

Text consolidated by Valsts valodas centrs (State Language Centre) with amending regulations of:
29 October 2013 [shall come into force on 1 January 2014].

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

Republic of Latvia

Cabinet

Regulation No. 1250

Adopted 27 October 2009

Regulation Regarding State Fee for Registering Ownership rights and Pledge Rights in the Land Register

*Issued pursuant to
Section 106, Paragraph two of the Land Register Law*

1. This Regulation prescribes the state fee amount and payment procedures for registering ownership rights and pledge rights in the Land Register, and the state fee exemptions.
2. The state fee for registering ownership rights and pledge rights in the Land Register shall be paid prior to the registration of such rights in the Land Register, and this payment shall be transferred to State basic budget.
3. In a payment order for state fee, a person shall indicate the following:
 - 3.1. the personal identity number or registration number;
 - 3.2. the number of Immovable Property Cadastral Register, or the number of the division of Land Register.
4. If necessary, an employee of the Land Registry Office verifies the state fee payment via State Treasury Information System.
5. The amount of state fee for registering ownership rights in the Land Register per immovable property shall be determined as follows:
 - 5.1. for a alienation of land property or land and building property, or building property which includes a residential building (including their functionally related buildings and structures) on the basis of a contract or a court decision to approve the statement of auction, or on the basis of a court ruling on registering ownership rights to an immovable property to the out-bidder, co-owner, or creditor – 2% of the immovable property's value (Euros);
 - 5.2. for a alienation of land and building property, or building property which includes only non-residential building or buildings and their related engineering structures, on the basis of a contract or a court decision to approve the statement of auction, or on the basis of a court decision regarding corroboration of the immovable property to the name of the highest bidder, joint owner or creditor – 2% of the immovable property's value (Euros), but not more than 42,686.15 Euros;

5.3. for a alienation of property on the basis of a gift agreement – 3% of the immovable property's value (Euros);

5.4. for investing an immovable property in a capital company's stock capital – 1% from the sum of the immovable property to be invested in the corporation's stock capital (Euros);

5.5. for a alienation of an apartment from an established legal person, on the basis of a contract or a court decision to approve the statement of auction, or on the basis of a court decision regarding corroboration of the immovable property to the name of the highest bidder, joint owner or creditor – 6 % of the apartment's value (Euros).

[29 October 2013]

6. The state fee for registering ownership rights to immovable property in the Land Register for children, spouse, parents, siblings, step-brothers, step-sisters, grandchildren, great-grandchildren, and grandparents, per immovable property in cases referred to in the Sub-paragraphs 5.1, 5.2, and 5.3 of this Regulation, shall be determined as 0.5% from the value of the immovable property (Euros).

[29 October 2013]

7. The state fee amount shall be determined, based on the information on persons' relationship, stated in the additional terms of the registration request.

8. In order to calculate the state fee amount, the value of the immovable property shall be considered as the highest of the following assessments:

8.1. the alienation amount per immovable property, stated in the contract;

8.2. the value of the immovable property that was estimated the highest, if an exchange agreement is made;

8.3. the value of an open-ended or lifetime payment, if a care-for-life agreement is made;

8.4. estimate on which the immovable property is invested into the corporation's stock capital;

8.5. the highest bid for the immovable property, if there was an auction; the starting price, if there was no auction;

8.6. the cadastral value of each immovable property, and the value of forest stand. The cadastral value of an immovable property shall be valid for an unlimited period of time, provided its cadastral value has not changed, which shall be certified by a reference issued by the Immovable Property Cadastral Register or via electronically prepared information.

[29 October 2013]

8.¹ If a part of a land unit is alienated and it is added to an adjacent land unit, the cadastral value of the alienated land shall correspond to the cadastral value of the land unit (in proportion to the added area) the unit is added to.

[29 October 2013]

9. If the immovable property is alienated against claims or against movable property, the value of the immovable property shall be the cadastral value of the immovable property and the value of forest stand.

[29 October 2013]

10. If the immovable property is alienated against liabilities, the value of the immovable property is determined by an institution of the applicable republican city or local government.

11. The value of open-ended or lifetime payments, as well as the value of such payments the duration of which is contingent on a fortuitous occurrence, shall be determined by multiplying the sum of annual payments by 10.

[29 October 2013]

12. The value of regular payments made over a specific period of time shall be determined by multiplying the sum of annual payments by the number of years referred to in the relevant reports, but not exceeding 20.

13. State fee for registering ownership rights to an immovable property to heirs, based on a certificate of inheritance issued by a notary, shall be determined as follows, if the value of the inherited immovable property does not exceed 10 minimum salaries:

13.1. in cases regarding confirmation of the right of inheritance:

13.1.1. for the spouse and the first-, second-, and third-class heirs who have been residing with the deceased – 0.25% of the value of the inherited immovable property;

13.1.2. for other first- and second-class heirs – 0.5% of the value of the inherited immovable property;

13.1.3. for other third-class heirs – 1.5% of the value of the inherited immovable property;

13.1.4. for fourth-class heirs – 5% of the value of the inherited immovable property;

13.2. in cases regarding the coming into force of the last will instruction instrument or inheritance contract:

13.2.1. for the spouse and the first-, second-, and third-class heirs – 0.125% of the value of the inherited immovable property;

13.2.2. for fourth-class heirs – 4% of the value of the inherited immovable property;

13.2.3. for other testamentary or contractual heirs – 7.5% of the value of the inherited immovable property;

13.2.4. for testamentary or contractual heirs, if they are organizations that provide public good – 1.5% of the value of the inherited immovable property.

