Text consolidated by Valsts valodas centrs (State Language Centre) with amending regulations of:

27 December 2011 [shall come into force from 1 January 2012];

26 June 2012 [shall come into force from 1 July 2012];

25 June 2013 [shall come into force from 1 July 2013];

30 July 2013 [shall come into force from 3 August 2013];

15 July 2014 [shall come into force from 18 July 2014];

14 July 2015 [shall come into force from 17 July 2015];

15 July 2016 [shall come into force from 22 July 2016].

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. 450

Adopted 14 June 2011

**Regulations Regarding the Amount of the State Petroleum Product Stocks, the Amount of the State Fee to be Paid for the Maintenance of Emergency Stocks, and the Procedures for the Calculation, Payment and Administration Thereof**

*Issued pursuant to*

*Section 72.3 of the Energy Law*

1. This Regulation prescribes:

1.1. the amount of the State petroleum product stocks (hereinafter – the emergency stocks);

1.2. the amount of the State fee to be paid for the maintenance of emergency stocks (hereinafter – the State fee), and the procedures for the calculation, payment and administration thereof.

2. The State fee shall be paid for the petroleum products formed by categories of petroleum products that conform to the following Combined Nomenclature codes:

2.1. motor gasoline, aviation gasoline and liquefied petroleum gas – Category I, codes from 2710 12 21 to 2710 12 70, from 2711 12 11 to 2711 12 97, from 2711 13 10 to 2711 13 97, 2711 14 00, 2711 19 00, 2711 29 00 and from 2901 10 00 to 2901 29 00;

2.2. kerosene, diesel oil and kerosene-type jet fuel – Category II, codes from 2710 19 15 to 2710 19 25, from 2710 19 43 to 2710 19 48 and from 2710 20 11 to 2710 20 19;

2.3. fuel oil – Category III, codes from 2710 19 51 to 2710 19 68 and from 2710 20 31 to 2710 20 39.

*[26 June 2012; 25 June 2013; 30 July 2013; 15 July 2014; 14 July 2015]*

3. The base value for determining the amount of emergency stocks shall be the amount of net imports of petroleum products in the state in the preceding calendar year, in accordance with the calculation referred to in Paragraph 4 of this Regulation.

*[25 June 2013; 14 July 2015]*

4. The merchants referred to in Section 72.3 of the Energy Law shall pay the State fee regarding the maintenance of the petroleum product emergency stocks for the total amount of petroleum product emergency stocks that corresponds to the average amount of net imports in 90 days in the preceding calendar year, which is calculated according to the method laid down in Annex 1 to Cabinet Regulation No. 286 of 12 April 2011, Procedures for Ensuring and Providing of Emergency Stock Services by Merchants for the Establishment of State Petroleum Product Stocks in a Specified Amount.

*[25 June 2013; 15 July 2014]*

5. The State fee for the maintenance of emergency stocks is 9.60 euros for each tonne of Category I, II, and III petroleum products released for consumption and consumed within the territory of the Republic of Latvia in the preceding calendar month in accordance with the conditions referred to in Paragraph 6 of this Regulation.

*[15 July 2016]*

6. The merchants referred to in Section 72.3 of the Energy Law shall pay the State fee once a month by the twenty-fifth day of the month for the preceding calendar month by taking into consideration the State fee rate referred to in Paragraph 5 of this Regulation. The State fee shall be paid for the amount which is brought out from each tax warehouse by approved warehousekeepers (except for the movement in the excise duty suspension arrangement regime) and the destination for bringing out of which is the territory of the Republic of Latvia, for the amount consumed in each tax warehouse, for the amount sold or consumed by registered recipients within the territory of the Republic of Latvia, for the amount brought in from a European Union Member State or a third country and sold or consumed within the territory of the Republic of Latvia by merchants that have received a special permit (licence) for the wholesale trade or retail trade of petroleum products, and for the amount brought in from a European Union Member State or a third country by merchants for their own consumption and consumed within the territory of the Republic of Latvia.

*[15 July 2016]*

7. A merchant shall pay the State fee separately for each category of petroleum products with the intermediation of such provider of payment services which has the right to provide payment services within the meaning of the Law on Payment Services and Electronic Money.

8. A merchant shall indicate the following information in the payment order:

8.1. the firm name and registration number;

8.2. the amount (in tonnes) of petroleum products and the month for which the payment of the State fee has been made;

8.3. the amount of payment.

*[14 July 2015; 15 July 2016]*

9. Revenue from the payments of the State fee and collected late fee shall be transferred into the State basic budget.

10. The Ministry of Economics shall:

10.1. ensure that the payment of the State fee within the time limits laid down in the law On Taxes and Fees and in this Regulation is controlled;

10.2. in accordance with the law On Taxes and Fees, calculate the amount of late fee for the State fee not paid within the time limits laid down in Sub-paragraph 10.1 of this Regulation;

10.3. take a decision on the payment of the calculated late fee. The decision taken may be contested in accordance with the procedures and within the time limits laid down in the Administrative Procedure Law.

11. Fulfilment of the obligations referred to in Paragraph 10 of this Regulation shall be ensured by persons authorised by the State Secretary of the Ministry of Economics.

12. [25 June 2013]

13. Merchants shall start paying the State fee in accordance with the rate referred to in Paragraph 5 of this Regulation in August 2016 for the amount of Category I, II, and III petroleum products released for consumption and consumed within the territory of the Republic of Latvia in July.

*[15 July 2016]*

14. [14 July 2015]

**Informative Reference to the European Union Directive**

*[25 June 2013]*

This Regulation contains legal norms arising from Council Directive 2009/119/EC of 14 September 2009 imposing an obligation on Member States to maintain minimum stocks of crude oil and/or petroleum products.

Prime Minister V. Dombrovskis

Minister for Economics A. Kampars