

Republic of Latvia

Cabinet

Regulation No 244

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Procedures for Calculation and Payment of Natural Resources Tax

Issued pursuant to Section 6; Section 9, Paragraph four; Section 10, Paragraphs one and eight; Section 16, Paragraph two; Section 17, Paragraph one; Section 18, Paragraph two, Clauses 1 and 4; Section 18, Paragraph three; Annex 1, Clauses 2 and 6 and Annex 7, Clause 4 of the Law On Natural Resources Tax

1. These Regulations prescribe:

1.1. procedures for the recording, tax calculation and payment for the use of natural resources, setting of limits, environmental pollution, and goods and products harmful to the environment;

1.2. procedures by which additional rates for the failure to observe norms for the recovery of packaging waste prescribed in the Packaging Law shall be applied;

1.3. what are freight certificates or documents confirmed by the supplier certifying the packaging, and procedures for the calculation of the tax for packaging (also if the information is incomplete);

1.4. documents by which the refund of natural resources tax (hereinafter - tax) is to be substantiated if the goods or products are exported from the territory of the Republic of Latvia, for which goods or products, when importing them for the release for free circulation, the tax has been paid, and documents, by which a part of the packaging is to be substantiated by applying customs procedures on exportation and exporting from the customs territory of the Republic of Latvia goods or products that have been imported into such territory by applying the customs procedures specified in Section 10, Paragraph four of the Law On Natural Resources Tax (hereinafter - Law);

1.5. procedures by which taxpayers who do not have tax debts and who finance the projects, the aim of which is, by carrying out technological improvements or environmental protection measures, to reduce environmental pollution or consumption of natural resources, shall receive a tax allowance;

1.6. procedures by which payments for the consumption of goods and products harmful to the environment shall be partly refunded to the undertakings that in conformity with the technological and environmental protection requirements determined by the Ministry of Environmental Protection and Regional Development perform the recycling or processing of such goods and products;

1.7. the classification and conformity of specific natural resources, polluting substances, goods and products, and radioactive substances to the groups of tax rates;

1.8. classification and technical characteristics of specific goods and products harmful to the environment, for which tax must be paid;

1.9. permissible norms of weight deflection for packaging;

1.10. procedures by which tax shall be paid for non-useful losses that have occurred in the process of extraction, for losses related to the defects in the condition of the minerals, and for amounts of extracted minerals that do not conform to the type and condition of the minerals specified in the research opinion;

1.11. procedures by which the tax rate for the collection of park edible snails (*Helix pomatia* L.) shall be applied; and

1.12. utilisation of tax revenues in conformity with the rules specified in Annex 7 for the use of revenues.

2. Limits (quotas) for the extraction and use of natural resources and for the release of polluting substances into the environment shall be set in the permits and special permits (licences) referred to in regulatory enactments for each type of natural resources and pollution separately.

3. Classification of polluting substances used for the calculation of the tax in conformity with the categories of hazardousness specified in Annexes 3, 4, 5 and 6 of the Law is specified in Annexes 2, 3, 4 and 5 of these Regulations. The tax for goods and products harmful to the environment (hereinafter - goods harmful to the environment), non-reusable plates and tableware, packaging of goods and products (hereinafter - packaging of goods) and for radioactive substances shall be calculated in conformity with the classification specified in Annexes 7, 8 and 9 of the Law and Annexes 6 and 10 of these Regulations.

4. The Ministry of Environmental Protection and Regional Development on the basis of the results of competition shall issue permits for the collection of park edible snails (*Helix pomatia* L.).

5. Permits to use natural resources extracted as a result of economic activities specified in Annex 1, Clause 5 of the Law, and permits for the extraction of soil in conformity with Annex 1 of these Regulations shall be issued for one calendar year by the regional environmental board, in the territory of which the natural resources are intended to be extracted.

6. In order to obtain a permit to use natural resources extracted as a result of economic activities specified in Annex 1, Clause 5 of the Law, taxpayers shall submit to the regional environmental board the following documents:

6.1. an application that contains the following information:

6.1.1. the type of expected natural resources to be sold (in conformity with Annex 1, Table 1 of the Law);

6.1.2. the amount of expected natural resources to be sold; and

6.1.3. place of extraction of natural resources and type of extraction of natural resources (in conformity with the activities specified in Annex 1, Clause 5 of the Law);

6.2. documents certifying the sales rights of natural resources;

6.3. documents certifying the type and actual amounts of natural resources involved in the economic activities; and

6.4. map of the territory (on a scale of 1:25000 or a larger map), in which the place of extraction of natural resources is indicated.

7. If the information referred to in Paragraph 6 of these Regulations is not sufficient for the receipt of a permit, the regional environmental board may request additional information from the taxpayer.

8. In applying the customs procedures and other customs regimes specified in Section 10, Paragraphs four and five of the Law and Paragraphs 23 and 27 of these Regulations, taxpayers, observing the procedures for the completion of the customs declaration (SAD) prescribed by regulatory enactments, shall specify in the customs declaration (SAD) the information regarding goods harmful to the environment, packaging of goods and radioactive substances (in conformity with the classification specified in Annexes 7, 8 and 9 of the Law and Annexes 6 and 10 of these Regulations), after the utilisation of which radioactive waste that is necessary to be disposed of in Latvia (hereinafter - radioactive substances) is created. The goods shall be identified and classified in accordance with the Combined Nomenclature of Latvia by declaring the packaging (including primary, secondary and tertiary (transport) packaging) together with the goods, except reusable packaging, which in accordance with the procedures prescribed by regulatory enactments, is permitted to be declared separately by applying the relevant customs procedure.

9. The accompanying documents, labels or packaging of the plates and tableware (including dishes, bowls, jugs, cups, glasses, cocktail straws, knives, forks, spoons, and roulade sticks) made of paper, cardboard, their laminates with polymers or metal components, plastic (polymers) and metal foil, which plates and tableware are sold in retail trade, shall specify whether the plates and tableware are non-reusable or reusable. If such information is not attached, the taxpayer shall pay the tax for the plates and tableware as for non-reusable plates and tableware in accordance with Section 9 and Annex 8 of the Law.

10. Taxpayers have an obligation to provide the recording of the amounts of extraction and use of natural resources and environmental pollution, of the types and weight of packaging materials, of the domestic sale of self-manufactured goods that are harmful to the environment, of the release for free circulation in the customs territory of Latvia (hereinafter - release for free circulation) of the goods harmful to the environment, packaging of goods and radioactive substances, and of the importation (import), exportation (export) and re-exportation (re-export) of the goods harmful to the environment, packaging of goods and radioactive substances in accordance with the customs procedures specified in Section 10, Paragraphs four and eight of the Law.

11. Taxpayers shall calculate the tax for the actual amount of the extraction of natural resources and environmental pollution in accordance with the tax rates and on the basis of the data of recording and analyses of the use of natural resources and environmental pollution, and on the basis of the limits (quotas) specified in the relevant permit (licence).

12. The tax shall be calculated for each type of natural resources or environmental pollution separately.

13. Taxpayers shall calculate the tax for the use of natural resources and environmental pollution in conformity with the specified limits, and in accordance with the basic rates specified in the Annexes of the Law.

14. The Ministry of Environmental Protection and Regional Development or the officials of the institutions authorised by the Ministry shall control the conformity of the type of natural resources, amount of the extraction and use of natural resources with the amounts specified in the permit (licence) and the conformity of the amount of environmental pollution with the limits specified in the permit. The Ministry of Environmental Protection and Regional Development or the officials of the institutions authorised by the Ministry shall control the correctness of tax calculation in the report regarding the calculated natural resources tax (hereinafter - report; Annex 7).

15. The tax for the use of natural resources above the specified limits (quotas) and for pollution over the limit shall be calculated by summing the basic rate and additional rate in three times the amount of the basic rate (total - four times the amount of the basic rate). The use of natural resources over the limit or pollution over the limit is the amount exceeding the limit specified in the permit (licence) issued.

16. If the limit for the relevant polluting activity is not specified in the permit, the tax for the total amount shall be calculated according to the basic rates, and in the report for the calculation of the tax, a note "bez limita" [without limit] shall be made.

17. The tax for the disposal of waste at dumps and waste disposal sites, in which weighing-machines are not installed, shall be calculated on the basis of the recording data for the amount of the disposed non-compacted waste by including the amount (volume) of special packaging (for example, containers), ballast substances, stabilisers and other impurities.

18. The tax for goods harmful to the environment, packaging of goods, non-reusable plates and tableware (in conformity with Annexes 7 and 8 of the Law and Annex 6 of these Regulations), for which permits (licences) are not provided for by regulatory enactments, shall be calculated in accordance with the basic rates determined by the Law.

19. The release for free circulation of the substances depleting the ozone layer (in conformity with Annex 7 of the Law and Annex 6 of these Regulations), inward processing of waste and release of radioactive substances (in conformity with Annex 9 of the Law and Annex 10 of these Regulations) for free circulation without the necessary permit specified by regulatory enactments or without a special permit (licence) is unlawful and the tax shall be calculated in accordance with Section 19 of the Law.

20. Taxpayers shall calculate the tax payments for the use of natural resources over the specified limits and for pollution over the limit, starting with the day the limit (quota) was exceeded.

21. Undertakings (companies), the activities of which are of seasonal character and which pay the tax for the extraction and use of natural resources and for environmental pollution, shall submit reports to the territorial offices of the State Revenue Service and pay the tax in accordance with the schedule of the activities and co-ordinated limits (quotas).

22. For non-useful losses of mineral resources the tax shall be paid according to the basic rates and the additional rates as for extraction over the limit. The losses of mineral resources that exceed the losses provided for in the project for the output of mineral resources or deposits, which project has been approved by the institutions determined by the Ministry of Environmental Protection and Regional Development or by regulatory enactments, shall be considered as non-useful losses. For the amounts of extracted mineral resources that do not conform to the type of mineral resources specified in the permit (licence) for extraction, the tax shall be paid according to basic rates and additional rates as for extraction of natural resources without a permit.

23. In applying the customs procedures - release for free circulation, temporary importation, inward processing, inward processing under customs control or customs warehousing - and the customs regime - re-exportation, the tax for the goods harmful to the environment, packaging of goods and radioactive substances shall be calculated at the time of application of the referred to customs procedures. Tax calculations shall be performed and submitted to the customs authority by taxpayers. The tax for the goods harmful to the environment, packaging of goods and radioactive substances shall be paid at the time when the customs procedure - release for free circulation - is applied to such goods, packaging and substances. If in accordance with the customs procedure - temporary importation, inward processing, inward processing under customs control or customs warehousing - the imported goods are completely or partly unpacked in the customs territory of the Republic of Latvia, the taxpayer shall provide a detailed recording of the amount of the separated packaging of goods (including the recording of the type and weight of the materials used in the packaging of goods in conformity with the type of packaging of the goods or products, which type is specified in Annex 8 of the Law). For the separated packaging of goods that is not re-exported, taxpayers shall pay the tax for the relevant reporting period in accordance with the procedures prescribed by these Regulations.

24. In applying the customs procedure - release for free circulation - exemption from tax payments shall be granted for the goods harmful to the environment and for the packaging of the goods, for which in accordance with the Law On Customs Duty (Tariffs) and other regulatory enactments customs tax relief has been determined (except substances depleting the ozone layer, for the release for free circulation of which the permit prescribed by regulatory enactments must be obtained).

25. Freight certificates are documents issued by the Packaging Certification Centre of Latvia, in which certificates all the necessary information for the calculation of the tax for the packaging has been included. If in the mutually concluded agreement documents (transaction contracts) between a supplier of goods and a consignee (importer) or in the appendixes of such documents regarding the supply of goods all information regarding the type and weight of the materials of standard packaging (that is, if the same packaging of goods is used for each supply of the goods) of such goods is included, which information is necessary for the calculation of the tax, the consignee (importer) himself or herself may draw up and approve the freight certificate. In such case, in applying the customs procedure - release for free circulation - when submitting the freight certificate the original or a notarially certified copy of the contract of the specific transaction shall additionally be presented to the customs authority.

26. Documents confirmed by the supplier certifying the packaging are documents (originals) drawn up and signed by the supplier (except international documents accompanying the freight, for example, CMR bill of lading, TIR *Carnet*, ATA *Carnet*, railway bill of lading), in which documents all information regarding the packaging that is necessary for the calculation of tax has been included. Suppliers within the meaning of these Regulations are persons (except carriers (forwarding agents)), in whose ownership or lawful possession the goods are before the right to act with such goods is transferred to the particular first consignor (importer) in the customs territory of the Republic of Latvia.

