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The *Saeima*¹ has adopted
and the President has proclaimed the following Law:

Natural Resources Tax Law

Chapter I General Provisions

Section 1. Terms Used in this Law

The following terms are used in this Law:

1) **supervisor** – natural resources taxpayer or commercial company which on the basis of an agreement entered into with the natural resources taxpayer organises and co-ordinates the collection and processing or recovery of the relevant waste or also transporting it for processing or recovery in other countries, taking into account processing or recovery quantities specified in regulatory enactments regarding environmental protection;

2) **management system** - complex of organised activities by which the collection and processing or recovery of the relevant waste or transporting it for processing or recovery in other countries is organised, managed and performed, taking into account processing or recovery quantities specified in regulatory enactments regarding environmental protection;

3) **natural resources** – part of nature, also soil, ground, subterranean depths, air, waters, biological diversity;

4) **acquisition of natural resources** – separation of natural resources from natural environment thereof and involvement (in processed or raw form) in economic activities, also collection of edible park snails (*Helix pomatia L.*);

5) **use of natural resources** – utilisation of natural resources, as well as utilisation of useful subterranean characteristics, pumping into geological structures natural gas or greenhouse gases, and emission of polluting substances into the environment;

6) **limit** – maximum permissible quantity of acquisition, use of natural resources or pollution emitted thereby (also landfill waste) specified in the permit or licence or quantity of pollution emitted into the environment indicated in C category polluting activity declaration;

7) **economic activity** – sale of natural resources, manufacturing of goods, performance of works, provision of services and other activities carried out for remuneration; and

8) **goods harmful to the environment** – goods for manufacturing or distribution for which restrictions have been specified or for waste management for which specific requirements are specified if they have or may have a negative impact on the environment, life or health of human beings during the cycle of circulation thereof.

Section 2. Purpose of the Natural Resources Tax

The purpose of the Natural Resources Tax (hereinafter – tax) is to promote economically efficient use of natural resources, restrict pollution of the environment, reduce manufacturing and sale of environment polluting substances, promote implementation of

¹ The Parliament of the Republic of Latvia

new, environment-friendly technology, support sustainable development in the economy, as well as to ensure environment protection measures financially.

Section 3. Taxpayers

(1) A taxpayer shall be a person who:

1) has received or in accordance with regulatory enactments regarding environment protection or use of subterranean depths he or she had a duty to receive a permit, a licence or a C category polluting activity certificate specified in regulatory enactments regarding environment pollution and who in the territory of the Republic of Latvia, continental shelf or exclusive economic zone:

- a) extracts taxable natural resources,
- b) sells taxable natural resources extracted in such economic activity which is not related to the extraction of mineral resources from subterranean depths,
- c) uses useful characteristics of the subterranean depths, by the pumping into geological structures of natural gas or greenhouse gases,
- d) emits taxable polluting substances into the environment or buries waste;
- e) emits greenhouse gases from stationary technological installations in which one or several polluting activities referred to in Annex 2 of the Law On Pollution are performed (also such polluting activities where production capacity or the amount of the manufactured product does not exceed the indicators specified in Annex 2 of the Law On Pollution) into the environment;

2) who first in the territory of the Republic of Latvia:

- a) sells goods harmful to the environment or goods in packaging (also together with imported goods, the primary, secondary and tertiary packaging attached thereto),
- b) for ensuring his or her economic activities thereof uses goods harmful to the environment, except for goods taxable upon selling thereof or goods purchased in packaging (also together with imported goods, the primary, secondary and tertiary packaging attached thereto), except for goods in packaging taxable upon selling thereof,
- c) upon provision of a service, attaches packaging to the product, and this packaging gets to the recipient of the service after provision of the service;

3) in the territory of the Republic of Latvia in public catering and retail trade sells disposable tableware and accessories which are manufactured from plastic (polymers), paper, cardboard, composite materials thereof (laminates) with polymer or metal components and metal foil (hereinafter – disposable tableware and accessories);

4) utilises in its activities radioactive substances after the utilisation of which radioactive waste is created, and which it is necessary to store or to dispose of in the territory of the Republic of Latvia;

5) registers vehicles permanently for the first time in Latvia for which Section 3, Paragraph one of the Management of End-of-Life Vehicles Law applies.

(2) A person who carries out a deal for the supply of goods harmful to the environment or for goods in packaging in a customs warehouse or free zone shall pay the tax if he or she puts goods harmful to the environment or goods in packaging into free circulation and sells them in the territory of the Republic of Latvia.

(3) If a person who manufactures goods passes them over to another person for packaging, the taxpayer shall be the person who first sells these packaged goods in the territory of the Republic of Latvia.

Section 4. Taxable Objects and Tax Rates

(1) The following shall be taxable:

- 1) natural resources in accordance with Annexes 1 and 2 of this Law, as well as the collection of edible park snails (*Helix pomatia L.*) for further economic use;
- 2) use of the useful characteristics of subterranean depths, the pumping into geological structures of natural gas or greenhouse gases;
- 3) waste disposal and polluting emission in accordance with Annexes 3, 4 and 5 of this Law;
- 4) the volume of greenhouse gases emitted by technological equipment, which is not included in the amount of transferred emission quotas in accordance with Annex 4 of this Law;
- 5) goods harmful to the environment in accordance with Annex 6 of this Law;
- 6) packaging of goods and articles (hereinafter also – packaging) and disposable tableware and accessories in accordance with Annex 7 of this Law. The packaging which the provider of services attaches to articles and which gets to the recipient of the service after provision of the service shall also be taxable;
- 7) radioactive substances in accordance with Annex 8 of this Law;
- 8) vehicles to which Section 3, Paragraph one of the Management of End-of-Life Vehicles Law is applicable.

(2) The tax rates for the use of useful characteristics of subterranean depths, pumping into geological structures natural gas or greenhouse gases, for C category polluting activities in fields regarding which any conditions are specified in regulatory enactments and for which it is also not possible to calculate the volume of polluting substances, for the collection of edible park snails (*Helix pomatia L.*) for further economic use, for packaging in cases where it is not possible to justify the type of material and weight thereof with accounting documents, for vehicles shall be specified in Sections 14, 15, 20, 24 and 26 of this Law accordingly. In other cases tax rates, as well as their periods of validity shall be specified in Annexes of this Law.

(3) The Cabinet in accordance with the division of tax rates specified in Annexes of this Law shall determine:

- 1) classification of natural resources, polluting substances, waste and radioactive substances and their conformity with the tax rate groups;
- 2) classification of goods harmful to the environment, technical specifications and their conformity with the tax rate groups.

