Republic of Latvia

Cabinet

Regulation No. 64

Adopted 28 January 2021

**Procedures for Exempting From Payment of the Natural Resources Tax for Goods Harmful to the Environment**

*Issued pursuant to*

*Section 9, Paragraph two, Clauses 1, 2, 3, 4, 5, 6, 7, 8, and 9 of the Natural Resources Tax Law*

**I. General Provisions**

1. The Regulation prescribes:

1.1. the procedures by which the waste manager for goods harmful to the environment shall submit the documents to the State Environmental Service (hereinafter – the Service) which is an institution under subordination of the Ministry of Environmental Protection and Regional Development confirming the application of a waste management system for goods harmful to the environment (hereinafter – the waste management system) and the participation of contracting partners of the waste manager for goods harmful to the environment in the operation of such system;

1.2. the procedures by which a natural resources taxpayer (hereinafter – the taxpayer) shall submit the documents to the Service confirming the application of the waste management system established by the taxpayer;

1.3. the requirements for the establishment and application of the waste management system and also the requirements for the taxpayer which has itself established and applies the waste management system and does not pay the tax for goods harmful to the environment (hereinafter – the tax), and the requirements for the waste manager for goods harmful to the environment whose contracting partners do not pay the tax;

1.4. the procedures by which the taxpayer which has itself established and applies the waste management system and does not pay the tax and the waste manager for goods harmful to the environment whose contracting partners do not pay the tax shall submit an audited report on the waste management of goods harmful to the environment and the calculated tax;

1.5. the report form referred to in Sub-paragraph 1.4 of this Regulation and information to be included therein;

1.6. the procedures by which the taxpayer which has established and applies the waste management system itself and does not pay the tax and the waste manager for goods harmful to the environment whose contracting partners do not pay the tax shall submit a report on the waste management of goods harmful to the environment and the calculated tax;

1.7. the report form referred to in Sub-paragraph 1.6 of this Regulation and information to be included therein;

1.8. the essential provisions of the agreement for the waste management of goods harmful to the environment (hereinafter – the management agreement);

1.9. the procedures for the determination of the amount of collection, recycling, and recovery of the waste of goods harmful to the environment within the framework of waste management systems;

1.10. the procedures by which the Service shall take the decision on the exemption from payment of the tax for goods harmful to the environment;

1.11. the procedures by which the Service shall examine a report and audited report on the waste management of goods harmful to the environment and the calculated tax.

2. The Service shall take the decision on the application of exemption from payment of the tax (hereinafter – the exemption), enter into the management agreement, and also administer and control the application of the exemption.

3. The waste manager for goods harmful to the environment and the taxpayer who has itself established and applies the waste management system (hereinafter – the manager) shall submit all documents electronically by registering in the single environmental information system of the Service “TULPE”. Electronic documents shall be prepared in accordance with the laws and regulations regarding drawing up of electronic documents.

**II. Establishment of the Waste Management System and Application of the Exemption**

4. Within the framework of the waste management system, the manager shall:

4.1. ensure the preparation of the waste of goods harmful to the environment collected in the territory of the Republic of Latvia for re-use, recycling and recovery at least in the amount specified in Annex 1 to this Regulation and the accounting of transport of the waste of goods harmful to the environment in accordance with the laws and regulations regarding the procedures for the accounting of transport of waste;

4.2. ensure acceptance of the waste of goods harmful to the environment generated in a household in the territory of the Republic of Latvia in all sorted waste collection sites which are managed by the municipal waste manager with which the local government has entered into a waste management agreement in conformity with the laws and regulations regarding waste management. The acceptance or collection of the waste of goods harmful to the environment may also be organised in places of the sale of goods harmful to the environment, in maintenance workshops and repair shops, and also through acceptance transport or mobile acceptance points;

4.3. organise at least four communication measures within a calendar year in order to inform the public of the necessity and possibilities for separate waste collection and also to involve in separate waste collection activities and enhance the environmental awareness of the public. Informative measures whereof two are publications and educational articles in the mass media and two are related to public participation shall be organised in the entire territory of Latvia or each in a different waste management region. The result of organised measures shall be measurable and comparable;

4.4. within 10 working days after entering into a management agreement with the Service (Paragraph 13 of this Regulation) or the taking of the decision regarding amendments to the management plan (Sub-paragraph 7.2 of this Regulation), insert information on the website thereof on the sorted waste collection sites, sales points, maintenance workshops, and repair shops in which the waste of goods harmful to the environment is accepted, and the working time thereof;

4.5. ensure that a taxpayer with whom an agreement has been entered into regarding participation in a waste management system for goods harmful to the environment accepts the waste of goods harmful to the environment at his or her sales point or website, regardless of the marketing method used and the distance agreement entered into, at the maintenance workshop or repair shop or informs end-users of the nearest acceptance or collection points for the waste of goods harmful to the environment;

4.6. ensure that such types of waste of goods harmful to the environment are accepted or collected at the collection sites for the waste of goods harmful to the environment for which an exemption has been received by the contracting partners of the manager or the manager itself.

5. The exemption shall not be applied to the contracting partner of the manager or the manager who, in conformity with the Waste Management Law, is a producer of electrical and electronic equipment or a producer of batteries or accumulators, if it is not registered with the relevant register (register of producers of electrical and electronic equipment or register of producers of batteries and accumulators in conformity with the laws and regulations regarding the procedures for the registration of a producer of electrical and electronic equipment and a producer of batteries or accumulators and payment for the data maintenance).

6. If a taxpayer who has itself established and applies a waste management system uses goods harmful to the environment imported from other countries for the purpose of ensuring its economic activity and does not market them, it shall ensure only the fulfilment of the requirements referred to in Sub-paragraph 4.1 of this Regulation.

7. In order to apply an exemption to the contracting partner of the manager or the manager, the manager shall submit the following documents to the Service:

7.1. the submission (Annex 2) for the approval of the management plan and the application of the exemption separately for electrical and electronic equipment and other types of goods harmful to the environment. The parts of the management plan in which the information provided is a commercial secret of an economic operator shall be indicated in the submission;

7.2. the management plan (Annex 3) for the applied time period which is not longer than three years;

7.3. the financial security document in conformity with the laws and regulations regarding natural resources tax and the application of the financial security to the extended producer responsibility schemes.

8. The manager shall include in the management plan only those sorted waste collection sites which:

8.1. conform to the requirements laid down in the laws and regulations regarding waste collection and sorting sites;

8.2. are in the ownership or possession thereof or with whose owners, possessors or managers it has entered into an agreement on the acceptance of the waste of goods harmful to the environment;

8.3. are registered on the website for the collection of sorted waste www.skiroviegli.lv.

9. The Service shall, within a month after receipt of the submission referred to in Paragraph 7 of this Regulation:

9.1. verify the conformity of the waste management system with the submitted management plan and the laws and regulations governing the waste management of goods harmful to the environment;

9.2. where necessary, consult with the Waste of Goods Harmful to the Environment Management Council (hereinafter – the Council). The Council shall, within five working days after receipt of the documents, provide recommendation to the Service on entering into the management agreement and application of the exemption;

9.3. take the decision to enter into the management agreement and to apply the exemption.

