The Supreme Council ofthe Republic of Latvia has adopted a law:

**On the Procedures for the Recovery of the State Taxes and Non-Tax Payments not Paid within the Deadline in the Republic of Latvia**

1. In the Republic of Latvia, the state taxes and non-tax payments which have not been paid within the deadline shall be recovered from legal persons, and also cooperative societies (except for foreign legal persons) on an uncontested basis in accordance with the request of collecting institutions.

2. The Law shall enter into force at the time of its adoption, and it shall apply to such payments starting from 1 January 1990.

Chairperson of the Supreme Council of the Republic of Latvia A. Gorbunovs

Secretary of the Supreme Council of the Republic of Latvia I. Daudišs

Rīga, 14 November 1990