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

27 July 2001 [shall come into force on 1 January 2002];

27 January 2005 [shall come into force on 18 February 2005];

17 December 2009 [shall come into force on 13 January 2010];

14 March 2013 [shall come into force on 10 April 2013];

12 September 2013 [shall come into force on 1 January 2014].

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

The *Saeima*1 has adopted and

the President has proclaimed the following law:

**Law on the Rēzekne Special Economic Zone**

**Chapter I**

**General Provisions**

**Section 1.** The following terms are used in this Law:

1) **territory of the Rēzekne Special Economic Zone** – part of the territory of Rēzekne city and Rēzekne municipality which has been established for the achievement of the objectives defined in this Law and the borders of which have been defined by this Law;

2) **investors of the Rēzekne Special Economic Zone** – Latvian or foreign natural or legal persons which have entered into a contract with the Rēzekne Special Economic Zone Authority on investments for the performance of commercial activity in the territory of the Rēzekne Special Economic Zone;

3) **merchants of the Rēzekne Special Economic Zone** – merchants which have been established or restructured in accordance with the procedures laid down in this Law and which are located in the territory of the Rēzekne Special Economic Zone, and which have entered into contracts with the Rēzekne Special Economic Zone Authority on commercial activity in the territory of the Rēzekne Special Economic Zone;

4) [27 July 2001];

5) **support foundation for commercial activity of the Rēzekne Special Economic Zone** – an authority established to promote the development of the Rēzekne Special Economic Zone.

[*27 July 2001; 27 January 2005; 17 December 2009*]

**Section 2.** This Law prescribes the procedures for the administration and use of the Rēzekne Special Economic Zone, the specific nature of the performance of commercial activity and investments, and also action with immovable property in the Rēzekne Special Economic Zone.

[*27 January 2005*]

**Section 3.** (1) The Rēzekne Special Economic Zone has been established with the objective of promoting trade, developing industry and transport, and also export and import of goods through Latvia. The task of the Rēzekne Special Economic Zone shall be to attract investments for the development of manufacturing and infrastructure and creation of new workplaces.

(2) The Rēzekne Special Economic Zone shall promote the development of Rēzekne, Rēzekne municipality, and the entire Latgale region.

[*17 December 2009*]

**Section 4.** The Rēzekne Special Economic Zone shall consist of the territory of the Rēzekne Special Economic Zone where the merchants of the Rēzekne Special Economic Zone perform commercial activity and which is administered and supervised by the Rēzekne Special Economic Zone Authority.

[*27 January 2005; 17 December 2009*]

**Section 5.** (1) The Rēzekne Special Economic Zone Authority shall, in accordance with the procedures laid down in this Law, enter into contracts with the merchants of the Rēzekne Special Economic Zone on commercial activity in the territory of the Rēzekne Special Economic Zone.

(2) If necessary, the Rēzekne Special Economic Zone Authority shall, in accordance with the procedures laid down in this Law, lease or sell, if necessary, the land located in the territory of the Rēzekne Special Economic Zone and other immovable property to the merchants of the Rēzekne Special Economic Zone.

[*27 January 2005; 17 December 2009*]

**Section 6.** The territory of the Rēzekne Special Economic Zone is defined in accordance with the Territorial Plan of the Rēzekne Special Economic Zone (Annex 1), the Description of Borders of the Territory of the Rēzekne Special Economic Zone (Annex 2), and the Diagram of the Description of Section Borders of the Territorial Plan of the Rēzekne Special Economic Zone (Annex 3).

[*17 December 2009*]

**Section 7.** Laws and other regulatory enactments of the Republic of Latvia shall be fully in force in the territory of the Rēzekne Special Economic Zone. This Law prescribes exceptions in relation to the merchants of the Rēzekne Special Economic Zone only in matters concerning commercial activity and investments, and also in relation to action with the immovable property.

[*27 July 2001; 27 January 2005*]

**Chapter II**

**Rēzekne Special Economic Zone Authority**

[*17 December 2009*]

**Section 8.** (1) The supervision of the Rēzekne Special Economic Zone Authority shall be exercised by an institution established jointly by local governments, i.e. the Rēzekne Special Economic Zone Authority in accordance with the functions laid down in this Law and the approved by-laws.

(2) The functions of the Rēzekne Special Economic Zone Authority shall be performed by the supervisory board of the Rēzekne Special Economic Zone and the executive body of the Rēzekne Special Economic Zone, chaired by the administrator of the Rēzekne Special Economic Zone.

[*17 December 2009*]

**Section 9.** (1) The supervisory board of the Rēzekne Special Economic Zone Authority shall be the supreme collective supervisory and administrative body of the Rēzekne Special Economic Zone.

(2) The deputy chairpersons of local government councils forming the supervisory board of the Rēzekne Special Economic Zone or other officials are delegated to work in the supervisory board of the Rēzekne Special Economic Zone Authority. The minimum number of the supervisory board members shall be three.

