

Tiesību pulss

No. **38/2026** Period: **14–20 September 2026** **89** items

A weekly legal digest for your convenience — stay up to date with what is happening.

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How to find a debtor's declared address: check it in a minute or request a certificate from PMLP

court.lv · 20 September 2026 · LV · Debt collection & enforcement · Civil procedure

The article explains how a creditor can confirm a debtor's actual declared address before filing a claim, to avoid an enforcement document being rejected over faulty notification. The fastest free option is the latvija.gov.lv portal, where logging in with eParaksts lets someone check within a minute whether a given address matches the declared one. If the address is unknown or does not match, a certificate can be requested from PMLP: electronically for 10 euros (3 business days), on paper for 12.50 euros (5 days), or urgently for 35 euros (2 hours, in person only).

[Read at source](#) → court.lv/lv/par-rst/jaunumi/atvert/ka-uzzinat-paradnieka-deklareto-ad...

DISPUTES & DEBT RECOVERY

Debt collection & enforcement

3 items

Insolvent on Friday, back in business under a new name by Monday: how to recover a debt when a company "disappears"

lvportals.lv · 18 September 2026 · LV · Insolvency & legal protection · Analysis & opinion

The piece explains the common scheme where a debt-laden company's assets, staff and customers move to a new entity while liabilities stay behind in the old one. It notes that Article 20 of the Commercial Law provides that when a functioning business unit changes hands, its debts transfer with it, even absent a contract or if the new owner claims ignorance of the liabilities. This gives creditors legal grounds to pursue payment from a company continuing the same business under a different name.

[Read at source](#) → lvportals.lv/viedokli/394609-piektdien-maksatnespejigs-pirmdien-jau-s...

Can an enforcement action — eviction from housing — be postponed

lvportals.lv · 18 September 2026 · LV · Civil procedure

LV portāls explains that a sworn bailiff may postpone an enforcement action such as eviction from housing only on a party's application or by a court/judge's decision under the Civil Procedure Law. Where debtor and creditor have agreed on voluntary settlement, the agreement must be submitted to the bailiff in writing, and additional child-protection rules apply in cases involving minors. A party may complain to court if the bailiff disregards the procedure.

[Read at source](#) → lvportals.lv/e-konsultacijas/39097-vai-var-atlikt-izpildu-darbibu-izl...

0% late-payment penalty approved for sanction-hit companies

ifinances.lv · 14 September 2026 · LV · Tax

The State Revenue Service and the Finance Ministry have agreed on support for Latvian producers and suppliers whose funds are frozen in a sanctioned foreign retail network. Companies unable to receive payment because of the sanctions will not be charged late-payment penalties on tax debt arising for that reason.

[Read at source](#) → ifinances.lv/zinas/actual-apstiprina-0-nokavejuma-naudas-sankciju-ska...

DISPUTES & DEBT RECOVERY

Civil procedure

1 item

Which court to sue in if an airline loses your baggage?

ifinances.lv · 17 September 2026 · LV · Case law

The article explains that buying a plane ticket online does not by itself mean a lost-baggage claim can be brought in the court of the passenger's home jurisdiction — what matters is where the carrier is established and the contract concluded. It discusses a case where a passenger bought a Madrid–Barcelona ticket from Vueling Airlines.

[Read at source](#) → ifinances.lv/zinas/actual-kura-tiesa-javersas-ja-aviokompanija-nozaud...

DISPUTES & DEBT RECOVERY

Insolvency & legal protection

13 items

New deposit account for insolvency proceedings from October 1 as MKD winds down

mkd.gov.lv · 17 September 2026 · LV · Debt collection & enforcement

With MKD closing on September 30, from October 1 insolvency-process deposits must go to a new Court Administration account (LV42TREL819045817100B) instead of MKD's account. MKD asks that deposits not be paid into its account on September 30 itself but be held until October 1; existing balances will be transferred automatically. MKD's email and official e-address will be open only until 12:00 on September 30, after which enquiries go to the Ministry of Justice or Court Administration.