(4) The Cabinet shall determine when the packaging of goods and articles is non-taxable.

Chapter II Exemption from the Payment of Tax

Section 5. Exemption from the Payment of Tax for the Use of Natural Resources

The tax shall not be paid for:

- 1) background pollution if the taxpayer has proven the relevant pollution level by monitoring data performed in accordance with the requirements specified in regulatory enactments;
- 2) use of water (flow) in hydro-technical and fishery facilities, also hydroelectric power stations, reservoirs, fish farms and pond farms;

- 3) the use of thermal and technical water, which has been pumped back into the water intake level after utilisation, without changing the chemical composition of the water (except for desalination);
- 4) placement of ballast sand in locations specified by the local government of that area;
- 5) the introduction of pollutants into the filtration layer of the soil or the ground (absorbent) if in the purification equipment project it is provided for as a pollution purification method;
- 6) a volume of pollutant that due to accidental leakage has entered the environment in an unlawful manner, which the guilty person has collected or neutralised in accordance with the time period and requirements specified by the State Environmental Service;
- 7) the reduction of the level of groundwater in the process of pumping out water if the pumping out thereof is associated with the extraction of mineral resources;
- 8) water utilised for manufacturing needs if after purification it is recycled .

Section 6. Exemption from the Payment of Tax for the Utilisation of Radioactive Substances

- (1) The tax for the utilisation of radioactive substances, for the performance of their functions, shall not be paid by State institutions which ensure:
 - 1) radiation safety and nuclear safety supervision and control;
 - 2) metrology;
 - 3) that contingency plans are in readiness in the event of radiation accidents;
 - 4) radiometric control on the State borders; and
 - 5) the performance of criminal procedural activities.
- (2) The tax for the utilisation of radioactive substances shall not be paid for by medical treatment institutions, where radioactive substances are necessary for the medical treatment and diagnosis of oncological, cardiological diseases and heart diseases amenable to surgery, ensuring health care of mothers and children, renal transplantation and ensuring HIV infected patient care in accordance with State programmes, as well as if radioactive substances are used in the medical treatment and diagnosing of other diseases.
- (3) The tax for the utilisation of radioactive substances shall not be paid by radioactive waste disposal and management undertakings.
- (4) A person who utilises radioactive substances shall not pay the tax if the purchase contract includes guarantees that the used ionising radiation source shall be sent back to the State of manufacture.
- (5) A person who utilises radioactive substances shall not pay the tax if these radioactive substances are used for demonstration in exhibitions, fairs or similar events and they are brought into Latvia for a time period not exceeding 30 days.

Section 7. Exemption from the Payment of Tax for Vehicles, which are Registered Permanently for the First Time in the Republic of Latvia

- (1) The tax for vehicles shall not be paid by the manufacturer of the vehicle or authorised representative thereof, who in accordance with the Management of End-of-Life Vehicles Law has established and applies an end-of-life vehicle management system and has entered into an agreement with the Ministry of Environment regarding the application of this system or participates in the operation of such system.
- (2) The Cabinet shall determine:

1) procedures for the manufacturer of vehicles or authorised representative thereof to submit documents to the Ministry of Environment confirming the establishment and application of an end-of-life management system or participation in the operation of such system;

2) the procedures for the manufacturer of vehicles or authorised representative thereof to submit a report on the collection and processing of end-of-life vehicles (if it does not pay tax for vehicles) and report form and information to be included therein.

(3) The Ministry of Environment or its subordinate institution specified in regulatory enactments shall control fulfilment of the programme of end-of-use transport management system operation, as well as inform in writing the relevant territorial institution of the State Revenue Service or Large Taxpayers Board (hereinafter – territorial institution of the State Revenue Service) where the taxpayers are registered and the Road Traffic Safety Directorate within a time period of 10 days after the decision regarding exemption from tax has been taken and provide the necessary information to them.

Section 8. Exemption from the Tax for Packaging and Disposable Tableware and Accessories

(1) A taxpayer shall not pay the tax for packaging or disposable tableware and accessories if he or she ensures the fulfilment of the norms for used packaging or disposable tableware and accessories recovery specified in regulatory enactments regarding environment protection, as well as complies with one of the following conditions:

1) has established and applies the used packaging or disposable tableware and accessories management system and has entered into an agreement with the Ministry of Environment regarding application of this system;

2) has entered into an agreement with the packaging or disposable tableware and accessories manager regarding participation in the used packaging or disposable tableware and accessories management system (if the manager is registered in the Environment State Bureau and has entered into agreement with the Ministry of Environment regarding application of the used packaging or disposable tableware and accessories management system).

(2) The Cabinet shall determine:

1) procedures for the packaging or disposable tableware and accessories supervisor to submit to the Ministry of Environment or its subordinate institution documents which confirm the application of the used packaging or disposable tableware and accessories management system and participation of the contracting partners of the supervisor in the operation of such system;

2) procedures for the taxpayer to submit documents to the Ministry of Environment or its subordinate institution which confirm the application of the used packaging or disposable tableware and accessories management system established by the taxpayer;

3) requirements for the establishment and application of the used packaging or disposable tableware and accessories management system, as well as requirements for the packaging or disposable tableware and accessories managers whose contracting partners do not pay tax for packaging or disposable tableware and accessories;

4) procedures for the packaging or disposable tableware and accessories manager whose contracting partners do not pay tax for packaging or disposable tableware and accessories to submit an audited report regarding the management of the used packaging or the management of disposable tableware and accessories, the calculated tax, report form and information to be submitted thereon;

5) procedures for the taxpayer who has personally established and applies the used packaging or disposable tableware and accessories management system and does not pay the tax to submit a report regarding the management of the used packaging or the management of disposable tableware and accessories, the calculated tax, report form and information to be included therein.

(3) The Ministry of Environment or subordinate institution thereof specified in regulatory enactments shall control the fulfilment of the programme for the packaging or disposable tableware and accessories management system operation, as well as inform the relevant territorial institution of the State Revenue Service in which taxpayers are registered about it in writing within a ten day time period after the taking of the decision regarding exemption from the tax and provide it with the necessary information.

(4) A taxpayer who sells disposable tableware and accessories and is the first who sells the goods in packaging or the first to use the goods purchased in packaging for ensuring economic activities thereof in order to receive exemption from tax shall ensure both the management of the used packaging and the establishment and application of a disposable tableware and accessories management system.

