

Information and statements for the conclusion of the contract „On making investments“

According to the Law
„Application of Taxes in Free Ports and
Special Economic Zones“ (Annex 8)

I. Information on the applicant:

1. Capital enterprise:	
Firm	
Registration number	
Taxpayer registration number	
Contact information (address, phone, e-mail)	

Hereinafter „enterprise“.

II. Information on the authority granting the aid and place of implementation:

2. Zone Authority or Freeport Authority receiving the application.	Ventspils Free Port Authority
3. Region belonging to third level according to Nomenclature of Territorial Units for Statistics (NUTS), where investments will be made.	Latvia, Kurzeme (LV003)

III. Information on the project:

4. Title of the investment project.	
5. Description of alleged initial investments with a reference whether the investments are related to:	
a) establishment of a new enterprise,	
b) increase in the production or service capacity of an existing enterprise,	
c) diversification of products of an existing enterprise in the range of products that have not been produced by the enterprise before,	
b) significant change in the production process of an existing enterprise.	
6. Estimated amount of initial/ start-up investments (EUR).	
7. Estimated start date of initial/ start-up investments.	
8. Estimated end date of initial/ start-up investments.	

IV. Information on other start-up investment projects by the enterprise:

9. Information on other start-up investment projects launched by the enterprise for which it has received aid, including <i>de minimis</i> aid:	
a) title of the project,	
b) Region belonging to third level according to Nomenclature of Territorial Units for Statistics (NUTS), where investments will be made.	
c) investment sites and the their relation with the planned investments to receive tax exemptions,	
d) applied maximum support interest rate,	
e) scope of investments (EUR),	
f) start and end term for making investments,	
g) legal grounds for granting the aid (law, Cabinet of Ministers regulations, etc.),	
h) date of decision by the authority granting the aid on granting the aid.	
10. Information on other start-up investment projects planned by the enterprise for which it envisages to receive aid, including <i>de minimis</i> aid:	
a) title of the project,	
b) Region belonging to third level according to Nomenclature of Territorial Units for Statistics (NUTS), where investments will be made.	
c) investment sites and the their relation with the planned investments to receive tax exemptions,	
d) applied maximum support interest rate,	
e) scope of investments (EUR),	

f) start and end term for making investments,	
g) legal grounds for granting the aid (law, Cabinet of Ministers regulations, etc.),	
h) date of decision by the authority granting the aid on granting the aid.	

11. Information on other initial/start-up investment projects carried out and completed by the enterprise during the last three years for which it has received aid, including <i>de minimis</i> aid:	
a) title of the project,	
b) Region belonging to third level according to Nomenclature of Territorial Units for Statistics (NUTS), where investments will be made,	
c) investment sites and the their relation with the planned investments to receive tax exemptions,	
d) applied maximum support interest rate,	
e) scope of investments (EUR),	
f) start and end term for making investments,	
g) legal grounds for granting the aid (law, Cabinet of Ministers regulations, etc.).	

12. Where an enterprise provides information according to Paragraph 9, 10, and 11 of the present annex, it shall be indicated, whether the implemented and planned initial/start-up investment projects by the enterprise do not qualify as a single investment project according to Clause 8.1(2) of the Law „Application of Taxes in Free Ports and Special Economic Zones“.	
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V. Granted support intensity:

13. Planned support rate in per cent to apply tax deductions (calculated according to Clause 8(1), 8.1(3) or 8.2(1), or 8.2(2) of the Law „Application of Taxes in Free Ports and Special Economic Zones“).	
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14. Enterprise status at the time of application submission according to Annex I of the Regulation (EC) No. 651/2014 (large, medium-sized, or small enterprise)*.	
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**According to the attached declaration on the enterprise complying with the criteria of a small (micro) or medium-sized enterprise. (Cabinet of Ministers Regulations No.964 „Regulations on the procedures for declaring enterprises according to small (micro) or medium-sized enterprise“ of 25 November 2008).*

VI. Statements by the enterprise:

15. I herewith approve that the enterprise will provide a financial investment of at least 25 per cent of the total costs of the investment project as set down in the contract on making investments, of which state aid has not been received, i.e. financing of at least 25 per cent of own economic resources or external financial resources, of which any public aid has been received, including any governmental or municipal guarantee, or governmental or municipal loan on preferential conditions

has been received.