[Read at source](#) → mkd.gov.lv/lv/jaunums/svariga-informacija-par-mkd-sasniedzamibu-un-ma...

Insolvency administrator has no right to decide on the heir's behalf whether to accept an inheritance

lvportals.lv · 17 September 2026 · LV · Case law

The Senate rejected an insolvency administrator's appeal seeking to void a debtor's failure to accept his mother's inheritance, which the administrator argued harmed creditors' interests. The Senate ruled that accepting or renouncing an inheritance is a personal, non-transferable right of the heir that an insolvency administrator cannot exercise on the debtor's behalf. This upholds the lower courts' refusal to let the administrator bring such a claim in the debtor's name.

[Read at source](#) → lvportals.lv/dienaskartiba/394648-maksatnespejas-procesa-administrato...

PTAC: airBaltic must still guarantee passenger rights in full despite its restructuring process

ptac.gov.lv · 17 September 2026 · LV · Financial services & consumers

PTAC reminds the public that despite airBaltic's US court protection filing, the airline must still fully honour EU Regulation 261/2004 passenger rights on delays, cancellations and denied boarding, including refunds, care and compensation. PTAC encourages consumers to keep using tickets already bought, since the carrier keeps operating, and says it will keep monitoring compliance.

[Read at source](#) → ptac.gov.lv/lv/jaunums/ptac-neskatoties-uz-air-baltic-tiesiskas-aizsa...

MKD to close September 30; functions transfer to Ministry of Justice and Court Administration

mkd.gov.lv · 15 September 2026 · LV · Judiciary & legal profession

The Insolvency Control Service (MKD) will cease operating on September 30, 2026; from October 1 its functions pass to the Ministry of Justice and the Court Administration, ensuring continuity of services and pending cases. MKD's website stays online until December 31, 2026 as a signpost to the new arrangements, and documents already filed will not need to be resubmitted. Content is being migrated to the new agencies' sites gradually.

[Read at source](#) → mkd.gov.lv/lv/jaunums/par-turpmako-informacijas-sanemsanu-saistiba-ar...

Business-risk state fee for 2027 stays unchanged at 0.36 euro/month

mkd.gov.lv · 15 September 2026 · LV · Employment law

On September 8 the Cabinet of Ministers adopted Regulation No. 533 keeping the business-risk state fee unchanged for 2027, at 0.36 euro per employee per month. The fee funds the Employees' Claims Guarantee Fund, which covers employee claims when an employer becomes insolvent; the Fund's administration moves from MKD to the Court Administration on September 30. The regulation takes effect January 1, 2027.

[Read at source](#) → mkd.gov.lv/lv/jaunums/uznemejdarbibas-riska-valsts-nodevas-apmers-202...

Revealed: how airBaltic will spend its Chapter 11 financing

nra.lv · 18 September 2026 · LV · Debt collection & enforcement

airBaltic disclosed that most of its first €140 million Chapter 11 financing tranche — €78.925 million — will fully repay €71.666 million owed to Export Development Canada and Axiom Baltic Services, secured by aircraft, spare engines and simulators pledged as collateral. Total DIP financing reaches €350 million at SOFR +8%, with the process expected to conclude by mid-2027.

[Read at source](#) → nra.lv/bizness/530252-ka-airbaltic-izmantos-chapter-11-finansejumu.htm

Insolvency process does not restrict the debtor's choice

ifinances.lv · 18 September 2026 · LV · Case law

The Senate's Civil Cases Department has confirmed that an insolvency process administrator has no right to decide, in place of an heir, whether to accept or reject an inheritance — the Senate rejected the administrator's ancillary complaint against a Riga Regional Court ruling, holding the claim inadmissible.

[Read at source](#) → ifinances.lv/zinas/actual-maksatnespejas-process-neierobezo-paradniek...