Section 9. Exemption from the Payment of Tax for Goods Harmful to the Environment

(1) A taxpayer shall not pay the tax for goods harmful to the environment if he or she ensures the fulfilment of norms for the recovery of the waste of goods harmful to the environment specified in regulatory enactments regarding environment protection, as well as complies with one of the following conditions:

1) has established and applies a waste management system for goods harmful to the environment and has entered into an agreement with the Ministry of Environment about application of this system;

2) has entered into an agreement with a waste supervisor for the waste of goods harmful to the environment regarding participation in the waste management system for spent goods harmful to the environment (if the supervisor has entered into agreement with the Ministry of Environment regarding application of management system of goods harmful to the environment).

(2) The Cabinet shall determine:

1) the procedures for the waste supervisor for the waste of goods harmful to the environment to submit to the Ministry of Environment or subordinate institution thereof confirming application of a waste management system for the waste of goods harmful to the environment and participation of contracting parties of the supervisor in operation of such system;

2) procedures for the taxpayer to submit to the Ministry of Environment or subordinate institution thereof documents confirming application of the waste management system for the waste of goods harmful to the environment established by taxpayer;

3) requirements for the establishment and application of a waste management system for the waste of goods harmful to the environment, as well as requirements for waste supervisors for the waste of goods harmful to the environment whose contracting partners do not pay tax for goods harmful to the environment;

4) procedures for the waste supervisor for the waste of goods harmful to the environment whose contracting partners do not pay tax for goods harmful to the environment to submit audited report regarding the waste management of the waste of goods harmful to the environment, the calculated tax, the report form and information to be included therein;

5) procedures for the taxpayer who has established and applies a management system for the waste of goods harmful to the environment itself and does not pay tax to submit a report regarding the waste management of the waste of goods harmful to the environment, the calculated tax, the report form and information to be included therein;

6) procedures for the determination of the amount of recovery of the waste of goods harmful to the environment within the framework of waste management systems for the waste of goods harmful to the environment if the amount of recovery of the waste of these goods is not specified in any other regulatory enactments.

(3) The Ministry of Environment or subordinate institution thereof specified in regulatory enactments shall control the fulfilment of the programme of the waste management system operation for the waste of goods harmful to the environment, as well as inform the relevant territorial institution of the State Revenue Service in which taxpayers are registered about it in writing within a time period of 10 days after the taking of the decision regarding exemption from the tax and provide it with the necessary information.

Section 10. Exemption from the Payment of Tax for the Emission of Carbon Dioxide

(1) The tax shall not be paid for the emission of carbon dioxide (CO₂) from equipment for which a greenhouse gas emission permit has been issued to its operator in accordance with the procedures specified in the Law On Pollution.

(2) The tax shall not be paid for the emission of carbon dioxide (CO₂) which emerges while using renewable energy resources and peat in stationary technological installations referred to in Annex 2 of the Law On Pollution (also in such installations in which the manufacturing capacity or amount of the manufactured production does not exceed indicators referred to in Annex 2 of the Law On Pollution).

Section 11. Exemption from Payment of Tax for the Utilisation of Substances Depleting the Ozone Layer

The tax for the utilisation of substances depleting the ozone layer shall not be paid by a merchant who in accordance with the technological and environment protection requirements specified in regulatory enactments regarding environmental protection, utilises ozone layer depleting substances for manufacturing other chemical substances if the substance depleting the ozone layer completely changes its chemical composition during the chemical transformation process.

Chapter III Calculation of the Tax for Extraction and Use of Natural Resources

Section 12. Limiting of Extraction and Use of Natural Resources

(1) In order to extract or use natural resources, a taxpayer must receive a permit, licence or C category polluting activity certificate specified in regulatory enactments regarding environmental protection and the use of subterranean depths.

(2) In order to use natural resources extracted during underground and above-ground construction, in economic activities, installation of above-ground water bodies, and the cleaning and deepening of river beds, as well as, in order to use the mineral resources extracted during economic activities for which the tax has not been paid, it shall be required to

receive a permit for use of natural resources in accordance with the procedures specified by the Cabinet.

Section 13. General Requirements for Calculation of the Tax for Extraction and Use of Natural Resources

- (1) The tax shall be calculated in accordance with tax rates for each unit of extracted or used natural resource or pollution emitted into the environment. The tax shall be paid for the actual amount of extracted natural resources, as well as for the volume of natural gas or greenhouse gases pumped into geological structures in the current tax period and the type and volume of environmental pollution.
- (2) A taxpayer shall verify the type and volume of actually extracted or used natural resources or the volume of emitted pollution in accordance with methods specified in regulatory enactments, the relevant permit or licence, analyses performed by accredited laboratories or standardised calculations.
- (3) A taxpayer shall verify the accounting for the volume of the extracted and used natural resources and pollution.
- (4) The tax for extraction and use of natural resources within the specified volume limits shall be calculated in accordance with the rates specified in Annexes to this Law.
- (5) If within the tax period the taxpayer has extracted or used less natural resources than specified in the limit, but cannot prove the actual amount, the tax shall be paid for the type and amount of extraction of natural resources or pollution complying with the limit.
- (6) If the taxpayer has not extracted natural resources during the tax period, it shall be indicated in accounting documents and the regional environmental board shall be informed about it at the end of tax period. In such case the tax for the relevant tax period need not be paid.

Section 14. Calculation of the Tax for the Volume of Natural Gas or Greenhouse Gases Pumped into Geological Structures in Current Tax Period

In accordance with the procedures specified by the Cabinet the following tax rate shall be applied for the volume of natural gas or greenhouse gases pumped into geological structures in the current tax period:

- 1) 0,01 lat for pumping 100 cubic metres of natural gas;
- 2) 0,01 lat for pumping 100 cubic metres of methane;
- 3) 0,05 lat for pumping 100 cubic metres of carbon dioxide;
- 4) 0,1 lat for pumping 100 cubic metres of other greenhouse gasses.

Section 15. Calculation of the Tax for Environmental Pollution in Performing C Category Polluting Activities

- (1) The tax for the type and volume of pollution for C category polluting activity shall be calculated and paid in accordance with the type and volume declared by the taxpayer. The declaration form for as to type and volume of pollution and required information to be included therein, procedures for filling in and submission thereof shall be determined by the Cabinet.
- (2) The volume of the pollution emitted into the environment shall be determined on the basis of conditions and methodologies specified in regulatory enactments regarding environment protection or using calculations.

