

## LATVIA: SOURCES

### ***Policy or transfers***

Cabinet of Ministers of Latvia (2007), “Regulation of Cabinet of Ministers of Latvia No.525. Procedures by which a Reduced Rate of Excise Duty or Exemption from Excise Duty shall be Applied to Some Mineral Oils”, <https://likumi.lv/ta/en/id/81066-on-excise-duties> (accessed 6 January 2019).

Cabinet of Ministers of Latvia (2009), “Noteikumi par elektroenerģijas ražošanu un cenu noteikšanu, ražojot elektroenerģiju koģenerācijā” [Regulations of Cabinet of Ministers of Latvia No.221, Regulations Regarding Electricity Production and Price Determination in Cogeneration], <https://likumi.lv/doc.php?id=189260> (accessed 12 October 2017).

Cabinet of Ministers of Latvia (2010). “The concept of the excise tax relief or compensation mechanism for farmers for purchasing diesel” [Regulations of Cabinet of Ministers of Latvia No.177], <https://likumi.lv/doc.php?id=207296> (accessed 16 October 2017).

Cabinet of Ministers of Latvia (2017), “Noteikumi par dabasgāzes apriti un akcīzes nodokļa piemērošanas kārtību” [Regulations of Cabinet of Ministers of Latvia No.199, Regulations on natural gas movement and excise tax application], <https://likumi.lv/doc.php?id=290128> (accessed 13 October 2017).

Energy agency of Riga (Rīgas enerģētikas aģentūra), 2005. “Rīgas siltumapgādes attīstības koncepcija 2006.-2016.gadam” [Development conception of Riga district heating 2006-2016], Riga.

European Commission (2017), Electricity suppliers and their opportunities in natural gas market, <https://ec.europa.eu/energy/en/news/latvias-gas-market-now-liberalised> (accessed 19 October 2017).

Government (2017), “Annex to the State Tax Policy Guidelines for 2018-2021”, [https://www.vestnesis.lv/wwwraksti/2017/104/BILDES/R\\_245/KR245-PIEL\\_4.PDF](https://www.vestnesis.lv/wwwraksti/2017/104/BILDES/R_245/KR245-PIEL_4.PDF) (accessed 16 February 2020).

JSC Latvenergo (2007), "AS ‘Latvenergo’ 2006.gada pārskats" [Annual report of Latvenergo, 2006], [www.latvenergo.lv](http://www.latvenergo.lv) (accessed 12 October 2017).

JSC Latvenergo (2009), “Energoforums: speciālizlaidums” [Special issue of Latvenergo newsletter], [http://www.latvenergo.lv/portal/page/portal/Latvian/EnergoForums1/TEC-2\\_NR1\\_LV.pdf](http://www.latvenergo.lv/portal/page/portal/Latvian/EnergoForums1/TEC-2_NR1_LV.pdf) (accessed 12 October 2017).

JSC Latvenergo (2012), “Latvenergo koncerna ilgtspējas un gada pārskats 2011” [Annual and sustainability report of Latvenergo, 2011], [https://www.latvenergo.lv/files/news/2013-09-16\\_03\\_17\\_25\\_LE\\_GP\\_2011.pdf](https://www.latvenergo.lv/files/news/2013-09-16_03_17_25_LE_GP_2011.pdf) (accessed 18 October 2017).

JSC Latvenergo (2013), “TEC-2 jauda pēc rekonstrukcijas” [Riga CHP2 power after reconstruction], [https://www.latvenergo.lv/lat/Jaunumi/preses\\_reлизes/5355-rigas-tec-2-rekonstrukcija-moderna-un-efektiva-bazes-jauda-latvijai](https://www.latvenergo.lv/lat/Jaunumi/preses_reлизes/5355-rigas-tec-2-rekonstrukcija-moderna-un-efektiva-bazes-jauda-latvijai) (accessed 18. October 2017).

JSC Latvijas gāze (2017), “Latvijas gāze 2016. gada pārskats” [Latvijas gāze annual report 2016], [http://www.lg.lv/uploads/filedir/File/Investoru\\_attiecibas/Finansu\\_parskati\\_2016/2016\\_12\\_menesi\\_Auditets.pdf](http://www.lg.lv/uploads/filedir/File/Investoru_attiecibas/Finansu_parskati_2016/2016_12_menesi_Auditets.pdf).

