Republic of Latvia

Cabinet
Regulation No. 748
Adopted 2 December 2014

Regulations Regarding Transactions with Agricultural Land
[2 June 2015]

Issued pursuant to
Section 30.\(^1\), Paragraph four and Section 38, Paragraph three of the Law On Land
Privatisation in Rural Areas
[25 August 2015]

I. General Provisions

1. This Regulation prescribes:
   1.1. the criteria for determining the dominant land use category in transactions with agricultural land;
   1.2. the information to be included in the application for transactions with agricultural land and the documents to be appended thereto;
   1.3. the procedures by which an agricultural land lessee and the manager of the Latvian Land Fund shall exercise their pre-emptive right;
   1.4. the procedures by which a local government committee shall be funded and established, its composition, as well as the rights and obligations of the local government committee;
   1.5. the procedures by which a local government committee shall examine applications for transactions with agricultural land and take a decision on consent to the acquisition of agricultural land into ownership or refusal to acquire agricultural land into ownership;
   1.6. the procedures by which the data necessary for taking of a decision shall be obtained from other State information systems;
   1.7. the deadlines and procedures by which a lessee or lessor of the land shall inform the local government regarding the agricultural land lease contracts entered into;
   1.8. the procedures, by which the manager of the Land Fund of Latvia performs transactions with immovable property, including lease, purchase, sell and change agricultural land;
   1.9. the procedures for calculating revenue from agricultural production.
[2 June 2015; 25 August 2015]
II. Criteria for Determining the Dominant Land Use Category in Transactions with Agricultural Land

2. The land use category held by the land that occupies a larger area (in hectares) in the transaction object than the land of other land use categories shall be considered the dominant land use category.

3. If the transaction object consists of two or more independent immovable properties or their undivided share, the dominant land use category for the land of each unit of immovable property shall be determined individually.

4. If the transaction object consists of two or more land units or their undivided shares, the dominant land use categories shall be determined for each land unit individually.

5. The area of land units referred to in Paragraphs 2, 3 and 4 of this Regulation shall be determined using data of the Immovable Property State Cadastre Information System on land use categories and the area of the respective land of the transaction object.

III. Information to be Included in and Documents to be Appended to the Application for Transactions with Agricultural Land

6. An application shall include the following information:
   6.1. natural person – the given name, surname, personal identification number (non-resident – personal identification number or date of birth and nationality), contact information (address of the declared place of residence or other address for correspondence, telephone number, electronic mail address) (Annex 1);
   6.2. legal person – the name, registration number, legal address and contact information (telephone number, electronic mail address) (Annex 2);
   6.3. intended use of the land to be acquired into ownership;
   6.4. attestation of conformity with the provisions of Section 28.1, Paragraph one, Clause 1, Sub-clauses “b” and “c” (for a natural person) or Clause 2, Sub-clauses “a”, “b”, “c” and “d” (for a legal person ) of the Law On Land Privatisation in Rural Areas, if the intended use of the land is agricultural activity;
   6.5. the attestation referred to in Section 30.1, Paragraph two, Clause 3 of the Law On Land Privatisation in Rural Areas, if the intended use of the land is the use of subterranean depths;
   6.6. legal person – the data that identifies the natural person – the beneficial owner (given name, surname, address and personal identification number, but if there is none, – any other information which enables identification of the person).

7. The following shall be appended to the application:
   7.1. a transaction act regarding acquisition into ownership of the agricultural land;
   7.2. a notarised copy of the document of education or a copy of the document of education, presenting the original if it is necessary to attest the conformity of education with the provisions of Section 28.1, Paragraph one, Clause 1, Sub-clause “b” or Clause 2, Sub-clause “c” of the Law On Land Privatisation in Rural Areas;
   7.3. non-resident (natural person or legal person) – a document on the payment of taxes in the state of permanent place of residence or registration;
   7.4. associations and foundations – a certified extract from the articles of association on the operational objective;
   7.5. an attestation of a sworn auditor regarding revenue of a person or owner of the legal person from agricultural production and total revenue from economic activity (where
applicable) for the years regarding which the person shall submit the relevant proof, if he or she has not submitted an annual income declaration and Annex D3 thereto or annual account where revenue of the person from agricultural production is indicated in conformity with Paragraph 33.\(^1\) of this Regulation.