10. The Service shall inform the submitter of the documents in writing if deficiencies are established in the documents submitted in accordance with Paragraph 7 of this Regulation. If within ten working days after receipt of the request the missing information is not submitted to the Service or incomplete information is submitted, the Service shall take the decision to refuse to enter into the management agreement and to apply the exemption.

11. The Service shall indicate in the decision to enter into the management agreement and apply the exemption the time period and the types of goods harmful to the environment to which the exemption is to be applied.

**III. Management Agreement**

12. The Service shall prepare a management agreement and enter into it with the manager in conformity with the laws and regulations regarding the procedures for applying financial security, entering into and terminating a waste management agreement for end-of-life vehicles, packaging and disposable tableware, and accessories or goods harmful to the environment.

13. The following shall be indicated in the management agreement:

13.1. contracting parties;

13.2. the subject matter of the management agreement;

13.3. the validity period of the management agreement;

13.4. the obligations and rights of the manager;

13.5. the obligations and rights of the Service;

13.6. the time period within which the manager shall enter into an agreement with an auditor of the waste management system;

13.7. the procedures by which the manager shall submit reports to the Service on the implementation of the management system;

13.8. the procedures by which the manager submits the information to the Service regarding its contracting partners and changes to the list of contracting partners;

13.9. the procedures by which amendments are made to the management agreement;

13.10. the procedures for the termination of the management agreement.

14. The subject-matter of the management agreement is the implementation of the waste management system established by the manager, specifying the types of goods harmful to the environment to be managed within it.

15. The management plan approved by the Service shall be an integral part of the management agreement.

16. The exemption shall come into force from the first day of the first month of the quarter after entering into the management agreement with the Service.

17. The manager, if necessary, but not more frequently than once a quarter, shall, until the 15th date of the second month of each quarter, submit to the Service information regarding the changes to the list of contracting partners in accordance with Annex 4 to this Regulation. The manager shall only include in the list of contracting partners the natural resources taxpayers with which an agreement on participation in the waste management system for goods harmful to the environment has been entered into.

18. The Service shall, within one month after receipt of the application referred to in Paragraph 17 of this Regulation, take the decision to apply the exemption to the applied contracting partners and make amendments to the management agreement. The exemption shall be applied to new contracting partners of the management system from the first date of the next quarter after taking the abovementioned decision.

19. A taxpayer may enter into an agreement for the waste management of one type of goods harmful to the environment with only one manager at the same time. If the Service, upon evaluating the information submitted by the managers, establishes that the taxpayer has entered into an agreement for the waste management of one type of goods harmful to the environment with several managers, the relevant taxpayer shall be warned in writing of the established violation and assigned to keep contracting relations only with one manager within 10 working days after the day of receipt of the warning. The taxpayer shall inform the Service in writing of the termination of agreements with other managers by appending the confirmations or other documents signed by such managers on the termination of the agreement. If the Service has not received the relevant information within 10 working days from the day of sending the warning, it shall take the decision to discontinue application of the exemption granted to the taxpayer.

20. If the manager or the taxpayer which has entered into the agreement with the manager and is exempted from payment of the tax on the basis of such agreement cancels the agreement, the application of the exemption shall be discontinued starting from the first date of the first month of the next quarter after the taking of the relevant decision. The manager shall inform the Service of the cancellation of the agreement with the taxpayer by indicating the date of cancellation of the agreement.

21. The manager which has entered into the management agreement with the Service has an obligation to notify the Service of any changes in the fulfilment of the obligations included in the management plan in good time.

22. After receipt of the information referred to in Paragraph 21 of this Regulation, the Service shall review the application of the exemption within one month and, where necessary, take the decision to make amendments to the management agreement.

23. The manager to whose contracting partners the exemption is applied shall notify the Service of the contracting partner which during a six-month period after application of the exemption has not submitted information about the amount of goods harmful to the environment placed on the market. The Service is entitled to take the decision to suspend the application of the exemption granted to the taxpayer. Application of the exemption may be renewed from the first date of the first month of the next quarter after submission of complete information and the taking of the decision of the Service.

24. If the manager does not apply the management system or applies it incompletely, fails to comply with the obligations included in the management agreement or requirements in respect of the financial security, the Service shall, within 10 working days after it is established that the obligations included in the management agreement are not complied with, draw up a deed and request an explanation in writing from the manager about the non-fulfilment of the obligations of the management agreement.

25. The manager shall, within 10 working days after receipt of a request, submit the explanation referred to in Paragraph 24 of this Regulation to the Service. If the explanation is not submitted to the Service within 10 working days or incomplete information is submitted, the Service shall take the decision to make amendments to the management agreement and, where necessary, to discontinue the application of the exemption granted to the taxpayer.

26. The Service shall post on its website and regularly update the list of managers who have entered into management agreements with the Service. The list shall indicate the date of entering into the management agreement, the validity period, and the types of goods harmful to the environment for which the exemption is applied.

**IV. Submission of a Report and Examination Thereof**

27. The manager shall, until 31 August each year, submit to the Service the report on the waste management of goods harmful to the environment and the calculated tax (hereinafter – the report) (Annex 5) for a time period from 1 January to 30 June of the respective year. If it is established that the manager has not ensured the recycling and recovery of the waste of goods harmful to the environment within a period of half a year in the amount of 40 % of the amount specified in Annex 1 to this Regulation, the Service shall carry out the activities referred to in Paragraphs 32 and 33 of this Regulation.

28. The manager shall, until 30 April each year, submit to the Service an audited report for the previous year in accordance with Annex 5 to this Regulation. The report shall be accompanied by an auditor’s opinion on the conformity of the information specified in the report with the requirements laid down in the laws and regulations regarding the accounting and management of goods harmful to the environment.

29. The manager has the obligation, upon request of the officials of the State tax administration institution and the Service, to present the originals of the documents which confirm the veracity of the information included in the management plan and the originals of the documents indicated in the report (including agreements, supporting information for the amount of the waste of goods harmful to the environment accepted or collected, prepared for re-use or recycled and recovered by a merchant during the specific time period, documents confirming the sale of used goods harmful to the environment or transfer for re-use, or other substantiating documents).

30. A document confirming the collection of the waste of goods harmful to the environment in the territory of the Republic of Latvia and the preparation of the amount of the waste of goods harmful to the environment collected for re-use, recovery, and recycling (Annex 5, Paragraph 4) shall contain the following information:

30.1. name, registration number, contact details of the issuer of the document;

30.2. information on the document which confirms the right to carry out the specified activity with waste (number, time period, issuer);

30.3. name and registration number of the recipient of the document (the manager which has entered into the management agreement with the Service);

30.4. information on the activities carried out with waste – the type and class code of the managed waste, the amount of the accepted waste, the description of the activity, and the code of the recovery activity, the place (country, address) and time period of the activity, the amount of the recovered or recycled waste, information on the person from which waste was accepted and to which it was transferred, further activities with waste, and also the type, class code, and the amount of shipped waste;

30.5. confirmation that the provided information is true and the activity has been completed and such activity for the particular type of waste and within the fixed amount is only attributable to one manager which has entered into the management agreement with the Service.

