

## **Decision No. 1/9 of the Board of the Public Utilities Commission**

Adopted 2 July 2020

### **Regulations Regarding the General Authorisation, Registration, and Submission of Information in the Deposit Packaging Management Sector**

*Issued pursuant to  
Section 18.<sup>1</sup>, Paragraphs two and four, and Section 25, Paragraph one of the law on  
Regulators of Public Utilities*

#### **I. General Provision**

1. The regulations regarding the general authorisation, registration, and submission of information in the deposit packaging management sector (hereinafter – the Regulation) prescribe:

1.1. the requirements for the registration of the provider of the service of ensuring the deposit system of the deposit system operator (hereinafter – the service of ensuring the deposit system) (hereinafter – the merchant);

1.2. the procedures by which the merchant shall send a registration notification to the Public Utilities Commission (hereinafter – the Regulator);

1.3. the information to be included in the registration notification;

1.4. the information to be included in the register;

1.5. the procedures by which the merchant shall be excluded from the register;

1.6. the procedures by which the Regulator shall inform the submitter of a registration notification of the time period within which it will be registered, of the right to commence the provision of a public utility service, if the decision of the Regulator to refuse to register the submitter of the registration notification has not been received within the specified period of time, and of the possibilities to appeal the respective decision of the Regulator;

1.7. the provisions of the general authorisation to be complied with by the merchant upon providing the service of ensuring the deposit system (hereinafter – the provisions of general authorisation);

1.8. the procedures by which the merchant shall submit information to the Regulator, and also the content, amount of, and time period for submission of the information to be submitted.

#### **II. Registration Notification**

2. The merchant shall send to the Regulator a registration notification drawn up in accordance with Annex 1 and append to the notification a copy of the agreement with the State Environmental Service on ensuring the operation of the deposit system.

3. The merchant shall submit to the Regulator information on changes in the information included in the register within 30 days after making the respective changes.

4. The merchant shall be liable for the veracity of the information provided.

5. The Regulator has the right to request the merchant to clarify the information included in the registration notification. The registration notification is regarded as having been submitted on the day when the Regulator has received all the necessary information.

6. If the notification is submitted electronically, electronic copies of the documents supporting the notification which have been attested with a secure electronic signature and time stamp in accordance with the laws and regulations regarding drawing up of electronic documents shall be appended thereto.

7. After receipt of the registration notification, the Regulator shall, within five working days, send the following information electronically to the e-mail address indicated by the merchant in the registration notification:

7.1. the time period within which the merchant will be registered in the register or the fact of registration of the merchant;

7.2. the right to commence the provision of the public utility service, if no decision of the Regulator to refuse to register the merchant with an indication of the possibility of appealing the decision has been received within the specified period.

### **III. The Register**

8. The Regulator shall maintain and update the register on its website [www.sprk.gov.lv](http://www.sprk.gov.lv), indicating the last date of updating the register.

9. The following information shall be included in the register:

9.1. the name of the merchant;

9.2. the unified registration number;

9.3. the registration date;

9.4. if the merchant has been excluded from the register, the date when the merchant was excluded from the register;

9.5. informational notes in accordance with the provisions of Chapter IV.

### **IV. Exclusion of the Merchant from the Register**

10. The Regulator shall exclude the merchant from the register if:

10.1. information has been received from the State Environmental Service on termination of the agreement with the merchant;

10.2. the merchant has been excluded from the Commercial Register;

10.3. circumstances demonstrating that the operation of the merchant no longer needs to be regulated in accordance with the law On Regulators of Public Utilities or the laws and regulations of the respective field have been detected.

11. If, before exclusion from the register in accordance with Sub-paragraphs 10.1 and 10.3, the merchant has not paid the State fee for the regulation of public utility services in accordance with the procedures laid down in laws and regulations, the Regulator shall take the decision imposing an obligation to pay the debt of the State fee on the merchant. If the merchant does not comply with the decision of the Regulator on payment of the debt of the State fee, the Regulator shall ensure the enforcement of the decision of the Regulator in accordance with laws and regulations.