27. In applying the customs procedure - release for free circulation - or the customs regime - re-exportation (re-export) of goods - the packaging of goods shall be substantiated with a freight certificate or with the original of a document confirmed by the supplier certifying the packaging (hereinafter - documents certifying the packaging), except cases where the information specified in one document certifying the packaging relates to the packaging of such goods as are declared for the relevant customs procedure with several customs declarations. In such case, the number of the customs declaration, to which the original of the document certifying the packaging has been appended, shall be specified in the copy of the document certifying the packaging. In applying the remaining customs procedures specified in the Customs Law and other customs regimes, the packaging of goods may be substantiated by the copies of the documents certifying the packaging (including the documents certifying the packaging that are sent by fax).

28. If in applying the customs procedure - release for free circulation - a taxpayer cannot submit or present the original of the document certifying the packaging, the tax shall be calculated by multiplying 25 percent of the gross weight of the freight, which weight is specified in the international documents accompanying the freight or other documents, with the tax rate of 0.06 lati per one kilogram. Customs authorities are entitled to recalculate the tax calculated in accordance with the procedures specified in this Paragraph only if the taxpayer within fifteen days of the day of acceptance of customs declaration submits to the customs authority the original of the relevant document certifying the packaging and the information specified in the original conforms to the copies of the documents certifying the packaging, which copies have been submitted to the customs authority when the goods were released for free circulation.

29. If documents certifying the packaging have not been submitted or presented to a customs authority and no other documents, in which the gross weight of the freight is indicated, are at the disposal of the customs authority, the tax shall be calculated in the amount of one percent from the customs value of the relevant goods.

30. If an undertaking (company) that manufactures products or goods transfers such products or goods to another undertaking (company) for packaging, the taxpayer is the undertaking (company) that sells such products or goods in the packaging.

31. If the manufacturer of goods on the basis of mutual agreements performs domestic sale of goods harmful to the environment and of goods in the packaging to another undertaking (company) registered in the Republic of Latvia, which undertaking (company) performs the exportation (export) of such goods, the tax amount paid by the manufacturer of goods may be included as advance payment of the tax, if such can be documentarily substantiated.

32. Taxpayers shall specify in Form 4, Column 9 of the report the tax paid for the goods harmful to the environment and for the packaging of goods, when such is released for free circulation, as an amount of prepayment of the tax.

33. If taxpayers sell goods in the Republic of Latvia in reused packaging, the tax for such packaging need not be paid if the amount of the reused packaging can be documentarily substantiated.

34. Taxpayers shall calculate the tax for self-manufactured goods that are harmful to the environment and for the packaging of goods in accordance with the accounting data for each physical unit of the goods or in percentage of the sales price of the goods, in which price the excise duty and value added tax shall not be included.

35. Taxpayers shall include in the costs related to entrepreneurial activities the tax for the extraction and use of natural resources, environmental pollution in conformity with the specified limits (quotas), sale or release for free circulation of goods harmful to the environment and goods in the packaging, sale of non-reusable plates and tableware in retail trade and for public catering, and the release of radioactive substances for free circulation. Taxpayers shall pay the tax payments for the amounts that exceed the limits and all the fines and fines for late payments specified in Section 19 and 20 of the Law after the enterprise income tax has been deducted.

36. Tax for the extraction and use of natural resources, for the release of pollution into the environment, for the domestic sale of goods harmful to the environment, of non-reusable plates and tableware, and of the packaging of goods shall be calculated for the previous quarter and paid into the budget account specified by the territorial office of the State Revenue Service by the twentieth date of the following month.

37. After co-ordination with the relevant regional environmental board, taxpayers shall submit the reports with the calculation of the tax for the extraction and use of natural resources and for the release of pollution into the environment to the territorial office of the State Revenue Service. Reports for the previous quarter that must be co-ordinated with the regional environmental board shall be submitted to the territorial office of the State Revenue Service by the twenty-fifth date of the following month.

38. If the tax calculation only for the sale of goods harmful to the environment, packaging of goods and non-reusable plates and tableware or for the release for free circulation of goods harmful to the environment, packaging of goods and radioactive substances is reflected by a taxpayer in the report, the co-ordination of the report with the institutions of the Ministry of Environmental Protection and Regional Development shall not be necessary.

39. Taxpayers whose annual calculated tax according to basic rates does not exceed 100 lati shall pay the tax for the current year and submit the report to the territorial office of the State Revenue Service by 20 January of the following year. Taxpayers, for whom in accordance with the procedures prescribed in Paragraph 21 of these Regulations a special payment schedule has been determined, shall pay the tax in accordance with the schedule referred to.

40. Regional environmental boards shall submit the list of taxpayers with the co-ordinated calculated tax amount for the current year to the territorial office of the State Revenue Service by 20 March of the following year. The territorial offices of the State Revenue Service shall perform the control of the payment of the tax and tax collection.

41. Tax for the packaging of goods shall be calculated by summing the tax amount calculated in accordance with the tax rates specified in Annex 8 of the Law for each type of the packaging material (including primary packaging, secondary packaging, transport packaging in conformity with the Packaging Law). As a basis for the calculations the documents certifying the packaging shall be utilised in the customs authority, but in inland areas - accounting documents and utilisation norms for packaging materials.

42. If a taxpayer can documentarily substantiate the total weight of packaging materials and all types of materials used in the packaging of goods, but cannot substantiate the information regarding the weight of each separate packaging material, the tax shall be calculated by applying the highest rate that conforms to the materials used in the packaging of the relevant goods and shall be applied to the whole packaging. If a taxpayer can documentarily substantiate only the total weight of the packaging of goods, but the information regarding each separate packaging material of goods is not at his or her disposal, the tax shall be calculated by applying the highest tax rate specified in Annex 8 of the Law.

43. If the packaging of goods is composed of the same type of packaging and 95% of the weight thereof is composed of a single packaging material (hereinafter - basic material), the tax shall be calculated by utilising the difference between the gross and net weight of the freight.

44. If 95% of the weight of a separate type of packaging (including primary, secondary or tertiary (transport) packaging) is composed of the basic material, the tax shall be calculated for the total weight of the materials of each relevant type of the packaging used in the packaging, by applying the tax rate specified for the basic material in Annex 8 of the Law.

45. For packaging materials that do not conform to any group of materials specified in Annex 8 of the Law, the rate specified for Annex 8, Position 6 of the Law shall be applied.

46. In selling the packaging together with the goods (including primary, secondary, tertiary (transport) packaging), the tax shall be imposed on the packaging regardless of the type of payment. Regardless of the type of payment, the tax shall be imposed on the packaging that for the convenience of purchasers or for promotional purposes is added to the body of packaged or non-packaged goods or products (purchase).

47. The casing of sausage products, casing clips thereof, cheese wax and tea bags made of filter paper and components added thereto are not packaging and the tax shall not be imposed on them.

48. Regardless of the type of use, the tax shall be imposed on the packaging of cosmetics, perfumery, household chemicals, pharmaceuticals and tobacco products in conformity with Section 9, Paragraph four of the Law and Annex 8 of the Law.

49. Permissible deviations of the weight of the packaging of goods, specifying the weight by the indirect method, may not exceed:

- 49.1. for the packaging of glass raw materials - 15% for one packaging unit;
- 49.2. for the packaging of plastic (polymer) raw materials - 10% for one packaging unit;
- 49.3. for the packaging of metal raw materials - 10% for one packaging unit;
- 49.4. for the packaging of paper, cardboard and their laminates with polymers or metal components - 10% for one packaging unit;
- 49.5. for the packaging of wood raw materials - 15% for one packaging unit under normal conditions and 20% for one packaging unit if the packaging has been exposed to moisture during the transport; and
- 49.6. for the packaging of paper, cardboard and other raw materials of natural fibres - 15% for one packaging unit under normal conditions and 25% for one packaging unit if the packaging has been exposed to moisture during the transport.

50. Taxpayers that have paid the tax for the release for free circulation of the goods harmful to the environment specified in Annex 7 of the Law and Annex 6 of these Regulations have rights to include the paid tax as an advance payment of tax for the following period if the referred to goods harmful to the environment are exported from the customs territory of the Republic of Latvia. The tax paid shall be included as an advance payment of the tax for the next reference period if the following documents have been submitted to the territorial office of the State Revenue Service:

- 50.1. customs declaration that certifies that the customs procedure - release for free circulation - has been applied to the specific goods harmful to the environment;
- 50.2. payment documents that certify the payment of the tax for the specific goods harmful to the environment;
- 50.3. customs declaration that certifies that the specific goods harmful to the environment have been exported from the customs territory of the Republic of Latvia; and
- 50.4. other documents, on the basis of which it is possible to identify the specific goods harmful to the environment if additional information is necessary.

51. For the packaging of goods that has been imported together with the goods by applying the customs procedures referred to in Section 10, Paragraph four of the Law and Paragraph 23 of these Regulations (except the release for free circulation), the calculated tax shall not be paid if the relevant goods are re-exported in the same packaging as they were imported or if such goods are partly unpacked in the customs territory of the Republic of Latvia and it is possible to identify the type and weight of the materials used in the packaging of goods. If changes have occurred in the packaging of goods imported into the customs territory of the Republic of Latvia, the tax shall be paid for the separated amount of the packaging of goods observing the procedures prescribed in Paragraph 23 of these Regulations. In order to apply the procedures prescribed in Section 10, Paragraph five of the Law and in this Paragraph, a taxpayer shall submit the following documents to the relevant territorial office of the State Revenue Service:

- 51.1. customs declaration that certifies that the specific packaging of goods has been re-exported, and in which declaration the taxpayer is specified as the consignor (exporter) of goods;

51.2. customs declaration that certifies that to the specific packaging of goods the customs procedures referred to in Section 10, Paragraph four of the Law and Paragraph 23 of these Regulations (except release for free circulation) have been applied;

51.3. documents certifying the packaging;

51.4. documents that certify the type and weight of the packaging separated in the customs territory of the Republic of Latvia; and

51.5. other documents, on the basis of which it is possible to identify the packaging of goods if additional information is necessary.

52. In accordance with Section 6 of the Law the taxpayer who has not fulfilled the norms for the recovery of packaging waste in the relevant year, which norms are determined by the Packaging Law and other regulatory enactments that regulate the management of packaging, shall calculate and pay the tax for the packaging of goods sold or imported for the release for free circulation, in addition applying three times the amount of the additional rate. Tax payments for over the limit shall be calculated after a taxpayer has submitted the annual report specified in the Packaging Law to the Ministry of Environmental Protection and Regional Development or to the authorised institutions thereof. The Ministry of Environmental Protection and Regional Development or the authorised institutions thereof shall record the non-compliance with the specified recovery norms, shall prepare a relevant deed of examination and submit such deed to the relevant territorial office of the State Revenue Service. Tax payments for over the limit in respect of the packaging of goods for the previous year shall be made by 20 July of the following year. Tax payments for over the limit in respect of the packaging of goods shall be applied to a full calendar year.

53. On the basis of the deed of examination submitted by the State Environment Inspection or a regional environmental board regarding the amount of the extraction and use of natural resources that is unlawful or is not presented in the report (concealed) and the amount of pollution released into the environment or the amount of the sold non-reusable plates and tableware not presented in the report (concealed) and determined by the State Revenue Service and the amount of goods harmful to the environment, packaging of goods and radioactive substances sold or released for free circulation, the State Revenue Service, in addition to the unpaid amount of the tax, shall collect from the taxpayer a fine which equals twice the sum of the unpaid tax, which fine shall be calculated as follows:

53.1. for the amount of the extraction and use of natural resources not presented in the report (concealed) and the amount of pollution released into the environment that does not exceed the limit (quota) - by summing the basic rate and the fine composed of double the amount of the basic rate (total - three times the amount of the basic rate);

53.2. for the amount of the extraction and use of natural resources not presented in the report (concealed) and the amount of pollution released into the environment that exceeds the limit (quota) - by summing the basic rate, additional rate in three times the amount of the basic rate and a fine composed of double the amount of the unpaid tax (total - twelve times the amount of the basic rate); and

53.3. for the amount of the extraction and use of natural resources, the amount of pollution released into the environment and the amount of substances depleting the ozone layer and radioactive substances released for free circulation if the referred to activities have been performed illegally (without the necessary permit) - by summing the basic rate, additional rate in

three times the amount of the basic rate and a fine composed of double the amount of the unpaid tax (total - twelve times the amount of the basic rate for the whole amount).