(3) The work of the supervisory board of the Rēzekne Special Economic Zone Authority shall be managed by the chairperson of the supervisory board. The duties of the chairperson of the supervisory board shall be performed by the deputy chairperson of the local government council with the largest population, unless local governments agree otherwise.

[*17 December 2009*]

**Section 10.** (1) The supervisory board of the Rēzekne Special Economic Zone shall perform the following functions:

1) approve the development plan of the Rēzekne Special Economic Zone in accordance with this Law and the State, local government, and public interests, and also approve the action plan and the annual budget of the Rēzekne Special Economic Zone Authority;

2) enter into contracts with the investors of the Rēzekne Special Economic Zone on investments and on activity of commercial companies in the territory of the Rēzekne Special Economic Zone;

3) enter into contracts with the commercial companies of the Rēzekne Special Economic Zone on the commercial activity thereof in the territory of the Rēzekne Special Economic Zone;

4) issue an authorisation to the commercial companies of the Rēzekne Special Economic Zone on the rights to apply the tax exemptions provided for in the law On the Application of Taxes in Free Ports and Special Economic Zones;

5) determine the free zones and the borders thereof, coordinating eligibility of these zones for the introduction of the free zone regime with the State Revenue Service;

6) enter into contracts on leasing or alienation of the land located in the territory of the Rēzekne Special Economic Zone, except for the cases referred to in this Law when privatisation of land and other immovable property in the territory of the Rēzekne Special Economic Zone is performed by other authorities;

7) enter into contracts with the commercial companies of the Rēzekne Special Economic Zone on transfer of separate economic functions to them in separate service areas of the Rēzekne Special Economic Zone or in separate parts of the territory of the Rēzekne Special Economic Zone;

8) control the fulfilment of the contracts entered into;

9) evaluate the performance of the joint institution;

10) perform the duties of the free zone administration laid down in the laws and regulations in the territory of the Rēzekne Special Economic Zone;

11) administer the support foundation for commercial activity of the Rēzekne Special Economic Zone;

12) manage and control the activities of the executive body of the Rēzekne Special Economic Zone Authority.

(2) The supervisory board of the Rēzekne Special Economic Zone shall also decide on other matters falling within its field of competence in accordance with this Law, the By-laws of the Rēzekne Special Economic Zone Authority, and other laws and regulations in force.

(3) The supervisory board of the Rēzekne Special Economic Zone Authority may take over to its field of competence any matter transferred to the field of competence of the executive body of the Rēzekne Special Economic Zone.

[*17 December 2009*]

**Section 11.**

[27 January 2005]

**Section 11.1** (1) The executive body of the Rēzekne Special Economic Zone shall perform the following functions:

1) draw up the development plan of the Rēzekne Special Economic Zone in accordance with this Law, the State, local government, and public interests;

2) develop a draft budget for the use of financial resources for the next calendar year and subsequent years and, if necessary, adjustments in the prospective budget regarding the use of financial resources submitted in the previous year in accordance with the procedures laid down in the By-laws of the Rēzekne Special Economic Zone Authority;

3) organise research and assessment of the Rēzekne Special Economic Zone, distribute information, and perform market research for the attraction of investors;

4) organise the attraction of investors through their own efforts, entering into contracts with special agencies and commercial companies;

5) ensure the fulfilment of the development plan of the Rēzekne Special Economic Zone;

6) organise establishment of infrastructure and construction of communications in the territory of the Rēzekne Special Economic Zone in accordance with the development plan of the Rēzekne Special Economic Zone;

7) participate in the development of the infrastructure in the territory of the Rēzekne Special Economic Zone;

8) ensure a set of services for the investors of the Rēzekne Special Economic Zone and the commercial companies of the Rēzekne Special Economic Zone;

9) perform other functions, except for those specified in Section 10 of this Law.

[*17 December 2009*]

**Section 12.** (1) The executive body of the Rēzekne Special Economic Zone shall be the executive and representative body of the Rēzekne Special Economic Zone Authority.

(2) The administrator of the Rēzekne Special Economic Zone shall be appointed by the supervisory board of the Rēzekne Special Economic Zone Authority.

(3) The executive body of the Rēzekne Special Economic Zone shall be appointed and managed by the administrator of the Rēzekne Special Economic Zone.

(4) The rights and obligations of the executive body and administrator of the Rēzekne Special Economic Zone shall be determined by the By-laws of the Rēzekne Special Economic Zone Authority.

[*17 December 2009*]

**Section 13.** (1) The budget of the Rēzekne Special Economic Zone Authority shall consist of:

1) the revenues resulting from the activity of the Rēzekne Special Economic Zone Authority;

2) the contributions from the special programmes of the State and local government budgets;

3) the contributions from various foundations.

(2) The budget of the Rēzekne Special Economic Zone Authority shall be used for:

1) the funding of the Rēzekne Special Economic Zone Authority and the programmes thereof;

2) the development of the infrastructure in the territory of the Rēzekne Special Economic Zone;

3) the purchase of land and other immovable property in the territory of the Rēzekne Special Economic Zone.