(3) If equipment operators perform C category polluting activities in areas regarding which conditions have not been specified in regulatory enactments and it is not possible to calculate the volume of polluting substances, the amount of tax shall be 50 lats per year.

Section 16. Calculation of the Tax for Emission of Carbon Dioxide (CO₂)

(1) A limit for the emission of carbon dioxide (CO₂) has not been specified in Annex 4 of this Law, and the tax for the whole volume of emission of carbon dioxide (CO₂) shall be calculated, applying the rates specified in Annex 4 of this Law. The volume of carbon dioxide (CO₂) emission from stationary technological installations shall be calculated, taking into account the type and chemical composition of the heating fuel, raw materials and ancillary substances, volume of the heating fuel used, raw materials and ancillary substances, quantity of the manufactured production, lowest calorific value and oxidation factor or conversion factor.

(2) Procedures for the calculation of the volume of carbon dioxide (CO₂) emission shall be determined by the Cabinet.

Section 17. Calculation of the Tax for Volume of Greenhouse Gases Emitted by Installations

Procedures for the calculation of the tax for the volume of greenhouse gases emitted by stationary technological installations which are not included in the number of handed over emission quotas, shall be determined by the Cabinet.

Section 18. Calculation of the Tax for Soil

The tax for soil shall be calculated and paid, if the soil is sold, in accordance with the tax rate specified in Annex 1 of this Law.

Section 19. Calculation of the Tax for Extraction of Water

The tax for the extraction of surface water and groundwater (except for mineral waters) shall be paid if the extraction of water exceeds 10 cubic metres daily, regardless of whether the taxpayer needs a permit. If the limit for the extraction of water has been specified less than 10 cubic metres daily in the relevant permit of the taxpayer, the tax in accordance with Section 21 of this Law shall only be paid for the volume of water which has been extracted above the limit, in accordance with the tax rate specified in Annex 2 of this Law.

Section 20. Calculation of the Tax for the Collection of Edible Park Snails (*Helix pomatia L.*) for Further Economic Utilisation

A tax rate of 0,03 lats per kilogram shall be applied for the collection of edible park snails (*Helix pomatia L.*) for further economic utilisation in accordance with the procedures specified by the Cabinet.

Section 21. Calculation of the Tax for Unlawful Extraction or Use of Natural Resources

(1) The tax for extraction or use of natural resources or for pollution emitted into the environment above the volume specified in limits shall be calculated applying the tax rate tenfold.

(2) If a person who extracts or uses natural resources or performs polluting activities has not received the required permit, licence or C category polluting activity certificate, the tax shall be calculated applying the tax rate tenfold.

(3) If the environment has been polluted or natural resources have been extracted without the receipt of the necessary permit or C category polluting activity certificate, it shall be assumed that the actual volume emitted or extracted is such as emitted or extracted by equipment of an equal capacity and operation profile in the calculated time period of use of that equipment, unless the taxpayer can prove the actual amount.

Section 22. Calculation of the Tax for Pollution Emitted into the Environment due to Force Majeure

(1) The tax for pollution emitted into the environment due to force majeure shall be calculated for the whole volume of pollution in the same manner as for pollution emitted within specified limits, taking into account the proviso that the taxpayer has informed the State Environmental Service without delay, but not later than within a time period of one working day in writing and performed measures co-ordinated with the State Environmental Service in order to prevent further pollution.

(2) If the taxpayer has not informed the State Environmental Service about the occurrence of force majeure and has not performed measures in order to prevent further pollution, the volume of actually emitted pollution shall be added to the limit specified to the taxpayer. The tax for pollution of the environment within the specified limit shall be paid in accordance with the tax rate specified in Annexes to this Law, but for pollution emitted into the environment above the specified limit the tax shall be paid tenfold.

Chapter IV

Calculation of the Tax for Goods Harmful to the Environment, for Packaging, for Disposable Tableware and Accessories, for Radioactive Substances and for Vehicles

Section 23. Calculation of the Tax for Goods Harmful to the Environment

(1) The tax for goods harmful to the environment shall be calculated in accordance with the tax rates for types of goods pursuant to Annex 6 of this Law.

(2) The tax for sale of goods harmful to the environment in Latvia shall be calculated in lats per each physical unit or weight unit of goods or as a percentage of the sales price of goods (without value added tax).

(3) The tax for use of goods harmful to the environment for ensuring economic activities thereof shall be calculated in lats per each physical unit or weight unit of goods or as a percentage of the purchase price of goods (without value added tax).

(4) If a taxpayer both sells goods harmful to the environment in Latvia and uses the purchased goods harmful to the environment for ensuring economic activities thereof, the tax shall be calculated in lats per each physical unit or weight unit of goods or as a percentage of the sales price of goods (without value added tax).

(5) The weight, number or purchase or sales price of goods harmful to the environment shall be justified by accounting documents. The taxpayer shall ensure for the accounting of goods harmful to the environment in order to justify tax calculations.

(6) The Cabinet shall determine:

1) the accounting documents to be used in confirming the weight of goods harmful to the environment and the information to be included therein;

2) methods for the determination of the weight of the goods harmful to the environment if the taxpayer does not have accounting documents confirming the weight of the goods harmful to the environment at his or her disposal;

3) procedures for the determination of a person who may perform the audit of the waste management system for the waste of goods harmful to the environment; and

4) procedures for auditing of the waste management system for goods harmful to the environment.

Section 24. Calculation of the Tax for Packaging and for Disposable Tableware and Accessories

(1) The tax for packaging and disposable tableware and accessories shall be calculated in accordance with the rates referred to in Annex 7 of this Law for each weight unit of packaging material type or each weight unit of disposable tableware or accessories material type.

(2) The type and weight of packaging material and the type and weight of disposable tableware and accessories shall be substantiated with accounting documents. The taxpayer shall ensure the accounting of packaging and disposable tableware and accessories in order to substantiate tax calculations.

(3) The Cabinet shall determine:

1) accounting documents confirming the weight and type of packaging materials and the information to be included therein;

2) the authority which issues the statement regarding the packaging material and the type and weight of disposable tableware and accessories material if the taxpayer does not have the necessary accounting documents confirming the material of packaging or the type and weight of disposable tableware and accessories material at his or her disposal;

3) the methodology for specifying the type and weight of packaging material if the taxpayer does not have the accounting documents confirming the type and weight of packaging material at his or her disposal;

4) the maximum tolerances from the weight norm of packaging and disposable tableware and accessories if the weight is substantiated with accounting documents;

5) the methodology for the determination of type and weight of disposable tableware and accessories material if the taxpayer does not have the accounting documents confirming the type and weight of disposable tableware and accessories material at his or her disposal;

6) procedures for determination of a person who may perform the audit of the used packaging management systems and the management systems for disposable tableware and accessories; and

7) procedures for auditing the used packaging management systems and the management systems for disposable tableware and accessories.

