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

19 September 2013 [shall come into force from 1 January 2014];

28 November 2019 [shall come into force from 11 December 2019].

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 Declaring the Property Status and Undeclared Income of Natural Persons**

**Section 1. Purpose and Scope of Application of the Law**

(1) The purpose of the Law is to promote the monitoring facilities of conformity of the property status, income and expenditure of natural persons and the payment of taxes and the legality of income accordingly, and also to provide natural persons with an opportunity to declare the previously undeclared income taxable with personal income tax, except for such income in relation to which the person had the right not to declare them (hereinafter – the undeclared income).

(2) The Law prescribes the obligation of natural persons to declare the property status, the submitters of a declaration of property status, the criteria and procedures for the submission thereof, the information to be included in the declaration of property status, the conditions for declaring the previously undeclared income, the obligations and rights of submitters of the declaration of property status, special provisions in relation to cash savings, the administrative liability for non-compliance with the provisions for declaring the property status, and also the competence of the State Revenue Service in enforcement of this Law.

[*28 November 2019 /* *Amendment to Paragraph two shall come into force on 1 July 2020.* *See Paragraph 3 of Transitional Provisions*]

**Section 2. Submitters of a Declaration of Property Status**

(1) A declaration of property status shall be submitted by:

1) the person who, as on 31 December 2011 at 24.00, Latvian time, is a citizen of Latvia, a non-citizen of Latvia, or a foreigner (who has been issued with a permanent residence permit or a permanent residence card in Latvia) and concurrently – a resident of the Republic of Latvia within the meaning of the law On Taxes and Duties, and also conforms to at least one of the criteria referred to in Section 3, Paragraph one of this Law;

2) the citizen of Latvia, the non-citizen of Latvia, or the foreigner (who has been issued with a permanent residence permit or a permanent residence card in Latvia) who does not conform to the criteria referred to in Clause 1 of this Paragraph, however, after 1 January 2012 becomes a resident of the Republic of Latvia within the meaning of the law On Taxes and Duties and concurrently conforms to at least one of the criteria referred to in Section 3, Paragraph one of this Law as on 31 December at 24.00 of the year in which he or she becomes a resident of the Republic of Latvia.

(2) A declaration of property status shall also be submitted by the person referred to in Paragraph one, Clause 1 of this Section who does not conform to any of the criteria referred to in Section 3, Paragraph one of this Law if he or she wishes to declare the income acquired in the time period from 1 January 1991 until 31 December 2007 and not declared in accordance with the requirements of the laws and regulations governing the field of taxes of the Republic of Latvia which, at the time of their acquisition, were taxable with the personal income tax in accordance with the requirements of the law On Personal Income Tax.

(3) A person need not submit a declaration of property status if he or she only has a property registered in the State Unified Computerised Land Register, the State Register of Vehicles and Their Drivers, the Civil Aviation Aircraft Register, the Information System of Tractor machinery, Its Trailers and Operators, and the Integrated Ship Database of Latvia in his or her ownership.

(4) The person referred to in Paragraph one of this Section who does not conform to any of the criteria referred to in Section 3, Paragraph one of this Law has the right to submit a declaration of property status if he or she wishes to declare his or her property which is not registered in the registers referred to in Paragraph three of this Section.

(5) The person who submits a declaration for the current year in 2012 in accordance with the procedures laid down in Section 23 of the law On Prevention of Conflict of Interest in Activities of Public Officials has the right not to submit the declaration of property status in accordance with the procedures laid down in Section 4 of this Law. In such case the requirements of Section 8 of this Law shall apply to such person.

**Section 3. Criteria for the Submission of a Declaration of Property Status**

(1) The person who conforms to at least one of the following criteria shall submit a declaration of property status:

1) the person has immovable property (tangible property which cannot be moved from one place to another without causing external damages thereto) or parts thereof in the ownership or joint property in foreign countries, including also such immovable property or parts thereof the ownership rights to which have not been corroborated by the person in accordance with the procedures laid down in the legal acts of the relevant foreign country;

2) the person has acquired such immovable property or parts thereof in the ownership in Latvia the ownership rights to which have not been corroborated by the person in accordance with the procedures laid down in laws and regulations and the total acquisition value of which exceeds EUR 14 230 or an equivalent thereof in foreign currency;