54. Taxpayers shall specify in Form 2, Column 5 and Form 6, Column 10 of the report the tax amount calculated in accordance with Paragraph 53 of these Regulations for the amount of the extraction and use of natural resources that is unlawful or not presented in the reports (concealed) and for the pollution released into the environment.

55. The State Revenue Service shall transfer the amounts of the tax included in the State budget to the relevant special budget accounts for environmental protection in conformity with the division referred to in Paragraphs 56 and 57 of these Regulations:

55.1. for the extraction and use of natural resources and environmental pollution - within 10 days after the receipt of the report on the calculated tax and payment of the tax in full amount;

55.2. for the domestic sale of goods harmful to the environment, goods in the packaging and non-reusable plates and tableware - once a week; and

55.3. for the release for free circulation of goods harmful to the environment, goods in the packaging and radioactive substances - once a week.

56. The following shall be paid into the State special budget for environmental protection:

56.1. 40% of all tax payments for the extraction and use of natural resources and environmental pollution in conformity with the specified limits, except the sums for which the tax allowance from the payments referred to has been granted;

56.2. 70% of all tax payments for the release for free circulation of radioactive substances;

56.3. 100% of all tax payments for the extraction and use of natural resources over the specified limits and for the pollution over the limit;

56.4. 100% of all tax payments for the sale or release for free circulation of goods and products harmful to the environment;

56.5. 100% of all tax payments for the retail sale and sale for public catering of non-reusable plates and tableware;

56.6. 100% of all tax payments for the application of payments for over the limit specified in Section 6 of the Law and Paragraph 52 of these Regulations to the packaging of goods;

56.7. 100% of all tax payments for the amount of extraction and use of natural resources that is unlawful or is not presented in the reports (concealed), for the amount of pollution released into the environment, for the amount of non-reusable plates and tableware sold, and for the amount of goods harmful to the environment, packaging of goods and radioactive substances sold or released for free circulation;

56.8. 100% of the fine specified in Section 19 of the Law; and

56.9. 100% of the fine for late payments specified in Section 20 of the Law and of the increase in the amount of principal debt.

57. The following shall be paid into the special budgets for environmental protection of the parish or city local governments:

57.1. 60% of all tax payments for the extraction and use of natural resources and environmental pollution in the amounts specified by the limits that has been performed in the

territory of the relevant parish or city, except the sums for which a tax allowance from the payments referred to has been granted;

57.2. 30% of all tax payments for the release for free circulation of radioactive substances - into the budget of the Baldone local government, in the territory of which the disposal site of radioactive waste is located; and

57.3. 100% of all tax payments for the incineration of hazardous waste performed in the territory of the relevant parish or city.

58. In order to receive a tax allowance, taxpayers shall submit to the Ministry of Finance and the relevant local government, in conformity with the distribution of tax revenues:

58.1. an application for the granting of a tax allowance (in conformity with Annex 8 of these Regulations);

58.2. an opinion of the Ministry of Environmental Protection and Regional Development regarding the relevant project; and

58.3. a statement of the territorial office of the State Revenue Service regarding the absence of tax debts.

59. In order to receive the opinion referred to in Sub-paragraph 58.2 of these Regulations, taxpayers shall submit to the Ministry of Environmental Protection and Regional Development the documentation of the project together with the calendar plan for the implementation thereof. The ministry shall specify in the opinion the maximum amount, for which a tax allowance may be granted from the special budget for environmental protection of each level in accordance with Section 16, Paragraph three of the Law.

60. A decision regarding the granting of a tax allowance from the State special budget for environmental protection shall be taken by the Ministry of Finance, but from the local government special budget for environmental protection - by the relevant local government in conformity with the distribution of tax revenues. The maximum tax allowance shall be granted in such percentage amount, for which the reduction of the pollution level is provided for after complete implementation of the project, in compliance with the amount specified in the opinion referred to in Sub-paragraph 58.2 of these Regulations. The decision shall determine the amount, for which a tax allowance has been granted, and specify in what way the tax allowance is to be distributed by periods of payment.

61. A decision regarding the granting of a tax allowance shall be taken within two weeks after the receipt of the relevant documents and the taxpayer, Ministry of Environmental Protection and Regional Development, and the State Revenue Service shall be informed in writing regarding the decision taken.

62. A decision regarding the granting of a tax allowance shall be in effect for one year and it shall be applied beginning with the quarter following the taking of the decision.

63. If during the implementation of the project tax debts arise to the taxpayer, the application of the tax allowance shall be discontinued as of the day when the State Revenue Service has discovered the debts referred to. The territorial office of the State Revenue Service not later than within 10 days after the tax debt has been discovered shall inform the Ministry of Finance, the

relevant local government and the Ministry of Environmental Protection and Regional Development thereof.

64. Six weeks prior to the expiry of the specified time period for the application of the tax allowance taxpayers shall submit to the Ministry of Environmental Protection and Regional Development a report regarding the conformity of the implementation process of the project with the plan. Within a period of one month from the date of submission of the referred to report the Ministry of Environmental Protection and Regional Development shall provide an opinion regarding the granting of the regular tax allowance.

65. The regular tax allowance shall be granted in accordance with the procedures specified in Paragraphs 58, 59, 60 and 61 of these Regulations.

66. If the opinion provided in accordance with Paragraph 64 of these Regulations is negative, the Ministry of Environmental Protection and Regional Development shall inform the State Revenue Service thereof, and the State Revenue Service shall determine the time period for the payment of the previously granted amounts of allowances. After the expiry of the specified time period the State Revenue Service shall collect the unrepaid amounts of allowances in accordance with Section 16, Paragraph five of the Law and shall calculate the fine for late payment as for a tax debt in accordance with the Law On Taxes and Fees.

67. The tax paid, by granting subsidies to undertakings (companies), which perform the recycling or processing of goods harmful to the environment, shall be refunded in accordance with Section 17 of the Law.

68. The amount of subsidies shall be determined in conformity with the amount of goods harmful to the environment actually recycled or processed in an undertaking (company).

69. The State Environmental Protection Fund (hereinafter - fund) shall announce an open competition for undertakings (companies) to receive subsidies in conformity with Paragraph 67 of these Regulations.

70. In order to receive subsidies in accordance with the procedures of the competition announced by the fund, undertakings (companies) shall submit an application and documents certifying:

70.1. the conformity of the technologies of the undertaking (company) to the technological and environmental protection requirements prescribed by the Ministry of Environmental Protection and Regional Development;

70.2. technical possibilities to control and document the parameters of the technological process, and also the amount of actually processed raw materials (including goods harmful to the environment);

70.3. the readiness of an undertaking (company) to financially independently engage in the processing of goods harmful to the environment - a business plan and an opinion of audit regarding the financial situation of the undertaking (company); and

70.4. the planned amounts of the processing of goods harmful to the environment and the sources of procurement of such amounts for the next three years.

71. The fund shall enter into contracts with the winners of the competition, observing the financial restrictions specified in the estimate of the special budget for environmental protection of the current year.

72. In the contracts between the fund and the undertakings (companies) the annual amounts of the procurement, recycling and processing of goods harmful to the environment, technical or documentary control methods of the amounts of the relevant goods harmful to the environment actually processed, time periods and procedures for the granting of subsidies, and other requirements to be set for the undertakings (companies) shall be provided for.

73. In conformity with the tax rates and refunding rules specified in Annex 7 of the Law, the undertakings (companies) with which contracts regarding the recycling or processing of the relevant goods harmful to the environment have been entered into, shall receive the subsidies referred to in Paragraph 68 of these Regulations in the amounts specified in Annex 9 of these Regulations for each actually recycled unit of the goods harmful to the environment.

74. Tax for the recycling or processing of the used lubricating oils shall be repaid to the undertakings (companies) in accordance with the procedures specified in Section 17, Paragraph one of the Law:

74.1. for the recovery of the used lubricating oils (both for the utilisation thereof and for the implementation of the target programme) - total in the amount of 100%; and

74.2. for other types of processing of the used lubricating oils (not the type of processing referred to in Sub-paragraph 74.1 of these Regulations) - in the amount of 80%.

75. If substances depleting the ozone layer are utilised for the manufacturing of the production in the undertakings (companies) determined by the Ministry of Environmental Protection and Regional Development and the production manufactured is sold, the tax to the referred to undertakings (companies) shall be refunded in accordance with the procedures specified in Section 17, Paragraph one of the Law both for the recycling of the substances depleting the ozone layer and for the implementation of the target programme - total in the amount of 100%.

76. The tax shall need not be paid for non-reusable plastic plates and tableware sold in retail trade and for public catering, which plates and tableware have been imported for the release for free circulation before 1 July 2002 and regarding which the payment of the tax upon the importation thereof can be documentarily certified. Persons, who upon the importation of non-reusable plates and tableware for the release for free circulation have paid the tax, when selling such plates and tableware to retail and public catering undertakings, shall specify in the bill of lading-invoice as an additional information the amount of the tax paid and the type, date and number of the document.

77. Cabinet Regulation No.356 of 10 October 2000, Procedures for Application of Certain Provisions of the Law On Natural Resources Tax is repealed (*Latvijas Vēstnesis*, 2000, No. 365/367, 380/383).

78. These Regulations come into force on 1 July 2002.

The Prime Minister

A. Bērziņš

Minister for Environmental Protection and Regional Development

V. Makarovs

Ministry of Environmental Protection and Regional Development
regional environmental board
(name)

Permit to Use Natural Resources
No. _____

Issued to:
(the name, registration number, legal address and telephone number of legal person
or the given name, surname, personal identity number, address of the place of
residence and telephone number of natural person)

(the name of the place of extraction of natural resources and location in the administrative
territory)

Permit issued on
(date)

Permit valid until
(date)

Conditions for the putting natural resources on market shall be an integral part of the permit.
director of the regional
environmental board

(name) (signature and full name)

Appendix
to the Permit to Use Natural Resources
No. ____
Conditions for Marketing of Natural Resources

1. Name and amount of natural resources to be put on the market

2. Documents, on the basis of which the permit has
been issued

3. Other conditions

(name) director of the regional environmental board (signature and full name)

(date)

Minister for Environmental Protection and Regional Development

V. Makarovs

**Classification of Waste According to the Category of Hazardousness in
Conformity with the Groups of Tax Rates, when Waste is Disposed of at
Waste Dumps and Landfill Sites**

No.	Description of waste	Type of waste according to hazardousness	Tax rate and unit of measurement
1.	Waste of metals and metal-alloy in a solid not dispersed form (except waste and scrap of lead, cadmium, beryllium, titanium, chrome)	Municipal waste	LVL 0.25/m ³ at dumps and landfill sites where weighing machines have not been installed, or LVL 0.75/t at dumps and landfill sites where weighing machines have been installed
2.	Other waste containing metals		
3.	Mining waste in non-dispersible form		
4.	Glass waste in solid form		
5.	Ceramic waste in solid form		
6.	Solid plastic waste (except resins and condensation products)		
7.	Paper waste, cardboard and paper product waste		
8.	Textile waste		
9.	Rubber waste		
10.	Untreated wood waste and cork waste		
11.	Used articles of leather		
12.	Other waste containing mainly organic ingredients, which ingredients may contain metals and inorganic materials		

13.	Debris and construction materials		
14.	Street rubbish		
15.	Branches and tree barks		
16.	Food and food processing waste		
17.	Waste created in the performance of various medical manipulations, which waste does not possess any of the hazardous characteristics		
18.	Waste and scrap of lead	Hazardous waste	LVL 10.00/t
19.	Waste and scrap of beryllium		
20.	Waste and scrap of titanium		
21.	Catalysts of transition metals		
22.	Waste containing inorganic ingredients, which may contain metals and organic materials		
23.	Other waste that in accordance with the waste classification is qualified as hazardous waste		
24.	Waste containing petroleum products		
25.	Asbestos in the form of fibres and dust		
26.	Ceramic fibres the physical-chemical properties of which are similar to asbestos		
27.	Resins and condensation products	Especially hazardous waste	LVL 50.00/t
28.	Fuel precipitate containing lead		
29.	Tarred waste (except asphalt cement) resulting from the process of purification, distillation or any pyrolysis		
30.	Waste containing any derivatives of polychlorinated dibenzo-furan or dibenzo-dioxin		
31.	Peroxides (except hydrogen peroxide)		
32.	Ash and residues containing vanadium		
33.	Ash and residues containing lead		