(4) A taxpayer who pays the tax for packaging and who pursuant to regulatory enactments regarding environment protection does not have to perform the processing and recovery of the used packaging shall calculate the tax in accordance with the tax rates specified in Annex 7 of this Law for each weight unit of packaging material type or, if it is not possible to ensure substantiation of the type and weight of packaging material with accounting documents, 15 lats per year.

Section 25. Calculation of the Tax for Radioactive Substances

The tax for radioactive substances, based upon documents certified by the supplier regarding the composition of the radioactive substances and the total radioactivity, shall be calculated in accordance with the rates referred to in Annex 8 of this Law for each cubic metre of radioactive waste, which has been created utilising such substances, as well as taking into account the following conditions:

1) the tax for utilisation of radioactive substances shall be calculated in proportion to the radioactivity of that radioactive waste which will be created utilising radioactive substances, pursuant to the relevant tax rate, but the tax shall not be less than 0,001 from the rate for radionuclide groups 1, 2, 3, 4, 5 and 6 and 0,2 from the rate for radionuclide group 7; and

2) if an open and a closed radioactive radiation source are used concurrently, the tax shall be calculated for each radioactive radiation source separately, taking into account the conditions referred to Clause 1 of this Section.

Section 26. Calculation of the Tax for Vehicles

The tax rate for one vehicle shall be 22 lats.

Chapter V

Payment of the Tax, Reports on the Calculated Tax, Division of Tax Payments and Utilisation of Local Government Special Environmental Protection Budget Resources

Section 27. Procedures for the Payment of the Tax and Submission of Reports on Calculated Natural Resources Tax

(1) The Cabinet shall determine:

1) procedures for the accounting of type and quantity of extracted or used natural resources, environmental pollution and goods harmful to the environment, packaging, disposable tableware and accessories and radioactive substances;

2) procedures for the calculation and payment of the tax; and

3) the report form for the calculated natural resources tax and procedures for filling in thereof.

(2) A taxpayer shall submit a report on the calculated natural resources tax (hereinafter – report) to the relevant territorial institution of the State Revenue Service after co-ordination with the State Environmental Service if the taxpayer has extracted or used natural resources or polluted the environment. The report for the preceding quarter shall be submitted to the relevant regional environmental board of the State Environmental Service in electronic form by the tenth date of next month following the quarter.

(3) A taxpayer shall calculate and pay the tax for the preceding quarter by the 20th date of the month following the quarter into a budget account specified by the State Revenue Service if it is not specified otherwise in this Section.

(4) A taxpayer shall calculate and pay the tax into a budget account specified by the State Revenue Service for the preceding year by 20 January of the following year for:

1) pollution emitted into the environment due to C category polluting activities; and

2) the calculated tax if according to basic rates it does not exceed 100 lats per year.

(5) A taxpayer shall pay the tax for the vehicle into a budget account specified by the State Revenue Service prior to the first permanent registration of that vehicle in Latvia. If the vehicle is deleted from the register within a time period of six months after registration because it is brought out of Latvia, the tax paid shall be reimbursed within a time period of 30 days after receipt of the relevant submission by the taxpayer. The Cabinet shall determine the procedures for payment of tax and reimbursement of the tax paid for the vehicle.

(6) If the tax is paid (or is intended to be paid) in accordance with Paragraph five of this Section, but said vehicle is not brought out of Latvia or is brought out and then again brought back into Latvia and reregistered in Latvia, the tax shall be paid in accordance with this Section.

(7) A taxpayer shall submit a report to the relevant territorial institution of the State Revenue Service regarding the preceding quarter by 20th date of the month following the quarter, except for cases referred to in Paragraph four of this Section when the report regarding the preceding year shall be submitted by 20 January of the following year.

(8) Persons who pay tax for the first permanent registration of the vehicle in Latvia shall not submit a report. The Road Traffic Safety Directorate by the 5th date of the next month following the quarter shall send to the State Revenue Service information in electronic form regarding the vehicles permanently registered in Latvia for the first time to which Section 3, Paragraph one of the Management of End-of-Life Vehicles Law is applicable.

(9) If a foreign person who is not registered as a taxpayer in the State Revenue Service is the first to sell goods harmful to the environment or goods in packaging or to use them for ensuring economic activities thereof in the Republic of Latvia, the permanent representative of the foreign person, recipient of the goods or other person in Latvia with whom a written agreement regarding assumption of liabilities in relation to the tax has been entered into, may pay the tax and submit a report instead of the foreign person.

(10) If a foreign person who is not registered as a taxpayer in the State Revenue Service and does not have permanent representation or who has not entered into a written agreement regarding the assumption of liabilities in relation to the tax sells goods harmful to the environment or goods in packaging or uses them for ensuring economic activities thereof in the Republic of Latvia, the tax in the State budget shall be paid by the foreign person itself. In such a case the foreign person shall not submit a report.

(11) A taxpayer who sells goods harmful to the environment or goods in packaging to another person who brings them out from the Republic of Latvia and can substantiate the bringing out of the relevant goods harmful to the environment or goods in packaging with documents:

1) shall not pay the tax if the sale and bringing out of goods harmful to the environment or goods in packaging has taken place in one tax payment period;

2) shall count in the paid tax amount as advance payment of tax if the sale and bringing out of goods harmful to the environment or goods in packaging has taken place in different tax payment periods and the taxpayer can substantiate the tax payment with documents.

Section 28. Inclusion of Tax Payments in the Budget

(1) Institutions of the State Revenue Service shall divide tax payments according to budgets pursuant to place of registration of the taxpayer.

(2) Tax payments for the extraction or use of natural resources or environmental pollution (except for cases referred to in Paragraph three of this Section), within the amounts specified by the limits, shall be paid as follows:

1) 40 per cent – into the State basic budget; and

2) 60 per cent – into the special environmental protection budget of such local government in the territory of which the relevant activity is performed.