3) the person has a vehicle (motor-driven road vehicle or waterborne craft) or an aircraft in ownership or joint property);

4) the person has capital shares (for example, capital securities, equity capital shares, part-investments, co-operative shares, stocks) in ownership in Latvia the total acquisition value of which exceeds EUR 14 230 or an equivalent thereof in foreign currency;

5) the person has capital shares (for example, capital securities, equity capital shares, part-investments, co-operative shares, stocks) in ownership in foreign countries;

6) the person has in ownership in Latvia any of the following financial instruments within the meaning of the Financial Instrument Market Law the total acquisition value of which exceeds EUR 14 230 or an equivalent thereof in foreign currency:

a) debt securities (for example, bonds),

b) securities corroborating the right to acquire or alienate transferable securities or providing for the settlement of accounts in money,

c) investment certificates of investment funds and other transferable securities which certify participation in investment funds or in equivalent collective investment undertakings,

d) money market instruments;

7) the person has in ownership in foreign countries any of the following financial instruments within the meaning of the Financial Instrument Market Law:

a) debt securities (for example, bonds),

b) securities corroborating the right to acquire or alienate transferable securities or providing for the settlement of accounts in money,

c) investment certificates of investment funds and other transferable securities which certify participation in investment funds or in equivalent collective investment undertakings,

d) money market instruments;

8) the total amount of money (cash and non-cash) savings of the person in Latvia and foreign countries or only in Latvia, or only in foreign countries (hereinafter – in Latvia or in foreign countries) exceeds EUR 14 230 or an equivalent thereof in foreign currency;

9) the total amount of all resources accumulated in private pension funds or in life insurance (with accumulation of funds) in Latvia or in foreign countries exceeds EUR 14 230 or an equivalent thereof in foreign currency;

10) the person has unrepaid borrowings (credits) or other debt liabilities in Latvia or in foreign countries the unrepaid part of the total amount of which exceeds EUR 14 230 or an equivalent thereof in foreign currency;

11) the person has issued loans or he or she has other claims in Latvia or in foreign countries the unrecovered part of the total amount of which exceeds EUR 14 230 or an equivalent thereof in foreign currency;

12) the person has a property (property or aggregation of property) in ownership or joint property in Latvia or in foreign countries which is not a property, financial resources, or liabilities referred to in Clauses 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, and 11 of this Paragraph, and the value of which, in the opinion of the person, exceeds EUR 14 230 or an equivalent thereof in foreign currency;

13) the person is the beneficial owner within the meaning of the Law on the Prevention of Money Laundering and Terrorism and Proliferation Financing from the property referred to in Clause 4, 5, 6, or 7 of this Paragraph belonging to or transferred under management of another person if the total acquisition value of the properties exceeds EUR 14 230 or an equivalent thereof in foreign currency.

(2) The obligation of declaring for such minors who conform to any of the criteria referred to in Paragraph one of this Section, also in relation to the independent property of the child which has been removed from the management of parents, if the child has attained 16 years of age, shall be carried out by parents or guardians. The obligation of declaring for persons under guardianship shall be carried out by the guardians. If an orphan or a child left without parental care has been placed in an out-of-family care institution, the abovementioned obligation shall be carried out for him or her by the head of the institution. If an orphan or a child left without parental care has been transferred to a foster family, the abovementioned obligation shall be carried out for him or her by the Orphan’s and Custody Court. The obligation of declaring for incapable persons shall be carried out by guardians or, if a guardian has not been appointed for the person, by the Orphan’s and Custody Court.

(3) When filling in a declaration of property status, the person need not indicate information which is available in the registers referred to in Section 2, Paragraph three of this Law.

(4) In order to determine the equivalent of the total acquisition value or total amount of the property, financial resources, or liabilities referred to in Paragraph one of this Section in foreign currency, the person shall apply the foreign currency rate to be used in accounting based on the status in which information in the declaration of property status is indicated.

(5) For the purpose of application of this Law, such value shall be considered to be an acquisition value which conforms to the amount actually paid for the particular property and the amount of investments made into the particular property.

