Latvia — packaging EPR

Last checked 15 August 2026 **Keeper** Desk open — keeper wanted

Status ● Draft, not yet peer-checked

THE SHORT VERSION

Latvia is the clearest example in these desks of EPR and **taxation being the same conversation**. Packaging is taxed under the Natural Resources Tax, and joining an approved producer-responsibility system is how you get **exempted** from paying it. At **300 kg** a year that participation stops being an option and becomes mandatory — and failing to join when you must can mean the tax being charged at **double** the normal rate. Below 300 kg you are not free; you are just in the tax rather than the scheme.

Does it apply to me?

Latvia regulates packaging through its **Packaging Law** and the **Natural Resources Tax** system. The business that is **first to place packaged goods on the Latvian market** is responsible for the packaging — which, when you post a parcel to a Latvian customer, is you.

You ship to Latvian consumers, no Latvian establishment

Yes. From 12 August 2026 the PPWR adds registration and a Latvian representative on top of whatever the national tax and scheme position already was.

You're established elsewhere in the EU

Caught by `Art. 45(3)` first sentence.

You're established outside the EU

Assume caught. Whether Latvia took the `Art. 45(3)` second-sentence option is **not published** as far as we can find.

You place under 300 kg a year

Mandatory system participation is not triggered. **Natural-resources-tax accounting and payment may still apply**, and the PPWR duties apply regardless.

You sell beverages in deposit packaging

A separate **150 kg** threshold applies to deposit beverage packaging. Different line, different system.

> **This desk covers EPR only.** Everything below is the **producer** role. If your own name, logo or brand is on the packaging, PPWR also makes you the **manufacturer** of it: a separate set of EU-level conformity duties that took effect on 12 August 2026 and is not country-specific. See manufacturer or producer?

Tax or scheme

Most member states run EPR as a standalone obligation with a fee attached. Latvia runs it as a **tax with an exemption attached**, and understanding that changes how the whole thing reads.

1

The default: you pay the tax

Packaging placed on the Latvian market is a taxable object under the Natural Resources Tax. Calculated at the statutory rates, reported and paid to the State Revenue Service.

2

The alternative: you join a system and stop

Joining a packaging management system that has an agreement with the State Environmental Service can provide **exemption from paying Natural Resources Tax** on the covered packaging. The scheme fee replaces the tax rather than sitting on top of it.

> **So "should I join a scheme in Latvia?" is a tax question.** You are not choosing between compliance and non-compliance — you are choosing which of two payment routes costs less and takes less work. For most sellers with any real volume, the scheme wins on both.

Two authorities are therefore in play: the **State Environmental Service (VVD)**, which supervises the producer-responsibility systems and keeps the RAS register, and the **State Revenue Service**, which administers the tax.

The 300 kg line

> **At 300 kg or more of used packaging in a calendar year**, a packer must join an approved packaging management system or create and operate its own approved system. Below that, participation is not mandatory — but nothing else falls away.

The distinction that matters, and that circulated tables get wrong, is what the threshold governs. It governs **mandatory participation in a system**. It is not:

- an exemption from the Natural Resources Tax — below 300 kg you may simply be paying the tax instead;
- an exemption from record-keeping;
- anything at all to do with `Art. 44` registration or the `Art. 45(3)` representative, which carry no threshold in any member state.

Deposit beverage packaging has its own separate **150 kg** threshold. If you sell drinks, that is a second line to measure against.

The double rate

Failing to join a mandatory system can double the tax

Where participation is mandatory — 300 kg or more — and you have not joined an approved system, Natural Resources Tax can be charged at **double the normal rate** on the packaging concerned.

This is a cleaner and harsher mechanism than most national penalty regimes. It is not discretionary, it does not require an inspector to form a view, and it scales with your volume — the more packaging you shipped while outside a system, the larger it gets, automatically.

Two practical consequences. Measure the 300 kg carefully rather than approximately, because it is the line between a scheme fee and a doubled tax. And if you are close to it, joining a system early is cheap insurance — the downside of being in a scheme you did not strictly need is a modest contractual fee, and the downside of the reverse is a multiple of your tax bill.

The RAS operators

The State Environmental Service supervises Latvia's producer-responsibility systems, and its public **RAS register** contains both the approved system operators and the producers participating in them. Operators appearing in the official framework include **Latvijas Zaļais punkts** and **Zaļā josta**.

> **Verify in the VVD register before you sign.** Not on the operator's own site, and not from a list in a guide — including this one. Check the operator's current contract status and its packaging scope in the register itself. An operator whose agreement has lapsed cannot give you the tax exemption that is the entire reason for joining.

The participating-producer side of the register is useful in the other direction too: it is how a Latvian customer or a marketplace can confirm you are actually inside a system rather than merely claiming to be.

The representative

From 12 August 2026 `Art. 45(3)` requires a producer established in another member state selling packaged products directly to Latvian end users to appoint an EPR authorised representative established in Latvia, by written mandate. No threshold.