12. The Regulator shall make a note in the register on the suspension of economic activity of the merchant on the basis of a mandatory requirement of the State Revenue Service which has been sent to the Regulator in accordance with the law On Taxes and Fees.

13. The Regulator shall make a note in the register on suspension of the operation of the merchant on the basis of an entry in the Commercial Register on suspension of the operation of the merchant.

## **V. Provisions of the General Authorisation**

14. The merchant has the right and obligation to perform commercial activity, providing the service of ensuring the deposit system in accordance with the law On Regulators of Public Utilities, special laws and regulations of the regulated field, and the decisions of the Regulator.

15. The merchant shall ensure the provision of the public utility service in accordance with the procedures laid down in laws and regulations.

16. After the merchant has been registered in the register, the merchant (except for the merchant which is the first deposit system operator in introducing the deposit system) shall, within six months from the day of registration, submit to the Regulator a draft deposit system participation fee (hereinafter – the participation fee) calculated according to the methodology for the calculation of the deposit system participation fee determined by the Regulator (hereinafter – the methodology) together with the justification of the costs forming the participation fee referred to in the draft. If, due to objective reasons, the merchant cannot submit a calculated draft participation fee together with the justification of the costs forming the participation fee referred to in the calculation of the draft participation fee within six months, the merchant shall, not later than 30 days before expiry of the six-month period, request the Regulator to determine another time period for the submission of the draft participation fee and justification of the costs forming the participation fee referred to in the draft participation fee by indicating the objective reasons.

17. The merchant shall provide the Regulator with an opportunity to monitor the conformity with the provisions of the general authorisation for the provision of the public utility service. The merchant shall provide the Regulator with access for the performance of inspections and provide the Regulator with information on the indicators of economic and financial activity of the merchant.

18. In case of *force majeure*, the merchant has an obligation to take all the measures necessary to continue to conform to and fulfil the provisions of the general authorisation.

19. The merchant shall pay the State fee for the regulation of public utility services in accordance with the procedures and in the amount laid down in laws and regulations.

20. If the Regulator detects elements of an administrative offence in the operation of the merchant, the Regulator shall initiate proceedings in an administrative offence case in accordance with the laws and regulations in the field of administrative liability.

## **VI. Regulations Regarding the Submission of Information**

21. The merchant shall provide information to the Regulator in accordance with the law On Regulators of Public Utilities, special laws and regulations in the regulated field, and the decisions and requests of the Regulator.

22. The merchant shall, within five working days, inform the Regulator of the decision taken on the deposit management fee.

23. Once per calendar year, within two weeks after the deadline specified in the Law on the Annual Financial Statements and Consolidated Financial Statements for the submission of annual financial statements to the State Revenue Service, the merchant shall submit to the Regulator the report specified in Annex 2 to the Regulation on the operation of the merchant in general, information on the amount, costs, and revenues of the public utility service actually provided in the reporting year, and the financial outcome of economic activity. Upon providing the report, the merchant shall inform of significant actual and planned changes in the reporting year in the managed amount of deposit packaging or technological changes in the operation of the merchant, and also of other economic activities terminated or commenced in the reporting year which are not related to the provision of the service of ensuring the deposit system.