[*27 January 2005; 17 December 2009*]

**Section 14.** The financial activity of the Rēzekne Special Economic Zone Authority shall be controlled by the relevant authorities in accordance with the procedures laid down in laws and other regulatory enactments.

[*27 January 2005; 17 December 2009*]

**Chapter III**

**Support Foundation for Commercial Activity of the Rēzekne Special Economic Zone**

[*27 January 2005*]

**Section 15.** (1) The support foundation for commercial activity of the Rēzekne Special Economic Zone is established by this Law.

(2) The objective of the support foundation for commercial activity of the Rēzekne Special Economic Zone is to promote and support the commercial activities of the merchants of the Rēzekne Special Economic Zone, and also to finance the development of the infrastructure in the territory of the Rēzekne Special Economic Zone.

[*27 January 2005*]

**Section 16.** The Rēzekne Special Economic Zone Authority shall be the holder and administrator of the support foundation for commercial activity of the Rēzekne Special Economic Zone.

[*17 December 2009*]

**Section 17.** The following is transferred to the support foundation for commercial activity of the Rēzekne Special Economic Zone:

1) deductions from the profits of the merchants of the Rēzekne Special Economic Zone according to the contracts entered into by the merchants of the Rēzekne Special Economic Zone on commercial activities in the territory of the Rēzekne Special Economic Zone;

2) purpose payments, donations, and gifts from foreign and international aid institutions;

3) purpose payments, donations, and gifts from natural persons and legal persons;

4) contributions from various foundations;

5) other income.

[*27 January 2005*]

**Section 18.** The following may be financed from the support foundation for commercial activity of the Rēzekne Special Economic Zone:

1) research and development programmes of the territory of the Rēzekne Special Economic Zone;

2) programmes for the research, commencement, and support of commercial activity and also training programmes of the Rēzekne Special Economic Zone;

3) educational programmes of the Rēzekne Special Economic Zone;

4) investments in the infrastructure and immovable properties of the Rēzekne Special Economic Zone;

5) payments to the merchants of the Rēzekne Special Economic Zone in the form of subsidies for investments, repayment of their credits and interest on credits, provided that at least one of the following conditions has been fulfilled thereby:

a) they have created new workplaces;

b) they have introduced modern (environment-friendly) technology;

c) they have increased the processing and export volume of agricultural products through the use of the agricultural products produced in the supported regions.

[*27 January 2005*]

**Chapter IV**

**Investments and Commercial Activity in the Territory of the Rēzekne Special Economic Zone**

[*27 January 2005*]

**Section 19.** (1) Investments in the territory of the Rēzekne Special Economic Zone are made and the protection thereof is provided in accordance with the procedures laid down in laws.

(2) [27 January 2005]

[*27 January 2005*]

**Section 20.** Prior to commencement of commercial activity and provision of investments, investors of the Rēzekne Special Economic Zone shall enter into a contract with the Rēzekne Special Economic Zone Authority on investments for the performance of commercial activity.

[*27 January 2005; 17 December 2009*]

**Section 21.** (1) Investors of the Rēzekne Special Economic Zone may invest in merchants located in the territory of the Rēzekne Special Economic Zone only after entering into a contract with the Rēzekne Special Economic Zone Authority.

(2) Investments in the territory of the Rēzekne Special Economic Zone shall be made in accordance with the procedures and in the amounts specified in the contract.

[*27 January 2005; 17 December 2009*]

**Section 22.** (1) In order to perform commercial activity, investors of the Rēzekne Special Economic Zone must be registered with the Commercial Register.

(2) In addition to the documents specified in the Commercial Law, a true copy of the contract indicated in this Law on investments for the performance of commercial activities in the territory of the Rēzekne Special Economic Zone shall be submitted to the Enterprise Register.

(3) The words “of the Rēzekne Special Economic Zone” shall be additionally included in the name of a merchant of the Rēzekne Special Economic Zone subject to registration.

[*27 January 2005*]

**Section 23.** In order to perform commercial activity, a merchant of the Rēzekne Special Economic Zone must:

1) enter into a contract with the Rēzekne Special Economic Zone Authority;

2) [27 January 2005];

3) receive an authorisation for the performance of commercial activity in the territory of the Rēzekne Special Economic Zone.

[*27 January 2005; 17 December 2009*]

**Section 24.** (1) The authorisation issued by the Rēzekne Special Economic Zone Authority shall certify that a merchant has the right to apply the direct tax reliefs provided for in the law On the Application of Taxes in Free Ports and Special Economic Zones.

(2) The Rēzekne Special Economic Zone Authority shall submit a true copy of the authorisation to the State Revenue Service and the local government.

(3) The authorisation shall not be unilaterally revoked, cancelled, or otherwise unilaterally terminated except in accordance with the procedures laid down in the law On the Application of Taxes in Free Ports and Special Economic Zones or by the Rēzekne Special Economic Zone Authority or another State authority authorised by law when bringing an action to a court to terminate the contract with a merchant of the Rēzekne Special Economic Zone, to delete the words “Rēzekne Special Economic Zone” from the name of a merchant of the Rēzekne Special Economic Zone registered in the Enterprise Register, and to cancel the authorisation issued to the merchant.