No official Latvian public directory of packaging representatives was identified when we checked, and Latvia's domestic framework is built around tax administration rather than a stand-alone packaging portal — so there is no obvious national form for a representative to file on.

> **Ask the State Environmental Service to confirm the foreign-producer registration route, in writing.** Latvia is one of the countries where the duty is unambiguous and the door is not marked. A dated written reply is worth having.

Quarterly, by the 20th

Natural Resources Tax taxpayers normally calculate and submit a report for the previous quarter by the **20th day** of the following month, and pay by the **23rd**. Two dates, three days apart — diarise both, because the payment one is the one that carries interest.

Situation	Report	Pay
Normal	By the **20th** after each quarter	By the **23rd**
Tax at basic rates not exceeding **€142.29** a year, all taxable objects together	**20 January** annually	**23 January**

> **The €142.29 figure is a reporting and payment simplification, not an exemption from the tax.** You still owe it; you just file once instead of four times. It is also assessed across **all** taxable objects together, not packaging alone.

A contracted EPR operator may require more frequent declarations under its own terms. Those are contractual deadlines and they are enforced by the operator, not the tax authority — but missing them can jeopardise the exemption that the whole arrangement exists to deliver.

What it costs

Item	What we have
Registration fee	No standard registration fee identified
Scheme fee	Contractual, by operator, material and declared weight. No universal official minimum identified
Natural Resources Tax	Statutory rates, where no valid exemption is obtained
Double rate	Where mandatory participation applies and you have not joined
Authorised representative	Not published. Commercial, quoted per provider

Because the scheme fee and the tax are alternatives rather than additions, the right way to price Latvia is to calculate the tax on your actual packaging first and then treat the scheme quotation as a competing offer. That is not how any other country in these desks works.

Three years of records

Producers must keep data on packaging quantities and materials for **at least three years**. That is a stated Latvian minimum rather than general good practice, and given that the tax can be reassessed it is a floor rather than a target.

Keep the derivation, not just the totals: weight per material, per period, with the calculation behind it. In a system where the consequence of a threshold error is a doubled tax, being able to show *how* you concluded you were under 300 kg matters as much as the conclusion.

Labelling

No Latvia-only recycling mark was identified as mandatory for ordinary e-commerce packaging. Deposit beverage packaging has its own system and marking.

The EU harmonised sorting label under `Art. 12(1)` applies from **12 August 2028** at the earliest, with the artwork fixed by implementing acts. Do not design for it yet.

Known traps

Reading 300 kg as "under this, nothing applies"

It governs mandatory **system participation**. Below it you may simply be paying the Natural Resources Tax instead — and the PPWR duties apply either way.

Crossing 300 kg without joining

The tax can then be charged at **double**. It is automatic, it is not discretionary, and it scales with volume. Measure the line properly.

Treating €142.29 as an exemption

It is a filing frequency, not a relief. And it is measured across all taxable objects together, not packaging alone.

Signing with an operator without checking the VVD register

The register is the source of truth for who currently holds an agreement and for what packaging scope. An operator outside it cannot deliver the tax exemption you are buying.

Diarising the 20th and forgetting the 23rd

Report by the 20th, pay by the 23rd. Two dates.

Missing the separate 150 kg deposit line

Deposit beverage packaging has its own threshold and its own system.

Sources

The two Latvian authorities carry this page: the State Environmental Service for the systems and the register, and the State Revenue Service for the tax.

1. State Environmental Service (VVD) — packers and their obligations (https://www.vvd.gov.lv/)
   Official. Source for supervision of the producer-responsibility systems, the public RAS register of approved operators and participating producers, the 300 kg mandatory-participation threshold, the tax exemption available through a system with a State Environmental Service agreement, and the double-rate consequence of not joining when participation is mandatory

2. State Revenue Service — Natural Resources Tax (https://www.vid.gov.lv/)
   Official. Source for the quarterly report by the 20th with payment by the 23rd, and for annual reporting by 20 January with payment by 23 January where the tax calculated at basic rates does not exceed €142.29 a year for all taxable objects together

3. Packaging Law — official English text (https://likumi.lv/ta/en/en/id/57207)
   The national statute, alongside the Natural Resources Tax Law and Cabinet Regulation No. 480 on packaging tax exemption systems

4. Regulation (EU) 2025/40 (PPWR) — EUR-Lex (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=OJ%3AL_202500040)
   Read in full, 14 August 2026. Source for Art. 3(1)(15)(c)–(d) on the distance-selling producer, Art. 44(2) and 44(4) on registration, **Art. 45(3)** on the representative — several circulated profiles cite "Article 46" for this and are wrong — and Art. 12(1) on the 2028 harmonised label

5. European Commission — PPWR Frequently Asked Questions, 2nd edition (https://environment.ec.europa.eu/publications/faq-packaging-and-packaging-waste-regulation-ppwr_en)
   DG ENV Unit B01, August 2026 (KH-01-26-068-EN-N). Read in full

KontorBund

An association in formation, Vienna. Everything here is shared experience with a date attached — not legal advice.