24. Upon calculating the financial outcome of actual economic activity of the reporting year in accordance with Annex 2 to the Regulation, the merchant shall check whether the conditions of Paragraphs 18 and 19 of the methodology have not been fulfilled, and also shall calculate and justify by separate items:

24.1. the financial outcome of actual economic activity of the service of ensuring the deposit system ( $Rez_{fakt}$ ), calculated in accordance with Part B, Table 1 of Annex 2 to the Regulation;

24.2. the difference between the financial outcome of actual economic activity of the service of ensuring the deposit system and the financial outcome of economic activity of the current year planned in the calculation of the effective participation fee ( $Rez_{fakt} - Rez_{pl}$ ), calculated in accordance with Part B, Table 3 of Annex 2 to the Regulation;

24.3. substantial deviations calculated in accordance with Part B, Table 3 of Annex 2 to the Regulation which occur when comparing the actual revenues of the reporting year according to Paragraph 9 of the methodology with the revenues included in the effective participation fee by revenue items;

24.4. substantial deviations calculated in accordance with Part B, Table 3 of Annex 2 to the Regulation which occur when comparing the actual costs of the reporting year with the costs included in the effective participation fee by cost items;

24.5. adjustment for the financial outcome of actual economic activity of the service of ensuring the deposit system in the previous period ( $Kor_{rez} = \sum_{i=1}^n (Rez_{fakt,i} - Rez_{pl})$ ), calculated in accordance with Part B, Table 3 of Annex 2 to the Regulation.

25. Together with the report on the actual economic activity in the reporting year, the merchant shall submit a profit and loss statement of the reporting year, and also turnover statements of accounts that form this statement (in Excel format) and the current information on cost and revenue accounts, sub-accounts and other indications according to that specified in Annex 2 to the methodology.

## VII. Closing Provisions

26. After the merchant has been registered in the register, the merchant which is the first deposit system operator in introducing the deposit system shall, within twelve months from 1 February 2022, submit to the Regulator a draft participation fee calculated according to the methodology together with the justification of the costs forming the participation fee referred to in the draft. If due to objective reasons the abovementioned merchant cannot submit a calculated draft participation fee together with the justification of the costs forming the participation fee referred to in the calculation of the draft participation fee within twelve months, the merchant shall, not later than 90 days before expiry of the twelve-month period, request the Regulator to determine another time period for the submission of the draft

participation fee and justification of the costs forming the participation fee referred to in the draft participation fee by indicating the objective reasons.

27. These regulations shall come into force on the day following their publication in the official gazette *Latvijas Vēstnesis*.

Acting Chair, Board Member of the Public Utilities Commission

I. Mantiņš

## **Notification Regarding the Registration of the Provider of the Service of Ensuring the Deposit System of the Deposit System Operator**

### **General information on the merchant**

Name of the merchant:	Unified registration number:
Given name, surname of the person entitled to represent the merchant:	
[X] Electronic mail address:	Telephone, fax:

[X] I agree that the Regulator shall send documents and notifications to the electronic mail address indicated in this registration notification, using the official electronic mail address of the Regulator sprk@sprk.gov.lv, in accordance with Section 9, Paragraph two of the Law on Notification, and they shall be deemed as notified on the second working day after the sending thereof. The Regulator and the merchant may also use other means of notification specified in the Law on Notification in their mutual communication.

Please register

\_\_\_\_\_

(name of the merchant)

for the provision of the public utility service – the service of ensuring the deposit system of the deposit system operator.

### **Information on the provision of the service of ensuring the deposit system of the deposit system operator**

1.	A list of infrastructure objects (name, address, or cadastre designation) used in providing the service of ensuring the deposit system of the deposit system operator, indicating the addresses or cadastre designations of the immovable properties in which they are located.	
2.	The number of deposit packagers that have entered into an agreement with the merchant on participation in the deposit system.	

Appended: Copy of the agreement with the State Environmental Service on ensuring the operation of the deposit system.

I hereby confirm that the information provided is true.

Date \_\_\_\_\_. \_\_\_\_\_. \_\_\_\_\_.

Person entitled to represent the merchant \_\_\_\_\_

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/signature and full name\*/

\* Note. The details of the document “date” and “signature” need not be completed, if the electronic document has been prepared in accordance with the laws and regulations regarding drawing up of electronic documents.