(6) If a property has been acquired by way of a gift, it shall be considered that its acquisition value is the value indicated in the gift contract; if a property has been acquired by way of an inheritance – the value of the particular property contained in the entirety of the inheritance; if a property has been acquired by way of barter – the value indicated in the barter contract; if the property referred to in this Section has been established – its establishment costs.

(7) If an immovable property has been acquired by way of a gift or inheritance, however, its value is not indicated in the gift or inheritance contract, then the outstanding cadastral value shall be considered to be its acquisition value, in relation to another property – the evaluation of such property in monetary terms according to the nominal value or market prices.

(8) If a property has been acquired by way of barter, however, its value is not indicated in the barter contract, it shall be considered that the value of such property is the acquisition value of such property which was returned by way of barter.

(9) If it is not possible to determine the acquisition value of the property referred to in Paragraph one, Clauses 2, 4, 6, 12, and 13 of this Section, the person shall assess the conformity with the criteria referred to in Paragraph one of this Section consecutively by taking the market value or nominal value, or any other identifiable or verifiable value as the basis.

[*19 September 2013; 28 November 2019*]

**Section 4. Procedures for the Submission of a Declaration of Property Status**

(1) The person referred to in Section 2, Paragraph one, Clause 1 or Section 2, Paragraph two or four of this Law shall submit a declaration of property status to the State Revenue Service from 1 March 2020 to 1 June 2020. Information on the status as on 31 December 2011 at 24.00 shall be indicated in the declaration of property status.

(2) The person referred to in Section 2, Paragraph one, Clause 2 of this Law shall submit a declaration of property status to the State Revenue Service from 1 March to 1 June in the following calendar year after the year in which he or she has become a resident of the Republic of Latvia within the meaning of the law On Taxes and Duties. Information on the status as on 31 December at 24.00 of the year in which the person has become a resident of the Republic of Latvia within the meaning of the law On Taxes and Duties shall be indicated in the declaration of property status.

(3) The person shall fill in a declaration of property status in accordance with the form of the declaration of property status appended in Annex to this Law. The person is entitled to submit the declaration of property status to the State Revenue Service in person, electronically, using secure electronic signature, or the Electronic Declaration System of the State Revenue Service, or by post.

(4) If it is not possible for the person to submit a declaration of property status within the time period referred to in Paragraph one or two of this Section due to objective reasons, he or she has an obligation to submit the declaration within three months after ceasing of the relevant reasons. In such case the person shall append information to the declaration of property status on the objective reasons justifying the inability of the person to submit the declaration within the time period referred to in Paragraph one or two of this Section accordingly.

(5) The person has the right, within three months after submission of a declaration of property status, to update the information included therein by submitting a new declaration to the State Revenue Service.

**Section 5. Information to be Included in a Declaration of Property Status**

(1) When filling in a declaration of property status, a person shall indicate the given name and surname, personal identity number, but if there is none – the taxpayer registration number of the submitter of the declaration or other information identifying the person and the contact details upon choice (the address of the declared place of residence or additional address, telephone number, electronic mail address).

(2) The following information shall be included in a declaration of property status:

1) on the immovable property referred to in Section 3, Paragraph one, Clause 1 of this Law or parts thereof – the type of the immovable property, the country in which the immovable property is located, the address of the immovable property or, if none, other information identifying the immovable property, indication as to whether the immovable property is in ownership or joint property and, if possible, information on the co-owner;

2) on the immovable property referred to in Section 3, Paragraph one, Clause 2 of this Law – the type of the immovable property, the acquisition value and currency of the immovable property, the address of the immovable property, indication as to whether the immovable property is in ownership or joint property and, if possible, information on the co-owner;

3) on the property referred to in Section 3, Paragraph one, Clause 3 of this Law – the type of the vehicle, the make of the vehicle and, if any, also the year of construction, the year and number of registration;

4) on the property referred to in Section 3, Paragraph one, Clause 4 of this Law – the type of capital shares, the number of capital shares, the acquisition value and currency of capital shares, the name and, if any, also registration number and legal address of the person in whose capital the investment has been made;

5) on the property referred to in Section 3, Paragraph one, Clause 5 of this Law – the type of capital shares, the number of capital shares, the acquisition value and currency of capital shares, the name and, if any, also registration number and legal address of the person in whose capital the investment has been made;