34.	Ash and residues containing arsenic		
35.	Ash and residues containing mercury		
36.	Waste and scrap of cadmium		
37.	Waste and scrap of chrome		
38.	Waste, substances, objects containing polychlorinated biphenyls (PBC), polychlorinated terphenyls (PHT) and/or polybrominated biphenyls (PBB), also the polybrominated compounds thereof if the concentration of these compounds is 50 mg/kg or more		

Minister for Environmental Protection and Regional Development

V. Makarovs

**Classification of Discharged Matter According to Category of Hazardousness
and in Conformity with Groups of Tax Rates (Air Pollution)**

No.	Names of discharged matter and groups of discharged matter	Category of hazardousness	Tax rate (LVL/t)
1.	Dust (not containing heavy metals)	not hazardous	4.00
2.	Carbon monoxide (CO)	moderately hazardous	5.50
3.	Sulphur dioxide (SO ₂)	hazardous	13.00
4.	Nitrogen oxides (NO _x - the sum of nitrogen oxides, recalculated for NO ₂)	hazardous	13.00
5.	Ammonia (NH ₃)	hazardous	13.00
6.	Volatile organic compounds	hazardous	13.00
7.	Hydrocarbons (C _n H _m)	hazardous	13.00
8.	Other inorganic compounds	hazardous	13.00
9.	Heavy metals (Cd, Ni, Sn, Hg, Pb, Zn, Cr, As, Se, Cu) and compounds thereof, recalculated for the relevant metal	especially hazardous	820.00
10.	Vanadium pentoxide, recalculated for vanadium	especially hazardous	820.00

Minister for Environmental Protection and Regional Development

V. Makarovs

**Classification of Polluting Substances According to Category of
Hazardousness and in Conformity with Groups of Tax Rates (Water
Pollution)**

No.	Names of polluting substances and groups of polluting substances	Category of hazardousness	Tax rate (LVL/t)
1.	Chemical consumption of oxygen (COD)	moderately hazardous	30.00
2.	Total nitrogen (N total)	moderately hazardous	30.00
3.	Total phosphorus (P total)	moderately hazardous	30.00
4.	Absorbable organic halides (summary indicator AOX)	moderately hazardous	30.00
5.	Zinc and its compounds	hazardous	8 000.00
6.	Copper and its compounds	hazardous	8 000.00
7.	Nickel and its compounds	hazardous	8 000.00
8.	2,4-dichlorophenoxyacetic acid	hazardous	8 000.00
9.	Acrylonitrile	hazardous	8 000.00
10.	Organotin compounds (expressed as tin)	hazardous	8 000.00
11.	Dichloromethane	hazardous	8 000.00
12.	Diethylamine	hazardous	8 000.00
13.	Dimethoate or rogor	hazardous	8 000.00
14.	Epichlorohydrin	hazardous	8 000.00
15.	Phenols (index of phenols)	hazardous	8 000.00
16.	Formaldehyde	hazardous	8 000.00
17.	2-,3-,4-chloroanilines	hazardous	8 000.00
18.	Chlorobenzene	hazardous	8 000.00
19.	Naphthalene	hazardous	8 000.00
20.	Polychlorinated biphenyls (PHB)	hazardous	8 000.00
21.	Simazine	hazardous	8 000.00
22.	Tributyl phosphate	hazardous	8 000.00
23.	Trifluralin	hazardous	8 000.00
24.	Monoaromatic hydrocarbons (benzene, toluene, ethylbenzene, xylenes) with a summary indicator BTEX	hazardous	8 000.00
25.	Polyaromatic hydrocarbons (PAO)	hazardous	8 000.00

26.	Petroleum acyclic hydrocarbons	hazardous	8 000.00
27.	Arsenic and its compounds	especially hazardous	50 000.00
28.	Lead and its compounds	especially hazardous	50 000.00
29.	Chrome and its compounds	especially hazardous	50 000.00
30.	1,2-dichloroethane	especially hazardous	50 000.00
31.	1,2,4-trichlorobenzene	especially hazardous	50 000.00
32.	Aldrin	especially hazardous	50 000.00
33.	Dichloro-diphenyl-trichloroethane (DDT), dichloro-diphenyl-dichloroethane (DDD) and dichloro-diphenyl-dichloroethylene (DDE)	especially hazardous	50 000.00
34.	Dieldrin	especially hazardous	50 000.00
35.	Mercury and its compounds	especially hazardous	50 000.00
36.	Endrin	especially hazardous	50 000.00
37.	Hexachlorobutadiene or perchlorobutadiene	especially hazardous	50 000.00
38.	Hexachlorobenzene	especially hazardous	50 000.00
39.	Hexachlorocyclohexane (all isomers)	especially hazardous	50 000.00
40.	Chloroform	especially hazardous	50 000.00
41.	Isodrin	especially hazardous	50 000.00
42.	Cadmium and its compounds	especially hazardous	50 000.00
43.	Perchloroethylene or tetrachloroethylene	especially hazardous	50 000.00
44.	Pentachlorophenol	especially hazardous	50 000.00
45.	Carbon tetrachloride or tetrachloromethane	especially hazardous	50 000.00
46.	Trichloroethylene	especially hazardous	50 000.00

47.	Trichlorobenzene (technical mixture)	especially hazardous	50 000.00
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Minister for Environmental Protection and Regional Development

V. Makarovs

**Classification of Polluting Substances According to Hazardousness and in
Conformity with the Groups of Tax Rates (Pollution of Soil, Ground and Beds
of Water Bodies)**

No.	Names of polluting substances and groups of substances	Category of hazardousness	Tax rate (LVL/t)
1.	Total nitrogen (N total)	moderately hazardous	100.00
2.	Total phosphorus (P total)	moderately hazardous	100.00
3.	Copper and its compounds	hazardous	1 000.00
4.	Nickel and its compounds	hazardous	1 000.00
5.	Zinc and its compounds	hazardous	1 000.00
6.	2,4-dichlorophenoxyacetic acid	hazardous	1 000.00
7.	Acrylonitrile	hazardous	1 000.00
8.	Organotin compounds (expressed as tin)	hazardous	1 000.00
9.	Dichloromethane	hazardous	1 000.00
10.	Diethylamine	hazardous	1 000.00
11.	Dimethoate or rogor	hazardous	1 000.00
12.	Epichlorohydrin	hazardous	1 000.00
13.	Phenols (index of phenols)	hazardous	1 000.00
14.	Formaldehyde	hazardous	1 000.00
15.	2-,3-,4-chloroanilines	hazardous	1 000.00
16.	Chlorobenzene	hazardous	1 000.00
17.	Naphthalene	hazardous	1 000.00
18.	Polychlorinated biphenyls (PHB)	hazardous	1 000.00
19.	Simazine	hazardous	1 000.00
20.	Tributyl phosphate	hazardous	1 000.00
21.	Trifluralin	hazardous	1 000.00
22.	Monoaromatic hydrocarbons (benzene, toluene, ethylbenzene, xylenes) with a summary indicator BTEX	hazardous	1 000.00
23.	Polyaromatic hydrocarbons (PAO)	hazardous	1 000.00
24.	Petroleum acyclic hydrocarbons	hazardous	1 000.00
25.	Extractable organic halogens (summary indicator EOX)	hazardous	1 000.00

26.	Arsenic and its compounds	especially hazardous	10 000.00
27.	Lead and its compounds	especially hazardous	10 000.00
28.	Chrome and its compounds	especially hazardous	10 000.00
29.	1,2-dichloroethane	especially hazardous	10 000.00
30.	1,2,4-trichlorobenzene	especially hazardous	10 000.00
31.	Aldrin	especially hazardous	10 000.00
32.	Dichloro-diphenyl-trichloroethane (DDT), dichloro-diphenyl-dichloroethane (DDD) and dichloro-diphenyl-dichloroethylene (DDE)	especially hazardous	10 000.00
33.	Dieldrin	especially hazardous	10 000.00
34.	Mercury and its compounds	especially hazardous	10 000.00
35.	Endrin	especially hazardous	10 000.00
36.	Hexachlorobutadiene or perchlorobutadiene	especially hazardous	10 000.00
37.	Hexachlorobenzene	especially hazardous	10 000.00
38.	Hexachlorocyclohexane (all isomers)	especially hazardous	10 000.00
39.	Chloroform	especially hazardous	10 000.00
40.	Isodrin	especially hazardous	10 000.00
41.	Cadmium and its compounds	especially hazardous	10 000.00
42.	Perchloroethylene or tetrachloroethylene	especially hazardous	10 000.00
43.	Pentachlorophenol	especially hazardous	10 000.00
44.	Carbon tetrachloride or tetrachloromethane	especially hazardous	10 000.00
45.	Trichloroethylene	especially hazardous	10 000.00
46.	Trichlorobenzene (technical mixture)	especially	10 000.00

		hazardous	
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Minister for Environmental Protection and Regional Development

V. Makarovs

Classification and Technical Characteristics of Goods and Products Harmful to the Environment in Conformity with the Groups of Tax Rates

No.	Code						Addi tiona l code	Description	Natural resources tax rate
1.	Lubricating oils								
1.1.	2710	00	81	0	0	1	---	oils	LVL 0.03/kg
1.2.	2710	00	83	0	0	1	---	oils	LVL 0.03/kg
1.3.	2710	00	87	0	0	1	---	oils	LVL 0.03/kg
1.4.	2710	00	88	0	0	1	---	oils	LVL 0.03/kg
1.5.	2710	00	89	0	0	1	---	oils	LVL 0.03/kg
1.6.	2710	00	92	0	0	1	---	oils	LVL 0.03/kg
1.7.	2710	00	94	0	0	1	---	oils	LVL 0.03/kg
1.8.	2710	00	96	0	0	1	---	oils	LVL 0.03/kg
1.9.	2710	00	97	0	0	1	---	oils	LVL 0.03/kg
2.	Substances depleting the ozone layer								
2.1.	2903	14	00	0	0	1	--	carbon tetrachloride	LVL 1.10/kg
2.2.	2903	19	10	0	0	1	---	1,1,1-trichloroethane (methyl chloroform)	LVL 0.10/kg
2.3.	2903	19	80	0	0	1	---	other	LVL 0.10/kg
2.4.	2903	30	33	0	0	1	---	bromomethane (methyl bromide)	LVL 0.70/kg
2.5.	2903	42	00	0	0	1	--	dichlorodifluoromethane, freon-12 (HFO-12)	LVL 1.00/kg
2.6.	2903	43	00	0	0	1	--	trichlorotrifluoroethane, freon-13 (HFO-13)	LVL 0.80/kg
2.7.	2903	46	10	0	0	1	---	bromochlorodifluoromethane (halon-1211)	LVL 3.00/kg
2.8.	2903	46	20	0	0	1	---	bromotrifluoromethane (halon-1301)	LVL 10.00/kg
2.9.	2903	46	90	0	0	1	---	dibromotetrafluoromethane (halon-2402)	LVL 6.00/kg
2.10.	2903	49	30	0	0	1	-----	CHFBr ₂	LVL 1.00/kg
2.11.	2903	49	30	0	0	2	-----	CHF ₂ Br	LVL 0.74/kg
2.12.	2903	49	30	0	0	3	-----	CH ₂ FBr	LVL 0.73/kg
2.13.	2903	49	30	0	0	4	-----	C ₂ HFBr ₄	LVL 0.80/kg
2.14.	2903	49	30	0	0	5	-----	C ₂ HF ₂ Br ₃	LVL 1.80/kg
2.15.	2903	49	30	0	0	6	-----	C ₂ HF ₃ Br ₂	LVL 1.60/kg
2.16.	2903	49	30	0	0	7	-----	C ₂ HF ₄ Br	LVL 1.20/kg
2.17.	2903	49	30	0	0	8	-----	C ₂ H ₂ FBr ₃	LVL 1.10/kg
2.18.	2903	49	30	0	0	9	-----	C ₂ H ₂ F ₂ Br ₂	LVL 1.50/kg