31. The Service shall, within one month after receipt of the documents referred to in Paragraph 27 or 28 of this Regulation, assess their conformity with the requirements of this Regulation and also, where necessary, inform the Council of the process of performance of the management plan. The Council shall, within five working days, provide its recommendation for making amendments to the management agreement.

32. If it is established that the documents referred to in Paragraph 27 or 28 of this Regulation are incomplete, the Service shall inform the manager which has submitted the documents thereof. If the missing information is not provided to the Service within 10 working days or incomplete information is submitted, the Service shall take the decision to make amendments to the management agreement and, where necessary, to discontinue application of the exemption granted to the taxpayer.

33. If it is indicated in the audit opinion referred to in Paragraph 28 of this Regulation that the performance of the management plan does not conform to the requirements of laws and regulations or the plan is not appropriately complied with, the Service shall, within 10 working days after receipt of the documents referred to in Paragraph 28 of this Regulation, assess the submitted information, notify the manager in writing of the violation established, and assign to rectify the violation within one month from the day of sending the warning.

34. The manager shall inform the Service of the rectification of the violation or, where it was not possible to rectify the violation within the indicated time period, of the measures for the rectification of the violation and schedule for the performance thereof, or of objective reasons why it is not possible to rectify the violation.

35. If after the end of the time period indicated in the warning the Service has not received the relevant information or the information submitted is not justified, it shall inform the Council in writing thereof and take the decision to discontinue the application of the exemption to the taxpayer which has entered into the management agreement or to the taxpayers which have entered into agreements with the particular manager.

36. The provisions for the collection, preparation for re-use, recycling, and recovery of the waste of goods harmful to the environment shall be accounted as fulfilled if the collection, preparation for re-use, recycling, and recovery of waste of the relevant types and categories of goods harmful to the environment is ensured at least to the extent as specified in Annex 1 to this Regulation:

36.1. the volume of collection of the waste of goods harmful to the environment shall be determined by extending the amount of waste of goods harmful to the environment accepted or collected in the relevant calendar year or reporting period to the amount of goods harmful to the environment which have been sold or which have been imported to be used for ensuring one’s economic activity;

36.2. the volume of the waste of goods harmful to the environment for the preparation for re-use, recycling, and recovery shall be determined by extending the amount of waste of goods harmful to the environment prepared for re-use, recycling, and recovery in the relevant calendar year to the amount of goods harmful to the environment which have been collected. All collected waste of goods harmful to the environment shall be transferred for re-use, recycling, and recovery;

36.3. only the volume which has been prepared for re-use, recycled or recovered in accordance with the laws and regulations in the field of waste management shall be counted in the volume of waste of goods harmful to the environment which are prepared for re-use, recycled or recovered.

37. Each year after the assessment of the reports, the Service shall place information on its website on the volume of the waste of goods harmful to the environment which has been generated, collected, prepared for re-use, recycled, and recovered within the producer responsibility scheme.

38. The volume of the waste of goods harmful to the environment which has been accepted or collected by the end of a half-year or calendar year but which is recovered, recycled or re-used during the first three months of the following half-year or calendar year respectively shall be added by the manager to the amount of waste of goods harmful to the environment which is recovered, recycled or re-used in the previous half-year or calendar year.

**V. Closing Provisions**

39. Cabinet Regulation No. 1294 of 3 November 2009, Procedures for Exempting From Payment of the Natural Resources Tax for Goods Harmful to the Environment (*Latvijas Vēstnesis*, 2009, No. 183; 2013, No. 98, 155; 2016, No. 122, 251; 2018, No. 133), is repealed.

40. The management agreement which is entered into with the Service until the day of coming into force of this Regulation shall be valid until the end of the validity period thereof, insofar as it is not in contradiction with this Regulation.

41. Until the commencement of the operation of e-service “Management of the object of the natural resources tax”, all the documents shall be prepared in conformity with the laws and regulations regarding drawing up of electronic documents in the single environment information system “TULPE” of the Service referred to in Paragraph 3 of this Regulation and shall be submitted using the e-mail address. Until the introduction of the abovementioned service, the report referred to in Paragraphs 27 and 28 of this Regulation shall be submitted to the Service in Microsoft Excel or another spreadsheet program format.

42. The Ministry of Environmental Protection and Regional Development shall, within three working days after the commencement of the operation of the e-service referred to in Paragraph 41 of this Regulation, send the relevant notification for publication in the official gazette *Latvijas Vēstnesis*.

43. Point 6 of the table in Annex 3, Paragraph 7 of this Regulation in relation to the amount of costs not less than 1.5 % of the turnover included in the company’s audited report of the preceding year shall come into force on 1 January 2023.

**Informative Reference to European Union Directives**

The Regulation contains legal norms arising from:

1) Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives;

2) Directive (EU) 2018/851 of the European Parliament and of the Council of 30 May 2018 amending Directive 2008/98/EC on waste;

3) Directive 2012/19/EU of the European Parliament and of the Council of 4 July 2012 on waste electrical and electronic equipment (WEEE);

4) Directive 2006/66/EC of the European Parliament and of the Council of 6 September 2006 on batteries and accumulators and waste batteries and accumulators and repealing Directive 91/157/EEC.

Prime Minister A. K. Kariņš

Minister for Environmental Protection and Regional Development A. T. Plešs

**Annex 1**

Cabinet Regulation No. 64

28 January 2021

**Volumes of the Collection, Preparation for Re-use or Recycling and Recovery of the Waste of Goods Harmful to the Environment**

**1. Volumes of collection and recovery of the waste of goods harmful to the environment (excluding tyres) (%)**

|  |  |  |  |
| --- | --- | --- | --- |
| No. | Goods harmful to the environment | Volumes of acceptance or collection of the waste of goods harmful to the environment until 31 December (%) in relation to the volume of goods harmful to the environment sold or imported to be used for ensuring one’s economic activity in the respective year | Volumes of the recovered waste of goods harmful to the environment (including those prepared for re-use and recycled) until 31 December (%) in relation to the volume of the waste of goods harmful to the environment accepted or collected (delivered to a recycling facility) during the respective year |
| 1. | Lubricating oils | 45 | 80 |
| 2. | Substances that deplete the ozone layer (e.g. freons, halons) for which the natural resources tax shall be paid | 100 | 80 |
| 3. | Oil filters | 30 | 80 |

**2. Volumes of collection and recovery of all types of end-of-life tyres (%)**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Volumes of acceptance or collection of end-of-life tyres until 31 December (%) in relation to the volume of end-of-life tyres sold or imported to be used for ensuring one’s economic activity in the respective year1 | | | | | Volumes of recovered end-of-life tyres (including those prepared for re-use and recycled) until 31 December (%) in relation to the volume of end-of-life tyres accepted or collected (delivered to a recycling facility) in the respective year | Volumes of recycled end-of-life tyres (including those prepared for re-use and recycled) until 31 December (%) in relation to the volume of end-of-life tyres accepted or collected (delivered to a recycling facility) in the respective year2 | |
| until 30 June 2021 | from 1 July 2021 to 31 December 2022 | from 1 January 2023 to 31 December 2024 | from 1 January 2025 to 31 December 2025 | from 1 January 2026 | to 30 June 2021 | from 1 July 2021 |
| 65 | 80 | 85 | 90 | 80 | 80 | 80 | 90 |

Notes.