(3) Tax payments for:

1) the utilisation of useful characteristics of the subterranean depths, the pumping into geological structures of natural gas or greenhouse gases shall be paid into the special environmental protection budget of such local government in the territory of which the relevant activity is performed (if the activity takes place in the territory of several local governments – proportionally to the territory utilised);

2) the use of radioactive substances to the amount of 100 per cent shall be paid into the special environmental protection budget of such local government in the territory of which the radioactive waste disposal site is located.

(4) Tax payments for goods harmful to the environment, packaging, disposable tableware and accessories, vehicles, for the volume of greenhouse gases emitted from installations, which is not included in the amount of transferred greenhouse gas emissions quota, for the unlawful extraction and use of natural resources shall be included in the State basic budget.

(5) Fine payments collected for violations of this Law shall be paid into the State basic budget.

(6) Late payment money collected for violations of this Law shall be paid into the State basic budget and special environmental protection budgets of local governments in accordance with the divisions specified in Paragraph two, three and four of this Section.

Section 29. Use of Special Environmental Protection Budget Resources of Local Governments

(1) Special environmental protection budget resources of local government and the resources of the environmental protection fund established by local government shall only be used for the financing of such measures and projects which are related to environmental protection, for example, education and instruction in the field of environmental protection, environmental monitoring, preservation and protection of biological diversity, air protection and climatic changes, protection and restoration of soils and the ground, strengthening of the performance of environment protection institutions, waste management, radioactive waste administration. Local government may also use the special environmental protection budget resources of local government or the resources of the environmental protection fund established by local government as compensation to residents residing in an area subject to the impact of a waste landfill site.

(2) Local government may establish an environment protection fund for local government using the resources of the special environmental protection budget.

Chapter VI Tax Administration

Section 30. Competence of Tax Administration

(1) The Ministry of Environment and institutions subordinate thereto shall control the use of natural resources, the amount of goods harmful to the environment, packaging and radioactive substances used for ensuring economic activities and the compliance with norms for recovery of the used packaging.

(2) Calculation of the tax shall be controlled by the Ministry of Environment, institutions subordinate thereto and the State Revenue Service.

(3) Control, accounting, collection and distribution of tax payments shall be performed by the State Revenue Service.

(4) The Ministry of Environment, institutions subordinate thereto and the State Revenue Service shall co-operate in the implementation of this Law and in the exchange of information and data related to tax and application thereof on regular basis.

Chapter VII Liability

Section 31. Liability of Reduction of Tax Base and Other Violations of the Law

(1) Also a fine shall be collected from the taxpayer in twofold amount of the unpaid tax pursuant to basic rates in the following cases:

1) for the extraction or use of natural resources or the amount of pollution emitted into the environment not indicated (hidden) in reports;

2) for the amount of goods harmful to the environment, packaging, disposable tableware and accessories or radioactive substances sold or used for ensuring economic activities thereof not indicated (hidden) in reports.

(2) The fine for packaging provided in Paragraph one, Clause 2 of this Section shall be calculated in accordance with the procedures specified in Section 24, Paragraph three of this Law provided that costs related to the issuance of the statement of the institution specified by the Cabinet is covered by taxpayer.

(3) If a taxpayer has been exempted from payment of the tax in accordance with Sections 7, 8 or 9 of this Law, but the taxpayer or supervisor does not apply or applies the relevant management system incompletely and does not fulfil the contractual obligations specified in the agreement with the Ministry of Environment, the Ministry of Environment shall take a decision regarding duty to pay tax within a time period of 10 days after it has been determined that contractual obligations are not being fulfilled and inform the supervisor, the taxpayer and the State Revenue Service about it in writing, specifying in the decision the calculated amount of tax. If an exemption from tax has been granted on the basis of an agreement entered into by the Ministry of Environment and the taxpayer or supervisor, the State Revenue Service shall collect from the taxpayer or supervisor the unpaid tax in triple the amount for the volume which is not recovered in the particular reference period, specifying the time period for payment of the unpaid tax. In order to continue to receive an exemption from the payment of tax in accordance with Section 7, 8 or 9 of this Law, the taxpayer or supervisor shall need a decision from the Ministry of Environment that the relevant management system is being applied.

Section 32. Fines for Late Payments

Fines for late payments shall be calculated and collected in accordance with the procedures and amounts specified in the Law On Taxes and Fees.

Transitional Provisions

1. With the coming into force of this Law, the Law On Natural Resources Tax (*Latvijas Republikas Saeimas un Ministru Kabineta Ziņotājs*, 1995, No. 22; 1997, No. 3; 2000, No. 10; 2002, No. 3; 2004, No. 2, 10) is repealed.

2. Until 1 July 2006 Cabinet Regulation No. 555 of 29 June 2004, Procedures for Calculation and Payment of Natural Resources Tax shall be in force as far as they do not contradict with this Law.
3. From 31 December 2006 Cabinet Regulation No. 270 of 25 June 2002, Procedures for Application of Natural Resources Tax Relief to Undertakings (Companies) Implementing a Voluntary Programme for the Management of Packaging Waste shall be in force as far as they do not contradict with this Law.
4. Until 1 July 2006 the Cabinet shall issue Regulations referred to in this Law, except for Regulations referred to Section 9 of this Law which the Cabinet shall issue until 1 April 2006. The Cabinet shall issue Regulations referred to in Section 23, Paragraph six, Clauses 3 and 4 and Regulations referred to in Section 24, Paragraph three, Clauses 7 and 7 of this Law until 1 October 2006.
5. Section 8 of this Law shall come into force on 1 January 2007.
6. Section 27, Paragraph two of this Law regarding submission of report in electronic form for co-ordination in the State Revenue Service shall be applicable from the day when a secure electronic signature is ensured for the electronic document. Until then the report for the preceding quarter shall be submitted to the relevant regional environmental board of the State Revenue Service in paper form and, where possible, in electronic form.
7. Tax paid in subsidies until 30 June 2006 for goods harmful to the environment shall be reimbursed from grants provided to the State Environmental Protection Fund in annual State Budget Law for legal persons who in accordance with technological and environment protection requirements specified regulatory enactments perform processing or recovery of waste of these goods in the territory of the Republic of Latvia or bring out such waste for recovery or processing outside the territory of the Republic of Latvia, as well as for implementation of the target programme.
8. Until 1 October 2006 the Ministry of Environment on the basis of the recommendation of the Packaging Management Council is entitled to specify exemptions from up to 80 per cent to merchants who implement a voluntary management programme for used packaging in accordance with Cabinet Regulation No. 270 of 25 June 2002, Procedures for Application of Natural Resources Tax Relief to Undertakings (Companies) Implementing a Voluntary Programme for the Management of Packaging Waste and in accordance with the criteria and requirements for voluntary management programmes of the used packaging as specified by the Cabinet. Exemptions from the tax in accordance with Cabinet Regulations referred to in this Clause may be specified for a time period not longer than until 31 December 2006 and applied until the end of this time period.
9. Exemptions from the tax granted to packagers prior to this Law coming into force shall be applied until the end of the relevant time period, but not longer than until 31 December 2006.
10. In addition to the tax calculated and paid for the amount of packaging which is not processed or recovered until 31 December 2006 in accordance with the norms of processing or recovery of the used packaging specified in the Packaging Law and other regulatory enactments regulating packaging management, a fine triple the amount of tax rate shall be