[*27 July 2001; 27 January 2005; 17 December 2009*]

**Section 25.** When entering into contracts on performance of commercial activity in the territory of the Rēzekne Special Economic Zone with the merchants of the Rēzekne Special Economic Zone, the Rēzekne Special Economic Zone Authority shall define in these contracts what kind of commercial activity is permitted for the merchants of the Rēzekne Special Economic Zone to be eligible for the tax reliefs laid down in the law On the Application of Taxes in Free Ports and Special Economic Zones.

[*27 July 2001; 27 January 2005; 17 December 2009*]

**Section 26.**

[27 January 2005]

**Section 27.** (1) When entering into contracts with the investors of the Rēzekne Special Economic Zone and the merchants of the Rēzekne Special Economic Zone, the Rēzekne Special Economic Zone Authority shall include the following fixed-term conditions in the contracts in relation to:

1) the types and amounts of investments;

2) the number of workplaces;

3) the introduction of modern technologies;

4) the expected volume of production of goods and services or cargo turnover.

(2) When entering into contracts with the merchants of the Rēzekne Special Economic Zone on commercial activity in the territory of the Rēzekne Special Economic Zone, the Rēzekne Special Economic Zone Authority has the right to include in the contract an obligation for a merchant of the Rēzekne Special Economic Zone to make an annual deduction in the support foundation for commercial activity of the Rēzekne Special Economic Zone in the amount not exceeding 10 per cent of the annual profit of the merchant after payment of taxes, whereas a merchant of the Rēzekne Special Economic Zone has the obligation to make such deductions.

[*27 July 2001; 27 January 2005; 17 December 2009*]

**Section 28.** (1) A merchant of the Rēzekne Special Economic Zone shall be located in the territory of the Rēzekne Special Economic Zone.

(2) A merchant of the Rēzekne Special Economic Zone has the right to perform commercial activity in the territory of the Rēzekne Special Economic Zone only.

(3) The following shall not be considered as commercial activity outside the territory of the Rēzekne Special Economic Zone:

1) location of an administrative body or a branch of a merchant of the Rēzekne Special Economic Zone outside the territory of the Rēzekne Special Economic Zone;

2) conducting of business negotiations and entering into contracts outside the territory of the Rēzekne Special Economic Zone;

3) transit of goods from or to the territory of the Rēzekne Special Economic Zone;

4) other activities which are not aimed at production of goods or provision of services for consideration.

[*27 July 2001; 27 January 2005*]

**Section 29.** A merchant of the Rēzekne Special Economic Zone shall provide control of the goods imported and produced in the territory thereof and exported therefrom.

[*27 January 2005*]

**Chapter V**

**Tax Reliefs in the Territory of the Rēzekne Special Economic Zone**

[27 July 2001]

**Chapter VI**

**Immovable Property in the Rēzekne Special Economic Zone**

**Section 45.** Land and other immovable properties located in the Rēzekne Special Economic Zone and owned by natural or legal persons, except for the merchants of the Rēzekne Special Economic Zone, may be leased and alienated in accordance with general procedures.

[*27 January 2005*]

**Section 46.** (1) Land and other immovable properties owned by local governments and the State which are located in the territory of the Rēzekne Special Economic Zone are transferred at the disposal of the Rēzekne Special Economic Zone Authority, except for land and immovable properties located in the territories occupied by the Latvian Railway, merchants, and other organisations.

(2) The Rēzekne Special Economic Zone Authority may, on behalf of the State and local governments, lease or alienate the land and other immovable property of the State and local governments transferred at the disposal thereof without a special authorisation only on the basis of this Law.

(3) Land and other immovable properties owned by the State and local governments shall be registered in the Land Registers in the name of the State or local governments.

[*27 January 2005; 17 December 2009*]

**Section 47.** (1) When entering into contracts on the lease of land and other immovable property, the Rēzekne Special Economic Zone Authority may stipulate in the contract subsequent alienation thereof in ownership of a merchant of the Rēzekne Special Economic Zone, i.e. leaseholder of the land and other immovable property, provided that all conditions of the law and the contract are fulfilled.

(2) Contracts on the lease of other immovable shall be entered into for the period of time not exceeding 99 years.

(3) Land leased by a merchant of the Rēzekne Special Economic Zone may be subleased with the consent of the Rēzekne Special Economic Zone Authority.

[*27 January 2005; 17 December 2009*]

**Section 48.** (1) The Rēzekne Special Economic Zone Authority is entitled to alienate land and other immovable property in possession or ownership of a merchant of the Rēzekne Special Economic Zone in ownership of the merchants of the Rēzekne Special Economic Zone Authority, provided that the amount of at least EUR 142 287 per hectare of the land subject to alienation has been invested in the territory of the Rēzekne Special Economic Zone within the time limit specified in the contract.