1 The volume of end-of-life tyres accepted or collected from 2021 to 2025 shall include also the volume of end-of-life tyres accumulated in the territory of the Republic of Latvia in previous years from the places regarding which information is at the disposal of the State Environmental Service and which is attested by a document prepared after the control of the State Environmental Service.

2 The recycler of end-of-life tyres must ensure compliance with the laws and regulations regarding the termination of application of waste status to rubber materials derived from end-of-life tyres.

**3. Volumes of the collection and recycling of waste batteries and accumulators (%)**

|  |  |  |  |
| --- | --- | --- | --- |
| No. | Goods harmful to the environment – electric accumulators and primary power supplies | Volumes of acceptance or collection of waste batteries and accumulators until 31 December (%) in relation to the volume of batteries and accumulators sold or imported to be used for ensuring one’s economic activity in the respective year | Volume of recycled waste batteries and accumulators until 31 December (%) in relation to the volume of waste batteries and accumulators accepted or collected (delivered to a recycling facility) in the respective year3 |
| 1. | Lead-containing electric accumulators | 45 | 65 |
| 2. | Electric accumulators (Ni-Cd) | 45 | 75 |
| 3. | Primary cells and primary batteries | 45 | 50 |
| 4. | Other electric accumulators | 45 | 50 |

Note.

3 The efficiency of the recycling process of batteries and accumulators shall be determined in accordance with Commission Regulation (EU) No 493/2012 of 11 June 2012 laying down, pursuant to Directive 2006/66/EC of the European Parliament and of the Council, detailed rules regarding the calculation of recycling efficiencies of the recycling processes of waste batteries and accumulators.

**4. Volumes of collection, preparation for re-use or recycling and recovery of electrical and electronic equipment (%)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| No. | Goods harmful to the environment – electrical and electronic equipment in conformity with laws and regulations regarding categories of electrical and electronic equipment and labelling requirements and waste management requirements and procedures for such equipment4 | Volumes of acceptance or collection of electrical and electronic equipment until 31 December (%) in relation to the volume of electrical and electronic equipment sold or imported to be used for ensuring one’s economic activity in the respective year | | Volumes of electrical and electronic equipment waste prepared for re-use or recycled until 31 December (%) in relation to the volume of electrical and electronic equipment waste accepted or collected (delivered to a recycling facility) in the respective year | Volumes of electrical and electronic equipment waste recovered (including those prepared for re-use and recycled) until 31 December (%) in relation to the amount of electrical and electronic equipment waste accepted or collected (delivered to a recycling facility) in the respective year |
| until 30 June 2021 | from 1 July 2021 |
| 1. | Category 1. Temperature exchange equipment | 40.5 | 65 | 80 | 85 |
| 2. | Category 2. Screens, monitors, and equipment containing screens having a surface greater than 100 cm2 | 40.5 | 65 | 70 | 80 |
| 3. | Category 3. Lamps | 40.5 | 65 | 80 | – |
| 4. | Category 4. Large equipment (at least one external dimension exceeds 50 cm), including household appliances, information technology and telecommunications equipment, consumer equipment, luminaires, equipment reproducing sound or images, musical equipment, electrical and electronic tools, toys, leisure and sports equipment, medical devices, monitoring and control instruments, automatic dispensers, equipment for the generation of electric currents and other equipment (except for the equipment falling under Categories 1, 2 and 3) | 40.5 | 65 | 80 | 85 |
| 5. | Category 5. Small equipment (no external dimension is greater than 50 cm), including household appliances, consumer equipment, luminaires, equipment reproducing sound or images, musical equipment, electrical and electronic tools, toys, leisure and sports equipment, medical devices, monitoring and control instruments, automatic dispensers, equipment for the generation of electric currents and other equipment (except for the equipment falling under Categories 1, 2, 3, and 6) | 40.5 | 65 | 55 | 75 |
| 6. | Category 6. Small information technology and telecommunications equipment (no external dimension is greater than 50 cm) | 40.5 | 65 | 55 | 75 |

Note.

4 The collection, preparation for re-use or recycling and recovery of electrical and electronic equipment waste shall be deemed to have been carried out if the collection, preparation for re-use or recycling and recovery of waste of all categories of electrical and electronic equipment is ensured.

Minister for Environmental Protection and Regional Development A. T. Plešs

**Annex 2**

Cabinet Regulation No. 64

28 January 2021

**Submission for the Approval of the Management Plan and Exemption from Payment of the Natural Resources Tax**

to the State Environmental Service

pasts@vvd.gov.lv

|  |  |
| --- | --- |
| Please approve the management plan of |  |
|  | (name of the merchant)1 |
|  | |
| (unified registration number, legal address, e-mail) | |

and apply the exemption from the payment of the natural resources tax2 for the following goods harmful to the environment (all types of goods harmful to the environment shall be indicated separately):

1. \_\_\_\_\_\_\_\_\_\_\_\_\_\_

2. \_\_\_\_\_\_\_\_\_\_\_\_\_\_

3. \_\_\_\_\_\_\_\_\_\_\_\_\_\_

4. \_\_\_\_\_\_\_\_\_\_\_\_\_\_

for the time period from \_\_ \_\_\_\_\_\_ 20\_\_ to \_\_ \_\_\_\_\_\_ 20\_\_.

The information provided in Part \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ of the management plan appended to the submission is a commercial secret.

I hereby declare that the information provided is complete and true.

Annexed:

1. Waste management plan for goods harmful to the environment for the time period from \_\_ \_\_\_\_\_\_ 20\_\_ to \_\_ \_\_\_\_\_\_ 20\_\_ on \_\_\_\_\_ pages.

2. The financial security document (a first demand guarantee letter issued by a credit institution or insurance policy issued by an insurer) on \_\_\_\_ pages.

Date3 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

|  |  |
| --- | --- |
| Manager or a person authorised to sign |  |
|  | (position, given name, surname, signature3) |

Place for a seal3

Notes.

1 The taxpayer which has itself established and applies the waste management system for goods harmful to the environment or the manager with which the taxpayers have entered into agreements on the application of the waste management system for goods harmful to the environment.

2In respect of the taxpayers referred to in Table 8 of the management plan.

3 The details of the document “date”, “signature”, and “place for a seal” need not be completed if the electronic document has been prepared in accordance with the laws and regulations regarding drawing up of electronic documents.