2.19.	2903	49	30	0	1	0	-----C ₂ H ₂ F ₃ Br	LVL 1.60/kg
2.20.	2903	49	30	0	1	1	-----C ₂ H ₃ FBr ₂	LVL 1.70/kg
2.21.	2903	49	30	0	1	2	-----C ₂ H ₃ F ₂ Br	LVL 1.10/kg
2.22.	2903	49	30	0	1	3	-----C ₂ H ₄ FBr	LVL 0.10/kg
2.23.	2903	49	30	0	1	4	-----C ₃ HFBr ₆	LVL 1.50/kg
2.24.	2903	49	30	0	1	5	-----C ₃ HF ₂ Br ₅	LVL 1.90/kg
2.25.	2903	49	30	0	1	6	-----C ₃ HF ₃ Br ₄	LVL 1.80/kg
2.26.	2903	49	30	0	1	7	-----C ₃ HF ₄ Br ₃	LVL 2.20/kg
2.27.	2903	49	30	0	1	8	-----C ₃ HF ₅ Br ₂	LVL 2.00/kg
2.28.	2903	49	30	0	1	9	-----C ₃ HF ₆ Br	LVL 3.30/kg
2.29.	2903	49	30	0	2	0	-----C ₃ H ₂ FBr ₅	LVL 1.90/kg
2.30.	2903	49	30	0	2	1	-----C ₃ H ₂ F ₂ Br ₄	LVL 2.10/kg
2.31.	2903	49	30	0	2	2	-----C ₃ H ₂ F ₃ Br ₃	LVL 5.60/kg
2.32.	2903	49	30	0	2	3	-----C ₃ H ₂ F ₄ Br ₂	LVL 7.50/kg
2.33.	2903	49	30	0	2	4	-----C ₃ H ₂ F ₅ Br	LVL 1.40/kg
2.34.	2903	49	30	0	2	5	-----C ₃ H ₃ FBr ₄	LVL 1.90/kg
2.35.	2903	49	30	0	2	6	-----C ₃ H ₃ F ₂ Br ₃	LVL 3.10/kg
2.36.	2903	49	30	0	2	7	-----C ₃ H ₃ F ₃ Br ₂	LVL 2.50/kg
2.37.	2903	49	30	0	2	8	-----C ₃ H ₃ F ₄ Br	LVL 4.40/kg
2.38.	2903	49	30	0	2	9	-----C ₃ H ₄ FBr ₃	LVL 0.30/kg
2.39.	2903	49	30	0	3	0	-----C ₃ H ₄ F ₂ Br ₂	LVL 1.00/kg
2.40.	2903	49	30	0	3	1	-----C ₃ H ₄ F ₃ Br	LVL 0.80/kg
2.41.	2903	49	30	0	3	2	-----C ₃ H ₅ FBr ₂	LVL 0.40/kg
2.42.	2903	49	30	0	3	3	-----C ₃ H ₅ F ₂ Br	LVL 0.80/kg
2.43.	2903	49	30	0	3	4	-----C ₃ H ₆ FBr	LVL 0.70/kg
2.44.	2903	49	30	0	3	5	-----CHFCl ₂	LVL 0.040/kg
2.45.	2903	49	30	0	3	6	-----CHF ₂ Cl	LVL 0.055/kg
2.46.	2903	49	30	0	3	7	-----CH ₂ FCl	LVL 0.020/kg
2.47.	2903	49	30	0	3	8	-----C ₂ HFCl ₄	LVL 0.040/kg
2.48.	2903	49	30	0	3	9	-----C ₂ HF ₂ Cl ₃	LVL 0.080/kg
2.49.	2903	49	30	0	4	0	-----C ₂ HF ₃ Cl ₂	LVL 0.020/kg
2.50.	2903	49	30	0	4	1	-----C ₂ HF ₄ Cl	LVL 0.022/kg
2.51.	2903	49	30	0	4	2	-----C ₂ H ₂ FCl ₃	LVL 0.050/kg
2.52.	2903	49	30	0	4	3	-----C ₂ H ₂ F ₂ Cl ₂	LVL 0.050/kg
2.53.	2903	49	30	0	4	4	-----C ₂ H ₂ F ₃ Cl	LVL 0.060/kg
2.54.	2903	49	30	0	4	5	-----C ₂ H ₃ FCl ₂	LVL 0.070/kg
2.55.	2903	49	30	0	4	6	-----CH ₃ FCl ₂	LVL 0.110/kg
2.56.	2903	49	30	0	4	7	-----C ₂ H ₃ F ₂ Cl	LVL 0.070/kg
2.57.	2903	49	30	0	4	8	-----CH ₃ F ₂ Cl	LVL 0.065/kg

2.58.	2903	49	30	0	4	9	-----C ₂ H ₄ FCI	LVL 0.005/kg
2.59.	2903	49	30	0	5	0	-----C ₃ HFCl ₆	LVL 0.070/kg
2.60.	2903	49	30	0	5	1	-----C ₃ HF ₂ Cl ₅	LVL 0.090/kg
2.61.	2903	49	30	0	5	2	-----C ₃ HF ₃ Cl ₄	LVL 0.080/kg
2.62.	2903	49	30	0	5	3	-----C ₃ HF ₄ Cl ₃	LVL 0.090/kg
2.63.	2903	49	30	0	5	4	-----C ₃ HF ₅ Cl ₂	LVL 0.070/kg
2.64.	2903	49	30	0	5	5	-----CF ₃ CF ₂ CHCl ₂	LVL 0.025/kg
2.65.	2903	49	30	0	5	6	-----CF ₂ ClF ₂ CHClF	LVL 0.033/kg
2.66.	2903	49	30	0	5	7	-----C ₃ HF ₆ Cl	LVL 0.100/kg
2.67.	2903	49	30	0	5	8	-----C ₃ H ₂ FCI ₅	LVL 0.090/kg
2.68.	2903	49	30	0	5	9	-----C ₃ H ₂ F ₂ Cl ₄	LVL 0.100/kg
2.69.	2903	49	30	0	6	0	-----C ₃ H ₂ F ₃ Cl ₃	LVL 0.230/kg
2.70.	2903	49	30	0	6	1	-----C ₃ H ₂ F ₄ Cl ₂	LVL 0.280/kg
2.71.	2903	49	30	0	6	2	-----C ₃ H ₂ F ₅ Cl	LVL 0.520/kg
2.72.	2903	49	30	0	6	3	-----C ₃ H ₃ FCI ₄	LVL 0.090/kg
2.73.	2903	49	30	0	6	4	-----C ₃ H ₃ F ₂ Cl ₃	LVL 0.130/kg
2.74.	2903	49	30	0	6	5	-----C ₃ H ₃ F ₃ Cl ₂	LVL 0.120/kg
2.75.	2903	49	30	0	6	6	-----C ₃ H ₃ F ₄ Cl	LVL 0.140/kg
2.76.	2903	49	30	0	6	7	-----C ₃ H ₄ FCI ₃	LVL 0.010/kg
2.77.	2903	49	30	0	6	8	-----C ₃ H ₄ F ₂ Cl ₂	LVL 0.040/kg
2.78.	2903	49	30	0	6	9	-----C ₃ H ₄ F ₃ Cl	LVL 0.030/kg
2.79.	2903	49	30	0	7	0	-----C ₃ H ₅ FCI ₂	LVL 0.020/kg
2.80.	2903	49	30	0	7	1	-----C ₃ H ₅ F ₂ Cl	LVL 0.020/kg
2.81.	2903	49	30	0	7	2	-----C ₃ H ₆ FCI	LVL 0.030/kg
3.	All types of tyres							
3.1.	4011	10	00	0	0	1	--for automobiles (including freight and passenger vans and racing cars)	LVL 0.06/kg
3.2.	4011	20	10	0	0	1	--with load indicators of not more than 121	LVL 0.06/kg
3.3.	4011	20	90	0	0	1	--with load indicators of more than 121	LVL 0.06/kg
3.4.	4011	30	10	0	0	1	--for utilisation in civil aviation	LVL 0.06/kg
3.5.	4011	30	90	0	0	1	--other	LVL 0.06/kg
3.6.	4011	40	20	0	0	1	--for rims with a diameter of not more than 33 cm	LVL 0.06/kg
3.7.	4011	40	80	0	0	1	--other	LVL 0.06/kg
3.8.	4011	50	00	0	0	1	--for bicycles	LVL 0.06/kg
3.9.	4011	61	00	0	0	1	--for utilisation in agricultural or forestry vehicles and machinery	LVL 0.06/kg
3.10.	4011	62	00	0	0	1	--for vehicles utilised in construction or industry, and for machines, the rim size of which does not exceed 61 cm	LVL 0.06/kg
3.11.	4011	63	00	0	0	1	--for vehicles utilised in construction or industry,	LVL 0.06/kg

							and for machines, the rim size of which exceeds 61 cm	
3.12.	4011	69	00	0	0	1	--other	LVL 0.06/kg
3.13.	4011	92	00	0	0	1	--for utilisation in agricultural and forestry vehicles and machinery	LVL 0.06/kg
3.14.	4011	93	00	0	0	1	--for vehicles utilised in construction or industry, and for machines, the rim size of which does not exceed 61 cm	LVL 0.06/kg
3.15.	4011	94	00	0	0	1	--for vehicles utilised in construction or industry, and for machines, the rim size of which exceeds 61 cm	LVL 0.06/kg
3.16.	4011	99	00	0	0	1	--other	LVL 0.06/kg
3.17.	4012	11	00	0	0	1	--for automobiles (including freight and passenger vans and racing cars)	LVL 0.06/kg
3.18.	4012	12	00	0	0	1	--for buses or trucks	LVL 0.06/kg
3.19.	4012	13	10	0	0	1	---for utilisation in civil aviation	LVL 0.06/kg
3.20.	4012	13	90	0	0	1	---other	LVL 0.06/kg
3.21.	4012	19	00	0	0	1	--other	LVL 0.06/kg
3.22.	4012	20	10	0	0	1	--for utilisation in civil aviation	LVL 0.06/kg
3.23.	4012	20	90	0	0	1	--other	LVL 0.06/kg
3.24.	4012	90	20	0	0	1	--solid or semi-pneumatic tyres	LVL 0.06/kg
3.25.	4012	90	30	0	0	1	--tyres with tyre tread	LVL 0.06/kg
3.26.	4012	90	90	0	0	1	--rim tapes	LVL 0.06/kg
4.	Oil filters							
4.1.	8421	23	10	0	0	1	----for filtration of oils	LVL 0.10/piece
4.2.	8421	23	90	0	0	1	----for filtration of oils	LVL 0.10/piece
5.	Electric accumulators and chemical sources of electricity, primary cells and primary batteries							
5.1.	8506						Primary cells and primary batteries:	
5.1.1.	8506	10					-manganese dioxide:	
5.1.1.1.	8506	10	11	0	0	1	---cylindrical cells	15%
5.1.1.2.	8506	10	15	0	0	1	---button cells	15%
5.1.1.3.	8506	10	19	0	0	1	---other	15%
5.1.1.4.	8506	10	91	0	0	1	---cylindrical cells	15%
5.1.1.5.	8506	10	95	0	0	1	---button cells	15%
5.1.1.6.	8506	10	99	0	0	1	---other	15%
5.1.2.	8506	30					-mercury oxide:	
5.1.2.1.	8506	30	10	0	0	1	---cylindrical cells	15%
5.1.2.2.	8506	30	30	0	0	1	---button cells	15%
5.1.2.3.	8506	30	90	0	0	1	--other	15%

