

Information communicated by Member States regarding State aid granted under Commission Regulation (EU) No 1388/2014 of 16 December 2014 declaring certain categories of aid to undertakings active in the production, processing and marketing of fishery and aquaculture products compatible with the internal market in application of Articles 107 and 108 of the Treaty on the Functioning of the European Union

**Aid number**

SA.42051 (2015/XF)

**Member State**

Latvia

**Name of the Region (NUTS)**

Latvia

**Granting authority**

Lauku atbalsta dienests  
Republikas laukums 2, Rīga, Latvija, LV-1981  
<http://www.lad.gov.lv/lv/>

**Title of the aid measure**

Nodokļa samazinājums dīzeļdegvielai zvejniecības un akvakultūras nozarē

**National legal basis**

Ministru kabineta 2015.gada 14.aprīļa noteikumi Nr.194 "Kārtība, kādā piemēro samazināto akcīzes nodokļa likmi iezīmētai (marķētai) dīzeļdegvielai (gāzeļļai), ko izmanto lauksaimniecības produkcijas ražošanai, lauksaimniecības zemes apstrādei un meža vai purva zemes apstrādei, kurā kultivē dzērvenes vai mellenes, kā arī zemes apstrādei zem zivju dīķiem"

**Web link to the full text of the aid measure**

<http://likumi.lv/ta/id/273753-kartiba-kada-piemero-samazinato-akcizes-nodokla-likmi-iezimetai-marketai-dizeldegvielai-gazellai-ko-izmanto>

**Type of measure**

Scheme

**Duration**

01.07.2015 - 30.06.2021

**Economic sector(s) concerned**

AGRICULTURE; FORESTRY AND FISHING, Fishing and aquaculture

**Type of beneficiary**

Small and medium-sized enterprises

**Annual budget**

EUR 1 (in millions)

**Maximum aid intensity in %**

85 %

**Aid Instrument**

Tax advantage or tax exemption

**Objective**

Article 45 - Tax exemptions and reductions in accordance with Directive 2003/96/EC

**Indicate why a State aid scheme has been established or an ad-hoc aid has been granted, instead of assistance under the European Maritime and Fisheries Fund (EMFF):**

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