6) on the property referred to in Section 3, Paragraph one, Clause 6 of this Law – the type of financial instruments, the number of financial instruments, the acquisition value and currency of financial instruments, the name and, if any, also registration number and legal address of the person who issued the financial instruments;

7) on the property referred to in Section 3, Paragraph one, Clause 7 of this Law – the type of financial instruments, the number of financial instruments, the acquisition value and currency of financial instruments, the name and, if any, also registration number and legal address of the person who issued the financial instruments;

8) on the financial instruments referred to in Section 3, Paragraph one, Clause 8 of this Law:

a) on non-cash savings – the amount and currency of savings, the name and, if any, also registration number and legal address of the credit institution, savings and loan association, or postal settlement system or another financial institution,

b) on cash savings – the amount and currency of savings;

9) on the financial resources referred to in Section 3, Paragraph one, Clause 9 of this Law – the type of savings of financial resources, the amount and currency of savings, the name and, if any, also registration number and legal address of the foundation or insurer;

10) on the liabilities referred to in Section 3, Paragraph one, Clause 10 of this Law – the unrepaid part and currency of the total amount, the name and, if any, also registration number and legal address of the lender, or also the given name, surname, personal identity number, but, if none – the taxpayer registration number of the lender or other information identifying the person;

11) on the liabilities referred to in Section 3, Paragraph one, Clause 11 of this Law – the unrecovered part and currency of the total amount, the name and, if any, also registration number and legal address of the borrower, or also the given name, surname, personal identity number, but, if none – the taxpayer registration number of the borrower or other information identifying the person;

12) on the property (property or aggregation of property) referred to in Section 3, Paragraph one, Clause 12 of this Law in the opinion of the person – the type, characteristics (qualities, quantity), acquisition value, currency of the property;

13) if the submitter of the declaration of property status is the beneficial owner within the meaning of the Law on the Prevention of Money Laundering and Terrorism and Proliferation Financing from the property referred to in Clause 4, 5, 6, or 6 of this Paragraph belonging to or transferred under management of another person – the name and, if any, also the registration number and legal address of such person or also the given name, surname, and personal identity number, but, if none – the taxpayer registration number or other information identifying the person from the property belonging whereto or transferred under management whereof benefit is gained, the date of entering into a contract, if any, the subject-matter of the contract, and such acquisition value for which the contract has been entered into;

14) on income acquired within the time period from 1 January 1991 until 31 December 2007 and not declared in accordance with the requirements of the laws and regulations governing the field of taxes of the Republic of Latvia which, at the time of their acquisition, were taxable with personal income tax in accordance with the requirements of the law On personal Income Tax – the total amount of income in lats and the amount of personal income tax calculated in accordance with Section 6, Paragraph two of this Law in lats.

(3) When indicating the information referred to in Paragraph two of this Section in a declaration of property status, the person has the right to include additional information which, in the opinion of the person, allows to get a complete overview of his or her property status and transactions to be declared.

(4) When indicating the information referred to in Paragraph two, Clauses 2, 4, 6, 9, 10, 11, 12, and 13 of this Section in the declaration of property status, the person shall provide separately information only on such property, financial resources, and liabilities the acquisition value or total amount of which per participant exceeds EUR 1430.

[*19 September 2013; 28 November 2019*]

**Section 6. Conditions for Declaring Previously Undeclared Income**

(1) A person has the right from 1 March 2012 until 1 June 2012 by filling in Part III “Previously undeclared income taxable with personal income tax” of the declaration of property status to declare the income acquired in the time period from 1 January 1991 until 31 December 2007 and not declared in accordance with the requirements of the laws and regulations governing the field of taxes of the Republic of Latvia which, at the time of their acquisition, were taxable with the personal income tax in accordance with the requirements of the law On Personal Income Tax.

(2) Reduced rate of personal income tax in the amount of 15 per cent shall be applicable to income declared in Part III “Previously undeclared income taxable with personal income tax” of the declaration of property status acquired in the time period from 1 January 1991 until 31 December 2007 and not declared in accordance with the requirements of the laws and regulations governing the field of taxes of the Republic of Latvia which, at the time of their acquisition, were taxable with personal income tax in accordance with the requirements of the law On Personal Income Tax.