5.1.3.	8506	40					-silver oxide:	
5.1.3.1.	8506	40	10	0	0	1	--cylindrical cells	15%
5.1.3.2.	8506	40	30	0	0	1	--button cells	15%
5.1.3.3.	8506	40	90	0	0	1	--other	15%
5.1.4.	8506	50					-lithium:	
5.1.4.1.	8506	50	10	0	0	1	--cylindrical cells	15%
5.1.4.2.	8506	50	30	0	0	1	--button cells	15%
5.1.4.3.	8506	50	90	0	0	1	--other	15%
5.1.5.	8506	60					-air-zinc:	
5.1.5.1.	8506	60	10	0	0	1	--cylindrical cells	15%
5.1.5.2.	8506	60	30	0	0	1	--button cells	15%
5.1.5.3.	8506	60	90	0	0	1	--other	15%
5.1.6.	8506	80					-other:	
5.1.6.1.	8506	80	05	0	0	1	--dry carbon-zinc batteries with a voltage of 5.5 V or more, but not more than 6.5 V	15%
5.1.6.2.	8506	80	11	0	0	1	---cylindrical cells	15%
5.1.6.3.	8506	80	15	0	0	1	---button cells	15%
5.1.6.4.	8506	80	90	0	0	1	---other	15%
5.2.	8507						Electric accumulators (including separators thereof) in rectangular shape (including square shape) or in another shape:	
5.2.1.	8507	30					-nickel-cadmium accumulators:	
5.2.1.1.	8507	30	10	0	0	1	--for utilisation in civil aviation	15%
							--other:	
5.2.1.2.	8507	30	91	0	0	1	---hermetic accumulators	15%
							---other:	
5.2.1.3.	8507	30	93	0	0	1	----power accumulators	15%
5.2.1.4.	8507	30	98	0	0	1	----other	15%
5.2.2.	8507	40					-iron-nickel accumulators:	
5.2.2.1.	8507	40	10	0	0	1	--for utilisation in civil aviation	15%
5.2.2.2.	8507	40	90	0	0	1	--other	15%
5.2.3.	8507	80					-other accumulators:	
5.2.3.1.	8507	80	10	0	0	1	--for utilisation in civil aviation	15%
							--other:	
5.2.3.2.	8507	80	91	0	0	1	---nickel-hydride	15%
5.2.3.3.	8507	80	99	0	0	1	---other	15%
5.3.	Lead accumulators							
	8507						Electric accumulators (including separators thereof) in rectangular shape (including square shape) or in another shape:	

5.3.1.	8507	10					-lead, used for starting up piston engines:	
5.3.1.1.	8507	10	10	0	0	9	--for utilisation in civil aviation	LVL 6.00/piece
							--other:	
							---with a weight of not more than 5 kg:	
	8507	10	31	0			----that operate with fluid electrolyte:	
5.3.1.2.	8507	10	31	0	0	1	-----with a power capacity of up to 50 Ah	LVL 1.50/piece
5.3.1.3.	8507	10	31	0	0	2	-----with a power capacity from 51 to 100 Ah	LVL 3.00/piece
5.3.1.4.	8507	10	31	0	0	3	-----with a power capacity from 101 to 150 Ah	LVL 4.50/piece
5.3.1.5.	8507	10	31	0	0	9	-----other	LVL 6.00/piece
	8507	10	39	0			----other:	
5.3.1.6.	8507	10	39	0	0	1	-----with a power capacity of up to 50 Ah	LVL 1.50/piece
5.3.1.7.	8507	10	39	0	0	2	-----with a power capacity from 51 to 100 Ah	LVL 3.00/piece
5.3.1.8.	8507	10	39	0	0	3	-----with a power capacity from 101 to 150 Ah	LVL 4.50/piece
5.3.1.9.	8507	10	39	0	0	9	-----other	LVL 6.00/piece
							---with a weight of more than 5 kg:	
5.3.1.10.	8507	10	81	0			----that operate with fluid electrolyte:	
5.3.1.11.	8507	10	81	0	0	1	-----with a power capacity of up to 50 Ah	LVL 1.50/piece
5.3.1.12.	8507	10	81	0	0	2	-----with a power capacity from 51 to 100 Ah	LVL 3.00/piece
5.3.1.13.	8507	10	81	0	0	3	-----with a power capacity from 101 to 150 Ah	LVL 4.50/piece
5.3.1.14.	8507	10	81	0	0	9	-----other	LVL 6.00/piece
5.3.1.15.	8507	10	89	0	0	1	-----with a power capacity of up to 50 Ah	LVL 1.50/piece
5.3.1.16.	8507	10	89	0	0	2	-----with a power capacity from 51 to 100 Ah	LVL 3.00/piece
5.3.1.17.	8507	10	89	0	0	3	-----with a power capacity from 101 to 150 Ah	LVL 4.50/piece
5.3.1.18.	8507	10	89	0	0	9	-----other	LVL 6.00/piece
5.3.2.	8507	20					-other lead accumulators:	
5.3.2.1.	8507	20	10	0	0	9	--for utilisation in civil aviation	LVL 6.00/piece
5.3.2.2.	8507	20	31	0	0	1	-----with a power capacity of up to 50 Ah	LVL 1.50/piece
5.3.2.3.	8507	20	31	0	0	2	-----with a power capacity from 51 to 100 Ah	LVL 3.00/piece
5.3.2.4.	8507	20	31	0	0	3	-----with a power capacity from 101 to 150 Ah	LVL 4.50/piece
5.3.2.5.	8507	20	31	0	0	9	-----other	LVL 6.00/piece
5.3.2.6.	8507	20	39	0	0	1	-----with a power capacity of up to 50 Ah	LVL 1.50/piece
5.3.2.7.	8507	20	39	0	0	2	-----with a power capacity from 51 to 100 Ah	LVL 3.00/piece
5.3.2.8.	8507	20	39	0	0	3	-----with a power capacity from 101 to 150 Ah	LVL 4.50/piece
5.3.2.9.	8507	20	39	0	0	9	-----other	LVL 6.00/piece
5.3.2.10.	8507	20	81	0	0	1	-----with a power capacity of up to 50 Ah	LVL 1.50/piece
5.3.2.11.	8507	20	81	0	0	2	-----with a power capacity from 51 to 100 Ah	LVL 3.00/piece
5.3.2.12.	8507	20	81	0	0	3	-----with a power capacity from 101 to 150 Ah	LVL 4.50/piece
5.3.2.13.	8507	20	81	0	0	9	-----other	LVL 6.00/piece
5.3.2.14.	8507	20	89	0	0	1	-----with a power capacity of up to 50 Ah	LVL 1.50/piece

5.3.2.15.	8507	20	89	0	0	2	-----with a power capacity from 51 to 100 Ah	LVL 3.00/piece
5.3.2.16.	8507	20	89	0	0	3	-----with a power capacity from 101 to 150 Ah	LVL 4.50/piece
5.3.2.17.	8507	20	89	0	0	9	-----other	LVL 6.00/piece
6.	Mercury lamps							
6.1.	8539	32	10	0	0	1	mercury lamps	LVL 0.10/piece

Minister for Environmental Protection and Regional Development

V. Makarovs

To the territorial office of _____ the State Revenue Service
Form 1

Report on the Calculated Natural Resources Tax

for ____ quarter 200__.

Taxpayer

(name of undertaking (company))

Legal address and telephone

Taxpayer registration code

Notes of the regional environmental board

of the Ministry of Environmental Protection and Regional
Development regarding

correctness of the presentation of the amounts and limits for the use of natural
resources and correctness of the calculation of the tax

I confirm that the information
provided in the report is
complete and correct

Place for seal

signature and full name of an
official of the undertaking
(company)

Report co-
ordinated

by

Place
seal

for (signature and full name of the inspector of the regional
environmental board)

Number of pages in
the report

Report accepted by

(position, signature and full name of an official of the State Revenue Service)

Date

Form 2

Summary of payments of natural resources tax for the extraction of natural resources and environmental pollution at the objects of an undertaking (company)

Entries shall be made in conformity with the tax calculation sheets (Form 6) for each object of the undertaking (company) in accordance with the permit issued thereto

No.	Object of the undertaking (company)	Code of the territory	Payment within the limit (LVL)	Payment for amount over the limit (LVL)	Total amount of tax (LVL)	Allowance granted (LVL)	Amount of payment (LVL)
1	2	3	4	5	6	7	8
1.	Extraction of natural resources						
1.1.							
1.2.							
	Total	XXX					
2.	Environmental pollution						
2.1.							
2.2.							
	Total	XXX					
	Together with the extraction and pollution						
3.	Incineration of hazardous waste						
3.1.							
3.2.							
	Total	XXX					
	Total amount	XXX					

Form 3

I. Natural resources tax for domestic sale of goods harmful to the environment, non-reusable plates and tableware and goods in packaging

No.	Taxable object*	Unit of measurement	Actual amount	Tax rate**	Total amount of tax	Amount of relief (LVL)	Amount of tax payments	Prepayment of tax	Amount to be paid
-----	-----------------	---------------------	---------------	------------	---------------------	------------------------	------------------------	-------------------	-------------------

					(LVL)		(LVL)	(LVL)	(LVL)
1	2	3	4	5	6	7	8	9	10

Goods harmful to the environment

Packaging of goods

Non-reusable plates and tableware

	Total								

* the name of the goods and the type of packaging materials shall be specified

** when applying additional rates to packaging, three times the amount of the basic rate shall be specified

II. Information on the tax relief granted

No.	Substantiation - number and date of the decision regarding the granting of tax relief (copies - appended thereto)
1	2

Form 4

I. Natural resources tax for the importation (import) of goods harmful to the environment, goods in packaging and radioactive substances when carrying out customs procedure - release for free circulation - in the customs territory of the Republic of Latvia

No.	Taxable object*	Unit of measurement	Actual amount	Tax rate	Total amount of tax (LVL)	Amount of relief (LVL)	Amount of tax payments	Prepayment of tax (LVL)	Amount to be paid (LVL)
-----	-----------------	---------------------	---------------	----------	---------------------------	------------------------	------------------------	-------------------------	-------------------------

							(LVL)		
1	2	3	4	5	6	7	8	9	10

Goods harmful to the environment

	Total								

Packaging of goods

	Total								

Radioactive substances

	Total								

* the name of the goods and type of packaging materials shall be specified, but when importing radioactive substances the name and territorial code of the local government, in the special budget for environmental protection of which the tax is included, shall be specified.

II. Information regarding the tax relief granted

No.	Substantiation - number and date of the decision regarding the granting of tax relief (copies - appended thereto)
1	2

Form 5

A. Distributing by territory the tax payments for the extraction of natural resources or environmental pollution (in conformity with the specified limits)

Territory	Amount of payments	Amount of allowance	Distribution of payment amount by budgets
-----------	--------------------	---------------------	---

name	code	within the limits (Form 2, Column 4; LVL)	from the special State budget for environmental protection	from the special local government budgets for environmental protection	special State budget for environmental protection	special local government budgets for environmental protection
1	2	3	4	5	6	7
Total						
Total with allowances [A (6) + A (7)]						
(A)						

B. Amount of tax payments for incineration of hazardous waste

(B)

C. Amount of tax payments for domestic trade of goods harmful to the environment, non-reusable plates and tableware and goods in packaging

(sum total of Form 3, Column 8)

(C)

D. Amount of tax payments for the import of goods harmful to the environment and goods in packaging

(sum total of Form 4, Column 8 for the import of goods harmful to the environment and packaging of goods)

(D)

E. Amount of tax payments for the import of radioactive substances

(sum total of Form 4, Column 8 for the import of radioactive substances)

(E)

F. Amount of tax payments for the extraction and use of natural resources and environmental pollution over the specified limits

(F)

G. The tax calculated

(A) + (B) + (C) + (D) + (E) + (F)

	Total	XXX	XXX	XXX	XXX	XXX	XXX			
2.	Environmental pollution									
2.1.										
2.2.										
	Total	XXX	XXX	XXX	XXX	XXX	XXX			
	Total amount	XXX	XXX	XXX	XXX	XXX				

* quota shall be specified for mineral resources

Calculation prepared

by (signature and full name of the head of the undertaking (company))

Accountant

(signature and full name)

Co-

ordinated (signature and full name of the inspector of the regional environmental board)

Place for seal

Date

Minister for Environmental Protection and Regional Development

V. Makarovs

Application for the Granting of Natural Resources Tax Allowance

(authority to which the application is submitted - the
Ministry of Finance or the city (parish) council)

(full name of the undertaking (company))

submission

Please examine the issue regarding the possibilities to grant for one year to our undertaking (company) the allowance of natural resources tax specified in Section 16 of the Law On Natural Resources Tax for the time period

from _____ to _____ .
m

(date) (date)

Our tax payments during the time period referred to (in conformity with the tax payments declared according to the basic rates in the reports for the previous four quarters) are planned in the following amounts:

for _____	LVL _____	;
for _____	LVL _____	;
for _____	LVL _____	;
for _____	LVL _____	.
Total	LVL _____	

In accordance with the opinion of the Ministry of Environmental Protection and Regional Development regarding the project of environmental protection that is to be implemented in the undertaking (company)

(name of the project)

:

(registration number and date)

will decrease by _____	%;
will decrease by _____	%;
will decrease by _____	%;
will decrease by _____	%;
will decrease by _____	%.

In conformity with Section 16, Paragraph three of the Law On Natural resources Tax the maximum tax allowance that we may receive is LVL _____.

