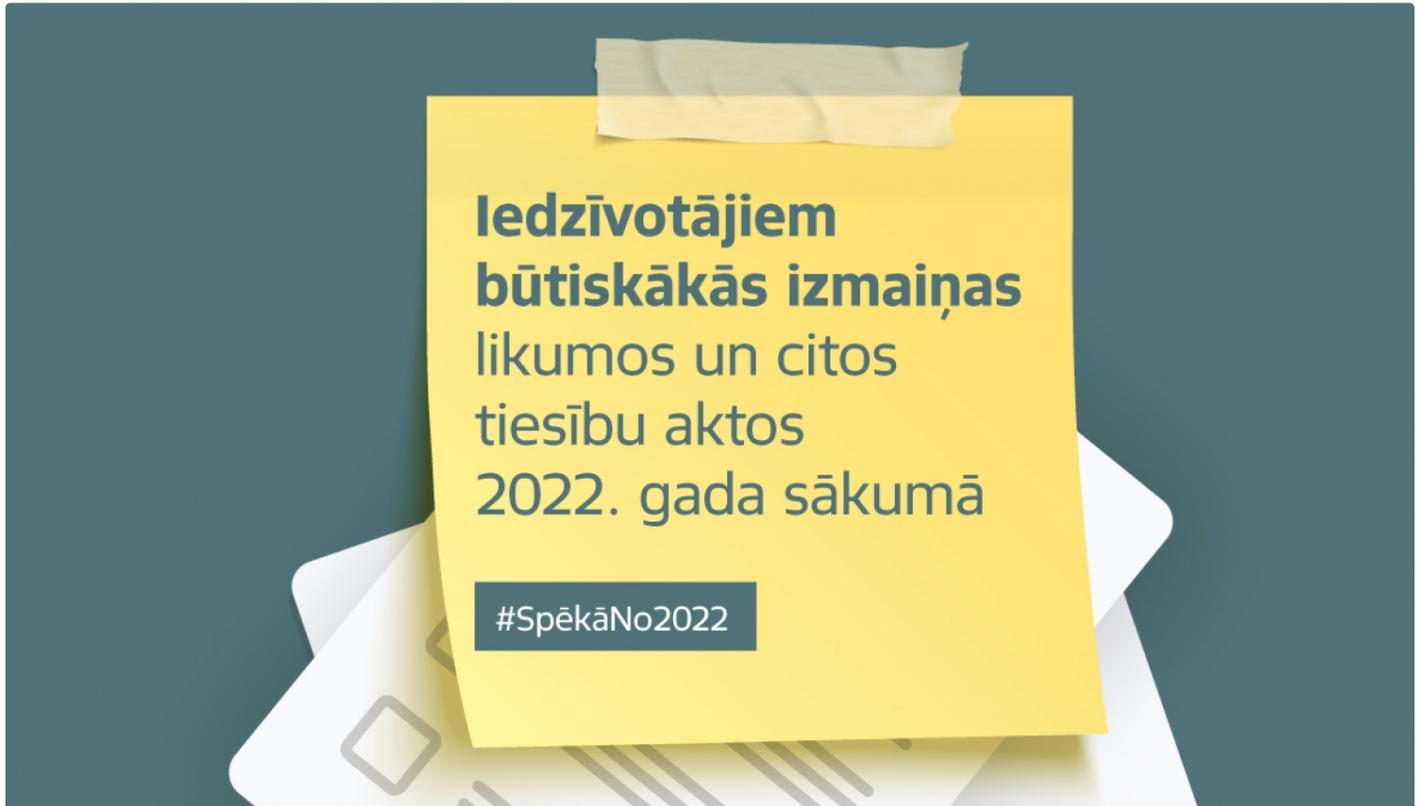


Major changes to laws and regulations for citizens in early 2022

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Cabinet of ministers

State Chancellery



The State Chancellery, in cooperation with line ministries, has compiled summary information concerning the most important changes in laws and other legal acts for citizens and different target groups, which will become effective in early 2022.