(2) The area leased to or alienated for one merchant of the Rēzekne Special Economic Zone may not exceed 10 per cent of the territory of the Rēzekne Special Economic Zone.

[*27 January 2005; 17 December 2009; 12 September 2013*]

**Section 49.** Contracts with the Rēzekne Special Economic Zone Authority on the lease or alienation of land and other immovable property shall be revoked in accordance with the procedures laid down in the law, provided that the merchants of the Rēzekne Special Economic Zone fail to fulfil the conditions of laws and contracts.

[*27 January 2005; 17 December 2009*]

**Section 50.** The Rēzekne Special Economic Zone Authority has the right of first refusal and pre-emption right of the land and other immovable property in the territory of the Rēzekne Special Economic Zone, unless the right of first refusal has been assigned to another person by the relevant law or this person does not exercise this right.

[*27 January 2005; 17 December 2009*]

**Chapter VII**

**Residence and Employment of Foreigners in the Rēzekne Special Economic Zone**

[27 January 2005]

**Chapter VIII**

**Final Provisions**

**Section 54.** (1) The Rēzekne Special Economic Zone is established from the day of coming into force of this Law and exists until 31 December 2035.

(2) [27 January 2005]

[*27 January 2005; 14 March 2013*]

**Section 55.** (1) Upon expiry of the period of operation of the Rēzekne Special Economic Zone, the Rēzekne Special Economic Zone Authority is liquidated or reorganised in accordance with the procedures laid down in the law.

(2) Upon expiry of the period of operation of the Rēzekne Special Economic Zone, the legal relations previously established between the Rēzekne Special Economic Zone Authority and the merchants of the Rēzekne Special Economic Zone remain in effect and are continued in accordance with general procedures.

[*27 January 2005; 17 December 2009*]

**Section 56.** Amendments to the provisions of this Law may not have an adverse effect on the legal position of the merchants of the Rēzekne Special Economic Zone which have commenced their activity in the territory of the Rēzekne Special Economic Zone and have received the relevant authorisation issued by the Rēzekne Special Economic Zone Authority for a specific period of time, except for cases where amendments to the law have been made in accordance with the international obligations of Latvia.

[*27 January 2005; 17 December 2009*]

**Transitional Provisions**

1. Upon entry into force of this Law, the land and other immovable properties owned by or under jurisdiction of the State located in the territory of the Rēzekne Special Economic Zone shall be transferred into ownership of the local governments of Rēzekne city, Griškāni rural territory, and Vērēmi rural territory, except for the land and immovable properties located in the territories occupied by the Latvian Railway, and also the undertakings, companies, and other organisations of Rēzekne. The abovementioned land and other immovable properties shall be registered in the Land Registers in the name of the local government of Rēzekne city in the person of the joint stock company for the administration of the Rēzekne Special Economic Zone after demarcation of the borders in nature and drawing up of the documents specified in the law.

[*27 January 2005*]

2. *Akciju sabiedrība “Rēzeknes speciālā ekonomiskā zona”* [joint stock company Rēzekne Special Economic Zone] registered in the Enterprise Register shall be determined as the joint stock company for the administration of the Rēzekne Special Economic Zone specified in this Law.

[*27 January 2005*]

3. The authorisations for the performance of commercial activity issued by the undertaking for the administration of the Rēzekne Special Economic Zone shall be valid until the expiry date specified in such authorisations.

[*27 January 2005*]

4. By 1 June 2010, the joint stock company for the administration of the Rēzekne Special Economic Zone shall be liquidated and the Rēzekne Special Economic Zone Authority shall be established as an institution.

[*17 December 2009*]

5. Until the establishment of the Rēzekne Special Economic Zone Authority, but not longer than until 1 June 2010, the administrative functions specified in this Law shall be performed by the joint stock company for the administration of the Rēzekne Special Economic Zone.

[*17 December 2009*]

6. The Rēzekne Special Economic Zone Authority shall take over all rights and obligations of the joint stock company for the administration of the Rēzekne Special Economic Zone.

[*17 December 2009*]

7. The local government of Rēzekne city shall, not later than by 1 June 2010, take the necessary measures to ensure that the land and other immovable properties which, in accordance with Paragraph 1 of the Transitional Provisions of this Law, are registered in the Land Registers in the name of the local government of Rēzekne city in the person of the joint stock company for the administration of the Rēzekne Special Economic Zone would be registered in the name of the local government of Rēzekne city or the local government of Rēzekne municipality.

[*17 December 2009*]

The Law has been adopted by the *Saeima* on 1 October 1997.