Please take a decision regarding the granting of a tax allowance in relation to the part of tax revenues that is within your competence in the following amount and payment periods:

	_____ quarter of _____ year	_____ quarter of _____ year	_____ quarter of _____ year	_____ quarter of _____ year
From the special State budget	LVL _____	LVL _____	LVL _____	LVL _____

for environmental protection				
From the special local government budget for environmental protection	LVL _____	LVL _____	LVL _____	LVL _____
Total	LVL _____	LVL _____	LVL _____	LVL _____
Total during one year	LVL _____			

We undertake to ensure within the probationary period specified by the Ministry of Environmental Protection and Regional Development the average annual environmental quality standards specified in the project. We are informed that if the requirement referred to is not complied with and the project is not implemented in good quality in accordance with the calendar plan of the implementation thereof, the allowance referred to as well as other tax allowances granted to such project shall be collected from us in accordance with the procedures prescribed by regulatory enactments.

In the Appendix:

1. Opinion of the Ministry of Environmental Protection and Regional Development regarding the project on _____ sheets.
2. Statement of the territorial institution of the State Revenue Service regarding the payment of taxes for _____ of the year _____. _____.
3. Statement of _____ local government regarding the payment of taxes for _____ of the year _____. _____.

Director of the undertaking (company)

(signature and full name)

Place for seal

(date)

Submission received

by

(name of institution)

(date)

(signature and full name of responsible official)

Minister for Environmental Protection and Regional Development
Makarovs

V.

Amount of Subsidies for the Processing of Residues of Goods and Products Harmful to the Environment

No.	Group of goods and products	Unit of measurement	Subsidies for processing (LVL)
1.	Lubricating oils	kg	0.024
2.	Electric accumulators and chemical sources of electricity		
2.1.	of lead with a capacity of:		
2.1.1.	up to 50 Ah	piece	1.35
2.1.2.	from 51 to 100 Ah	piece	2.40
2.1.3.	from 101 to 150 Ah	piece	3.15
2.1.4.	from 151 and more Ah	piece	3.60
2.2.	other	kg	0.80
3.	Substances depleting the ozone layer:		
3.1.	HFO-11 (trichlorofluoromethane)	kg	0.90
3.2.	HFO-12 (dichlorofluoromethane)	kg	0.90
3.3.	HFO-113 (trichlorotrifluoroethane)	kg	0.72
3.4.	halon-1211 (bromochlorodifluoromethane)	kg	2.70
3.5.	halon-1301 (bromotrifluoromethane)	kg	9.00
3.6.	halon-2402 (dibromotetrafluoroethane)	kg	5.40
3.7.	carbon tetrachloride (tetrachloromethane)	kg	0.99
3.8.	methyl chloroform (1,1,1-trichloroethane)	kg	0.09
3.9.	methyl bromide	kg	0.63
4.	Mercury lamps	piece	0.09
5.	All types of tyres	kg	0.048
6.	Oil filters	piece	0.08

Minister for Environmental Protection and Regional Development
Makarovs

V.

Classification of Radioactive Substances in Conformity with Groups of Tax Rates

Table 1
1st and 2nd Group of radionuclides

No.	Radionuclide	Maximum total radioactivity in 1 m ³ of waste (Bq)	Tax rate for importation of sealed radiation sources (LVL for 1m ³ of waste)	Tax rate for importation of unsealed radiation sources (LVL for 1m ³ of waste)
			1 st group of radionuclides	2 nd group of radionuclides
1.	³ H	5 x 10 ¹³	500	1 000
2.	⁷ Be	5 x 10 ¹³	500	1 000
3.	³⁵ S	5 x 10 ¹³	500	1 000
4.	⁴⁵ Ca	5 x 10 ¹³	500	1 000
5.	⁵¹ Cr	5 x 10 ¹³	500	1 000
6.	⁵⁵ Fe	2 x 10 ¹⁴	500	1 000
7.	⁵⁷ Co	5 x 10 ¹³	500	1 000
8.	⁷³ As	2 x 10 ¹⁴	500	1 000
9.	⁷⁵ Se	1.5 x 10 ¹³	500	1 000
10.	⁸⁵ Kr	5 x 10 ¹³	500	1 000
11.	⁸⁵ Sr	1 x 10 ¹³	500	1 000
12.	^{93m} Nb	5 x 10 ¹³	500	1 000
13.	^{97m} Tc	5 x 10 ¹³	500	1 000
14.	¹⁰⁹ Cd	1.5 x 10 ¹⁴	500	1 000
15.	¹¹³ Sn	5 x 10 ¹³	500	1 000
16.	^{123m} Te	5 x 10 ¹³	500	1 000
17.	^{125m} Te	1 x 10 ¹⁴	500	1 000
18.	^{127m} Te	1 x 10 ¹⁴	500	1 000
19.	¹²⁵ I	5 x 10 ¹³	500	1 000
20.	¹³⁹ Ce	5 x 10 ¹³	500	1 000
21.	¹⁵⁵ Eu	5 x 10 ¹³	500	1 000
22.	¹⁵³ Gd	5 x 10 ¹³	500	1 000
23.	¹⁷¹ Tm	5 x 10 ¹³	500	1 000
24.	¹⁸¹ W	1.5 x 10 ¹⁴	500	1 000
25.	¹⁸⁵ W	2 x 10 ¹⁴	500	1 000
26.	¹⁹² Ir	5 x 10 ¹³	500	1 000
27.	²⁰⁴ Tl	5 x 10 ¹³	500	1 000
28.	²¹⁰ Po	5 x 10 ¹³	500	1 000
29.	²²⁷ Th	5 x 10 ¹³	500	1 000

Table 2

3rd and 4th group of radionuclides

No.	Radionuclide	Maximum total radioactivity in 1 m ³ of waste (Bq)	Tax rate for importation of sealed radiation sources (LVL for 1m ³ of waste)	Tax rate for importation of unsealed radiation sources (LVL for 1m ³ of waste)
			3 rd group of radionuclides	4 th group of radionuclides
1	2	3	4	5
1.	¹⁴ C	5 x 10 ¹⁰	1 500	3 000
2.	²² Na	5 x 10 ¹¹	1 500	3 000
3.	³⁶ Cl	2.5 x 10 ¹⁰	1 500	3 000
4.	⁴⁰ K	5 x 10 ⁹	1 500	3 000
5.	⁴⁶ Sc	5 x 10 ¹¹	1 500	3 000
6.	⁵³ Mn	5 x 10 ¹⁰	1 500	3 000
7.	⁵⁴ Mn	5 x 10 ¹²	1 500	3 000
8.	⁵⁶ Co	1.5 x 10 ¹²	1 500	3 000
9.	⁵⁸ Co	5 x 10 ¹²	1 500	3 000
10.	⁶⁰ Co	5 x 10 ¹¹	1 500	3 000
11.	⁵⁹ Ni	5 x 10 ¹⁰	1 500	3 000
12.	⁶³ Ni	5 x 10 ¹¹	1 500	3 000
13.	⁶⁵ Zn	5 x 10 ¹²	1 500	3 000
14.	⁸¹ Kr	5 x 10 ¹⁰	1 500	3 000
15.	⁸⁹ Sr	5 x 10 ¹²	1 500	3 000
16.	⁹⁰ Sr ⁺	5 x 10 ¹⁰	1 500	3 000
17.	⁹¹ Y	5 x 10 ¹²	1 500	3 000
18.	⁹³ Zr ⁺	5 x 10 ¹⁰	1 500	3 000
19.	⁹⁵ Zr	5 x 10 ¹²	1 500	3 000
20.	⁹³ Mo	5 x 10 ¹⁰	1 500	3 000
21.	⁹⁷ Tc	5 x 10 ¹⁰	1 500	3 000
22.	⁹⁹ Tc	2.5 x 10 ¹⁰	1 500	3 000
23.	¹⁰⁶ Ru ⁺	1 x 10 ¹²	1 500	3 000
24.	^{110m} Ag	5 x 10 ¹¹	1 500	3 000
25.	¹²⁴ Sb	5 x 10 ¹²	1 500	3 000
26.	¹²⁵ Sb	5 x 10 ¹²	1 500	3 000
27.	¹³⁴ Cs	5 x 10 ¹²	1 500	3 000
28.	¹³⁵ Cs	5 x 10 ¹⁰	1 500	3 000
29.	¹³⁷ Cs ⁺	1.5 x 10 ¹¹	1 500	3 000
30.	¹⁴⁴ Ce ⁺	5 x 10 ¹¹	1 500	3 000
31.	¹⁵¹ Sm	5 x 10 ¹⁰	1 500	3 000
32.	¹⁵² Eu	5 x 10 ¹²	1 500	3 000
33.	¹⁵⁴ Eu	5 x 10 ¹²	1 500	3 000
34.	¹⁶⁰ Tb	5 x 10 ¹²	1 500	3 000
35.	¹⁷⁰ Tm	5 x 10 ¹²	1 500	3 000

36.	^{182}Ta	5×10^{12}	1 500	3 000
37.	^{185}Os	5×10^{12}	1 500	3 000
38.	$^{210}\text{Pb}^+$	5×10^{11}	1 500	3 000
39.	^{207}Bi	5×10^{10}	1 500	3 000
40.	$^{222}\text{Rn}^+$	5×10^{11}	1 500	3 000
41.	$^{228}\text{Ra}^+$	5×10^{11}	1 500	3 000
42.	$^{228}\text{Th}^+$	2.5×10^{12}	1 500	3 000
43.	^{254}Es	2.5×10^{10}	1 500	3 000

Table 3

5th and 6th group of radionuclides

No.	Radionuclide	Maximum total radioactivity in 1 m ³ of waste (Bq)	Tax rate for importation of sealed radiation sources (LVL for 1m ³ of waste)	Tax rate for importation of unsealed radiation sources (LVL for 1m ³ of waste)
			5 th group of radionuclides	6 th group of radionuclides
1.	^{94}Nb	5×10^7	2 500	5 000
2.	^{129}I	2.5×10^8	2 500	5 000
3.	$^{226}\text{Ra}^+$	2.5×10^7	2 500	5 000
4.	$^{229}\text{Th}^+$	5×10^6	2 500	5 000
5.	^{230}Th	5×10^6	2 500	5 000
6.	natural Th	5×10^6	2 500	5 000
7.	^{231}Pa	5×10^6	2 500	5 000
8.	$^{232}\text{U}^+$	5×10^6	2 500	5 000
9.	^{230}U	5×10^6	2 500	5 000
10.	^{233}U	5×10^6	2 500	5 000
11.	^{234}U	5×10^6	2 500	5 000
12.	$^{235}\text{U}^+$	5×10^6	2 500	5 000
13.	^{236}U	5×10^6	2 500	5 000
14.	$^{238}\text{U}^+$	5×10^6	2 500	5 000
15.	$^{237}\text{Np}^+$	5×10^6	2 500	5 000
16.	^{236}Pu	5×10^6	2 500	5 000
17.	^{238}Pu	5×10^6	2 500	5 000
18.	^{239}Pu	5×10^6	2 500	5 000
19.	^{242}Pu	5×10^6	2 500	5 000
20.	^{244}Pu	5×10^6	2 500	5 000
21.	^{240}Pu	5×10^6	2 500	5 000
22.	^{241}Pu	5×10^7	2 500	5 000
23.	^{241}Am	5×10^6	2 500	5 000
24.	$^{242\text{m}}\text{Am}^+$	5×10^6	2 500	5 000
25.	$^{243}\text{Am}^+$	5×10^6	2 500	5 000
26.	^{242}Cm	5×10^8	2 500	5 000
27.	^{243}Cm	5×10^8	2 500	5 000

28.	²⁴⁴ Cm	5 x 10 ⁸	2 500	5 000
29.	²⁴⁵ Cm	5 x 10 ⁶	2 500	5 000
30.	²⁴⁶ Cm	5 x 10 ⁶	2 500	5 000
31.	²⁴⁷ Cm	5 x 10 ⁶	2 500	5 000
32.	²⁴⁸ Cm	5 x 10 ⁶	2 500	5 000
33.	²⁴⁹ Bk	5 x 10 ⁷	2 500	5 000
34.	²⁴⁹ Cf	5 x 10 ⁶	2 500	5 000
35.	²⁵¹ Cf	5 x 10 ⁶	2 500	5 000
36.	²⁴⁸ Cf	5 x 10 ⁸	2 500	5 000
37.	²⁵⁰ Cf	5 x 10 ⁷	2 500	5 000
38.	²⁵² Cf	5 x 10 ⁹	2 500	5 000
39.	²⁵⁴ Cf	5 x 10 ⁹	2 500	5 000