\[25\text{ August 2015}\]

7.\(^1\) If a person cannot submit the attestation of a sworn auditor abovementioned in Sub-paragraph 7.5 of this Regulation, it may be replaced with an attestation issued by a certified expert or auditor of a foreign country (a Member State of the European Union, a Member State of the European Economic Area or a third country) regarding revenue of a person or owner of the legal person from agricultural production and total revenue from economic activity, by appending thereto a notarially certified translation of this attestation or a translation which is certified in accordance with the procedures laid down in the laws and regulations regarding procedures for attesting of translations of documents in the official language and a statement issued by a foreign competent institution, where the given name, surname of a certified expert or auditor, the name, registration number, address of the place of practice, contact information are indicated and the name and address of the institution which maintains the register of the relevant certified experts or auditors, if during any of the preceding three years a person or owner of the legal person has carried economic activity and obtained revenue from agricultural production outside Latvia. If a local government cannot verify the right of a foreign certified expert or auditor to provide the attestation abovementioned in this Paragraph in the relevant state, the submitted attestation shall be refused.

\[25\text{ August 2015}\]

IV. Exercising of the Pre-emptive Right of a Lessee of Agricultural Land and the Manager of the Latvian Land Fund

8. If the land owner alienates agricultural land, the pre-emptive right to which in accordance with Section 30.2, Paragraph two or three of the Law On Land Privatisation in Rural Areas is subsequently held by the lessee of the agricultural land to be alienated and the manager of the Latvian Land Fund, and a transaction act has not been concluded with any of the abovementioned persons, the local government committee shall send a copy of the transaction act electronically or in printed form to the lessee of the agricultural land to be alienated and the manager of the Latvian Land Fund. The lessee of the agricultural land to be alienated and the manager of the Latvian Land Fund are entitled to exercise their pre-emptive right to the alienated agricultural land within two months from the date when the copy of the transaction act was received.

9. If the lessee of the agricultural land to be alienated wishes to exercise its pre-emptive right, it shall, within the deadlines referred to in Paragraph 8 of this Regulation, submit to the respective local government the application referred to in Paragraph 6 of this Regulation and the documents referred to in Paragraph 7 of this Regulation, which confirm the person's right to acquire ownership for the agricultural land (except the transaction act on the acquisition of agricultural land into ownership).

10. If the manager of the Latvian Land Fund wishes to exercise its pre-emptive right to the agricultural land to be alienated, it shall, within the deadlines referred to in Paragraph 8 of this Regulation, inform the respective local government thereof.

11. After receipt of the documents referred to in Paragraph 9 of this Regulation the local government committee shall review the submitted documents and decide on the consent for
the acquisition of agricultural land into ownership, if the conditions of Section 28, Paragraph one, Section 28.1, Paragraph one, and Section 29, Paragraph four or six of the Law On Land Privatisation in Rural Areas are conformed to, sending a derivative of the decision also to the seller of the land and to the manager of the Latvian Land Fund, provided that the consent to exercise the pre-emptive right referred to in Paragraph 10 of this Regulation has been received.

12. If the lessee of the agricultural land to be alienated does not intend to exercise its pre-emptive right in accordance with the procedures referred to in Paragraph 9 of this Regulation or the conditions of Section 28, Paragraph one, Section 28.1, Paragraph one, and Section 29, Paragraph four or six of this Regulation are not conformed to, the committee shall take a decision on the consent for the manager of the Latvian Land Fund to acquire the agricultural land to be alienated into ownership, provided that in accordance with Paragraph 10 of this Regulation its consent to exercise the pre-emptive right has been received. The committee shall also send a derivative of the decision to the seller of the land.

13. If a person having the pre-emptive right has received the consent of the local government committee for acquiring the agricultural land into ownership, it shall prepare a new transaction act within 10 working days on the basis of the conditions of the transaction act referred to in Sub-paragraph 7.1 of this Regulation and shall pay the respective amount according to the procedures laid down in the transaction act.