Ministry of Defence

Amendments to the Military Service Law provide that the National Armed Forces will disburse a sick-pay in accordance with the procedures and in the amount stipulated by the Cabinet of Ministers to reserve soldiers called for military training, for whom temporary incapacity has occurred during training, if the reserve soldier does not receive the sick-pay or sickness benefit. The reserve soldier will be released from service duties, and the sick-pay will be paid according to the sick-leave certificate, but not longer than until the end of the military training period. The amount of sick-pay will not exceed the amount of compensation for military training provided for in Section 66, Paragraph seven of the Military Service Law. The amendments to the [Military Service Law](#) will enter into force on 4 January 2022.

These amendments also provide that students of Colonel Oskars Kalpaks Vocational Secondary School will be entitled to receive paid health care in accordance with the procedures and in the amount stipulated by the Cabinet of Ministers.

Ministry of Economics

The average rate of mandatory procurement component (MPC) of electricity will be reduced to EUR 7.55/MWh from 1 January 2022, and the State shall cover a part of the costs composing the final electricity price from 1 December 2021 to 30 April 2022. This means that both transmission and distribution system operators will apply a 50 % reduction to system service charges to all final consumers and the State will, respectively, compensate foregone profits for system operators. This support will substantially unburden all electricity consumers, both households and legal entities.

The amendments to Regulation of the Cabinet of Ministers No. 395 [Procedures by Which Energy-Intensive Manufacturing Companies Acquire the Right to a Reduced Participation in the Payment of the Mandatory Procurement Component](#) expand the range of manufacturing enterprises that will be eligible for the State aid for compensation of the Mandatory Procurement Component payment.

Regulation of the Cabinet of Ministers No.679 [Regulations on Safety and Technical Supervision of Lifts and Vertical Lifting Platforms](#) will enter into force on 1 April 2022, and will lay down more stringent requirements for old lifts, their supervision and renewal.

Ministry of Finance

In order to further reduce the tax burden on labour for citizens with low-income, the non-taxable minimum for the personal income tax will increase from 2022; it will also increase for the retired persons. Currently, the highest non-taxable minimum is EUR 300 per month and EUR 330 per month for retired persons.

- The highest differentiated non-taxable minimum will be EUR 350 from 1 January 2022, while EUR 500 from 1 July 2022.
- The non-taxable minimum for retired persons will amount to EUR 350 from 1 January 2022 and to EUR 500 as of 1 July.

In order to promote the diversity of books and periodicals and increase their accessibility to the general public, a reduced VAT rate of 5 % will be applied from 1 January 2022 to the supply of books, periodicals and other media publications or delivery of printed and electronic publications, as well as to their subscription fee. This will ensure that the cultural, educational and awareness-raising needs of society are met.

The information concerning other changes in the field of taxation is available on the [website of the Ministry of Finance!](#)

Ministry of Welfare

The reform of the Family State Benefit will become effective on 1 January. The family will receive EUR 25 per month for one child between one year to 20 years of age, EUR 100 (EUR 50 per child) for two children, EUR 225 (EUR 75 per child) for three children. The monthly benefit will be EUR 100 per child for four or more children.

As from 1 April 2022, the sick-leave certificate shall be paid by the State from the 10th day of incapacity for work (currently from the 11th day). This means that the employer will pay from his own funds the sick-pay for a maximum of 9 calendar days (currently 10 calendar days).