Minister for Environmental Protection and Regional Development A. T. Plešs

**Annex 3**

Cabinet Regulation No. 64

28 January 2021

**Management Plan**

|  |
| --- |
|  |
| (name, registration number of the merchant) |

**Waste management plan for goods harmful to the environment for the time period from \_\_ \_\_\_\_\_\_ 20\_\_ to \_\_ \_\_\_\_\_\_ 20\_\_**

**1. Types and volumes of goods harmful to the environment which are intended to be sold or imported from other countries for ensuring the economic activity, and the planned natural resources tax**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| No. |  | Year 20\_\_ | Year 20\_\_ | Year 20\_\_ | Year 20\_\_2 | Year 20\_\_ | Year 20\_\_ | Year 20\_\_ | Year 20\_\_ | Year 20\_\_2 |
| 1. |  |  |  |  |  |  |  |  |  |  |
| 2. |  |  |  |  |  |  |  |  |  |  |
| 3. |  |  |  |  |  |  |  |  |  |  |
| 4. |  |  |  |  |  |  |  |  |  |  |
| 5. |  |  |  |  |  |  |  |  |  |  |
| TOTAL | | X | X | X | X | X |  |  |  |  |

Notes.

1 According to the units of measurement specified in the Natural Resources Tax Law.

2 The column shall be filled in if the management plan period does not start on 1 January.

**2. Waste management of goods harmful to the environment**

**2.1. Types and volumes of the waste of goods harmful to the environment intended to be accepted or collected**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| No. | Goods harmful to the environment | Volume of the waste of goods harmful to the environment which is planned to be accepted or collected in the territory of the Republic of Latvia | | | | | | | |
| kg (by years)3 | | | | % (by years)4 | | | |
| 20\_\_ | 20\_\_ | 20\_\_ | 20\_\_5 | 20\_\_ | 20\_\_ | 20\_\_ | 20\_\_5 |
| 1. |  |  |  |  |  |  |  |  |  |
| 2. |  |  |  |  |  |  |  |  |  |
| 3. |  |  |  |  |  |  |  |  |  |
| 4. |  |  |  |  |  |  |  |  |  |
| 5. |  |  |  |  |  |  |  |  |  |
| 6. |  |  |  |  |  |  |  |  |  |

**2.2. Types and volumes of the waste of goods harmful to the environment intended to be prepared for re-use or recycled**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| No. | Goods harmful to the environment | In the territory of the Republic of Latvia | | | | In other European Union Member States | | | | Outside the European Union | | | |
| kg (by years)3 | | | | kg (by years)3 | | | | kg (by years)3 | | | |
| 20\_\_ | 20\_\_ | 20\_\_ | 20\_\_5 | 20\_\_ | 20\_\_ | 20\_\_ | 20\_\_5 | 20\_\_ | 20\_\_ | 20\_\_ | 20\_\_5 |
| 1. |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2. |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3. |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4. |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5. |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6. |  |  |  |  |  |  |  |  |  |  |  |  |  |

**2.3. Types and volumes of the waste of goods harmful to the environment intended to be recovered**

(including to be prepared for re-use and recycled)

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| No. | Goods harmful to the environment | Volume of the waste of goods harmful to the environment intended to be recovered | | | | | | | | | | | | Total volume of waste of goods harmful to the environment intended to be recovered (including to be prepared for re-use and recycled) | | | | | | | |
| In the territory of the Republic of Latvia | | | | in other European Union Member States | | | | outside the European Union | | | |
| kg (by years)3 | | | | kg (by years)3 | | | | kg (by years)3 | | | | kg (by years)3 | | | | % (by years)4 | | | |
| 20\_\_ | 20\_\_ | 20\_\_ | 20\_\_5 | 20\_\_ | 20\_\_ | 20\_\_ | 20\_\_5 | 20\_\_ | 20\_\_ | 20\_\_ | 20\_\_5 | 20\_\_ | 20\_\_ | 20\_\_ | 20\_\_5 | 20\_\_ | 20\_\_ | 20\_\_ | 20\_\_5 |
| 1. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Notes.

3 For oil filters, indicate also the mass of the unit.

4 The planned volumes of acceptance or collection of the waste of goods harmful to the environment shall be calculated as a percentage in relation to the volume of goods harmful to the environment which, until 31 December of the respective year, are intended to be sold or imported from other countries for ensuring one’s economic activity. The volumes of the waste of goods harmful to the environment intended to be recovered (including to be re-used and recycled) shall be calculated as a percentage in relation to the volume of the waste of goods harmful to the environment intended to be accepted or collected in the respective year.

5 The column shall be filled in if the management plan does not start on 1 January.

**3. General description of the waste management system for goods harmful to the environment**

**3.1. General description of the existing and planned waste collection system for goods harmful to the environment**

The description shall include information as to how the acceptance and collection of the waste of goods harmful to the environment will be ensured, including how the territorial coverage of collection sites will be ensured, and a schematic display of the activities shall be appended thereto, supplemented by the class codes of the managed waste6

|  |
| --- |
|  |
|  |
|  |

**3.2. Description of those management system measures which are necessary for compliance with recycling and recovery norms**

The description shall include information as to how the preparation for re-use, recycling and recovery of the waste of goods harmful to the environment will be ensured in such volumes which are not less than the volumes specified in Annex 1 to Cabinet Regulation No. 64 of 28 January 2021, Procedures for Exempting from Payment of the Natural Resources Tax for Goods Harmful to the Environment, and also shall indicate the recycling and recovery activities for the performance of which agreements have been entered into with merchants, and the recycling and recovery activities carried out by themselves (if such are carried out) and a schematic display of the activities shall be appended thereto, supplemented by the code of the applicable recovery activity7

|  |
| --- |
|  |
|  |
|  |

**3.3. Description of the auditing of the flow of goods harmful to the environment**

The description shall include information as to how the audit of contracting partners on the accounting of goods harmful to the environment will be conducted in accordance with the requirements laid down in the laws and regulations regarding natural resources tax and waste management

|  |
| --- |
|  |
|  |
|  |

Notes.

6 According to the regulations regarding waste classification and characteristics making waste hazardous.

7 According to the regulations regarding the types of waste recovery and disposal.

**4. Organisation of the acceptance and collection of the waste of goods harmful to the environment in the territory of the Republic of Latvia**

**4.1. Acceptance or collection of the waste of goods harmful to the environment at the collection sites for the waste of goods harmful to the environment until 31 December 2020**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No. | Waste management region (in alphabetical order) | Address of the collection site for the waste of goods harmful to the environment8 | Municipal waste management undertaking which has received a permit to manage the relevant waste collection site for goods harmful to the environment (name, registration number, and legal address of the merchant) | Date of entering into the agreement on the acceptance or collection of waste and the term of validity of the contract | Waste management permit number, date of issue, and validity period thereof | Types9 of the waste of goods harmful to the environment which are accepted or collected |
| 1. |  |  |  |  |  |  |
| 2. |  |  |  |  |  |  |
| 3. |  |  |  |  |  |  |

Notes.