V. Setting-up and Financing of the Local Government Committee, Composition, Duties and Rights of the Local Government Committee

14. Financial expenditure of a municipality local government committee shall be covered by the Ministry of Environmental Protection and Regional Development from its budget resources allocated for the respective year in the amount of up to 10 thousand euros per year. The State budget funds for covering the financial expenditure of municipality local government committees shall be transferred to the local governments by the Ministry of Environmental Protection and Regional Development in accordance with the Cabinet order on the distribution of funding between local governments on the basis of the information collected and prepared by the Ministry of Agriculture.

15. Municipality local governments shall, once a year by 15 October, prepare and submit information to the Ministry of Agriculture regarding the number of administered transactions relating to agricultural land, as well as the number of related letters sent and copies of documents certifying expenditure. Financial expenditure of the operation of municipality local governments of the fourth quarter of the year shall be reimbursed from the State budget funds allocated for this purpose in the following financial year.

16. A municipality local government shall establish a committee from representatives of the local government in the composition of at least five members for taking decisions on acquisition of agricultural land into ownership (hereinafter – the Committee).

17. The chairperson and members of the committee shall be elected in accordance with the procedures laid down in the Law On Local Governments. The committee shall have a quorum if more than half of the committee members participate at the meeting thereof. The committee shall take a decision by majority vote. In the event of a tied vote, the vote of the chairperson of the committee shall be the deciding vote.
18. The committee shall elect the secretary of the committee from among its members. The work of the committee shall be materially and technically ensured by the respective municipality local government.

19. Duties of the committee:
   19.1. to suspend any member of the committee from decision-making process, who in accordance with the Law On Prevention of Conflict of Interest in Activities of Public Officials faces a conflict of interest in connection to the application to be reviewed and who is not entitled to participate in the decision-making process;
   19.2. to inform the buyer of the land, the seller of the land and other persons invited regarding the time and agenda of the meeting not later than five working days before the respective meeting.

20. Rights of the committee:
   20.1. within 10 working days after a written request for information, to receive the information needed for making the respective decision from managers of State information systems;
   20.2. to invite representatives of direct administration and other institutions to a meeting of the committee;
   20.3. to request the applicant to eliminate any inaccuracies found in the information submitted, to supplement the submitted information or to submit the missing documents confirming the person’s right to acquire agricultural land into ownership, within three working days after receipt of the request.

VI. Decision-Making for the Acquisition of Agricultural Land into Ownership

21. The committee shall:
   21.1. examine whether the conditions of Section 28, Paragraph one and Section 28.1, Paragraph one of the Law On Land Privatisation in Rural Areas are conformed to;
   21.2. upon assessing the data of the Information System of the Register of Enterprises, and the document referred to in Sub-paragraph 7.4 of this Regulation, examine the conformity of associations and foundations with the conditions of Section 28, Paragraph one, Clause 7 of the Law On Land Privatisation in Rural Areas;
   21.3. examine whether conformity with the conditions of Section 29 of the Law On Land Privatisation in Rural Areas relating to the maximum area of the agricultural land to be acquired into ownership has been ensured, using data of the Immovable Property State Cadastre Information System and the State Unified Computerised Land Register Information System;
   21.4. according to the data of the Immovable Property State Cadastre Information System, assess whether the qualitative assessment of the agricultural land to be acquired is below 60 points, if it is indicated in the application of the person that the purpose of the intended use of the land is use of subterranean depths;
   21.5. examine whether conformity with the conditions of Section 28.1, Paragraph one, Clause 1, Sub-clause “d” or Clause 2, Sub-clauses “d” and “e” of the Law On Land Privatisation in Rural Areas regarding payment of taxes for non-residents and information regarding beneficial owners has been ensured based on the information contained in the application and the documents appended thereto;
   21.6. examine whether the conditions referred to in Section 28.1, Paragraph one, Clause 1, Sub-clause “b” or Clause 2, Sub-clauses “a” or “c” of the Law On Land Privatisation in Rural Areas regarding revenue from agricultural production based on the information contained in the application and the documents appended thereto;

[25 August 2015]
22. A protocol for each meeting of the committee meeting shall be drawn up and signed by all members of the committee present at the meeting. Each member of the committee has the right to append their written dissenting opinion to the protocol. The decision of the committee on consent to the acquisition of agricultural land into ownership or refusal thereof shall be drawn up by the committee in the form of a reference. The decision shall be signed by the chairperson of the committee or in the absence of the chairperson of the committee – by his or her deputy.