For further information about changes in the social sector, please visit the [website of the Ministry of Welfare!](#)

Ministry of Culture

[Amendments to the State Culture Capital Foundation Law](#) provide for changes in the financing model of the State Culture Capital Foundation. From 2022, it is planned to return to the financing of the State Culture Capital Foundation from the planned state budget revenues of the current year from the following taxes - 3 % of excise duty on alcoholic beverages, 2 % of excise duty on tobacco products, 1.37 % of lotteries tax and 2.21 % of gambling tax. These changes in the medium-term budget, will increase the budget of the State Culture Capital Foundation by ~ 2 million euros per year in the period from 2022 - 2024, which means significantly more funding for new cultural projects, staff involved in their implementation, including the non-governmental sector.

The amendments to the Law on Personal Income Tax provide for the extension of the transitional period for a special tax regime for recipients of royalties for another year - until 31 December 2022. This means that unregistered royalty recipients will be able to continue their work in 2022 as before (for the period from 1 July to 31 December 2021) - without registering their economic activity and at the current tax rate of 25 % (from which the commissioner of the author's work pays the Residential Income Tax (RIT) and Mandatory State Social Insurance Contributions (MSSIC)); the current accounting procedure remains valid.

Ministry of Transport

[Amendments to Regulation "Procedure by Which the Funds of the State Basic Budget Allocated to the State Road Fund Program are Used"](#) stipulate that, from 1 January 2022, after the takeover of roads, local governments will receive additional funds for the takeover of the local road sections of the State for each km of road. The local governments will have the opportunity to channel more funds over the next few years to priority needs to improve the quality of local roads and bridges.

Ministry of Justice

On 1 January 2022, [amendments to the Criminal Law](#) (hereinafter - amendments to the CL) will enter into force. The amendments to the CL will initiate a reform of criminal liability of minors, providing a different procedure of the application and replacement of punishments for minors. The amendments to the CL particularly emphasise that the primary purpose of punishing the minors is the resocialisation of the minor, since it has been proved that most minors cease their offending behaviour when they mature and become adults. The amendments to the CL are aimed at improving the system of criminal penalties in general, i.e., it provides that the probation supervision has to be set as a principal punishment while forced labour needs to be replaced by community service.

In order to avoid excessive fragmentation of forced lease regulation in case of shared property and to restore a balance between the interests to be safeguarded of those involved, [a reform of forced lease](#) will enter into force on 1 January 2022. The law replaces the so-called 'forced lease relationship' with the statutory land-use right for a fee. The law lays down a fixed fee for land use - 4 % of the cadastral value per year. The new legal framework shall apply to the legal relations of the owner of the building and land from 1 January 2022 in cases where there is no contract with the owner of the building and land or a court judgment has not been made, but from 1 January 2023 to those legal relationships, which are currently regulated by a contract or a court judgment.

On 1 January 2022, the [regulation on the exemption of a natural person from debts](#) will enter into force. It aims to promote the restoration of solvency and the strengthening of financial literacy of a natural person who is or has been in a poor or disadvantaged household. The Law lays down the principles and procedures for the exemption of a natural person from debt obligations, which have arisen from a consumer credit contract within the meaning of the Consumer Rights Protection Law and which have to be discharged. This will facilitate the participation of a person in the economic environment. The new regulation applies to debts the total amount of which exceeds one national minimum monthly wage or EUR 500, but does not exceed EUR 5 000.

On 1 January 2022, an amendment to Section 3(1) of the Law on Official Publications and Legal Information regarding the publishing of all binding regulations of local governments in the official gazette *Latvijas Vēstnesis* will come into force.

Ministry of Health

The range of persons who will be entitled for paid family doctor's home visits will be extended as of 1 January 2022. It is stipulated that the persons who are in a long-term social care and social rehabilitation institutions will also be entitled for such visits paid for by the State.

Persons with Group II disability will be exempted from the patient's contribution for state-funded healthcare services as of 1 January 2022.

To enable patients with possible recurrence of malignant tumours to receive all necessary examinations, doctors' consultations and timely treatment as soon as possible, a mechanism has been developed to prioritise such patients according to the 'green corridor' principle. The so-called 'yellow corridor' is to be introduced to ensure that patients with relapses of malignant tumours receive faster diagnosis and necessary treatment.