Acting Chair, Board Member of the Public Utilities Commission

I. Mantiņš

<b>Name of the merchant</b>	
<b>Unified registration number</b>	
<b>Reporting period</b>	

**Regulated service: the service of ensuring the deposit system of the deposit system operator**

**Report on the amount, costs, and revenues of the service provided in \_\_\_\_\_ (year) and financial outcome of economic activity<sup>[1]</sup>**

**A. Information according to the annual financial statement of the merchant**

No.	Item	Unit of measurement	Quantity, costs, and revenues of services in the reporting year					
			Single-use deposit packaging				Reusable glass	Total
			Plastic	Metal (AL)	Metal (Fe)	Glass		
	<b>Revenues (net turnover), including:</b>	<b>EUR</b>						
1.	Revenues from the deposit system participation fee	EUR						
2	Revenues from the deposit fee, including:	EUR						
2.1.	<i>revenues from unredeemed deposit fee</i>	<i>EUR</i>						
2.2.	...							
3.	Revenues from sale of deposit packaging prepared for recycling and recovery	EUR						
4.	Other revenues related to the service of ensuring the deposit system	EUR						
5.	Other revenues from the main activity*	EUR						
6.	...							
7.	...							

\* sub-divided by the merchant where necessary

**B. Information according to the methodology for the calculation of the deposit system participation fee issued by the Public Utilities Commission**

**Table 1**

**DATA OF THE REPORTING YEAR<sup>[2]</sup>**

No.	Item	Designation calc. expression	Unit of measurement	Quantity, costs, and revenues of services in the reporting year					
				Single-use deposit packaging				Reusable glass	Total
				Plastic	Metal (AL)	Metal (Fe)	Glass		
<b>1.</b>	<b>Managed quantity of deposit packaging in the reporting year</b>	<b>Q</b>							
1.1.	Number of units placed on the market	$Q_{ap}$	unit						
1.2.	Number of units collected	$Q_{sav}$	unit						
1.3.	Return rate of deposit packaging (1.2./1.1.)		%						
<b>2.</b>	<b>Costs of accepting and collecting of deposit packaging (variable costs)</b>	<b><math>I_{main}</math></b>	<b>EUR</b>						
2.1.	Costs of the deposit packaging management fee	$I_{apsaimn}$	EUR						
2.1.1.	<i>Compressed packaging</i>								
2.1.2.	<i>Uncompressed packaging</i>								
2.2.	Costs of renting reverse vending machines for deposit packaging	$I_{noma}$	EUR						
2.3.	Costs of collection and logistics of deposit packaging	$I_{sav}$	EUR						
2.4.	Costs of packaging materials and equipment for storage and collection of deposit packaging	$I_{iepak}$	EUR						
<b>3.</b>	<b>Costs of economic activity of ensuring the deposit system (fixed costs)</b>	<b><math>I_{fiks}</math></b>	<b>EUR</b>						
3.1.	Costs of reverse vending machines for deposit packaging	$I_{aut}$	EUR						
3.1.1.	<i>Costs of depreciation of fixed assets and write-off of the value of intangible investments</i>	$I_{nol.aut}$	EUR						
3.1.1.1.	Depreciation of fixed assets		EUR						
3.1.1.2.	Write-off of the value of intangible investments		EUR						
3.1.2.	<i>Repair and maintenance costs</i>	$I_{rem.aut}$	EUR						