VII. Acquisition of the Data Necessary for the Decision-Making from Other State Information Systems

23. Upon sending a request the committee shall obtain data from the following State information systems free of charge:
   23.1. the Immovable Property State Cadastre Information System, using the unified State and local government portal www.latvija.lv;
   23.2. the Information System of the Register of Enterprises;
   23.3. the Tax Information System;
   23.4. the Information System of the Rural Support Service;
   23.5. the State Unified Computerised Land Register;
   23.6. the Population Register.

24. The committee shall receive the necessary data from the Register of Enterprises by concluding a mutual agreement on the use of the Information System of the Register of Enterprises or by submitting a written request for information to the Register of Enterprises.

25. The committee shall receive the necessary data from the Tax Information System by using the State information system integrator or by submitting a written information request to the State Revenue Service.

26. The committee shall receive the necessary data of the Rural Support Service from the Information System of the Rural Support Service by submitting a written request for information to the Rural Support Service.

27. The committee shall receive the necessary data of the State Unified Computerised Land Register by concluding a mutual agreement with the Court Administration or by submitting a written request for information to the State Unified Computerised Land Register.

28. The committee shall receive the necessary data from the Office of Citizenship and Migration Affairs by using the data of the Population Register.

29. The committee shall receive the necessary data from the Single State and Local Government Portal www.latvija.lv, using the State information system integrator.

30. Managers of State information systems shall submit the information referred to in Paragraphs 24, 25, 26, 27 and 38 of this Regulation to the committee free of charge within 10 working days.

VIII. Terms and Procedures by which the Land Lessee or Lessor shall Inform the Local Government Regarding the Concluded Agricultural Land Lease Contracts
31. A land lessee or lessor shall, within one month after conclusion of a land lease contract, submit a derivative of the agricultural land lease contract in person or send a certified derivative electronically or by mail to the municipality local government, in the administrative territory of which the leased land is located.

32. The municipality local government, upon receipt of a derivative of the land lease contract, shall:
   32.1. make a note on the derivative of the agricultural land lease contract regarding registration in the register of local government agricultural land lease contracts, if the derivative of the land lease contract has been submitted in person;
   32.2. within 10 working days, send a statement to the applicant regarding registration of the land lease contract in the register of local government agricultural land lease contracts, indicating the registration date and register number of the land lease contract, if the derivative of the land lease contract has been received electronically or by mail.

33. If changes are made in the essential components of the land lease contract, which is registered in the register of local government agricultural land lease contracts, the land lease contract is suspended or terminated by a court decision, the land lessee or lessor, by mutual agreement, shall inform the respective municipality local government thereof within one month from the date when the changes were made to the contract or when the land lease contract was suspended or terminated by a court decision.

VIII. Procedures, by which the Manager of the Land Fund of Latvia Performs Transactions with Immovable Property

[2 June 2015]

33.1. The manager of the Land Fund of Latvia shall carry out transactions with immovable property:
   33.1.1. in accordance with the Civil Law, the Law On Land Privatisation in Rural Areas and other laws and regulations governing transactions with immovable property;
   33.1.2. by assessing usefulness and efficiency of transactions and also taking into account the objective of the Latvian Land Fund laid down in Section 37 of the Law On Land Privatisation in Rural Areas and by balancing it with economic profitability as possible;

33.2. If the state loan is granted to the manager of the Latvian land Fund in accordance with the laws and regulations regarding procedures for issuing and servicing of state loans for ensuring of the transactions abovementioned in Sub-paragraph 1.8 of this Regulation, the laid down loan risk interest rate shall not be applied.

33.3. The manager of the Latvian Land Fund shall publish information regarding agricultural land to be alienated and leased on the website of the Latvian Land Fund, by indicating the address, cadastre number, area and encumbrances of the transaction object.