As the result of provision of additional funding from next year, women will be entitled for paid breast reconstruction operations after breast cancer treatment.

The range of persons entitled to receive state-funded medically assisted insemination will be expanded. Until now, women under the age of 37 could benefit from this service, while from 2022, state-funded medically assisted insemination will be extended for women up to 40 years of age.

It is intended to continue the funding of psycho-emotional support measures next year, and to ensure funding for advisory telephone services to teens to provide psycho-emotional support by 30 June 2022. This service was introduced in order to reduce the long-term negative impact on the mental health of society caused by the Covid-19 pandemic and to ensure access to psychological assistance and psychological health services for Latvian residents.

It is also planned to continue to pay for the provision of psycho-emotional support to the staff of the inpatient medical institution until 30 June 2022, and to continue to pay to hospital healthcare providers a monthly allowance for the observation of the patient's state of health in the admission department and to make payment in accordance with the actual costs of treatment of patients in bed of the intensive care unit (ICU) or ICU.

Salaries of medical practitioners will further increase in 2022. The lowest monthly salary of doctors and functional specialists will increase by 4.4% next year - from EUR 1489 to EUR 1555 per workload, while the lowest monthly salary of certified nurses and medical assistants will increase by 4.74% - from EUR 985 to EUR 1032.

The average salary of medical practitioners embedded in tariffs will be increased. The average salary for doctors and functional professionals will rise to EUR 1963 (currently EUR 1862), while for medical and patient care specialists and assistants of functional specialists will rise to EUR 1183 (currently EUR 1117).

A new day hospital health service – examinations for long-term oxygen treatment, will be provided from next year. This is necessary because the patients with respiratory insufficiency, for whom oxygen therapy is indicated, may need healthcare services that can only be provided in day hospitals.

Ministry of Environmental Protection and Regional Development

On 1 February 2022, a [deposit system for beverage packaging](#) will be launched in Latvia. It will be possible to hand over glass, plastic (PET) and metal (scan) beverage packaging in the deposit system:

- glass bottles with volume between 0,1 and 3 litres (excluding);
- glass bottles for other fermented products with an alcohol content of up to 6 % between 0,1 and 0,75 litres (excluding);
- plastic (PET material group) bottles with a volume of between 0,1 and 3 litres (excluding);
- plastic bottles for beer and other fermented products with an alcohol content not exceeding 6 % between 0,1 and 0,5 or 1 litre and cans with a capacity of 0,2 to 1 litre.

We would like to remind you that the four-year transitional period for the improvement of decentralised collecting systems (DCS) to ensure their compliance with the requirements of the Regulation of the Cabinet of Ministers expires on 1 January 2022. If centralised sewerage networks have been built along respective property, the owner of the devolved system may be required to install a connection to them. In addition, the DCS must be registered in a register established by the local government before 1 January 2022.

The year 2022 is the last year to prepare your company's document management system and invoice system for using e-address. For instance, in order for the document system to automatically recognise the customer - the user of the e-address, with whom the official written communication is mandatory in the e-address from January 2023, and in order to ensure that invoices are sent to the e-address.

The use of the official electronic address is mandatory for a legal entity registered in the registers – entrepreneurs, economic operators as of 1 January 2023. As a result, 2022 is the last year to prepare the document management system of its company, an invoice system for the use of e-address. For example, in order for the document system to automatically recognise the customer - the user of the e-address, with whom the official written communication is mandatory in the e-address from January 2023, and also the sending of invoices to the e-address.

Ministry of Agriculture

On 4 January 2022, [amendments to the Veterinary Medicine Law](#) will come into force, which provide for a new procedure for the registration of pets. From now on, only practising veterinarians will be able to register pets in the Pet Register Database of the Agricultural Data Centre, as well as a requirement be will set to register in the database the dogs imported from other countries within ten days of entry.

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