8 The collection site for the waste of goods harmful to the environment shall be indicated in accordance with the laws and regulations regarding the types of waste collection and sorting sites specified in the laws and regulations for the waste collection and sorting sites.

9 All types of waste of goods harmful to the environment for which the manager’s contracting partners or the taxpayer has received an exemption.

**4.2. Acceptance or collection of the waste of goods harmful to the environment at the sorted waste collection sites until 1 January 2021**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| No. | Waste management region (in alphabetical order) | Local government (in alphabetical order) | Address of the sorted waste collection site10 | The municipal waste manager with which the local government has entered into the waste management agreement and which manages the relevant sorted waste collection site (name, registration number in the Enterprise Register, and legal address of the merchant) | Date of entering into the agreement on the acceptance or collection of waste and the term of validity of the contract | Waste management permit number, date of issue, and validity period thereof11 | Types9 of the waste of goods harmful to the environment which are accepted or collected |
| 1. |  |  |  |  |  |  |  |
| 2. |  |  |  |  |  |  |  |
| 3. |  |  |  |  |  |  |  |

Notes.

10 From 2021 to 2025, indicate also the places where end-of-life tyres were accumulated in the territory of the Republic of Latvia in previous years and the places regarding which information is at the disposal of the State Environmental Service which is attested by a document prepared after the control of the State Environmental Service.

11 Not required for the places where end-of-life tyres were accumulated in previous years.

**4.3. Additional acceptance or collection of goods harmful to the environment**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| No. | Waste management region (in alphabetical order) | The merchant which accepts or collects the waste of goods harmful to the environment (name, registration number, and legal address of the merchant) | Date of entering into the agreement on the acceptance or collection of waste and the term of validity of the contract | Waste management permit number, date of issue, and validity period thereof | Type of goods harmful to the environment (and waste class code) accepted or collected by a merchant |
| 1. |  |  |  |  |  |
| 2. |  |  |  |  |  |
| 3. |  |  |  |  |  |

**5. Organisation of the preparation for re-use, recovery, and recycling of the waste of goods harmful to the environment**

**5.1. Merchants who prepare for re-use, recover or recycle the waste of goods harmful to the environment**

**in the territory of the Republic of Latvia**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No. | Name, registration number in the Enterprise Register, and legal address of the economic operator | Date of entering into the agreement and validity period (from–to) thereof | Address of the recovery facility | Number, date of issue, and period of validity of the permit | Waste type and code10 | Permitted activities and recovery code11 |
| 1. |  |  |  |  |  |  |
| 2. |  |  |  |  |  |  |
| 3. |  |  |  |  |  |  |

**5.2. Merchants who prepare for re-use, recover or recycle the waste of goods harmful to the environment outside the territory of the Republic of Latvia**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No. | Name, registration number in the Enterprise Register, and legal address of the economic operator | Date of entering into the agreement and validity period (from–to) thereof | Address of the recovery facility | Issuer, number, date of issue, and period of validity of the permit | Waste type and code12 | Permitted activities and recovery code13 |
| 1. |  |  |  |  |  |  |
| 2. |  |  |  |  |  |  |
| 3. |  |  |  |  |  |  |

Notes.

12 In accordance with the waste classifier.

13 In accordance with the laws and regulations regarding the types of waste recovery.

**6. Plan for communication activities**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No. | Aim of the activity | Type14/description of the activity | Target audience (not smaller than 100 participants in a real environment or online) | Planned period for implementation | Planned venue of the activity or place where information is published, covered territory (waste management region) | Financing planned for the implementation of the activity (EUR) |
| 1. | Informing of the public of the necessity to sort waste |  |  |  |  |  |
| 2. | Informing of the public of the possibilities to deliver sorted waste |  |  |  |  |  |
| 3. | Involving of the public in waste sorting activities |  |  |  |  |  |
| 4. | Achievement of environmental awareness |  |  |  |  |  |
|  |  |  |  |  | Total |  |

Note.

14 Informative measures (publications, educational articles, audio recordings, video content units on the mass media and media platforms), educational measures with the public participation (campaigns, seminars, conferences, training (including online), visits to waste management infrastructure objects).

**7. Financial plan for the implementation of the waste management plan for goods harmful to the environment**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| No. | Costs (EUR) | Year 1 | Year 2 | Year 3 |
| 1. | Costs of the collection and acceptance of the waste of goods harmful to the environment |  |  |  |
| 2. | Storage costs of the waste of goods harmful to the environment |  |  |  |
| 3. | Costs for the recycling and recovery of the collected waste of goods harmful to the environment (including costs for bringing out of the territory of the Republic of Latvia for recycling or recovery) |  |  |  |
| 4. | Maintenance costs of the infrastructure for the waste management of goods harmful to the environment |  |  |  |
| 5. | Administrative costs (including for ensuring registration, information, and notification requirements) |  |  |  |
| 6. | Costs for communication measures (the amount of costs shall be not less than 1.5 % of the turnover included in the audited report of the company in the previous year) |  |  |  |
| 7. | Financial costs related to the implementation of the management plan (including for the financial security) |  |  |  |
| 8. | Risk 10 % |  |  |  |
| 9. | Total costs |  |  |  |

|  |  |  |
| --- | --- | --- |
| **8. Taxpayers which have entered into an agreement with** |  |  |
|  | (the name of the manager) |  |

**on participation in the waste management system for goods harmful to the environment15**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No. | Registration number16 | Name | Legal address | Date and number of the contract entered into | Registration number and date in the register of producers of electrical and electronic equipment or in the register of producers of batteries and accumulators17 | Types of goods harmful to the environment for which a management agreement has been entered into |
| 1. |  |  |  |  |  |  |
| 2. |  |  |  |  |  |  |
| 3. |  |  |  |  |  |  |

Notes.

15 The taxpayer who has established and applies the management system shall indicate the information about itself.

16 The registration number of the European Union value added taxpayer shall be indicated for a foreign merchant.

17 The column shall be filled in if registration is necessary in accordance with the laws and regulations regarding the procedures for registration of producers of electrical and electronic equipment and producers of batteries or accumulators and the payment for the data maintenance.

I hereby declare that the information provided is complete and true.

|  |  |
| --- | --- |
|  |  |
| (date) |  |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Manager or a person authorised to sign | |  | | |  |  | |  | |  |
| (position) | | |  | (given name, surname) | |  | | (signature)18 |
| Information prepared by |  | |  |  | | |  | |  | |
| (position) | |  | (given name, surname) | | |  | | (signature)18 | |

Note.

18The details of the document “date” and “signature” need not be completed if the electronic document has been prepared in accordance with the laws and regulations regarding drawing up of electronic documents.

