically in accordance with the laws and regulations regarding electronic documents and shall be sent to the official electronic mail address of the State Environmental Service within 10 working days.
7. The secondary raw materials which are not sold within a year from the day of inventory shall be regarded as waste and managed accordingly.

8. The manager shall store the information referred to in Paragraphs 3 and 6 of this Regulation for three years and shall, within 10 working days after receipt of request, provide it to the competent authorities in the field of waste management.

Prime Minister

Māris Kučinskis

Minister for Environmental Protection and Regional Development

Kaspars Gerhards

Storage and Sales Accounting Journal of Secondary Raw Materials

(name of the waste manager, registration number in the
Enterprise Register)

Journal started on _____
(date)

Journal closed on _____
(date)

No.	Date	Batch identification number	Waste used for the production of secondary raw materials		Information on the storage of the produced secondary raw materials				
			class*	amount (tons)	composition	name	amount stored (tons or units)	type of packaging	storage place within the territory of the undertaking
1	2	3	4	5	6	7	8	9	10
Person responsible for the storage of the produced secondary raw materials					Information on the sale of the produced secondary raw materials				
given name, surname		position	signature**		date	amount (tons or units)	name of the merchant and registration number		number of the accompanying document
11		12	13		14	15	16		17
Person responsible for the sale of secondary raw materials					Notes				
given name, surname		position	signature**						
18		19	20						

Notes.

1. * In accordance with Cabinet Regulation No. 302 of 19 April 2011, Regulations Regarding Waste Classification and Characteristics Making Waste Hazardous.
2. ** Need not be filled in if entries are made in the journal electronically.

Minister for Environmental Protection and Regional Development

Kaspars Gerhards