3.1.3.	Rent costs	<i>I<sub>noma.aut</sub></i>	EUR						
3.2.	Costs of depreciation of fixed assets of the centre for sorting, accounting, and preparation for recycling and recovery of deposit packaging and costs of write-off of the value of intangible investments	<i>I<sub>noi</sub></i>	EUR						
3.2.1.	Depreciation of fixed assets, including:	<i>I<sub>noi.pam</sub></i>	EUR						
3.2.1.1.	buildings, structures		EUR						
3.2.1.2.	equipment, machinery		EUR						
3.2.1.3.	other		EUR						
3.2.2.	Write-off of the value of intangible investments	<i>I<sub>noi.nem</sub></i>	EUR						
3.3.	Credit interest payments	<i>I<sub>kr</sub></i>	EUR						
3.4.	Staff costs	<i>I<sub>pers</sub></i>	EUR						
3.4.1.	Work remuneration		EUR						
3.4.2.	Social insurance costs		EUR						
3.5.	Costs of ensuring the technological processes for sorting, accounting, and preparation for recycling and recovery of deposit packaging	<i>I<sub>tehn</sub></i>	EUR						
3.5.1.	Repair and maintenance of vehicles and equipment		EUR						
3.5.2.	Maintenance of buildings and structures, rent, utility services		EUR						
3.5.3.	Transporting of deposit packaging to the recycling and recovery site		EUR						
3.6.	Costs of administration which are not included in other cost items	<i>I<sub>adm</sub></i>	EUR						
4.	Fees	<b><i>I<sub>nd</sub></i></b>	<b>EUR</b>						
5.	Taxes	<b><i>I<sub>nod</sub></i></b>	EUR						
6.	Actual costs of ensuring the deposit system in the reporting year (2+3+4+5)	<b>I</b>	<b>EUR</b>						
7.	Revenues according to Paragraph 9 of the methodology (7.1-7.2+7.3+7.4)	<b><i>I<sub>en</sub></i></b>	<b>EUR</b>						
7.1.	Revenues from unredeemed deposit fee	<i>I<sub>en.dep</sub></i>	EUR						
7.2.	Adjustment of market obligations value	<i>I<sub>en.dep.kor</sub></i>	EUR						

7.3.	Revenues from sale of deposit packaging prepared for recycling and recovery	$I_{en_{pard}}$	EUR						
7.4.	Other revenues related to the service of ensuring the deposit system	$I_{enc}$	EUR						
<b>8.</b>	<b>Costs of deposit system participation fee in the reporting year (6-7)</b>	<b><math>I_{dal}</math></b>	<b>EUR</b>						
<b>9.</b>	<b>Profitability of turnover</b>								
9.1.	Profitability rate (0 %)	$r_{kred}$	%						
9.2.	Profit (8×9.1)	$P_{rent}$	EUR						
<b>10.</b>	<b>Costs of deposit system participation fee with profitability in the reporting year (8+9.2)</b>	<b><math>I_{rent}</math></b>	<b>EUR</b>						
11.	Adjustment for the financial outcome of actual economic activity in the previous period**	$Kor_{rez}$	EUR	-	-	-	-	-	-
12.	Financial outcome of economic activity in the reporting year (9.2-11)	$ReZ_{fakt}$	EUR						
<b>13.</b>	<b>Costs of deposit system participation fee after adjustment in the reporting year (10-11)</b>	<b><math>I_{dalkor}</math></b>	<b>EUR</b>						
<b>14.</b>	<b>Deposit system participation fee according to the economic activity in the reporting year (13/1.1)</b>	<b><math>M_{dal}</math></b>	<b>EUR/unit</b>						

**Table 2**

**DATA INCLUDED IN THE CALCULATION OF THE EFFECTIVE PARTICIPATION FEE<sup>[2]</sup>**

No.	Item	Designation	Unit of measurement	Calculation of draft fee					
				Single-use deposit packaging				Reusable glass	Total
				Plastic	Metal (AL)	Metal (Fe)	Glass		
<b>1.</b>	<b>Managed quantity of deposit packaging in the current year</b>	<b>Q</b>							
1.1.	Number of units placed on the market	$Q_{ap}$	unit						
1.2.	Number of units collected	$Q_{sav}$	unit						
1.3.	Return rate of deposit packaging (1.2/1.1)		%						
<b>2.</b>	<b>Costs of accepting and collecting of deposit packaging (variable costs)</b>	<b><math>I_{main}</math></b>	<b>EUR</b>						