14. State fee for registering pledge rights in the Land Register shall be 0.1% of the loan agreement amount or the main claim that is stated in the agreement which is the basis for pledge liabilities (Euros).

[29 October 2013]

15. State fee for registering changes in pledge rights in the Land Register shall be 0.1% of the amount by which (Euros) the lease amount was increased.

[29 October 2013]

16. In cases not covered in the Paragraphs 5 and 14 of this Regulation, state fee for registering ownership rights and pledge rights in the Land Register shall be 28.46 Euros.

[29 October 2013]

16.¹ State fee for registering ownership rights in the Land Register shall be determined by applying ratio of 1.5, if more than 6 months have passed, starting from the day of signing the document that confirms the rights to be registered, or starting from the deletion of the statement that hinders voluntary registration of rights.

[29 October 2013]

17. The following persons are not required to pay state fee for registering ownership rights in the Land Register:

17.1. persons who enter into agreements during the process of land privatisation and perform other transactions related to the restoration of former land ownership rights or acquisition of land in possession for a charge (in accordance with the Law On Land Privatisation in Rural Areas), or persons who acquire the ownership rights based on court ruling on restoration of ownership rights;

17.2. persons who acquire their ownership rights, based on a certificate of inheritance issued by a notary, if the value of the inherited immovable property does not exceed 10 minimum salaries;

17.3. members of a housing co-operative – for apartment privatisation papers (in accordance with the Law On Privatisation of Co-operative Apartments);

17.4. the Ministry of Agriculture – for registering in the Land Register ownership rights to a land property that is under the State jurisdiction and that was bought out for the needs of agricultural scientific research and studies;

17.5. the Ministry of Environment – for registration in the Land Register ownership rights to a land property under the State jurisdiction, as well as a land property procured and acquired on the basis of a barter contract for the needs of special areas of conservation;

17.6. persons to whom ownership rights are transferred back due to an entered-into cancellation agreement;

17.7. persons who have privatised apartments in state and local government's apartment buildings, non-residential facilities, artist's studios, single-apartment buildings, and apartment buildings, – for registering ownership rights to such objects in the Land Register;

17.8. the Latvian Society of the Blind, the Latvian Association of the Deaf and undertakings (companies) thereof the equity capital of which consists only of investments of the Latvian Society of the Blind or the Latvian Association of the Deaf – for registering ownership rights to immovable property in the Land Register;

17.9. persons who acquire their ownership rights in accordance with the Law On Privatisation of Objects of State and Local Government Property and the Law on Public Person's Property Alienation;

17.10. the North Atlantic Treaty Organisation – for registering ownership rights in the Land Register;

17.11. foreign diplomatic or consular representatives – for registering ownership rights in the Land Register to an immovable property that was acquired for diplomatic or consular residency purposes, provided the foreign country applies equivalent exemption to taxes, fees, and other payments for the diplomatic or consular representatives of Republic of Latvia. The exemption shall be applied based on information on equivalent exemptions applied in the foreign country, provided by the Ministry of Foreign Affairs;

17.12. [29 October 2013];

17.13. capital company, if ownership rights to the immovable property was acquired as a result of re-organisation;

17.14. state and local government, if according to the Law On Alienation of the State and Local Government Property, the property is transferred from one party to the other without a fee, or the property is exchanged;

17.15. the state, if in accordance with Section 416, Paragraph one of the Civil Law, a heirless object is transferred to the state;

17.16. the state or local government – for registering ownership rights in the Land Register if the immovable property was alienated for public needs;

17.17. capital companies that provide services to the public, e.g., public transportation companies, port authorities, or companies that provide water, gas, or electricity supply, operate in the field of healthcare, managing state and municipal immovable property, and

education, if the state or municipalities own at least half of the corporation's assets, – from the state fee defined in the Sub-paragraph 5.3 of this Regulation;

17.18. local government, if the ownership rights to the immovable property was acquired as a result of re-organisation.

[29 October 2013]

18. Cabinet Regulation No. 28 of 23 January 2001, Regulations Regarding State Fee for Performing Notarial Operations and Registering Ownership Rights and Pledge Rights in the Land Register (*Latvijas Vēstnesis*, 2001, No. 15; 2002, No. 162; 2003, No. 100, 178; 2004, No. 85; 2006, No. 190; 2007, No. 48; 2008, No. 131), is repealed.

19. This Regulation is applicable from 1 November 2009.

20. Paragraph 16.¹ of this Regulation shall come into force on 1 July 2014.

[29 October 2013]

Prime Minister

V. Dombrovskis

Minister for Justice

M. Segliņš