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The original document is in Latvian.*

12 September 2022  
Riga

Regulation No 215

## **Regulation on Compiling and Submitting the Statistical Data on Services (4-MB)**

Issued pursuant to  
Paragraph two of Section 63  
of the Law on Latvijas Banka

### **I. General Provisions**

1. The Regulation establishes:

1.1. the requirements and procedure pursuant to which commercial companies registered in Latvia and Latvian branches of commercial companies registered in foreign countries that render services to non-residents or receive services from non-residents (hereinafter referred to as the "reporting agent") compile the statistical data on services rendered by the reporting agent to non-residents and received by the reporting agent from non-residents (hereinafter referred to as the "statistical data") and submit them to Latvijas Banka;

1.2. the deadlines for submitting the statistical data;

1.3. the duration for storing the statistical data.

2. The terms used in the Regulation:

2.1. foreign country – a country other than Latvia;

2.2. non-residents – all institutional units registered in foreign countries and natural persons whose households are located outside Latvia or who are staying in Latvia for less than one year (except students), as well as foreign diplomatic and consular representative offices, representative offices of international organisations and other representative offices in Latvia;

2.3. residents – all institutional units, including the foreign ones, registered and operating in Latvia, and natural persons whose households are located in Latvia and who do not leave Latvia for more than one year (except students), as well as Latvian diplomatic, consular and other representative offices in foreign countries.

3. The statistical data are necessary for the performance of Latvijas Banka's tasks, including the task of compiling the balance of payments in compliance with international standards and the requirements of the legal acts of the European Union, including those of the European Central Bank.

4. Latvijas Banka may transfer the statistical data to the institutions referred to in Paragraphs two and three of Section 71 of the Law on Latvijas Banka subject to the requirements stipulated therein.

5. Latvijas Banka stores the statistical data for an unlimited duration.

## **II. Requirements and Procedure for Compiling and Submitting the Statistical Data and the Submission Deadlines**

6. The reporting agent shall compile the statistical data for each quarter of the calendar year in compliance with the Appendix "Quarterly Report on Services (4-MB)" (hereinafter referred to as the "Report") to the Regulation and submit them to Latvijas Banka by the 25th date of the calendar month following the end of the respective quarter of the calendar year.

7. The statistical data shall be submitted to Latvijas Banka electronically via the non-bank statistics system in accordance with Latvijas Banka's regulation governing electronic information exchange with Latvijas Banka or in paper-based form.

8. When submitting the statistical data, the following general principles shall be observed:

8.1. the statistical data shall be reported for services rendered to a non-resident or received from a non-resident in the respective quarter of the calendar year regardless of when the payment for these services is made or received and regardless of whether the payment has been received from a non-resident or resident or has been made to a non-resident or resident;

8.2. the statistical data referred to in Paragraph 8.1 of the Regulation shall be reported in whole euro at the values of the respective services indicated in the reporting agent's profit or loss statement.

## **III. Requirements and Procedure for Compiling the Report**

9. The delivery by post or by courier of postal items (consignments), the rental of P.O. boxes, and other services provided by post offices shall be disclosed under the item "Postal and courier services". International postal shipment services rendered by transport organisations and commodity storage services shall not be disclosed in the Report.

10. The broadcast or transmission of sound, images, data or other information by cable, satellite or electronic mail, business network services, teleconferencing and support services, mobile telecommunication services, internet backbone provision services, online access services and telecommunication network servicing shall be disclosed under the item "Telecommunication services". The value of information transmitted and services related to the construction of telecommunication networks shall not be disclosed in the Report.

11. The development and sale of customised software (including websites) and sale of licences related to its use, periodic licence fees or separate payments for the use of downloaded or otherwise electronically delivered non-customised software, sale and purchase of software systems, applications and originals with the transfer of ownership, hardware and software consultancy, maintenance and repair of computers and other office equipment, data input and processing, system maintenance and other computer services shall be disclosed under the item "Computer services". The value of purchased or sold non-customised software provided on physical data carriers and the value of hardware shall not be disclosed in the Report.