(3) If a person has, in accordance with Paragraph one of this Section, declared income acquired in the time period from 1 January 1991 until 31 December 2007 and not declared in accordance with the requirements of the laws and regulations governing the field of taxes of the Republic of Latvia which, at the time of their acquisition, were taxable with personal income tax in accordance with the requirements of the law On Personal Income Tax and has paid personal income tax for the declared income laid down in Paragraph two of this Section in the amount of 15 per cent, it is considered that the person has fulfilled the requirements of the laws and regulations governing the field of taxes of the Republic of Latvia regarding declaring of income and payment of taxes and payments related thereto within the meaning of the law On Personal Income Tax in relation to the amount of declared income which is indicated in Part III “Previously undeclared income taxable with personal income tax” of the declaration of property status.

(4) The condition of Paragraph three of this Section that the person has fulfilled the requirements of the laws and regulations governing the field of taxes of the Republic of Latvia regarding declaring of income and payment of taxes and payments related thereto within the meaning of the law On Personal Income Tax is not applied to the person:

1) against whom the criminal proceedings in relation to evasion of tax payments and payments equivalent thereto are taking place as regards to the income acquired in the time period from 1 January 1991 until 31 December 2007;

2) against whom administrative offence record-keeping or administrative proceedings in relation to tax payments and payments equivalent thereto for the part of the income acquired in the time period from 1 January 1991 until 31 December 2007 and laid down in the administrative offence record-keeping or administrative proceedings are taking place;

3) who was granted or is currently granted the status of a public official and who has declared his or her income in declarations of a public official in accordance with the procedures laid down in laws and regulations.

(5) The conditions for previously undeclared income shall not be applicable to income acquired as a result of a criminal offence or related to a criminal offence, except for the income acquired in the time period from 1 January 1991 until 31 December 2007 by evading tax payments and payments equivalent thereto.

**Section 7. Obligations and Rights of the Submitter of the Declaration of Property Status**

(1) A person shall submit a declaration of property status in accordance with the procedures and within the time period laid down in Section 4 of this Law.

(2) The person has an obligation, within 30 days after submission of the declaration of property status, to pay the amount of personal income tax calculated in accordance with the personal income tax rate referred to in Section 6, Paragraph two of this Law into the State basic budget in full amount for the amount of income declared therein acquired in the time period from 1 January 1991 until 31 December 2007 and not declared in accordance with the requirements of the laws and regulations governing the field of taxes of the Republic of Latvia which, at the time of their acquisition, were taxable in accordance with the requirements of the law On Personal Income Tax by transferring it to the personal income tax account in the Treasury. If the amount of the calculated personal income tax exceeds LVL 1500, the person shall make the payment in three instalments – by 16 June, 16 September, and 16 December, each time paying one third of the total amount. The norms of the law On Taxes and Duties regarding extension of the time period for the payment of taxes, the calculation of the fines for late payments, and the recovery of late tax payments and payments related thereto shall be applicable to such tax payment.

(3) A person has the right to receive consultations on filling in of the form of the declaration of property status at the State Revenue Service free of charge.

**Section 8. Special Provisions in Relation to Cash Savings**

(1) If the person referred to in Section 2, Paragraph one, Clause 1 of this Law has submitted the declaration of property status and has indicated therein the information referred to in Section 5, Paragraph two, Clause 8, Sub-clause “b” of this Law and is a resident of the Republic of Latvia within the meaning of the law On Taxes and Duties, he or she shall pay the part of the total amount of his or her cash savings which exceed LVL 10 000 into an account in a credit institution.

(2) The public official who submits the declaration for the current year for 2011 shall pay the part of the total amount of money savings referred to in Section 24, Paragraph one, Clause 7 of the law On Prevention of Conflict of Interest in Activities of Public Officials which exceeds 20 minimum monthly salaries laid down in Latvia into an account in a credit institution.

(3) The procedures by which and time periods in which the persons referred to in Paragraphs one and two of this Section shall pay cash savings into an account in a credit institution shall be determined by the Cabinet.

**Section 9. Administrative Liability for Non-conformity with the Provisions for Declaring Property Status**

For non-submission of a declaration of property status, for non-conformity with the procedures for the filling in and submission of the declaration, or for indication of false information in the declaration a fine up to seventy fine units shall be imposed.