2.1.	Costs of the deposit packaging management fee	$I_{apsaimn}$	EUR						
2.1.1.	<i>Compressed packaging</i>								
2.1.2.	<i>Uncompressed packaging</i>								
2.2.	Costs of renting reverse vending machines for deposit packaging	$I_{noma}$	EUR						
2.3.	Costs of collection and logistics of deposit packaging	$I_{sav}$	EUR						
2.4.	Costs of packaging materials and equipment for storage and collection of deposit packaging	$I_{iepak}$	EUR						
3.	<b>Costs of economic activity of ensuring the deposit system (fixed costs)</b>	$I_{fiks}$	EUR						
3.1.	Costs of reverse vending machines for deposit packaging	$I_{aut}$	EUR						
3.1.1.	<i>Costs of depreciation of fixed assets and write-off of the value of intangible investments</i>	$I_{nol.aut}$	EUR						
3.1.1.1.	Depreciation of fixed assets		EUR						
3.1.1.2.	Write-off of the value of intangible investments		EUR						
3.1.2.	<i>Repair and maintenance costs</i>	$I_{rem.aut}$	EUR						
3.1.3.	<i>Rent costs</i>	$I_{noma.aut}$	EUR						
3.2.	Costs of depreciation of fixed assets of the centre for sorting, accounting, and preparation for recycling and recovery of deposit packaging and costs of write-off of the value of intangible investments	$I_{nol}$	EUR						
3.2.1.	<i>Depreciation of fixed assets, including:</i>	$I_{nol.pam}$	EUR						
3.2.1.1.	buildings, structures		EUR						
3.2.1.2.	equipment, machinery		EUR						
3.2.1.3.	other		EUR						
3.2.2.	<i>Write-off of the value of intangible investments</i>	$I_{nol.nem}$	EUR						
3.3.	Credit interest payments	$I_{kr}$	EUR						
3.4.	Staff costs	$I_{pers}$	EUR						
3.4.1.	<i>Work remuneration</i>		EUR						
3.4.2.	<i>Social insurance costs</i>		EUR						

3.5.	Costs of ensuring the technological processes for sorting, accounting, and preparation for recycling and recovery of deposit packaging	I <sub>tehn</sub>	EUR						
3.5.1.	<i>Repair and maintenance of vehicles and equipment</i>		EUR						
3.5.2.	<i>Maintenance of buildings and structures, rent, utility services</i>		EUR						
3.5.3.	<i>Transporting of deposit packaging to the recycling and recovery site</i>		EUR						
3.6.	Costs of administration which are not included in other cost items	I <sub>adm</sub>	EUR						
3.7.	Costs of public outreach	I <sub>izgl</sub>	EUR						
3.8.	Other costs	I <sub>c</sub>	EUR						
<b>4.</b>	<b>Fees</b>	<b>I<sub>nd</sub></b>	<b>EUR</b>						
<b>5.</b>	<b>Taxes</b>	<b>I<sub>nod</sub></b>	<b>EUR</b>						
<b>6.</b>	<b>Costs necessary for ensuring the deposit system (2+3+4+5)</b>	<b>I</b>	<b>EUR</b>						
<b>7.</b>	<b>Revenues according to Paragraph 9 of the methodology (7.1-7.2+7.3+7.4)</b>	<b>I<sub>en</sub></b>	<b>EUR</b>						
7.1.	Revenues from unredeemed deposit fee	I <sub>en<sub>dep</sub></sub>	EUR						
7.2.	Adjustment of market obligations value	I <sub>en<sub>dep.kor</sub></sub>	EUR						
7.3.	Revenues from sales of deposit packaging prepared for recycling and recovery	I <sub>en<sub>pard</sub></sub>	EUR						
7.4.	Other revenues related to the service of ensuring the deposit system	I <sub>en<sub>c</sub></sub>	EUR						
<b>8.</b>	<b>Costs of deposit system participation fee (6-7)</b>	<b>I<sub>dal</sub></b>	<b>EUR</b>						
<b>9.</b>	<b>Profitability of turnover</b>								
9.1.	Profitability rate	r <sub>kred</sub>	%						
9.2.	Profit (8×9.1)	P <sub>rent</sub>	EUR						
<b>10.</b>	<b>Costs of deposit system participation fee with profitability (8+9.2)</b>	<b>I<sub>rent</sub></b>	<b>EUR</b>						
11.	Adjustment for the financial outcome of actual economic activities in the previous period**	Kor <sub>rez</sub>	EUR						