calculated and paid. The taxpayer shall calculate and pay the fine for the amount of unprocessed or non-recovered packaging after submission of the annual report specified in the Packaging Law to the regional environmental board of the State Environmental Service or the Environment State Bureau. If, upon examination of the annual report, the regional environmental board detects that the norms of processing or recovery of the used packaging were not fulfilled, the environmental State inspector shall draw up an inspection act and present it to the taxpayer. The regional environmental board shall submit the inspection act and the decision regarding the amount of the tax to be additionally paid into the budget of the territorial institution of the State Revenue Service (indicating the time period for payment of the additionally calculated sum if the taxpayer has not made payments). The taxpayer shall make the additional payments of the tax in accordance with the inspection act within a time period of 20 days after getting acquainted with the inspection act.

11. The conditions of exemption from the tax granted to the manufacturer of vehicles or the authorised representative thereof shall not change after the coming into force of this Law until the end of time period of exemption from the relevant tax.

12. The tax paid for the vehicle until 31 December 2006 shall be reimbursed in the form of grants to the end-of-life vehicle processing company for collected (also collected discarded end-of-life vehicles) and processed vehicles, as well as for the implementation of target programmes in accordance with the Management of End-of-Life Vehicles Law. The end-of-life vehicle processing company may not receive grants for processed vehicles for the management of which this company has entered into an agreement with the relevant manufacturer of vehicles or the authorised representative thereof if the manufacturer of the vehicles or authorised representative thereof is exempted from payment of the tax.

13. Reports referred to in Section 8, Paragraph four, Clause 4 and Section 9, Paragraph two, Clause 4 of the Law shall be audited from year 2008 when reports on year 2007 shall be submitted to the Ministry of Environment.

This Law shall come into force on 1 January 2006.

This Law has been adopted by the *Saeima* on 15 December 2005.

President V. Vīķe-Freiberga

Rīga, 29 December 2005

Tax Rates for the Extraction of Natural Resources

No.	Type of resource	Unit of measurement	Rate (Ls)
1.	Soil	m ³	0,20
2.	Sandy loam and clay loam, aleirite	m ³	0,01
3.	Quartz sand	m ³	0,20
4.	Sand	m ³	0,05
5.	Sand-gravel (fragments > 5 mm content > 15%)	m ³	0,10
6.	Clay, other clayey rock for the production of construction materials	m ³	0,10
7.	Dolomite for decoration (finishing)	m ³	0,25
8.	Dolomite	m ³	0,06
9.	Limestone	m ³	0,10
10.	Freshwater limestone (friable and chunky)	m ³	0,10
11.	Travertine	m ³	1,00
12.	Gypsum	m ³	0,22
13.	Field stones	m ³	0,15
14.	Pigmentary soil	m ³	0,10
15.	Peat (moisture – 40%)	ton	0,13
16.	Organogenic sapropel (algal and zoogenic – algal) and organocenic lime with ash, < 30% (moisture – 60%)	ton	0,50
17.	Other sapropel (moisture – 60%)	ton	0,10
18.	All types of medicinal mud	ton	0,50

Tax Rates for the Extraction of Water**1. Tax Rates for the Extraction of Water from 1 January 2006 to 31 December 2006**

No.	Source for the extraction of water or type of water	Unit of measurement	Rate (Ls)
1.	Surface water	m ³	0,002
2.	Underground water, also freshwater:		
2.1.	drinking water	m ³	0,01
2.2.	technical water	m ³	0,005
2.3.	mineral waters, also:		
2.3.1.	mineral water	m ³	0,20
2.3.2.	medicinal mineral water	m ³	0,10
2.3.3.	thermal mineral water	m ³	0,05

2. Tax Rates for the Extraction of Water from 1 January 2007

No.	Type of water and type or preparation thereof	Unit of measurement	Rate in time period from 1 January 2007 to 31 December 2007 (Ls)	Rate in time period from 1 January 2008 to 31 December 2008 (Ls)	Rate in time period from 1 January 2009 to 31 December 2009 (Ls)	Rate in time period from 1 January 2010 (Ls)
1.	Surface water	m ³	0,003	0,004	0,005	0,006
2.	Underground water, also freshwater and spring waters used in water supply					
2.1.	high value underground water	m ³	0,03	0,03	0,03	0,03
2.2.	medium value underground water	m ³	0,02	0,02	0,02	0,02
2.3.	low value underground water	m ³	0,01	0,01	0,01	0,01
3.	Medicinal mineral water or mineral water used for medical treatment in thermal or hydrotherapy institution in the territory of extraction of water	m ³	0,10	0,10	0,10	0,10
4.	Underground water, also freshwater and spring waters sold further on:					
4.1.	high value underground water	m ³	1,00	1,00	1,00	1,00

4.2.	medium value underground water	m ³	0,60	0,60	0,60	0,60
4.3.	low value underground water	m ³	0,30	0,30	0,30	0,30

Tax Rates for Disposal of Waste

No.	Type of pollution	Unit of measurement	Rate in time period from 1 January 2006 to 31 December 2009 (Ls)	Rate in time period from 1 January 2010 (Ls)
1.	Municipal waste disposal:			
1.1.	in landfills and landfill sites in which weighing machines are installed	ton	0,75	0,75
1.2.	in landfills and landfill sites in which weighing machines are not installed	m ³	0,25	0,25
2.	Asbestos in the form of fibres and dust	ton	10,00	25,00
3.	Disposal of hazardous wastes	ton	25,00	25,00

Annex 4

Tax Rates for Air Pollution and the Volume of Greenhouse Gases Emitted by Installations which is not Included in the Amount of Transferred Greenhouse Gas Emission Quota