16. I herewith approve that the products produced or services provided within the investment project of the enterprise meet the following classification:

Classification	Respective code of economic activity
PRODCOM (<i>classification of products of the mining and processing industry</i>)	
NACE (<i>classification of general economic activity</i>)	
CPA (<i>Statistical Classification of Products by Activity in the European Economic Community; to be used in case of service projects</i>)	

17. I herewith approve that the enterprise investments will remain in the respective area for at least five years (or in case of small or medium-sized enterprises – for three years) after being made.

18. I herewith approve the enterprise is not subject to recovery order following a previous Commission decision declaring an aid illegal.

19. I herewith approve the enterprise does not meet the status of an undertaking in difficulty according to Article 2(18) of the Regulation (EC) No.651/2014.

20. I herewith approve the enterprise has not started and shall not commence investments prior to the contract on making investments enters into force.

21. I herewith approve the enterprise has not started making investments for the implementation of other support programme projects, which are planned to be merged with tax deductions provided for in the Law „Application of Taxes in Free Ports and Special Economic Zones“.

22. I herewith approve within two years prior to submission of the application for the contract conclusion on making investments the enterprise has not ended the same or a similar activity as defined in Article 2(50) of the Regulation (EC) No.651/2014 within the European Economic Area, and the enterprise has no clear aims as regards completion of such activities within two years after the investment project of the contract on making investments will be completed.

23. I herewith approve the provided data and information is correct, and I attest the enterprise shall be held liable for any losses (expenditures, etc.) that might arise due to provision of false information.

VII. Signatures:

Person holding signatory rights:	
Signature	
Name, surname	
Position	
Date	

Declaration on compliance of enterprise with small (micro-) or medium-sized enterprise

Pursuant to
Annex 1 of
Cabinet Regulations of
16 December 2014 No. 776

1. Identification of the enterprise

Name, surname or
name

Legal address

Registration number

Person who have right
of representation

(position, name and surname)

2. Type of the enterprise (mark the relevant with X)

<input type="checkbox"/> Autonomous enterprise	The necessary data are obtained only from annual reports of the submitting enterprise. Only the declaration is filled out (without an annex)
<input type="checkbox"/> Partner enterprise	The annex ¹ is filled out (also additional sheets, if necessary), then the declaration is filled out indicating the results of calculations in a table
<input type="checkbox"/> Linked enterprise	

Note. ¹ Pursuant to Annex 2 of Cabinet Regulations of 16 December 2014 No. 776 "Procedure for Enterprises to Declare their Compliance with Status of Small (Micro-) and Medium-sized Enterprise".

3. Data to be used to determine the category of the enterprise

The last reporting year ² (<i>write the year</i>)		
The average number of employees (per year)	Annual turnover (EUR)	Annual balance sheet total (EUR)

Note. ² All data should refer to the last approved reporting period and should be calculated by indicators of the entire year. They are obtained using the data on the day of closing the report. The turnover sum is calculated without the value added tax (VAT) and other indirect taxes. For start-up enterprises that have no approved reports, the data to be submitted are calculated by credible indicators based on the data of the actual financial year.

4. Explanations on special cases of filling out the declaration³

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Note. ³ Filled out when this refers to the enterprises that are mentioned in Annex I, Article 3, Paragraphs 2 and 5 of the European Commission's Regulation (EU) No. 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty (hereinafter referred to as the Commission Regulation No. 651/2014), as well as in other cases, if necessary.