Acting for the President, Deputy Chairperson of the Saeima A. Ameriks

Rīga, 21 October 1997

Law on the Rēzekne Special Economic Zone

**Annex 1**

**Territorial Plan of the Rēzekne Special Economic Zone (RSEZ)**

[*17 December 2009*]



|  |  |
| --- | --- |
| **Latviešu val.** | **Angļu val.** |
| RĒZEKNES SPECIĀLĀS EKONOMISKĀS ZONAS (RSEZ) TERITORIJAS PLĀNS | TERRITORIAL PLAN OF THE RĒZEKNE SPECIAL ECONOMIC ZONE (RSEZ) |
| Mērogs 1:100 000 | Scale 1:100 000 |
| RSEC teritorijas platība: | Area of the RSEC territory: |
| 1. nogabals – 203.86 ha | 1st section – 203.86 ha |
| *Sanktpēterburga* | *Saint Petersburg* |
| *Krievijas pierobeža* | *Border area of Russia* |
| Verēmu pagasts | Vērēmi rural territory |
| *Jēkabpils* | *Jēkabpils* |
| *Rīga* | *Riga* |
| *Maskava* | *Moscow* |
| *Ludza* | *Ludza* |
| RĒZEKNE | RĒZEKNE |
| Ozolmuižas pagasts | Ozolmuiža rural territory |
| Griškānu pagasts | Griškāni rural territory |
| Ozolaines pagasts | Ozolaine rural territory |
| *Varšava* | *Warsaw* |
| *Daugavpils* | *Daugavpils* |
| Apzīmējumi: | Designations: |
| RSEZ teritorija | RSEZ territory |
| Rēzeknes novada pagastu teritorijas robeža | Border of the territory of rural territories of Rēzekne municipality |
| Rēzeknes pilsētas robeža | Border of Rēzekne city |

Law on the Rēzekne Special Economic Zone

**Annex 2**

**Description of Borders of the Territory of the Rēzekne Special Economic Zone**

[*17 December 2009*]

**1st section**

|  |  |
| --- | --- |
| 1–2 | Along the side of the right of way of the State major motor road A12 Jēkabpils–Rēzekne–Ludza–Russian Border (Terehova) up to the border of the land parcel with cadastral designation No. 78960070103 |
| 2–3 | Along the western border of the land parcel with cadastral designation No. 78960070042 up to motor road 9 Lejas Ančupāni–Meļņova of Vērēmi rural territory in Rēzekne municipality |
| 3–4 | Along motor road 9 Lejas Ančupāni–Meļņova of Vērēmi rural territory in Rēzekne municipality up to the intersection with motor road 7 Skudra–Meļņova–Rēzekne of Vērēmi rural territory in Rēzekne municipality |
| 4–5 | Along motor road 7 Skudra–Meļņova– Rēzekne of Vērēmi rural territory in Rēzekne municipality up to the border of Rēzekne city |
| 5–6 | Along the border of Rēzekne city and the territory of Vērēmi rural territory in Rēzekne municipality up to Atbrīvošanas Avenue in Rēzekne city |
| 6–7 | Along Atbrīvošanas Avenue in Rēzekne city up to the border of Rēzekne city and along the side of the right of way of the State major motor road A13 Russian Border (Grebņeva)–Rēzekne–Daugavpils–Lithuanian Border (Medumi) up to the intersection with the State major motor road A12 Jēkabpils–Rēzekne–Ludza–Russian Border (Terehova) |
| 7–8 | Along the State major motor road A12 Jēkabpils–Rēzekne–Ludza–Russian Border (Terehova) up to the intersection with the railway Saint Petersburg–Warsaw |
| 8–9 | Along the side of the railway Saint Petersburg–Warsaw to the south up to the land parcel with cadastral designation No. 78960050277 |
| 9–10 | Along the northern border of the land parcels with cadastral designations No. 78960050277, 78960050014, 78960050019 up to the northern corner of the border of the land parcel with cadastral designation No. 78960050523 |
| 10–11 | Along the border of the garage cooperative up to motor road 51 Lejas Ančupāni of Vērēmi rural territory in Rēzekne municipality (roads of the horticultural association) |
| 11–12 | Along motor road 51 Lejas Ančupāni of Vērēmi rural territory in Rēzekne municipality (roads of the horticultural association) up to the border of the land parcel with cadastral designation No. 78960050019 |
| 12–13 | Along the border of the land parcels with cadastral designations No. 78960050041, 78960050206, 78960050524 to the south-west up to the local government motor road Stučeva–Kolna Ančupāni of Vērēmi rural territory in Rēzekne municipality |
| 13–14 | Along the local government motor road Stučeva–Kolna Ančupāni of Vērēmi rural territory in Rēzekne municipality up to the border of the land parcel with cadastral designation No. 78960050018 |
| 14–15 | Along the border of the land parcels with cadastral designations No. 8960050018, 78960050565, 78960050046 to the south-west up to the border of Rēzekne city with the territory of Vērēmi rural territory in Rēzekne municipality |
| 15–16 | Along the border of Rēzekne city with the territory of Vērēmi rural territory in Rēzekne municipality up to the railway Saint Petersburg–Warsaw |
| 16–17 | Along the railway Saint Petersburg–Warsaw in a southern direction up to the intersection of railways Saint Petersburg–Warsaw and Riga–Moscow |
| 17–18 | Along the right of way of the railway Riga–Moscow up to the supposed intersection with Stacijas Street in Rēzekne city |
| 18–19 | Along Stacijas Street up to the intersection of Upes Street and Jupatovkas Street in Rēzekne city |
| 19–20 | From the intersection of Upes Street and Jupatovkas Street along Jupatovkas Street up to the border of Rēzekne city and Griškāni rural territory in Rēzekne municipality |
| 20–21 | Along the border of Rēzekne city and Griškāni rural territory in Rēzekne municipality in a southern direction up to the River Rēzekne |
| 21–22 | From the River Rēzekne in a southern direction up to Zilupes Street in Rēzekne city |
| 22–23 | Along Zilupes Street in a south-western direction up to the southern border of the land parcel with cadastral designation No. 21000100527 |
| 23–24 | Along the southern border of the land parcel with cadastral designation No. 21000100527 up to Parka Street in Rēzekne city |
| 24–25 | Along Parka Street up to the border of the land parcel with cadastral designation No. 21000100517 |
| 25–26 | Along the land parcel with cadastral designation No. 21000100527 in a north-eastern direction up to the border of Rēzekne city and Griškāni rural territory in Rēzekne municipality |
| 26–27 | Along the border of Rēzekne city and Griškāni rural territory in Rēzekne municipality up to Zilupes Street |
| 27–28 | Along Zilupes Street up to the intersection with motor road 28 Rēzekne–Jupatovka of Griškāni rural territory in Rēzekne municipality |
| 28–29 | Along motor road 28 Rēzekne–Jupatovka of Griškāni rural territory in Rēzekne municipality up to the intersection with motor road 27 Litavnieki–Jupatovka of Griškāni rural territory in Rēzekne municipality |
| 29–30 | Along motor road 27 Litavnieki–Jupatovka of Griškāni rural territory in Rēzekne municipality up to the border of the land parcel with cadastral designation No. 78560010132 |
| 30–31 | Along the border of the land parcel with cadastral designation No. 78560010132 to the north up to the railway Riga–Moscow |
| 31–1 | Along the right of way of the railway Riga–Moscow up to the intersection with the State major motor road A12 Jēkabpils–Rēzekne–Ludza–Russian Border (Terehova) |