33.4. The Latvian land Fund, in entering into transactions related to agricultural land, shall include indication in the transaction statement that the relevant transaction is carried out by the manager of the Latvian Land Fund, in order to separate it from the transactions to be carried out by the joint stock company "Attīstības finanšu institūcija Altum" in conformity with the field of main activity thereof.

33.5. The Manager of the Latvian Land Fund shall, until 25th date of the first month of the current quarter, submit a report to the Agricultural Ministry regarding transactions with
immovable property (Annex 3), by indicating the number of purchase, sale, change and lease transactions taken place in the previous quarter and agricultural land area.

33.6 The Ministry of Agriculture shall publish the report abovementioned in Section 33.5 of this Regulation once in a quarter on the website of the Ministry of Agriculture www.zm.gov.lv.

VIII2. Procedures for Calculating Revenue from Agricultural Production

[25 August 2015]

33.7 Within the meaning of Section 28.1, Paragraph one, Clause 1, Sub-clause "b" and Clause 2, Sub-clauses "a" and "c" revenue from agricultural production shall be calculated, by summing up revenue from the sale of those agricultural products and fishery products which are produced or cultivated in a person's farm, including by harvesting, milking, growing or keeping animals, and also revenue from the sale of such processed agricultural and fishery products which are obtained in a farm, by processing agricultural or fishery products produced or grown in the farm. By conducting accounting, revenue from agricultural production shall be accounted separately. Agricultural products or fishery products shall be products (except fishery products) referred to in Chapter 1 to 24 of the Combined Nomenclature of the European Commission that is laid down in the Commission Implementing Regulation (EU) No 1101/2014 of 16 October 2014 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff, as well as products classified with codes 5301 and 5302.

33.8 Revenue other than abovementioned in Paragraph 33.7 of this Regulation, including European Union aid from the European Agricultural Guarantee Fund and the European Agricultural Fund for Rural Development, as well as State aid for agriculture shall be regarded as other revenue.

IX. Closing Provisions

34. The local government shall register the land lease contracts, which have been concluded before the day of coming into force of this Regulation, in the register of agricultural land lease contracts within six months after the day of coming into force of this Regulation.

35. The information referred to in Section 28.1, Paragraph one, Clause 1, Sub-clause “b” and Clause 2, Sub-clause “a” of the Law On Land Privatisation in Rural Areas regarding the receipt of direct payments and income from agricultural production, shall be included in the application starting from 1 July 2015.

36. The provisions of the Regulation regarding the manager of the Latvian Land Fund shall come into force concurrently with the launch of operation of the Latvian Land Fund, but not later than by 1 July 2015.

37. Sub-paragraph 23.1 of this Regulation shall come into force after creation of the electronic service in the single State and local government portal www.latvija.lv, but not later than by 1 January 2016.

38. Upon written request the State Land Service shall submit data of the Immovable Property State Cadastre Information System to the committee in electronic form, regarding all immovable properties and land units belonging to the person by the time of the creation of the
electronic service in the single State and local government portal www.latvija.lv, but not later than by 31 December 2015.

Prime Minister                             Laimdota Straujuma
Minister for Agriculture                   Jānis Dūklavs
Annex 1
Cabinet Regulation No. 748
2 December 2014
[28 August 2015]

Natural Person's Application

To the municipality council

______________________________
(name)

______________________________
(address)

Application for Transaction with Agricultural Land

I. Applicant

I, ____________________________________________,
(given name, surname)

Personal identification number

.addr__________________________
.addr__________________________

(address of the declared place of residence or other address for correspondence)

(phone number, electronic mail address)

(personal identification number or date of birth and nationality, where applicable)

II. Applicant – authorised person (where applicable)

______________________________
(given name, surname)

(number of the power of attorney and date of issue)

III. Applicant – person with pre-emptive right (where applicable)

I, ____________________________________________,
(given name, surname)

Personal identification number

.addr__________________________
.addr__________________________
(address of the declared place of residence or other address for correspondence)
(phone number, electronic mail address)
(personal identification number or date of birth and nationality, where applicable)

IV. I request consent for the acquisition of agricultural land into ownership

(cadastre number, name or address of the transaction object)

V. Intended use of land

VI. Attestation of conformity with conditions referred to in Section 28.\(^1\) Paragraph one, Clause 1, Sub-clause “b” and “c” of the Law On Land Privatisation in Rural Areas