Minister for Environmental Protection and Regional Development A. T. Plešs

**Annex 4**

Cabinet Regulation No. 64

28 January 2021

**Submission for the Changes to the List of Contracting Partners and Application of the Exemption from Payment of the Natural Resources Tax**

to the State Environmental Service

pasts@vvd.gov.lv

|  |  |
| --- | --- |
| I hereby request the State Environmental Service to make amendments to Table 8 of the management plan (hereinafter – the list of contracting partners) of |  |
|  | (name of the merchant)1 |

|  |
| --- |
|  |
| (unified registration number, legal address, e-mail) |

:

1. To grant a tax exemption for goods harmful to the environment referred to in the agreement for the time period from \_\_ \_\_\_\_\_\_ 20\_\_ to \_\_ \_\_\_\_\_\_ 20\_\_ to the following natural resources taxpayers with which an agreement has been entered into about participation in the waste management system for goods harmful to the environment:

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No. | Registration number | Name | Legal address | Date and number of the contract entered into | Registration number and date in the register of producers of electrical and electronic equipment or in the register of producers of batteries and accumulators3 | Types of goods harmful to the environment for which a management agreement has been entered into |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |

2. Exclude from the list of contracting partners such merchants with which cooperation is discontinued:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| No. | Registration number | Name | Legal address | Date of cancellation of the agreement |
|  |  |  |  |  |
|  |  |  |  |  |

3. Make changes to the following entries in the list of contracting partners:

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No. | Registration number | Name | Legal address | Date and number of the contract entered into | Registration number and date in the register of producers of electrical and electronic equipment or in the register of producers of batteries and accumulators2 | Types of goods harmful to the environment for which a management agreement has been entered into |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |

I hereby declare that the information provided is complete and true.

|  |  |
| --- | --- |
|  |  |
| (date)3 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Manager or a person authorised to sign |  |  |  |  |  |
| (position) |  | (given name, surname) |  | (signature)3 |

Place for a seal3

Notes.

1 The name of the manager with which taxpayers have entered into agreements on the application of the waste management system for goods harmful to the environment.

2 The column shall be filled in if registration is necessary in accordance with the laws and regulations regarding the procedures for registration of producers of electrical and electronic equipment and producers of batteries or accumulators and the payment for the data maintenance.

3 The details of the document “date”, “signature”, and “place for a seal” need not be completed if the electronic document has been prepared in accordance with the laws and regulations regarding drawing up of electronic documents.

Minister for Environmental Protection and Regional Development A. T. Plešs

**Annex 5**

Cabinet Regulation No. 64

28 January 2021

**Report**

to the State Environmental Service

pasts@vvd.gov.lv

|  |
| --- |
|  |
| (name, unified registration number, legal address of the merchant) |

**Report on the Waste Management of Goods Harmful to the Environment and the Calculated Natural Resources Tax for the Time Period From \_\_ \_\_\_\_\_\_ 20\_\_ to \_\_ \_\_\_\_\_\_ 20\_\_**

**1. Description of the waste management system for goods harmful to the environment**

**1.1. General description of the waste collection system for goods harmful to the environment**

The description shall include information as to how the acceptance and collection of the waste of goods harmful to the environment was ensured in the reporting period, including shall indicate information as to how the territorial coverage of collection sites was ensured. The description shall be accompanied by a schematic display of the activities

|  |
| --- |
|  |
|  |
|  |

**1.2. Description of the management system measures which were implemented for compliance with recovery and recycling norms**

The description shall include information as to how the preparation for re-use, recycling and recovery of the waste of goods harmful to the environment was ensured in such volumes which are not less than the volumes specified in Annex 1 to Cabinet Regulation No. 64 of 28 January 2021, Procedures for Exempting from Payment of the Natural Resources Tax for Goods Harmful to the Environment, and also shall indicate the recycling and recovery activities for the performance of which agreements have been entered into with merchants, and the recycling and recovery activities carried out by themselves (if such are carried out). The description shall be accompanied by a schematic display of the activities

|  |
| --- |
|  |
|  |
|  |

**2. Types and volumes of goods harmful to the environment sold during the reporting period and imported from other countries and used to ensure economic activity and the calculated natural resources tax**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| No. | Type of goods harmful to the environment | Volume of goods harmful to the environment (kg1) | Rate of the natural resources tax (EUR) | Calculated natural resources tax (EUR) |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |

Note.

1 For oil filters, indicate also the mass of the unit.

**3. Information on the waste management of goods harmful to the environment**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| No. | Type of goods harmful to the environment | Volume of goods harmful to the environment (kg) | Volume of the waste of goods harmful to the environment accepted or collected in the territory of Latvia (kg) | | | Volume of the waste of goods harmful to the environment recycled or prepared for re-use (kg) | | | | | Volume of the waste of goods harmful to the environment recovered (except for those recycled or prepared for re-use) | | | | Disposed volume of the waste of goods harmful to the environment (kg) |
| households2 | others (except for households)2 | in total (4 + 5) | in the territory of Latvia | in another European Union Member State | outside the European Union | re-used waste in the form of unsorted equipment 3 | in total (7 +8 + 9) | in the territory of Latvia | in another European Union Member State | outside the European Union | in total (12 + 13 + 14) |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| 1. | Lead-containing electric accumulators |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2. | Electric accumulators (Ni-Cd) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3. | Primary cells and primary batteries |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4. | Other electric accumulators |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5. | All types of tyres |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6. | Lubricating oils |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7. | Oil filters4 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8. | Electrical and electronic equipment5: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8.1. | Category 1. Temperature exchange equipment |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8.2. | Category 2. Screens, monitors, and equipment containing screens having a surface greater than 100 cm2 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8.3. | Category 3. Lamps |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8.4. | Category 4. Large equipment (at least one external dimension exceeds 50 cm), including household appliances, information technology and telecommunications equipment, consumer equipment, luminaires, equipment reproducing sound or images, musical equipment, electrical and electronic tools, toys, leisure and sports equipment, medical devices, monitoring and control instruments, automatic dispensers, equipment for the generation of electric currents  and other equipment (except for the equipment falling under Categories 1, 2 and 3) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8.5. | Category 5. Small equipment (no external dimension is greater than 50 cm), including household appliances, consumer equipment, luminaires, equipment reproducing sound or images, musical equipment, electrical and electronic tools, toys, leisure and sports equipment, medical devices, monitoring and control instruments, automatic dispensers, equipment for the generation of electric currents and other equipment (except for the equipment falling under Categories 1, 2, 3, and 6) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8.6. | Category 6. Small information technology and telecommunications equipment (no external dimension is greater than 50 cm) |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Notes.

Marked fields shall not be completed.

2 Information is indicated if such is available.

3 The information in question on electrical and electronic equipment shall be submitted if such is available. The volume of waste re-used in the form of unsorted equipment shall be included in the volume of the waste of goods harmful to the environment recycled or prepared for re-use.

4 For oil filters, indicate also the mass of the unit.

5 Electrical and electronic equipment in conformity with Section 1, Clause 22 of the Waste Management Law and laws and regulations regarding the categories of electrical and electronic equipment and labelling requirements and the requirements and procedures for the waste management of such equipment.