5. Category of the enterprise (mark the relevant with X)

<input type="checkbox"/> Micro- (micro-enterprise)	Pursuant to Annex I, Article 2 of the Commission Regulation No. 651/2014
<input type="checkbox"/> Small	
<input type="checkbox"/> Medium-sized	
<input type="checkbox"/> Large	Does not correspond to any of the above

NB!

There has been change of data whereon the category of the enterprise has changed when compared to the previous reporting period

No

Yes (should this be the case, the declaration for the previous reporting period is filled out and attached thereto)

Person who have right of representation

_____ (position, name and surname)

I confirm that the information provided in the declaration and annexes thereof is true.

_____ (signature⁴)

_____ (date and time of signing⁴)

Note. ⁴ Details “signature” and “date and time of signing” are not filled out if the declaration is drawn according to normative acts on execution of electronic documents.

Annex to declaration on compliance of enterprise with small (micro-) or medium-sized enterprise

Pursuant to
Annex 2 of
Cabinet Regulations of
16 December 2014 No. 776

1. Sections to be attached:

1.1. Section A (and additional sheets) if the submitting enterprise has at least one partner enterprise;

1.2. Section B (and additional sheets) if the submitting enterprise has at least one linked enterprise.

2. Calculation on partner enterprises or linked enterprises

The last reporting year ¹			
	The average number of employees (per year)	Annual turnover (EUR)	Annual balance sheet total (EUR)
2.1. Data of the submitting enterprise's annual report or of consolidated annual report ¹ (data of table B(1) of Section B ²)			
2.2. Proportionally consolidated data from all partner enterprises (if any) (data of table A of Section A)			
2.3. The added data of all linked enterprises (if any) if they are not consolidated in row 2.1. (data of table B(2) of Section B)			
Total ³			

Notes.

¹ All data refer to the last approved annual report and are calculated by indicators of the entire year. They are obtained using the data on the day of closing the report. The turnover sum is calculated without the value added tax (VAT) and other indirect taxes. For start-up enterprises that have no approved reports, the data to be submitted are calculated by credible indicators based on the data of the actual financial year.

² All data (also the number of employees) are determined based on the annual reports or consolidated annual reports (if any) of the enterprise, or on the consolidated annual reports, which include the enterprise.

³ Data from the table row "Total" are included in the declaration table "Data to be used to determine the category of the enterprise".

Section A

I. Partner enterprises

For each enterprise whereon a partner enterprise's sheet has been filled out (one sheet for each partner enterprise of the submitting enterprise and for partner enterprises of the linked enterprises if their data have not already been included in consolidated reports of the relevant linked enterprise), the data from the relevant partnership table is included in table A of the summary.

Table A⁴

Partner enterprise (name, identification)	The average number of employees (per year)	Annual turnover (EUR)	Annual balance sheet total (EUR)
1.			
2.			
3.			
4.			
5.			
6.			
7.			
Total ⁵			

Notes.

⁴ If necessary, additional sheets are added or the table is expanded.

⁵ Data from the table's row "Total" are included in row 2.2. of the table "Calculations on partner enterprises or linked enterprises".

NB!

These data are obtained through percentage calculations in the partnership table for each direct or indirect partner enterprise separately.

II. Sheet of partner enterprise

1. Identification of the partner enterprise

Name, surname or name _____
 Legal address _____
 Registration number _____
 Signatory official _____
 (position, name and surname)

2. Data about the particular partner enterprise

The last reporting year of the partner enterprise (write the year)			
	The average number of employees (per year)	Annual turnover (EUR)	Annual balance sheet total (EUR)
Data			

NB!

The data about the particular partner enterprise are obtained from annual reports (or consolidated reports, if any). They are supplemented with data of the linked enterprises of such partner enterprise (if the data of the linked enterprises have not already been included in consolidation of reports of the particular partner enterprise). If necessary, sheets about linked enterprises that have not already been included by consolidation are added.

3. Proportion calculations

3.1. Participation⁶ of the submitting enterprise (or participation of the linked enterprise that assisted in formation of relations with the partner enterprise) in the partner enterprise this sheet refers to should be accurately indicated.