[*28 November 2019 /* *Amendment to Section in relation to the provision of an administrative penalty in this Law shall come into force on 1 July 2020.* *See Paragraph 3 of Transitional Provisions*]

**Section 9.1 Competence within the Administrative Offence Proceedings**

Administrative offence proceedings for the offences referred to in Section 9 of this Law shall be conducted by the State Revenue Service.

[*28 November 2019 /* *Section shall come into force on 1 July 2020.* *See Paragraph 3 of Transitional Provisions*]

**Section 10. Methodological Assistance and Consultations in Filling in of the Declaration**

The State Revenue Service shall ensure the provision of methodological assistance and consultations in filling in of the declaration of property status.

**Transitional Provisions**

[*19 September 2013*]

1. The Cabinet shall, by 1 February 2012, issue the regulations referred to in Section 8, Paragraph three of this Law.

[*19 September 2013*]

2. The person who, in conformity with Section 2, Paragraph one, Clause 2 of this Law, submits the declaration of property status to the State Revenue Service in the time period from 1 March 2014 to 1 June 2014 shall use the currency rate laid down by the Bank of Latvia as on 31 December 2013 for the determination of the equivalent of the total acquisition value or total amount of the property, financial resources, or liabilities referred to in Section 3, Paragraph one of this Law in foreign currency.

[*19 September 2013*]

3. Amendments to Section 1, Paragraph two, Clause 9 in relation to provision of the administrative penalty in this Law and Section 9.1 of this Law shall come into force concurrently with the Law on Administrative Liability.

[*28 November 2019*]

The Law shall come into force on the day following its proclamation.

The Law has been adopted by the *Saeima* on 1 December 2011.

President A. Bērziņš

Rīga, 14 December 2011

Law on Declaring of the Property Status and Undeclared Income of Natural Persons

**Annex**

[*19 September 2013*]

**Declaration of Property Status**

Type of a declaration

|  |  |
| --- | --- |
| Declaration of property status according to the status as on 31 December 2011 at 24.00:  On the person who has an obligation to fill in the declaration  On a minor or incapable person  On the person who voluntarily fills in the declaration | Declaration of property status for the persons who become a resident of the Republic of Latvia after 31 December 2011 and conform to any of the criteria referred to in Section 3 of the Law on Declaring of the Property Status and Undeclared Income of Natural Persons:  On the person who has an obligation to fill in the declaration  On a minor or incapable person  On the person who voluntarily fills in the declaration |
|  | Year when the person has become a resident of the Republic of Latvia  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| – mark with an “X” if an updated declaration is being submitted | |

Note. Mark as appropriate.

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Given name, surname of the person | | |  | | Personal identity number,  if none – taxpayer registration number or other information identifying the person | | |  |
| Contact information:  (fill in upon choice) | | | Address of the declared place of residence or additional address: | | Telephone number: | | | E-mail address: |
| Please, indicate the most convenient form of communication | | | By post | | By telephone | | | By e-mail |
| Information on the person who filled in the declaration if the declaration is filled in on a minor or incapable person | | | | | | | | |
| Given name, surname of the person |  | Personal identity number,  if none – taxpayer registration number or other information identifying the person | |  | | Contact information (fill in upon choice) – address of the declared place of residence or additional address, telephone number, or e-mail address |  | |

**I. Properties**

1. The immovable property in ownership or joint property in foreign countries and parts thereof, including also such immovable property or parts thereof the ownership rights to which have not been corroborated in accordance with the legal acts of the relevant foreign country

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Type of the immovable property | Country | Address of the immovable property or, if none, other information identifying the immovable property | Whether the immovable property is in ownership or joint property | If the immovable property is in joint property, information on the co-owner\* |
|  |  |  |  |  |
|  |  |  |  |  |

\*indicate if there is such information

2. The immovable property in ownership or joint property in Latvia and parts thereof the ownership rights to which have not been corroborated in accordance with the procedures laid down in laws and regulations

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Type of the immovable property | Acquisition value of the immovable property | Currency | Address of the immovable property | Whether the immovable property is in ownership or joint property | If the immovable property is in joint property, information on the co-owner\* |
| **Total:** |  |  |  | | |
| *Including information on such immovable property or parts thereof the acquisition value of which exceeds EUR 1430 or an equivalent thereof in foreign currency:* | | | | | |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

\*indicate if there is such information

Note. The total acquisition value of the immovable property must be indicated in euro. The acquisition value of each individual immovable property which exceeds EUR 1430 or an equivalent thereof in foreign currency must be indicated in the relevant currency.