12. News agency services, direct non-bulk subscriptions to newspapers and periodicals, downloaded content, except downloading of computer software and audiovisual products, database conception and storage services, other database provision services related to data and database dissemination and web search portal services shall be disclosed under the item "Information services".

13. Fundamental and applied research, experimental development of new products and processes in natural sciences, social sciences and humanities, testing and other activities related to the development of products and processes for which the creation of patent is possible as well as commercial research in the fields of electronics, pharmaceuticals and biotechnology shall be disclosed under the item "Research and development services".

14. The sale and purchase of ownership (excluding franchise and trademark) rights, provided that such rights are acquired as a result of research and development, shall be disclosed under the item "Sale and purchase of ownership acquired in research and development".

15. Charges for the use of intellectual property rights (patents, copyright, production processes and design, franchises), provided that intellectual property rights are acquired as a result of research and development, as well as charges for the right to distribute and/or reproduce (through licensing agreements) originals or prototypes (manuscripts, software, film and sound recordings, etc.) shall be disclosed under the item "Charges for the use of intellectual property".

16. Commissions for maintaining an account, for loans, letters of credit, financial leasing, factoring, financial asset management, financial advisory services, foreign exchange transactions, securities custodian and brokerage services, issuance, purchase and sale of securities and arranging transactions with financial derivatives shall be disclosed under the item "Financial services". Insurance-related commissions and calculated dividends and interest shall not be disclosed in the Report.

17. Commissions for export and import transactions in goods and services paid to trade agents and brokers (including real estate agents) shall be disclosed under the item "Trade-related services". Commissions related to transportation and insurance shall not be disclosed in the Report.

18. The rental of ships, aircraft and other vehicles (without a crew), railway carriages, containers, telecommunication equipment, computers and other equipment without the right to purchase shall be disclosed under the item "Operational leasing". Financial leasing, rental of vehicles with a crew, rental of real estate and vehicles to foreign travellers, rental of telecommunication lines and capacity and rental of natural resources shall not be disclosed in the Report.

19. Legal advice, representation services, drafting of legal documentation as well as expenses related to litigation, notary activities and enforcement of judgements shall be disclosed under the item "Legal services".

20. The organisation of accounting, compiling of financial reports and their auditing, consultations on accounting and taxes as well as compiling of tax statements shall be disclosed under the item "Accounting, auditing and reporting services, tax consulting".

21. Management and managerial consulting services, public relations services, consultations and assistance regarding business strategy, policy, planning, organisation

and control, financial, production and personnel management, company image boosting shall be disclosed under the item "Business and management consulting, public relations services".

22. Services related to the creation of advertisements, purchase or sale of advertising space or time, organisation of fairs, promotion of output, market research, and public opinion polling services shall be disclosed under the item "Advertising, market research and public opinion polling services".

23. The planning, development and supervision of projects related to urban development, building of dams, bridges, airports, equipment and other projects as well as land surveying, cartography services, product certification and technical inspection shall be disclosed under the item "Architectural, engineering and other technical services".

24. Services related to waste recovery and disposal, contaminated soil treatment and other services related to environmental protection, agricultural, hunting and forestry services, fish farming and other fishing-related services as well as planning, development and supervision of mining industry projects shall be disclosed under the item "Environmental, agricultural and mining industry services".

25. The production of films, radio and television programmes, production of sound recordings, charges for the right to their screening and playing, remuneration to artists and other performers, purchase and sale of films, radio and television programmes, sound recordings and manuscripts downloaded or otherwise electronically delivered shall be disclosed under the item "Audiovisual and related services". The purchase and sale of films, radio and television programmes, sound recordings and manuscripts placed on physical data carriers shall not be disclosed in the Report.

26. The organisation of distance-learning courses, training via the internet and television, remuneration to teachers and lecturers, medical treatment, diagnostics, laboratory and other services related to medicine, services of museums, libraries and archives, services related to organising cultural, recreational and sporting events (including purchase and sale of tickets) and organisation of gambling and lotteries shall be disclosed under the item "Education, health, entertainment, cultural, recreational and other individual services". Education-related and health-related travel expenses shall not be disclosed in the Report.