Latvia Environmental Office (2011), “Pollution permission No. RI11IA0009 issued to poultry rising factory Ķekava”, [www.vpzb.gov.lv/lv/piesarnojums/a-b-atlaujas/?download=497](http://www.vpzb.gov.lv/lv/piesarnojums/a-b-atlaujas/?download=497) (accessed 10 October 2017).

Latvia Environmental Office (2013), “Pollution permission No. JE14IA0002 issued to poultry rising factory Balticovo”, [http://www.vpzb.gov.lv/lv/piesarnojums/a-b-atlaujas/?ur=Balticovo+AS&id\\_ur=303](http://www.vpzb.gov.lv/lv/piesarnojums/a-b-atlaujas/?ur=Balticovo+AS&id_ur=303) (accessed 10. October 2017).

Latvia Environmental Office (2015), “Pollution permission No. RI15IB0051 for Greenhouse Ltd. “Mārupes siltumnīcas”, [http://www.vpzb.gov.lv/lv/piesarnojums/a-b-atlaujas/?ur=M%4C%81rupes+siltumn%C4%ABca+SIA&id\\_ur=3683](http://www.vpzb.gov.lv/lv/piesarnojums/a-b-atlaujas/?ur=M%4C%81rupes+siltumn%C4%ABca+SIA&id_ur=3683) (accessed 12 October 2017).

Latvian Academy of Sciences (2016), “Ekspertu konsīlijs “Atklāti par gāzes tirgus liberalizāciju Latvijā” [Experts council: On natural gas market liberalization in Latvia], [http://www.lza.lv/index.php?option=com\\_content&task=view&id=3120&It](http://www.lza.lv/index.php?option=com_content&task=view&id=3120&It) (accessed 19 October 2017).

LETA (2017), Latvian gasoline and diesel fuel import data, <http://www.baltic-course.com/eng/analytics/?doc=126237> (accessed 19 October 2017).

LPIAA (2017), “Dabasgazes tirgus liberalizacija - gadījuma analīze” [Natural gas market liberalization – case analysis], [https://www.pateretajs.lv/index.php?option=com\\_content&view=article&id=137%3Adabasgzes-tirgus-atvrtis&lang=lv](https://www.pateretajs.lv/index.php?option=com_content&view=article&id=137%3Adabasgzes-tirgus-atvrtis&lang=lv) (accessed 19 October 2017).

LR Saeima (2002), “Application of Taxes in Free Ports and Special Economic Zones”, <https://likumi.lv/doc.php?id=33419> (accessed 16 October 2017).

LR Saeima (2004), “Law On Excise Duties”, <https://likumi.lv/doc.php?id=81066> (accessed 16 February 2020).

LR Saeima (2005), “Law on Electricity Market (in force since 08.06.2005.)”, <https://likumi.lv/doc.php?id=108834> (accessed 18 October 2017).

LR Saeima (2006), “Dabas resursu nodokļa likums” [Law on natural resources tax], <https://likumi.lv/doc.php?id=124707> (accessed 16 February 2020).

LR Saeima (2007), “Electricity Tax Law”, <https://likumi.lv/doc.php?id=150692> (accessed 12 October 2017).

LR Saeima (2010), “Law on Amendments on Law on Excise Duties”, <https://likumi.lv> (accessed 12 October 2017).

LR Saeima (2013), “Law On Value Added Tax”, <https://likumi.lv/doc.php?id=253451> (accessed 16 February 2020).

LSM (2017), “Par gāzes tirgus liberalizāciju Latvijā”, [On natural gas market liberalization in Latvia], <http://www.lsm.lv/temas/gazestirgusliberalizacija/> (accessed 18 October 2017).

Meijers, R. (2016), “Information on subsidized electricity tax”, <http://www.lvportals.lv/visi/skaidrojumi/281264-kas-ir-oik-un-kapec-ta-ir-musu-rekinos> (accessed 19 October 2017).

MDPI (2018), “The Impact of Greening Tax Systems on Sustainable Energy Development in the Baltic States”, available at <https://www.mdpi.com/1996-1073/11/5/1193/htm> (accessed 16 February 2020).

Ministry of Economics of Latvia (2017), “Industry policies - information on electricity produced in cogeneration and mandatory procurement (2012 - 2016)”, <https://www.em.gov.lv/lv> (accessed 27 October 2017).

Ministry of Finance of Latvia (2012), “Par iespēju valsts budžeta apakšprogrammas ‘Akcīzes nodokļa par dzīseldegvielu atmaksāšana zemniekiem’ līdzekļus atspoguļot pārskatā atbilstoši šo līdzekļu ekonomiskajai būtībai”, Riga, <https://likumi.lv/ta/id/229769-kartiba-kada-no-akcizes-nodokla-atbrivo-dizeldegvielu-gazellu-ko-izmanto-lauksaimniecibas-produkcijas-razosanai>.