3. The vehicle (motor-driven road vehicle or waterborne craft) or an aircraft in ownership or joint property in foreign countries

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Type of the vehicle | Make of the vehicle | Year of construction of the vehicle\* | Year of registration of the vehicle\* | Registration number of the vehicle\* |
|  |  |  |  |  |
|  |  |  |  |  |

\*indicate if there is such information

4. Capital shares (for example, capital securities, equity capital shares, part-investments, co-operative shares, stocks) in ownership in Latvia

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Type of capital shares | Number of capital shares | Acquisition value of capital shares | Currency | Person in whose capital the investment has been made | | |
| name | registration number\* | legal address\* |
| **Total:** | |  |  |  |  |  |
| *Including information on capital shares of the person in whose capital the investment has been made the acquisition value of which exceeds EUR 1430 or an equivalent thereof in foreign currency:* | | | | | | |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |

\*indicate, if any

Note. The total acquisition value of capital shares must be indicated in euro. The acquisition value of capital shares of each individual person in whose capital the investment has been made the acquisition value of which exceeds EUR 1430 or an equivalent thereof in foreign currency must be indicated in the relevant currency.

5. Capital shares (for example, capital securities, equity capital shares, part-investments, co-operative shares, stocks) in ownership in foreign countries

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Type of capital shares | Number of capital shares | Acquisition value of capital shares | Currency | Person in whose capital the investment has been made | | |
| name | registration number\* | legal address\* |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |

\*indicate, if any

6. Financial instruments in ownership in Latvia

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Type of financial instruments | Number of financial instruments | Acquisition value of financial instruments | Currency | Person who issued financial instruments | | |
| name | registration number\* | legal address\* |
| **Total:** | |  |  |  | | |
| *Including information on financial instruments of the person who has issued financial instruments the acquisition value of which exceeds EUR 1430 or an equivalent thereof in foreign currency:* | | | | | | |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |

\*indicate, if any

Note. The total acquisition value of financial instruments must be indicated in euro. The acquisition value of financial instruments of each individual person who has issued financial instruments the acquisition value of which exceeds EUR 1430 or an equivalent thereof in foreign currency must be indicated in the relevant currency.

7. Financial instruments in ownership in foreign countries

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Type of financial instruments | Number of financial instruments | Acquisition value of financial instruments | Currency | Person who issued financial instruments | | |
| name | registration number\* | legal address\* |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |

\*indicate, if any

8. Property (property or aggregation of property) which is not referred to in Paragraphs 1, 2, 3, 4, 5, 6, and 7 and Paragraphs 9, 10, 11, 12, and 13 of the declaration of property status

|  |  |  |  |
| --- | --- | --- | --- |
| Type of the property | Characteristics (qualities, quantity) | Acquisition value, in the opinion of the person | Currency |
| **Total:** | |  |  |
| *Including information on property (property or aggregation of property) the acquisition value of which exceeds EUR 14 230 or an equivalent thereof in foreign currency:* | | | |
|  |  |  |  |
|  |  |  |  |

Note. The total acquisition value of property (property or aggregation of property) shall be indicated in euro. The acquisition value of each individual property (property or aggregation of property) which exceeds EUR 14 230 or an equivalent thereof in foreign currency must be indicated in the relevant currency.

**II. Financial resources and liabilities**

9. Money (cash and non-cash) savings

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Amount of savings | Currency | Credit institution, savings and loan association, postal settlement system, or another financial institution | | |
| name | registration number\* | legal address\* |
|  |  |  |  |  |
|  |  |  |  |  |

\*indicate, if any

Note. The amount of each non-cash and cash money saving shall be indicated in the relevant currency.