Mark as appropriate with an “x”

1.  □ Attestation that a person has received the direct payments (the single area payments) within the time period of at least the preceding three years\(^1\)
2.  □ Attestation regarding conformity with a condition that revenue from agricultural production for not less than last three years in succession form at least one third of its total revenue from economic activity

*Tables for three reporting years shall be completed for the attestation*

<table>
<thead>
<tr>
<th>Reporting year regarding which information is provided</th>
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<tr>
<td>2.1. Revenue from agricultural production</td>
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<td>2.1.4. Total revenue and revenue from agricultural</td>
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<td>production declared in the State Revenue Service</td>
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<td>(where applicable, mark with an &quot;x&quot;)(^2)</td>
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</table>
production declared in the State Revenue Service
(where applicable, mark with an "x")

2.3. Reporting year regarding which information is provided
2.1.3. Revenue from agricultural production
2.3.2. Total revenue
2.3.3. A part of revenue obtained from agricultural production in total revenue (shall be calculated by dividing the revenue indicated in the row 2.3.1 by the revenue indicated in the row 2.3.2)
2.3.4. Total revenue and revenue from agricultural production declared in the State Revenue Service
(where applicable, mark with an "x")

Attestation shall be regarded as acceptable if the indicators of the rows 2.1.3, 2.2.3 and 2.3.3 are not only lesser than 0.3333 (total revenue, obtained from agricultural production, is at least 1/3 of total revenue).

3. ☐ Attestation that agricultural education or education equivalent thereto has been acquired

4. I hereby certify that (mark as appropriate with an "x")
   
a) I will start to use the land for agricultural purposes within one year after its acquisition and will keep using it for these purposes
   ☐

   b) will start to use the land for agricultural purposes within three years after its acquisition and will keep using it for these purposes
   ☐

   c) the land is intended for use of subterranean depths
   ☐

5. ☐ I am aware that that in case of a failure to use the land for agricultural purpose within one year if the land had been applied for direct payments (for single area payment), or within three years if the land had not been applied for direct payments (for single area payment) in the previous or current year, I may be imposed an administrative fine

VII. Appended:
1. Transaction act
2. 
3. 
4. 

Translation © 2016 Valsts valodas centrs (State Language Centre)
I agree to receive information on the course of the review of the application to the electronic mail address (mark with an “x”)  

(date)  (signature)  (given name, surname)  

Notes.
2 An annual income declaration and Annex D3 thereto or an annual account for has been submitted to the State Revenue Service for the relevant year, where the revenue from agricultural production is indicated in conformity with Paragraph 33 of this Regulation.
3 Mark if the land has been applied for direct payments (single area payment) in the preceding or current year in accordance with Regulation No 73/2009 or Regulation No 1307/2013.
4 Mark if the land has not been applied for direct payments (single area payment) in the preceding or current year in accordance with Regulation No 73/2009 or Regulation No 1307/2013.
5 Mark if the agricultural land is intended for use of subterranean depths.
6 Shall not be marked if the land is intended for use of subterranean depths.
7 The details of the document “date” and “signature” shall not be completed, if the document has been drawn up in accordance with the laws and regulations regarding drawing up of electronic documents.
Legal Person's Application

To the municipality council

(name)

(address)

Application for Transaction with Agricultural Land

I. Applicant

(name)

Registration number

(legal address)

(phone number, electronic mail address)

(non-resident – country of residence of the foreign legal person)

II. Applicant – authorised person

(given name, surname)

(number of the power of attorney and date of issue)
III. Applicant – person with pre-emptive right:  
(where applicable)

<table>
<thead>
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<td>(legal address)</td>
</tr>
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</tr>
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<td>(non-resident – country of residence of the foreign legal person)</td>
</tr>
</tbody>
</table>

IV. I request consent for the acquisition of agricultural land into ownership

| (cadastre number, name or address of the transaction object) |

V. Intended use of land

VI. Attestation of conformity with Section 28.1, Paragraph one, Clause 2, Sub-clause “a”, “b”, “c” and “d” of the Law On Land Privatisation in Rural Areas

Mark as appropriate with an “x”.