12.	Financial outcome of planned economic activities in the current year (9.2-11)	Rez <sub>pl</sub>	EUR						
13.	Costs of deposit system participation fee after adjustment (10-11)	I <sub>dalkor</sub>	EUR						
14.	Deposit system participation fee (13/1.1)	M <sub>dal</sub>	EUR/unit						

**Table 3=Table 1-Table 2**

**COMPARISON BETWEEN THE ACTUAL DATA OF THE REPORTING YEAR AND THE COSTS, REVENUES, AND AMOUNTS INCLUDED IN THE CALCULATION OF THE EFFECTIVE PARTICIPATION FEE<sup>[2]</sup>**

No.	Item	Designation	Unit of measurement	Difference between the participation fee of the reporting year and the effective participation fee, %					
				Single-use deposit packaging				Reusable glass	Total
				Plastic	Metal (AL)	Metal (Fe)	Glass		
1.	Managed quantity of deposit packaging in the current year	Q							
1.1.	Number of units placed on the market	Q <sub>ap</sub>	unit	%	%	%	%	%	%
1.2.	Number of units collected	Q <sub>sav</sub>	unit	%	%	%	%	%	%
1.3.	Return rate of deposit packaging (1.2/1.1)		%						
2.	Costs of accepting and collecting of deposit packaging (variable costs)	I <sub>main</sub>	EUR	%	%	%	%	%	%
2.1.	Costs of the deposit packaging management fee	I <sub>apsaimn</sub>	EUR						
2.1.1.	Compressed packaging								
2.1.2.	Uncompressed packaging								
2.2.	Costs of renting reverse vending machines for deposit packaging	I <sub>noma</sub>	EUR						
2.3.	Costs of collection and logistics of deposit packaging	I <sub>sav</sub>	EUR						
2.4.	Costs of packaging materials and equipment for storage and collection of deposit packaging	I <sub>epak</sub>	EUR						
3.	Costs of economic activity of ensuring the deposit system (fixed costs)	I <sub>fiks</sub>	EUR	%	%	%	%	%	%

3.1.	Costs of reverse vending machines for deposit packaging	$I_{aut}$	EUR						
3.1.1.	<i>Costs of depreciation of fixed assets and write-off of the value of intangible investments</i>	$I_{nol.aut}$	EUR						
3.1.1.1.	Depreciation of fixed assets		EUR						
3.1.1.2.	Write-off of the value of intangible investments		EUR						
3.1.2.	<i>Repair and maintenance costs</i>	$I_{rem.aut}$	EUR						
3.1.3.	<i>Rent costs</i>	$I_{noma.aut}$	EUR						
3.2.	Costs of depreciation of fixed assets of the centre for sorting, accounting, and preparation for recycling and recovery of deposit packaging and costs of write-off of the value of intangible investments	$I_{nol}$	EUR						
3.2.1.	<i>Depreciation of fixed assets, including:</i>	$I_{nol.pan}$	EUR						
3.2.1.1.	buildings, structures		EUR						
3.2.1.2.	equipment, machinery		EUR						
3.2.1.3.	other		EUR						
3.2.2.	<i>Write-off of the value of intangible investments</i>	$I_{nol.nem}$	EUR						
3.3.	Credit interest payments	$I_{kr}$	EUR						
3.4.	Staff costs	$I_{pers}$	EUR						
3.4.1.	<i>Work remuneration</i>		EUR						
3.4.2.	<i>Social insurance costs</i>		EUR						
3.5.	Costs of ensuring the technological processes for sorting, accounting, and preparation for recycling and recovery of deposit packaging	$I_{tehn}$	EUR						
3.5.1.	<i>Repair and maintenance of vehicles and equipment</i>		EUR						
3.5.2.	<i>Maintenance of buildings and structures, rent, utility services</i>		EUR						
3.5.3.	<i>Transporting of deposit packaging to the recycling and recovery site</i>		EUR						
3.6.	Costs of administration which are not included in other cost items	$I_{adm}$	EUR						