**Excluding territory:**

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| A–B | From the intersection of Atbrīvošanas Avenue and Maskavas Street in Rēzekne city up to Noliktavu Street in Rēzekne city |
| B–C | From the beginning of Noliktavu Street to the south up to the border of the land parcel with cadastral designation No. 1000030410 |
| C–D | Along the north-west border of the land parcels with cadastral designations No. 21000030410, 21000030450, 21000030408, 21000030402 to the south-west up to Blaumaņa Street in Rēzekne city |
| D–E | Along Blaumaņa Street to the south up to the intersection with Varoņu Street in Rēzekne city |
| E–F | Along Varoņu Street to the west up to Atbrīvošanas Avenue |
| F–A | Along Atbrīvošanas Avenue up to the intersection with Maskavas Street |

**2nd section**

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| 1–2 | Along the right of way of the railway line Riga–Moscow in a southern direction up to the south-eastern point of the land parcel with cadastral designation No. 78960030118 |
| 2–3 | Along the southern border of the land parcel with cadastral designation No. 78960030188 in a western direction up to the south-western point of the relevant land parcel |
| 3–4 | Along the eastern border of the land parcel with cadastral designation No. 7896000245 in a southern direction and along the southern and south-western border of the relevant land parcel up to the eastern point of the land parcel with cadastral designation No. 78960030162 |
| 4–5 | Along the southern border of the land parcel with cadastral designation No. 78960030162 in a western direction up to the State local motor road V562 Greivuļi–Ilzeskalns |
| 5–6 | Along the right of way of the State local motor road V562 Greivuļi–Ilzeskalns in a north-eastern direction up to the northern point of the land parcel with cadastral designation No. 78960030162 |
| 6–7 | Along the north-western border of the land parcels with cadastral designations No. 78960030162, 78960030245 in a south-eastern direction up to the southern point of the land parcel with cadastral designation No. 78960030233 |
| 7–8 | Along the western border of the land parcels with cadastral designations No. 78960030243, 78960030154, 78960030213, 78960030010 in a northern direction up to the State local motor road V574 service road Burzavas ABR |
| 8–9 | Along the right of way of the State local motor road V574 service road Burzavas ABR in a north-eastern direction up to the western side of the land parcel with cadastral designation No. 78960030138 |
| 9–10 | Along the north-western border of the land parcel with cadastral designation No. 78960030277 in a north-western direction up to the south-western point of the relevant land parcel |
| 10–11 | Along the south-eastern border of the land parcels with cadastral designations No. 78960030117, 78960030005, 78960030126 in a north-eastern direction up to the south-eastern point of the land parcel with cadastral designation No. 78960030126 |
| 11–12 | Along the south-eastern border of the land parcels with cadastral designations No. 78960030126, 78960030122, 78960030125, 78960030121, 78960030194, 78960030128, 78960018 in a northern direction |
| 12–13 | Along the southern border of the land parcels with cadastral designations No. 78960030120, 78960030127 in a western direction up to the south-western point of the land parcel with cadastral designation No. 78960030127 |
| 13–14 | Along the border of the land parcel with cadastral designation No. 78960030166 up to the northern point of the relevant land parcel |
| 14–15 | Along the southern border of the land parcel with cadastral designation No. 78960030184 in an eastern direction up to the southern point of the land parcel with cadastral designation No. 78960030270 |
| 15–16 | Along the south-eastern border of the land parcels with cadastral designations No. 78960030270, 78960030171 in a north-eastern direction up to the eastern point of the land parcel with cadastral designation No. 78960030171 |
| 16–17 | Along the border of the land parcel with cadastral designation No. 78960030172 up to the eastern point of the land parcel with cadastral designation No. 78960030150 |
| 17–18 | Along the north-eastern border of the land parcel with cadastral designation No. 78960030150 in a north-western direction up to the northern point of the relevant land parcel |
| 18–19 | Along the south-eastern border of the land parcels with cadastral designations No. 78960030176, 78960030178 up to the south-eastern point of the land parcel with cadastral designation No. 78960030178 |
| 19–20 | Along the south-western border of the land parcel with cadastral designation No. 78960030188 up to the western point of the relevant land parcel |
| 20–21 | Along the western border of the land parcel with cadastral designation No. 78960030266 up to border of Ilzeskalns rural territory in Rēzekne municipality |
| 21–22 | Along the border of Vērēmi and Ilzeskalns rural territories in Rēzekne municipality in a north-eastern direction up to the northern point of the land parcel with cadastral designation No. 78960030266 |
| 22–23 | Along the north-eastern border of the land parcel with cadastral designation No. 78960030266 up to the south-eastern point of the relevant land parcel |
| 23–1 | In a south-eastern direction up to the railway line Riga–Moscow |