10. Savings in private pension funds and in life assurance (with accumulation of funds)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Type of savings of financial resources | Amount of savings | Currency | Fund or insurer | | |
| name | registration number\* | legal address\* |
| **Total:** |  |  |  | | |
| *Including information on savings in a fund or in life insurance which exceeds EUR 1430 or an equivalent thereof in foreign currency:* | | | | | |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

\*indicate, if any

Note. The total amount of saved resources shall be indicated in euro. The amount of savings for each individual saving in a particular fund or in life insurance which exceeds EUR 1430 or an equivalent thereof in foreign currency shall be indicated in the relevant currency.

11. Borrowings (credits) unrepaid in Latvia or in foreign countries and other debt liabilities

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Unrepaid part of the total amount | Currency | Lender | | |
| name  or  given name, surname | registration number\* or personal identity number, if none – taxpayer registration number or other information identifying the person | legal address\* |
|  |  | **Total:** | | |
| *Including information on the lender for which the unrepaid part of the total amount exceeds EUR 1430 or an equivalent thereof in foreign currency:* | | | | |
|  |  |  |  |  |
|  |  |  |  |  |

\*indicate, if any

Note. The total amount of unrepaid borrowings (credits) or other liabilities shall be indicated in euro. The unrepaid part of the total amount for each individual lender for which the unrepaid amount of the borrowing (credit) or another liability exceeds EUR 1430 or an equivalent thereof in foreign currency shall be indicated in the relevant currency.

12. Loans issued in Latvia or foreign countries and other claims

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Unrecovered part of the total amount | Currency | Borrower | | |
| name  or  given name, surname | registration number\* or personal identity number, if none – taxpayer registration number or other information identifying the person | legal address\* |
|  |  | **Total:** | | |
| *Including information on the borrower for which the unrecovered part of the total amount exceeds EUR 1430 or an equivalent thereof in foreign currency:* | | | | |
|  |  |  |  |  |
|  |  |  |  |  |

\*indicate, if any

Note. The total amount of loans and other claims shall be indicated in euro. The unrecovered part of the total amount for each individual borrower for which the unrecovered amount of the loan or other claims exceeds EUR 1430 or an equivalent thereof in foreign currency shall be indicated in the relevant currency.

13. Contracts between the beneficial owner and the person who owns or who manages the property referred to in Section 3, Paragraph one, Clauses 4, 5, 6, and 7 of the Law on Declaring of the Property Status and Undeclared Income of Natural Persons

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Person from the property belonging to or under management of whom benefit is gained | | | Date of entering into the contract\* | Subject-matter of the contract | Acquisition value of the subject-matter of the contract | Currency |
| name  or  given name, surname | registration number\* or personal identity number, if none – taxpayer registration number or other information identifying the person | legal address\* |
| **Total:** | | | | |  |  |
| *Including information on the subject-matter of the contract the acquisition value of which exceeds EUR 1430 or an equivalent thereof in foreign currency:* | | | | | | |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |

\*indicate, if any

Note. The total acquisition value of the subject-matter of the contract must be indicated in euro. The acquisition value of each individual subject-matter of the contract which exceeds EUR 1430 or an equivalent thereof in foreign currency must be indicated in the relevant currency.

**III. Previously undeclared income taxable with the personal income tax**

14. Income acquired within the time period from 1 January 1991 until 31 December 2007 and not declared in accordance with the requirements of the laws and regulations governing the field of taxes of the Republic of Latvia which, at the time of their acquisition, were taxable with personal income tax in accordance with the requirements of the law On Personal Income Tax

|  |  |
| --- | --- |
| Total amount of income, in lats | Amount of the personal income tax calculated and to be paid, in lats |
|  |  |

15. Additional information which, in the opinion of the person, allows to get a complete overview of his or her property status and transactions to be declared.

|  |
| --- |
|  |
|  |

I append information on \_\_\_ pages in annex.

I certify that the information indicated in the declaration is complete and true.

|  |  |  |
| --- | --- | --- |
| Date of submission of the declaration\* \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  | Signature of the submitter of the declaration or person who filled in the declaration  (if the declaration is filled in instead of a minor person or incapable person)\* \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |

\*The details of the document “Date of submission of the declaration” and “Signature of the submitter of the declaration or person who filled in the declaration (if the declaration is filled in instead of a minor person or incapable person)” shall not be filled in if the electronic document has been prepared in accordance with the laws and regulations regarding drawing up of electronic documents.