3.7.	Costs of public outreach	$I_{izgl}$	EUR						
3.8.	Other costs	$I_c$	EUR						
4.	<b>Fees</b>	<b><math>I_{nd}</math></b>	EUR	%	%	%	%	%	%
5.	<b>Taxes</b>	<b><math>I_{nod}</math></b>	EUR	%	%	%	%	%	%
6.	<b>Costs necessary for ensuring the deposit system (2+3+4+5)</b>	<b><math>I</math></b>	EUR	%	%	%	%	%	%
7.	<b>Revenues according to Paragraph 9 of the methodology (7.1-7.2+7.3+7.4)</b>	<b><math>I_{en}</math></b>	<b>EUR</b>	%	%	%	%	%	%
7.1.	Revenues from unredeemed deposit fee	$I_{en_{dep}}$	EUR						
7.2.	Adjustment of market obligations value	$I_{en_{dep.kor}}$	EUR						
7.3.	Revenues from sales of deposit packaging prepared for recycling and recovery	$I_{en_{pard}}$	EUR						
7.4.	Other revenues related to the service of ensuring the deposit system	$I_{en_c}$	EUR						
8.	<b>Costs of deposit system participation fee (6-7)</b>	<b><math>I_{dal}</math></b>	EUR	%	%	%	%	%	%
9.	<b>Profitability of turnover</b>								
9.1.	Profitability rate	$r_{kred}$	%						
9.2.	Profit (8×9.1)	$P_{rent}$	EUR						
10.	<b>Costs of deposit system participation fee with profitability (8+9.2)</b>	<b><math>I_{rent}</math></b>	EUR	%	%	%	%	%	%
11.	Adjustment for the financial outcome of actual economic activities in the previous period	$Kor_{rez}$	EUR	-	-	-	-	-	-
12.	Financial outcome of planned economic activities in the current year	$Rez_{fakt} - Rez_{pl}$	EUR	EUR	EUR	EUR	EUR	EUR	EUR
13.	Adjustment for the financial outcome of actual economic activities in the previous period	$Kor_{rez} = \sum_{i=1}^n (Rez_{fakt,i} - Rez_{pl,i})$	EUR	EUR	EUR	EUR	EUR	EUR	EUR

The merchant shall submit to the Regulator an explanation of the changes that have occurred in the reporting year, comparing the information included in the applicable participation fee and the report for the previous year, information on significant actual or planned changes in the quantity of managed deposit packaging or technological changes in the activities of the merchant, and also regarding economic activities started or terminated in the reporting year.

Explanations:

[1] Information shall be prepared according to the provisions of the methodology issued by the Public Utilities Commission on calculation of the deposit system participation fee.

[2] Numbering and designations conform to the provisions of the methodology issued by the Public Utilities Commission regarding calculation of the deposit system participation fee.

Date \_\_\_\_ . \_\_\_\_ . \_\_\_\_\_

Person entitled to represent the merchant \_\_\_\_\_

/signature and full name\*/

\_\_\_\_\_  
/given name, surname of the person  
who prepared the document/

Telephone \_\_\_\_\_

E-mail \_\_\_\_\_

\* Note. The details of the document “date” and “signature” need not be completed, if the electronic document has been prepared in accordance with the laws and regulations regarding drawing up of electronic documents.

Acting Chair, Board Member of the Public Utilities Commission

I. Mantiņš