Ministry of Finance of Latvia (2012), “Pētījums par akcīzes nodokli naftas produktiem” [Study on excise tax on oil products],  
[http://www.fm.gov.lv/files/nodoklupolitika/AN%20petijums\\_degviela.pdf](http://www.fm.gov.lv/files/nodoklupolitika/AN%20petijums_degviela.pdf) (accessed 17 October 2017).

Ministry of Finance of Latvia (2016), “Nodokļu atvieglojumu novērtējums par 2015.gadu” [Study on tax reliefs for 2015], December, 2016,  
[http://www.fm.gov.lv/lv/sadalas/nodoklu\\_politika/noderiga\\_informacija/informativie\\_zinojumi\\_un\\_petijumi/](http://www.fm.gov.lv/lv/sadalas/nodoklu_politika/noderiga_informacija/informativie_zinojumi_un_petijumi/) (accessed 06 January 2019).

Ministry of Finance of Latvia (2017), “Nodokļu atvieglojumu novērtējums par 2016.gadu” [Study on tax reliefs for 2016], December, 2017,  
[http://www.fm.gov.lv/lv/sadalas/nodoklu\\_politika/noderiga\\_informacija/informativie\\_zinojumi\\_un\\_petijumi/](http://www.fm.gov.lv/lv/sadalas/nodoklu_politika/noderiga_informacija/informativie_zinojumi_un_petijumi/) (accessed 06 January 2019).

Ministry of Finance of Latvia (2020), “Nodokļu atvieglojumu novērtējums par 2018.gadu” [Study on tax reliefs for 2018]. Available at  
[http://www.fm.gov.lv/lv/sadalas/nodoklu\\_politika/noderiga\\_informacija/informativie\\_zinojumi\\_un\\_petijumi/](http://www.fm.gov.lv/lv/sadalas/nodoklu_politika/noderiga_informacija/informativie_zinojumi_un_petijumi/) (accessed 16 February 2020).

Riga Energy Agency (2009), “Progresa ziņojums Nr.2 Par Rīgas siltumapgādes attīstības koncepcijas 2006./2016.g. izpildi” [Progress report on implementation of development conception of Riga district heating 2006-2016],  
[http://www.rea.riga.lv/files/Progresa\\_zinojums\\_nr2\\_par\\_koncepciju.pdf](http://www.rea.riga.lv/files/Progresa_zinojums_nr2_par_koncepciju.pdf) (accessed 18. October 2017).

The Agriculture Organizations Cooperation Board (LOSP) (2010), “Information sheet of the Agriculture Organizations Cooperation Board (LOSP)”, <http://www.losp.lv/node/318> (accessed 11 October 2017).

The Central Statistical Bureau of Latvia (2006), “Database of the Central Statistical Bureau of Latvia”, [www.csb.gov.lv](http://www.csb.gov.lv) (accessed 16 February 2020).

The Public Utilities Commission of Latvia (2013), “Latvian electricity market”,  
<https://www.sprk.gov.lv/lapas/elektroenerģijas-tirgus-atversana> (accessed 17 October 2017).

The Public Utilities Comission of Latvia (2016), “Elektroenerģijas pārvades sistēmas attīstības plāns 2016-2025” [Electricity transmission system development plan 2016 – 2025],  
<https://www.sprk.gov.lv> (accessed 18 October 2017).

The Public Utilities Comission of Latvia (2017), “Obligātā iepirkuma komponentes 2008. – 2016” [Mandatory procurement components 2008 – 2016], <https://www.sprk.gov.lv/lapas/Tarifi87> (accessed 18 October 2017).

The Public Utilities Commission of Latvia (2008), “Decisions of the Public Utilities Commission of Latvia No.268 On ‘JSC Rīgas siltums’ heat central ‘Imanta’ tariffs on produced heat and electricity”, <https://likumi.lv> (accessed 17 October 2017).

The Public Utilities Commission of Latvia (2011), “Decisions of the Public Utilities Commission of Latvia (issued annually) on the heat and electricity tariffs for the joint stock company ‘Rīgas siltums’ district heating plant ‘Imanta’”, <https://likumi.lv/doc.php?id=234164> (accessed 18 October 2017).