Note.

⁶ Considering the share or right to vote, the greatest indicator is used. The shares owned by the linked enterprise of the relevant enterprise in the same enterprise should be added to this share.

3.2. Also participation of the partner enterprise this sheet refers to in the enterprise or linked enterprise is indicated.

3.3. The greatest of these participation shares are applied to the data that are included in the table of the partner enterprise's sheet, "Data about the particular partner enterprise". Results of proportion calculations are indicated in the partnership table.

Partnership table⁷

Share (percentage)	The average number of employees (per year)	Annual turnover (EUR)	Annual balance sheet total (EUR)
Results of proportion calculations			

Note.

⁷ These data are included in table A of Section A.

Section B
I. Linked enterprises

1. Determination of the type of the linked enterprise

Mark the relevant with X

<input type="checkbox"/> Type 1	The submitting enterprise draws consolidated reports or is included in consolidated reports of another enterprise (table B(1))
<input type="checkbox"/> Type 2	The submitting enterprise or one or several linked enterprises do not draw the consolidated reports or the above enterprises are not included in the consolidated reports (table B(2))

NB!

The data about the enterprises that are linked to other enterprises are obtained from annual reports (or consolidated annual reports, if any). They are proportionally supplemented with data about possible partner enterprises of the relevant linked enterprise that are directly before or after it when such data have not already been included after the consolidation.

2. Calculation methods

2.1. Linked enterprises of type one

2.1.1. For the calculations, consolidated annual reports are used and table B(1) is filled out

	The average number of employees (per year) ⁸	Annual turnover (EUR)	Annual balance sheet total (EUR)
Total ⁹			

Notes.

⁸ If the consolidated annual reports do not include data on the number of employees, they are calculated adding the relevant data about the linked enterprises of the relevant enterprise.

⁹ Data from the table's row "Total" are included in row 2.1. of the table "Calculations on partner enterprises or linked enterprises".

2.1.2. Identification of the enterprises that are included by the process of consolidation

Linked enterprise (name and identification)	Legal address	Registration number	Signatory official (position, name and surname)
A			
B			
C			
D			
E			

NB!

The data about partner enterprises of such linked enterprise that are not included by consolidation are processed similarly to the processing of direct partners of the submitting enterprise. Therefore, their data and the sheet of the partner enterprise should be added to Section A.

2.2. Linked enterprises of type two

The sheet of the linked enterprise is filled out for each linked enterprise (including the link through another linked enterprise) and, when filling out the table B(2), the data of reports of all linked enterprises are summarised.

Table B(2)

Number of the enterprise ¹⁰	The average number of employees (per year)	Annual turnover (EUR)	Annual balance sheet total (EUR)
1.			
2.			
3.			
Total ¹¹			

Notes.

¹⁰ A separate sheet of the linked enterprise is attached for each enterprise.

¹¹ Data from the table's row "Total" are included in row 2.3. of the table "Calculations on partner enterprises or linked enterprises".

II. Sheet of the linked enterprise

(only the the linked enterprises that are not consolidated in table B)

1. Identification of the linked enterprise

Name, surname or name _____
 Legal address _____
 Registration number _____
 Signatory official _____
 (position, name and surname)

2. Data about the enterprise

The last reporting year of the linked enterprise (write the year)			
	The average number of employees (per year)	Annual turnover (EUR)	Annual balance sheet total (EUR)
Total ¹²			

Note.

¹² These data are included in table B(2) of Section B.

NB!

The data about the enterprises that are linked to other enterprises are obtained from annual reports (or consolidated annual reports, if any). They are proportionally supplemented with data about possible partner enterprises of the relevant linked enterprise that are directly

before or after them when such data have not already been included after the consolidation. The data about such partner enterprises are processed similarly to the processing of the data about direct partners of the enterprise, therefore their data and a sheet of the partner enterprise should be attached to Section A.