**3rd section**

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| 1–2 | Along the border of Rēzekne city and Griškāni rural territory in Rēzekne municipality in a southern direction up to Meža Street in Rēzekne city |
| 2–3 | Along Meža Street in a north-western direction up to the north-western point of the land parcel with cadastral designation No. 21000101808 |
| 3–4 | Along the southern border of the land parcels with cadastral designations No. 21000150601, 21000150604, 21000150605, 21000150606 in a western direction up to the south-western point of the land parcel with cadastral designation No. 21000150606 |
| 4–5 | Along the western border of the land parcels with cadastral designations No. 2100150606, 21000150509, 21000150605 in a northern direction up to Rēznas Street in Rēzekne city |
| 5–6 | Along the side of Rēznas Street in an eastern direction up to Meža Street in Rēzekne city |
| 6–7 | Along the side of Meža Street in a southern direction up to the eastern border of the land parcel with cadastral designation No. 21000150601 |
| 7–8 | Along the southern border of the land parcels with cadastral designations No. 21000101801, 21000101830 in an eastern direction |
| 8–9 | Along the eastern border of the land parcels with cadastral designations No. 21000101830, 21000101806 in a northern direction up to the side of Rēznas Street in Rēzekne city |
| 9–10 | Along Rēznas Street in an eastern direction up to the northern side of the land parcel with cadastral designation No. 21000101805 |
| 10–1 | Along the northern border of the land parcel with cadastral designation No. 21000101805 up to the border of Griškāni rural territory in Rēzekne municipality |

**4th section**

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| 1–2 | Along the side of the right of way of the State major motor road A13 Russian Border (Grebņeva)–Rēzekne–Daugavpils–Lithuanian Border (Medumi) up to the north-eastern point of the land parcel with cadastral designation No. 78760011220 |
| 2–3 | Along the north-eastern border of the land parcel with cadastral designation No. 78760011220 and along the north-western side of the relevant land parcel in a north-western direction up to the land parcel with cadastral designation No. 78760012436 |
| 3–4 | Along the south-western border of the land parcels with cadastral designations No. 78760012436, 78760012466, 78760012519, 78760012293 in a north-western direction up to the right of way of the railway Saint Petersburg–Warsaw |
| 4–5  | Along the side of the right of way of the railway Saint Petersburg–Warsaw in a north-eastern direction up to the northern point of the land parcel with cadastral designation No. 78760011046 |
| 5–6 | Along the north-eastern border of the land parcels with cadastral designations No. 78760011046, 78760011039, 78760012423, 78760012479, 78760012430 in a south-eastern direction up to the north-eastern point of the land parcel with cadastral designation No. 78760012430 |
| 6–1 | Along the eastern border of the land parcel with cadastral designation No. 78760012430 and along the northern border of the land parcel with cadastral designation No. 78760012353 in a southern direction up to the north-eastern point of the relevant land parcel |

Law on the Rēzekne Special Economic Zone

**Annex 3**

**Diagram of the Description of Section Borders of the Territorial Plan of the Rēzekne Special Economic Zone (RSEZ)**

[*17 December 2009*]