No.	Classification of emission	Unit of measurement	Rate in time period from 1 January 2006 to 31 December 2007 (Ls)	Rate in time period from 1 January 2008 to 30 June 2008 (Ls)	Rate in time period from 1 July 2008 (Ls)
1.	Carbon dioxide (CO ₂) emission from stationary technological installations (except for exemptions specified in Section 10 of this Law)	ton	0,10	0,10	0,30
2.	Solid particles (dust not containing heavy metals)	ton	0,30	0,30	0,30
3.	Carbon monoxide (CO)	ton	5,50	5,50	5,50
4.	Ammonia (NH ₃) and other non-organic compounds	ton	13,00	13,00	13,00
5.	sulphur dioxide (SO ₂), nitrogen oxide (NO _x - nitrogen oxide sum, recalculated to NO ₂), volatile organic compounds and other hydrocarbons (C _n H _m)	ton	30,00	30,00	60,00
6.	Heavy metals (Cd, Ni, Sn, Hg, Pb, Zn, Cr, As, Se, Cu) and compounds thereof, recalculated for the relevant metal, and vanadium pentoxide recalculated to vanadium	ton	800,00	800,00	800,00
7.	Volume of greenhouse gases emitted by stationary technological equipment, which is not included in the amount of transferred greenhouse gas emission quota in accordance with the procedures specified in the Law On Pollution	ton	40 EUR equivalents in lats	100 EUR equivalents in lats	100 EUR equivalents in lats

* In the calculation for the payment of the tax, the currency exchange rate specified by the Bank of Latvia on the last day of the tax period shall be used for the calculation of the currency exchange rate.

Tax Rates for Water Pollution

No.	Classification of polluting substances according to the category of hazardousness	Unit of measurement	Rate (Ls)
1.	Non-hazardous substances	ton	3,00
2.	Suspended substances (non-hazardous)	ton	10,00
3.	Moderately-hazardous substances	ton	30,00
4.	Hazardous substances	ton	8000,00
5.	Especially hazardous substances	ton	50 000,00

Tax Rates for Goods Harmful to the Environment

No.	Type of goods	Unit of measurement	Rate in time period from 1 January 2006 to 30 June 2006 (Ls)	Rate in time period from 1 July 2006 (Ls)
1.	Lubricating oils	kg	0,03	0,05
2.	Electric batteries and chemical sources of electricity (lead):			
2.1.	up to 50 Ah	piece	1,50	1,50
2.2.	from 51 to 100 Ah	piece	3,00	3,00
2.3.	from 101 to 150 Ah	piece	4,50	4,50
2.4.	from 151 and more Ah	piece	6,00	6,00
2.5.	other	of the value in lats	15 %	20 %
3.	Substances depleting the ozone layer (freons, halons and others)	kg/onp (ozone depletion potential)	1,00	1,00
4.	All types of tyres	kg	0,06	0,10
5.	Oil filters	piece	0,10	0,10
6.	Electrical and electronic equipment in accordance with Section 20. ¹ , Paragraph one of the Waste Management Law:			
6.1.	large household equipment (except for large refrigeration equipment, cold storage depots and refrigerators)	kg	0	0,65
6.2.	large refrigeration equipment, cold storage depots and refrigerators	kg	0	1,05
6.3.	small household equipment	kg	0	1,35
6.4.	information technology and electronic communication equipment (except for monitors and mobile phones)	kg	0	1,35
6.5.	monitors	kg	0	1,05
6.6.	mobile phones	kg	0	0,90
6.7.	equipment provided for wide consumption	kg	0	0,65
6.8.	television sets	kg	0	1,05

No.	Type of goods	Unit of measurement	Rate in time period from 1 January 2006 to 30 June 2006 (Ls)	Rate in time period from 1 July 2006 (Ls)
6.9.	electrical and electronic instruments (except for large fixed production machinery which is not portable or is permanently fixed)	kg	0	1,35
6.10.	light bulbs containing mercury	per piece	0,10	0,40
6.11.	lighting installation (except for light bulbs containing mercury)	kg	0	1,00
6.12.	monitoring and control tools	kg	0	0,90
6.13.	toys, sport and recreation inventory	kg	0	1,35
6.14.	medical devices (except for implanted and contaminated medical devices)	kg	0	0,90
6.15.	automatic vending machines	kg	0	1,35

Tax Rates for the Packaging of Goods and Products and for Disposable Tableware and Accessories

No.	Type and material of goods used in packaging products and disposable tableware and accessories	Rate in time period from 1 January 2006 to 31 December 2006 (Ls per 1 kg of material)	Rate in time period from 1 January 2007 to 31 December 2007 (Ls per 1 kg of material)	Rate in time period from 1 January 2008 to 31 December 2008 (Ls per 1 kg of material)	Rate in time period from 1 July 2009 (Ls per 1 of material)
1.	Of glass source materials	0,04	0,16	0,20	0,25
2.	Of plastic (polymer) source materials	0,10	0,40	0,60	0,65
3.	Of metal source materials	0,06	0,24	0,45	0,70
4.	Of wood, paper and cardboard or other natural fibre source materials	0,012	0,05	0,15	0,30

Note. Tax rate for composite packaging material (laminates) shall be applied in accordance with the material which is greater in weight.

Tax Rates for Radioactive Substances

No.	Characteristics of the radioactive substance	Unit of measurement	Rate (Ls)
1.	1 st radionuclide group (allowable total radioactivity 1 m ³ waste > 10 ¹² Bq), closed radiation source	m ³ waste	500
2.	2 nd radionuclide group (allowable total radioactivity 1 m ³ waste > 10 ¹² Bq), open radiation source	m ³ waste	1000
3.	3 rd radionuclide group (allowable total radioactivity 1 m ³ waste > 10 ⁹ Bq), closed radiation source	m ³ waste	1500
4.	4 th radionuclide group (allowable total radioactivity 1 m ³ waste > 10 ⁹ Bq), open radiation source	m ³ waste	3000
5.	5 th radionuclide group (allowable total radioactivity 1 m ³ waste > 10 ⁶ Bq), closed radiation source	m ³ waste	2500
6.	6 th radionuclide group (allowable total radioactivity 1 m ³ waste > 10 ⁶ Bq), open radiation source	m ³ waste	5000
7.	7 th group, ionising radiation sources, for which any radionuclide activity exceeds the allowable limits for 1 m ³ waste	m ³ waste	10 000