27. Services not disclosed according to the provisions under Paragraphs 9–26 of the Regulation, e.g. household, printing, photography, design, packaging, interpretation/translation services, services related to staffing, security, cleaning and tidying of premises, certification of products and equipment, real estate valuation etc. as well as payment for real estate lease shall be disclosed under the item "Other services". Transportation services, expenses related to travel, construction services, and insurance premiums and claims shall not be disclosed in the Report.

#### **IV. Final Provisions**

28. Latvijas Banka's Regulation No 113 "Regulation on Compiling the Quarterly Report on Services (4-MB)" of 11 July 2013 (*Latvijas Vēstnesis*, 2013, No 152) shall be deemed invalid.

29. In respect of the statistical data for the fourth quarter of 2022, Latvijas Banka's Regulation No 113 "Regulation on Compiling the Quarterly Report on Services (4-MB)"

of 11 July 2013 shall apply. The statistical data referred to in this Paragraph shall be submitted to Latvijas Banka by 25 January 2023.

30. The Regulation shall take effect on 1 January 2023.

Governor of Latvijas Banka

Mārtiņš Kazāks

Appendix  
to Latvijas Banka's Regulation No 215  
of 12 September 2022

### Quarterly Report on Services (4-MB)

\_\_\_\_\_ quarter of 20\_\_\_\_

Name of the reporting agent \_\_\_\_\_

Registration number \_\_\_\_\_

|                                                                                        | Line<br>code | Services rendered to<br>non-residents in the<br>respective quarter<br>of the calendar year | Services received<br>from non-residents<br>in the respective<br>quarter of the<br>calendar year |
|----------------------------------------------------------------------------------------|--------------|--------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|
| A                                                                                      | B            | 1                                                                                          | 2                                                                                               |
| Postal and courier services                                                            | 1010         |                                                                                            |                                                                                                 |
| Telecommunication services                                                             | 1020         |                                                                                            |                                                                                                 |
| Computer services                                                                      | 1030         |                                                                                            |                                                                                                 |
| Information services                                                                   | 1040         |                                                                                            |                                                                                                 |
| Research and development services                                                      | 1050         |                                                                                            |                                                                                                 |
| Sale and purchase of ownership acquired in research and development                    | 1060         |                                                                                            |                                                                                                 |
| Charges for the use of intellectual property                                           | 1070         |                                                                                            |                                                                                                 |
| Financial services                                                                     | 1080         |                                                                                            |                                                                                                 |
| Trade-related services                                                                 | 1090         |                                                                                            |                                                                                                 |
| Operational leasing                                                                    | 1110         |                                                                                            |                                                                                                 |
| Legal services                                                                         | 1120         |                                                                                            |                                                                                                 |
| Accounting, auditing and reporting services, tax consulting                            | 1130         |                                                                                            |                                                                                                 |
| Business and management consulting, public relations services                          | 1140         |                                                                                            |                                                                                                 |
| Advertising, market research and public opinion polling services                       | 1150         |                                                                                            |                                                                                                 |
| Architectural, engineering and other technical services                                | 1160         |                                                                                            |                                                                                                 |
| Environmental, agricultural and mining industry services                               | 1170         |                                                                                            |                                                                                                 |
| Audiovisual and related services                                                       | 1180         |                                                                                            |                                                                                                 |
| Education, health, entertainment, cultural, recreational and other individual services | 1190         |                                                                                            |                                                                                                 |
| Other services, of which:                                                              | 1210         |                                                                                            |                                                                                                 |
|                                                                                        | 1211         |                                                                                            |                                                                                                 |
|                                                                                        | 1212         |                                                                                            |                                                                                                 |
|                                                                                        | 1213         |                                                                                            |                                                                                                 |
|                                                                                        | 1214         |                                                                                            |                                                                                                 |

Prepared by \_\_\_\_\_ Submission date \_\_\_\_\_  
(first name, surname; e-mail address; telephone number)

Governor of Latvijas Banka

Mārtiņš Kazāks