1. □ Attestation that a person has received the direct payments (the single area payments) for at least a year within the time period of the preceding three years

2. □ Attestation that revenue from agricultural production for not less than three preceding years in succession form at least one third of its total revenue from economic activity

*Tables for three reporting years shall be completed for the attestation*
2.1. Reporting year regarding which information is provided

| 2.1.1. Revenue from agricultural production |  
| 2.1.2. Total revenue |  
| 2.3.1. A part of revenue obtained from agricultural production in total revenue (shall be calculated by dividing the revenue indicated in the row 2.1.1 by the revenue indicated in the row 2.1.2) |  
| 2.1.4. Total revenue and revenue from agricultural production declared in the State Revenue Service (where applicable, mark with an "x") |  

2.2. Reporting year regarding which information is provided

| 2.1.2. Revenue from agricultural production |  
| 2.2.2. Total revenue |  
| 2.2.3. A part of revenue obtained from agricultural production in total revenue (shall be calculated by dividing the revenue indicated in the row 2.2.1 by the revenue indicated in the row 2.2.2) |  
| 2.2.4. Total revenue and revenue from agricultural production declared in the State Revenue Service (where applicable, mark with an "x") |  

2.3. Reporting year regarding which information is provided

| 2.1.3. Revenue from agricultural production |  
| 2.3.2. Total revenue |  
| 2.3.3. A part of revenue obtained from agricultural production in total revenue (shall be calculated by dividing the revenue indicated in the row 2.3.1 by the revenue indicated in the row 2.3.2) |  
| 2.3.4. Total revenue and revenue from agricultural production declared in the State Revenue Service (where applicable, mark with an "x") |  

Attestation shall be regarded as acceptable if the indicators of the rows 2.1.3, 2.2.3 and 2.3.3 are not only lesser than 0.3333 (total revenue, obtained from agricultural production, is at least 1/3 of total revenue).

3. Attestation regarding conformity with the condition that revenue of one owner from agricultural production for not less than three preceding years in succession form at least one third of person's total revenue from economic activity.  

Tables for three reporting years shall be completed for the attestation.
<table>
<thead>
<tr>
<th>Owner</th>
<th>(given name, surname)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Personal identification number</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>(personal identification number or date of birth and nationality of a non-resident)</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>3.1. Reporting year regarding which information is provided</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>3.1.1. Revenue from agricultural production</td>
<td></td>
</tr>
<tr>
<td>3.1.2. Total revenue</td>
<td></td>
</tr>
<tr>
<td>3.1.3. A part of revenue obtained from agricultural production in total revenue (shall be calculated by dividing the revenue indicated in the row 3.1.1 by the revenue indicated in the row 3.1.2)</td>
<td></td>
</tr>
<tr>
<td>3.1.4. Total revenue and revenue from agricultural production declared in the State Revenue Service (where applicable, mark with an &quot;x&quot;)</td>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>3.2. Reporting year regarding which information is provided</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>3.2.1. Revenue from agricultural production</td>
<td></td>
</tr>
<tr>
<td>3.2.2. Total revenue</td>
<td></td>
</tr>
<tr>
<td>3.2.3. A part of revenue obtained from agricultural production in total revenue (shall be calculated by dividing the revenue indicated in the row 3.2.1 by the revenue indicated in the row 3.2.2)</td>
<td></td>
</tr>
<tr>
<td>3.2.4. Total revenue and revenue from agricultural production declared in the State Revenue Service (where applicable, mark with an &quot;x&quot;)</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>3.3. Reporting year regarding which information is provided</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>3.3.1. Revenue from agricultural production</td>
<td></td>
</tr>
<tr>
<td>3.3.2. Total revenue</td>
<td></td>
</tr>
<tr>
<td>3.3.3. A part of revenue obtained from agricultural production in total revenue (shall be calculated by dividing the revenue indicated in the row 3.3.2 by the revenue indicated in the row 3.3.2)</td>
<td></td>
</tr>
<tr>
<td>3.3.4. Total revenue and revenue from agricultural production declared in the State Revenue Service (where applicable, mark with an &quot;x&quot;)</td>
<td></td>
</tr>
</tbody>
</table>

Translation © 2016 Valsts valodas centrs (State Language Centre) 17
Attestation shall be regarded as acceptable if the indicators of the rows 3.1.3, 3.2.3 and 3.3.3 are not only lesser than 0.3333 (total revenue, obtained from agricultural production, is at least 1/3 of total revenue).