**4. Documents confirming the collection of the waste of goods harmful to the environment in the territory of the Republic of Latvia and the preparation for re-use, recovery, and recycling of the collected volume of the waste of goods harmful to the environment**

**4.1. Confirmation documents of merchants (with which agreements have been entered into on the acceptance or collection of the waste of goods harmful to the environment) about the volume of the accepted or collected waste of goods harmful to the environment in the territory of the Republic of Latvia in the relevant time period6**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| No. | Name, registration number, and address of the merchant | Address of the collection site for the waste of goods harmful to the environment7 | Type and class of the waste of goods harmful to the environment accepted or collected as indicated in the document | Volume (kg) of the waste of goods harmful to the environment accepted or collected as indicated in the document | Time period for which the document has been issued | Date of issue of the document | Name of the merchant to which the waste of goods harmful to the environment was transferred for recovery | Co-financing of the manager8 (EUR) | Recipient of the co-financing of the manager (name, registration number of the merchant) |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |

Notes.

6Confirmation documents shall be provided by the merchants with which an agreement has been entered into for the acceptance or collection of the waste of goods harmful to the environment and who have accepted or collected the goods harmful to the environment indicated in Paragraph 3 of the report in the relevant time period.

7 Addresses of the collection sites for waste of goods harmful to the environment shall be indicated in conformity with Sub-paragraph 4.1 or 4.2 of the management plan. The column shall not be filled in if the goods harmful to the environment are accepted or collected in conformity with Sub-paragraph 4.3 of the management plan.

8 Co-financing of the manager is a payment made by the manager to the cooperation partners included in the management plan for the separate waste collection in the territory of the Republic of Latvia from direct waste producers, preparation for recycling, including sorting, recycling or recovery.

**4.2. Confirmation documents of merchants (with which agreements have been entered into on the preparation for re-use, recovery or recycling of the waste of goods harmful to the environment) about the volume of the waste of goods harmful to the environment prepared for re-use, recovered or recycled in the relevant time period**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| No. | Name, registration number, and address of the merchant | Type and class code of the waste of goods harmful to the environment prepared for re-use, recovered or recycled as indicated in the document | Volume (kg) of the waste of goods harmful to the environment prepared for re-use, recovered or recycled as indicated in the document9 | Code or name of the recovery activity performed | Time period for which the document has been issued | Date of issue of the document | Co-financing of the manager (EUR) | Recipient of the co-financing of the manager (name, registration number of the merchant) |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |

Note.

9 Indicates the amount attributed to the management system concerned.

**5. Information on the documents which refer to the transboundary movements of waste in accordance with Regulation (EC) No 1013/2006 of the European Parliament and of the Council of 14 June 2006 on shipments of waste or the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and Their Disposal if the waste of goods harmful to the environment is exported for recovery to another European Union Member State or outside the European Union**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| No. | Type and class code of the waste of goods harmful to the environment | Consignor | Consignee | Type of the freight transport bill of lading of the waste of goods harmful to the environment10 | Number of the document of transboundary movement of waste11 | Date of issue of the document of transboundary movement of waste12 | Amount attributable to the report (kg) |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |

Notes.

10 One of the following types of the freight transport bills of lading of the waste of goods harmful to the environment shall be indicated:

1) the notification document of transboundary movement/shipments of waste in conformity with Annex IA to Regulation (EC) No 1013/2006 of the European Parliament and of the Council of 14 June 2006 on shipments of waste;

2) the notification document of transboundary movement/shipments of waste in conformity with the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal;

3) the information to be appended to the shipments of waste in conformity with Annex VII to Regulation (EC) No 1013/2006 of the European Parliament and of the Council of 14 June 2006 on shipments of waste.

11 Indicate the document number of the relevant notification. Number of the freight transport bill of lading shall not be indicated in the information accompanying shipments of waste in accordance with Annex VII to Regulation (EC) No 1013/2006 of the European Parliament and of the Council of 14 June 2006 on shipments of waste.

12 Indicate the date of issue of the document of the relevant notification. The actual date of shipment and the date when the consignor has received waste shall be indicated in the information accompanying shipments of waste in accordance with Annex VII to Regulation (EC) No 1013/2006 of the European Parliament and of the Council of 14 June 2006 on shipments of waste.

**6. Documents confirming the sale or transfer for re-use of goods harmful to the environment**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| No. | Name, registration number, and address of the merchant which has issued the document | Type and volume of goods harmful to the environment specified in the document, sold or transferred for re-use without consideration | Time period for which the confirmation has been issued | Date of issue of the document |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |

**7. Implementation of the plan for communication activities**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| No. | Aim of the activity | Type of the measure13 | Target audience reached (number in a real environment or online)14 | Method for achieving the objective / detailed description and assessment of the measure | Time period for the implementation of the activity | Venue of the activity, covered territory, information distribution channels, place where information is published15 | Financing used for the implementation of the activity  (EUR) |
| 1. | Informing of the public of the necessity to sort waste |  |  |  |  |  |  |
| 2. | Informing of the public of the possibilities to deliver sorted waste |  |  |  |  |  |  |
| 3. | Involving of the public in waste sorting activities |  |  |  |  |  |  |
| 4. | Achievement of environmental awareness |  |  |  |  |  |  |
|  |  |  |  |  |  | Total |  |

Notes.

13 Informative measures (publications, educational articles, audio recordings, video content units on the mass media and media platforms), educational measures with the public participation (campaigns, seminars, conferences, training (including online), visits to waste management infrastructure objects).

14An audience of at least 100 participants in each activity.

15A hyperlink to the website which confirms the implementation of the activity shall be indicated.

**8. Fulfilment of the financial plan of the waste management system for goods harmful to the environment**

|  |  |  |
| --- | --- | --- |
| No. | Costs | (EUR) |
| 1. | Costs of the collection and acceptance of the waste of goods harmful to the environment |  |
| 2. | Storage costs of the waste of goods harmful to the environment |  |
| 3. | Costs for the recycling and recovery of the collected waste of goods harmful to the environment (including costs for bringing out of the territory of the Republic of Latvia for recycling or recovery) |  |
| 4. | Maintenance costs of the infrastructure for the waste management of goods harmful to the environment |  |
| 5. | Administrative costs (including for ensuring registration, information, and notification requirements) |  |
| 6. | Costs for communication measures |  |
| 7. | Financial costs related to the implementation of the management plan (including for the financial security) |  |
| 8. | Risk 10 % |  |
| 9. | Total costs |  |

I hereby declare that the information provided is complete and true.

|  |  |
| --- | --- |
|  |  |
| (date)16 |  |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Manager or a person authorised to sign | |  | | |  |  | |  | |  |
| (position) | | |  | (given name, surname) | |  | | (signature)16 |
| Information prepared by |  | |  |  | | |  | |  | |
| (position) | |  | (given name, surname) | | |  | | (signature)16 | |

Place for a seal16

Note.

16 The details of the document “date”, “signature”, and “place for a seal” need not be completed if the electronic document has been prepared in accordance with the laws and regulations regarding drawing up of electronic documents.

Minister for Environmental Protection and Regional Development A. T. Plešs