Table 4

7th group of radionuclides

No.	Radionuclide	Total radioactivity of the substance to be imported (Bq)	Maximum total radioactivity in 1m ³ of waste (Bq)	Tax rate for importation of radioactive substances (LVL for 1m ³ of waste)
				7 th group or radionuclides
1.	³ H	> 2.5 x 10 ¹⁴	2 x 10 ¹⁶	10 000
2.	⁷ Be	> 2.5 x 10 ¹⁴	4 x 10 ¹⁴	10 000
3.	¹⁴ C	> 2.5 x 10 ¹¹	2 x 10 ¹⁵	10 000
4.	²² Na	> 2.5 x 10 ¹²	5 x 10 ¹²	10 000
5.	³⁵ S	> 2.5 x 10 ¹⁴	2 x 10 ¹⁵	10 000
6.	³⁶ Cl	> 1.3 x 10 ¹¹	4 x 10 ¹⁴	10 000
7.	⁴⁰ K	> 2.5 x 10 ¹⁰	1 x 10 ¹⁴	10 000
8.	⁴⁵ Ca	> 2.5 x 10 ¹⁴	1 x 10 ¹⁵	10 000
9.	⁴⁶ Sc	> 2.5 x 10 ¹²	5 x 10 ¹³	10 000
10.	⁵¹ Cr	> 2.5 x 10 ¹⁴	3 x 10 ¹⁵	10 000
11.	⁵³ Mn	> 2.5 x 10 ¹¹	2 x 10 ¹⁶	10 000
12.	⁵⁴ Mn	> 2.5 x 10 ¹³	1 x 10 ¹⁴	10 000
13.	⁵⁵ Fe	> 1 x 10 ¹⁵	2 x 10 ¹⁶	10 000
14.	⁵⁶ Co	> 7.5 x 10 ¹²	3 x 10 ¹⁴	10 000
15.	⁵⁷ Co	> 2.5 x 10 ¹⁴	1 x 10 ¹⁵	10 000
16.	⁵⁸ Co	> 2.5 x 10 ¹³	1 x 10 ¹⁴	10 000
17.	⁶⁰ Co	> 2.5 x 10 ¹²	4 x 10 ¹³	10 000
18.	⁵⁹ Ni	> 2.5 x 10 ¹¹	2 x 10 ¹⁶	10 000
19.	⁶³ Ni	> 2.5 x 10 ¹²	2 x 10 ¹⁶	10 000
20.	⁶⁵ Zn	> 2.5 x 10 ¹³	2 x 10 ¹⁴	10 000
21.	⁷³ As	> 1 x 10 ¹⁵	1 x 10 ¹⁴	10 000
22.	⁷⁵ Se	> 7.5 x 10 ¹³	3 x 10 ¹⁴	10 000
23.	⁸¹ Kr	> 2.5 x 10 ¹¹	8 x 10 ¹⁵	10 000

24.	⁸⁵ Kr	> 2.5 x 10 ¹⁴	4 x 10 ¹³	10 000
25.	⁸⁵ Sr	> 5 x 10 ¹³	2 x 10 ¹⁴	10 000
26.	⁸⁹ Sr	> 2.5 x 10 ¹³	2 x 10 ¹⁴	10 000
27.	⁹⁰ Sr ⁺	> 2.5 x 10 ¹¹	6 x 10 ¹⁴	10 000
28.	⁹¹ Y	> 2.5 x 10 ¹³	2 x 10 ¹⁴	10 000
29.	⁹³ Zr ⁺	> 2.5 x 10 ¹¹	3 x 10 ¹⁵	10 000
30.	⁹⁵ Zr	> 2.5 x 10 ¹³	1 x 10 ¹³	10 000
31.	^{93m} Nb	> 2.5 x 10 ¹⁴	4 x 10 ¹⁵	10 000
32.	⁹⁴ Nb	> 2.5 x 10 ⁸	7 x 10 ¹³	10 000
33.	⁹³ Mo	> 2.5 x 10 ¹¹	8 x 10 ¹⁵	10 000
34.	⁹⁷ Tc	> 2.5 x 10 ¹¹	5 x 10 ¹⁴	10 000
35.	^{97m} Tc	> 2.5 x 10 ¹⁴	1 x 10 ¹⁵	10 000
36.	⁹⁹ Tc	> 1.3 x 10 ¹¹	2 x 10 ¹⁴	10 000
37.	¹⁰⁶ Ru ⁺	> 5 x 10 ¹²	1 x 10 ¹⁶	10 000
38.	^{110m} Ag	> 2.5 x 10 ¹²	4 x 10 ¹³	10 000
39.	¹⁰⁹ Cd	> 7.5 x 10 ¹⁴	6 x 10 ¹⁵	10 000
40.	¹¹³ Sn	> 2.5 x 10 ¹⁴	3 x 10 ¹⁴	10 000
41.	¹²⁴ Sb	> 2.5 x 10 ¹³	5 x 10 ¹³	10 000
42.	¹²⁵ Sb	> 2.5 x 10 ¹³	2 x 10 ¹⁴	10 000
43.	^{123m} Te	> 2.5 x 10 ¹⁴	5 x 10 ¹⁴	10 000
44.	^{125m} Te	> 5 x 10 ¹⁴	1 x 10 ¹⁵	10 000
45.	^{127m} Te	> 5 x 10 ¹⁴	1 x 10 ¹⁵	10 000
46.	¹²⁵ I	> 2.5 x 10 ¹⁴	2 x 10 ¹⁵	10 000
47.	¹²⁹ I	> 1.3 x 10 ⁹	1 x 10 ¹⁵	10 000
48.	¹³⁴ Cs	> 2.5 x 10 ¹³	7 x 10 ¹³	10 000
49.	¹³⁵ Cs	> 2.5 x 10 ¹¹	2 x 10 ¹⁴	10 000
50.	¹³⁷ Cs ⁺	> 1.5 x 10 ¹¹	6 x 10 ¹⁴	10 000
51.	¹³⁹ Ce	> 2.5 x 10 ¹⁴	5 x 10 ¹⁴	10 000
52.	¹⁴⁴ Ce ⁺	> 2.5 x 10 ¹²	1 x 10 ¹⁵	10 000
53.	¹⁵¹ Sm	> 2.5 x 10 ¹¹	5 x 10 ¹⁵	10 000
54.	¹⁵² Eu	> 2.5 x 10 ¹³	9 x 10 ¹³	10 000
55.	¹⁵⁴ Eu	> 2.5 x 10 ¹³	8 x 10 ¹³	10 000
56.	¹⁵⁵ Eu	> 2.5 x 10 ¹⁴	1 x 10 ¹⁵	10 000
57.	¹⁵³ Gd	> 2.5 x 10 ¹⁴	8 x 10 ¹⁴	10 000
58.	¹⁶⁰ Tb	> 2.5 x 10 ¹³	9 x 10 ¹²	10 000
59.	¹⁷⁰ Tm	> 2.5 x 10 ¹³	4 x 10 ¹⁵	10 000
60.	¹⁷¹ Tm	> 2.5 x 10 ¹⁴	4 x 10 ¹⁵	10 000
61.	¹⁸² Ta	> 2.5 x 10 ¹³	8 x 10 ¹³	10 000
62.	¹⁸¹ W	> 7.5 x 10 ¹⁴	2 x 10 ¹⁵	10 000
63.	¹⁸⁵ W	> 1 x 10 ¹⁵	9 x 10 ¹⁴	10 000
64.	¹⁸⁵ Os	> 2.5 x 10 ¹³	1 x 10 ¹⁵	10 000
65.	¹⁹² Ir	> 2.5 x 10 ¹⁴	1 x 10 ¹⁴	10 000
66.	²⁰⁴ Tl	> 2.5 x 10 ¹⁴	1 x 10 ¹⁷	10 000

67.	$^{210}\text{Pb}^+$	$> 2.5 \times 10^{12}$	2×10^{15}	10 000
68.	^{207}Bi	$> 2.5 \times 10^{11}$	7×10^{13}	10 000
69.	^{210}Po	$> 2.5 \times 10^{14}$	2×10^{13}	10 000
70.	$^{222}\text{Rn}^+$	$> 2.5 \times 10^{12}$	2×10^{13}	10 000
71.	$^{226}\text{Ra}^+$	$> 1.3 \times 10^8$	2×10^{13}	10 000
72.	$^{228}\text{Ra}^+$	$> 2.5 \times 10^{12}$	5×10^{13}	10 000
73.	^{227}Th	$> 2.5 \times 10^{14}$	2×10^{13}	10 000
74.	$^{228}\text{Th}^+$	$> 1.3 \times 10^{13}$	2×10^{13}	10 000
75.	$^{229}\text{Th}^+$	$> 2.5 \times 10^7$	2×10^{13}	10 000
76.	^{230}Th	$> 2.5 \times 10^7$	2×10^{13}	10 000
77.	natural Th	$> 2.5 \times 10^7$	2×10^{13}	10 000
78.	^{231}Pa	$> 2.5 \times 10^7$	2×10^{13}	10 000
79.	^{230}U	$> 2.5 \times 10^7$	2×10^{13}	10 000
80.	$^{232}\text{U}^+$	$> 2.5 \times 10^7$	2×10^{13}	10 000
81.	^{233}U	$> 2.5 \times 10^7$	2×10^{13}	10 000
82.	^{234}U	$> 2.5 \times 10^7$	3×10^{13}	10 000
83.	$^{235}\text{U}^+$	$> 2.5 \times 10^7$	3×10^{13}	10 000
84.	^{236}U	$> 2.5 \times 10^7$	3×10^{13}	10 000
85.	$^{238}\text{U}^+$	$> 2.5 \times 10^7$	3×10^{13}	10 000
86.	$^{237}\text{Np}^+$	$> 2.5 \times 10^7$	2×10^{13}	10 000
87.	^{236}Pu	$> 2.5 \times 10^7$	2×10^{13}	10 000
88.	^{238}Pu	$> 2.5 \times 10^7$	2×10^{13}	10 000
89.	^{239}Pu	$> 2.5 \times 10^7$	2×10^{13}	10 000
90.	^{240}Pu	$> 2.5 \times 10^7$	2×10^{13}	10 000
91.	^{241}Pu	$> 2.5 \times 10^8$	2×10^{16}	10 000
92.	^{242}Pu	$> 2.5 \times 10^7$	2×10^{13}	10 000
93.	^{244}Pu	$> 2.5 \times 10^7$	2×10^{13}	10 000
94.	^{241}Am	$> 2.5 \times 10^7$	2×10^{13}	10 000
95.	$^{242\text{m}}\text{Am}^+$	$> 2.5 \times 10^7$	1×10^{15}	10 000
96.	$^{243}\text{Am}^+$	$> 2.5 \times 10^7$	2×10^{13}	10 000
97.	^{242}Cm	$> 2.5 \times 10^9$	2×10^{13}	10 000
98.	^{243}Cm	$> 2.5 \times 10^9$	2×10^{13}	10 000
99.	^{244}Cm	$> 2.5 \times 10^9$	2×10^{13}	10 000
100.	^{245}Cm	$> 2.5 \times 10^7$	2×10^{13}	10 000
101.	^{246}Cm	$> 2.5 \times 10^7$	2×10^{13}	10 000
102.	^{247}Cm	$> 2.5 \times 10^7$	2×10^{13}	10 000
103.	^{248}Cm	$> 2.5 \times 10^7$	6×10^{12}	10 000
104.	^{249}Bk	$> 2.5 \times 10^8$	3×10^{15}	10 000
105.	^{248}Cf	$> 2.5 \times 10^9$	2×10^{13}	10 000
106.	^{249}Cf	$> 2.5 \times 10^7$	2×10^{13}	10 000
107.	^{250}Cf	$> 2.5 \times 10^8$	2×10^{13}	10 000
108.	^{251}Cf	$> 2.5 \times 10^7$	2×10^{13}	10 000
109.	^{252}Cf	$> 2.5 \times 10^{10}$	1×10^{13}	10 000

110.	^{254}Cf	$> 2.5 \times 10^{10}$	6×10^{12}	10 000
111.	^{254}Es	$> 1.3 \times 10^{11}$	1×10^{13}	10 000

Minister for Environmental Protection and Regional Development
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V.