4. [ ] Attestation that an owner or permanent employee has corresponding vocational education

VII. Beneficial owners

(data that identify a natural person - beneficial owner: given name, surname, address and personal identification number,
but, if there is not any - other information which gives possibility to identify a person)

I hereby certify that all beneficial owners are the persons referred to in Section 28, Paragraph one, Clause 1 of the Law On Land Privatisation in Rural Areas.

I hereby certify that (mark as appropriate with an "x")

a) I will start to use the land for agricultural purposes within one year after its acquisition and will keep using it for these purposes

b) will start to use the land for agricultural purposes within three years after its acquisition and will keep using it for these purposes

c) the land is intended for use of subterranean depths

[ ] I am aware that that in case of a failure to use the land for agricultural purpose within one year if the land had been applied for direct payments (for single area payment), or within three years if the land had not been applied for direct payments (for single area payment) in the previous or current year, I may be imposed an administrative fine

VIII. Appended:

1. Transaction act
2. 
3. 
4. 
5. 

I agree to receive information on the course of the review of the application to the electronic mail address (mark with an "x")

(date) (signature) (given name, surname)
Notes.


2 An annual income declaration and Annex D3 thereto or an annual account for has been submitted to the State Revenue Service for the relevant year, where the revenue from agricultural production is indicated in conformity with Paragraph 33 of this Regulation.

3 Indicate data identifying a natural person.

4 Indicate information only regarding revenue from economic activity of a natural person. Revenue from activity of a legal person shall not be included in this calculation.

5 Mark if the land has been applied for direct payments (single area payment) in the preceding or current year in accordance with Regulation No 73/2009 or Regulation No 1307/2013.

6 Mark if the land has not been applied for direct payments (single area payment) in the preceding or current year in accordance with Regulation No 73/2009 or Regulation No 1307/2013.

7 Mark if the agricultural land is intended for use of subterranean depths.

8 Shall not be marked if the land is intended for use of subterranean depths.

9 The details of the document “date”, “signature” and “place for seal” shall not be completed if the document has been drawn up in conformity with the laws and regulations regarding the drawing up of electronic documents.
# Report of the Latvian Land Fund Regarding Transactions with Immovable Property

<table>
<thead>
<tr>
<th>No.</th>
<th>Transactions with immovable property</th>
<th>Planning region</th>
<th>Number of transactions</th>
<th>Agricultural land area ha</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Obtained in property</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>in Kurzeme</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>in Latgale</td>
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<td></td>
</tr>
<tr>
<td></td>
<td>in Riga</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>in Vidzeme</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>in Zemgale</td>
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</tr>
<tr>
<td></td>
<td>In total</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td>Sold</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>in Kurzeme</td>
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<td></td>
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<td></td>
<td>in Latgale</td>
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<td>in Riga</td>
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<td></td>
<td>in Zemgale</td>
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<td></td>
<td>In total</td>
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<td></td>
</tr>
<tr>
<td>3.</td>
<td>Change transactions</td>
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<td>in Kurzeme</td>
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<td></td>
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<td></td>
<td>in Latgale</td>
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<td>in Riga</td>
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<td>in Vidzeme</td>
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<td>in Zemgale</td>
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<td></td>
</tr>
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<td></td>
<td>In total</td>
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</tr>
<tr>
<td>4.</td>
<td>Leased out</td>
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<td>in Latgale</td>
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<td></td>
<td>in Zemgale</td>
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<td></td>
<td>In total</td>
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<tr>
<td></td>
<td>In total entirely</td>
<td></td>
<td></td>
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</tr>
</tbody>
</table>

(date)\(^1\)  (position, given name, surname)  (signature)\(^1\)

Place for a seal\(^1\)
Note. The details of the document “date”, “signature” and “place for seal” shall not be completed if the electronic document has been drawn up in conformity with the laws and regulations regarding the drawing up of electronic documents.