The Public Utilities Commission of Latvia (2017), “Decisions of the Public Utilities Commission of Latvia (issued annually) on the heat and electricity tariffs for the joint stock company ‘Latvenergo’ CHP1 and CHP2 plants”, <https://www.sprk.gov.lv/> (accessed 11 October 2017).

The State Revenue Service (2011), “Naftas produktu (degvielas) aprite 2010.gadā” [The movement of oil products in 2010]  
[https://www.vid.gov.lv/sites/default/files/statistika/degviela\\_2010\\_prese.pdf](https://www.vid.gov.lv/sites/default/files/statistika/degviela_2010_prese.pdf) (accessed 6 January 2019).

The State Revenue Service (2012), “Naftas produktu (degvielas) aprite 2011.gadā” [The movement of oil products in 2011],  
[https://www.vid.gov.lv/sites/default/files/statistika/degvielas%20aprite\\_2011\\_09\\_prese.pdf](https://www.vid.gov.lv/sites/default/files/statistika/degvielas%20aprite_2011_09_prese.pdf) (accesed 6 January 2019).

The State Revenue Service (2013), “Naftas produktu (degvielas aprite) 2012. Gadā” [The movement of oil products in 2012],  
[https://www.vid.gov.lv/sites/default/files/statistika/degvielas%20aprite\\_2012\\_gads\\_pielik\\_ww.pdf](https://www.vid.gov.lv/sites/default/files/statistika/degvielas%20aprite_2012_gads_pielik_ww.pdf) (accessed 13 October 2017).

The State Revenue Service (2015), “Naftas produktu (degvielas aprite) 2014. Gadā” [The movement of oil products in 2014], <https://www.vid.gov.lv/lv/aprites-raditaji-2014gads> (accessed 13 October 2017).

The State Revenue Service (2016), “Naftas produktu (degvielas aprite) 2015. Gadā” [The movement of oil products in 2015], <https://www.vid.gov.lv/lv/aprites-raditaji-2015gads> (accessed 13. October 2017).

The State Revenue Service (2017), “Naftas produktu (degvielas aprite) 2016. Gadā” [The movement of oil products in 2016], <https://www.vid.gov.lv/lv/akcizes-precu-aprite-2017gada-sesos-menesos> (accessed 13 October 2017).

The State Revenue Service (2017), “Naftas produktu (degvielas aprite) 2017 gadā, 6 mēnešu pārskats” [The movement of oil products in 2017 (6 month)], <https://www.vid.gov.lv/lv> (accessed 13 October 2017).

The State Revenue Sevice (2017) ,“Naftas produktu (degvielas aprite) 2013. Gadā” [The movement of oil products in 2013], <https://www.vid.gov.lv> (accessed 13 October 2017).

The State Revenue Service (2019), ,“Naftas produktu (degvielas aprite) 2018. Gadā” [The movement of oil products in 2018], <https://www.vid.gov.lv/lv/kopsavilkums-par-budzeta-ienemumu-dalas-izpildi-2018gada-12-menesos> (accessed 16 February 2020).

The State Revenue Service, (2020), ,“Naftas produktu (degvielas aprite) 2019.gada oktobris” [The movement of oil products in 2019 10 months], available  
[https://www.vid.gov.lv/sites/default/files/degvielas\\_aprite\\_pielik\\_2019\\_10.pdf](https://www.vid.gov.lv/sites/default/files/degvielas_aprite_pielik_2019_10.pdf) (accessed 16 February 2020).

The State Revenue Service (2017), “Guarantee of the Value Added Tax for Transactions Involving Petroleum Products”, <https://www.vid.gov.lv/en/guarantee-value-added-tax-transactions-involving-petroleum-products> (accessed 16 February 2020).

State Control (2019) “On the Republic of Latvia Annual Report 2018 on the Execution of the State Budget and Municipal Budgets”, [http://www.lrvk.gov.lv/uploads/reviziju-zinojumi/2018/2.4.1-23\\_2018/Kopsavilkums%20SGP2018%20detalizets.pdf](http://www.lrvk.gov.lv/uploads/reviziju-zinojumi/2018/2.4.1-23_2018/Kopsavilkums%20SGP2018%20detalizets.pdf) (accessed 16 February 2020).

Union of European Petroleum Independents (2015), “Report 2014 of Union of European Petroleum Independents”, <http://www.upei.org> (accessed 11 October 2017).

### ***Energy statistics***

IEA (2019), *World Energy Balances*, IEA, Paris. DOI: <https://doi.org/10.1787/3a876031-en>.