US bankruptcy court approves start of airBaltic's financial-obligations restructuring

lsm.lv · 15 September 2026 · LV · Debt collection & enforcement

A US court has approved airBaltic's filed documents and opened Chapter 11 proceedings, placing the airline under US jurisdictional protection from creditor claims. The carrier secured a binding commitment from lenders (Barclays, Hayfin Capital Management, Morgan Stanley, Oaktree Capital Management, Strategic Value Partners) to provide €350 million in DIP financing at roughly 12% interest to keep operations running during the process.

[Read at source](#) → lsm.lv/raksts/zinas/ekonomika/15.09.2026-asv-maksatnespejas-lietu-tie...

Prime Minister: airBaltic begins the debt and liability restructuring postponed for years

lvportals.lv · 14 September 2026 · LV · Debt collection & enforcement

airBaltic has filed for Chapter 11 protection in a US court, a procedure that lets the airline keep operating while restructuring its debts and other obligations with creditors under court supervision. Prime Minister Andris Kulbergs stressed the solution requires no extra state-budget funding, and simultaneously asked for government decisions on airBaltic over the past 20 years to be declassified.

[Read at source](#) → lvportals.lv/dienaskartiba/394412-ministru-prezidents-airbaltic-uzsak...

airBaltic begins financial restructuring in the US and discloses its 30 largest creditors

lsm.lv · 14 September 2026 · LV · Debt collection & enforcement

airBaltic has filed for Chapter 11 financial restructuring in a US court and published a list of its 30 largest creditors. The process takes place ahead of any formal insolvency filing and shields the company from individual creditor claims, letting it negotiate debt restructuring under court supervision while flights and customer service continue uninterrupted.

[Read at source](#) → lsm.lv/raksts/zinas/ekonomika/14.09.2026-airbaltic-asv-sak-finansu-re...

airBaltic's US bankruptcy filing: largest unsecured creditor claims \$66.5 million

press.lv · 14 September 2026 · RU · Debt collection & enforcement

airBaltic's US bankruptcy court filing states its creditors could number between 10,001 and 25,000, with both assets and liabilities estimated at \$1–10 billion. In the disclosed list of the 30 largest unsecured creditors, the biggest claim — \$66.518 million — belongs to engine maker Pratt & Whitney, followed by Latvia's Environment, Geology and Meteorology Centre (\$42.432 million), the state via the Transport Ministry (\$20.067 million) and the SRS tax authority (€15.428 million).

[Read at source](#) → press.lv/post/zayavlenie-airbaltic-v-sud-po-dela-o-bankrotstve-ssha-...

Gambling participation may be a factor affecting personal insolvency proceedings

lvportals.lv · 18 September 2026 · LV · Debt collection & enforcement

LV portāls answers whether a court would approve personal insolvency proceedings for a debtor with €40,000 in consumer-credit debt who recently gambled and registered a 50-year self-exclusion. The Insolvency Control Service explains that the law does not explicitly bar gambling, but participation within the three years before filing can indicate bad faith and affect the court's decision. Insolvency is meant as a second chance only for good-faith debtors, and courts assess each case individually.

[Read at source](#) → lvportals.lv/e-konsultacijas/39084-piedalisanas-azartspeles-var-but-a...

LSM explains the Chapter 11 procedure meant to rescue airBaltic

lsm.lv · 16 September 2026 · LV · Analysis & opinion

An explainer describes the US Chapter 11 procedure, which lets a financially troubled company keep operating while restructuring debts and other creditor obligations under court supervision. It notes airBaltic chose this route because the US court system has extensive experience with such cases, and that a successful process could leave the airline smaller but more financially stable.

[Read at source → lsm.lv/raksts/zinas/ekonomika/16.09.2026-lsm-skaidro-kas-ir-airbaltic...](#)

DISPUTES & DEBT RECOVERY

Law of obligations

3 items

Money in closed accounts must be claimed within five years

ifinances.lv · 18 September 2026 · LV · Legislation

Amendments adopted by the Saeima in final reading provide that a client may claim the remaining balance of an account closed by a credit or financial institution within five years – after that period the right to claim lapses and the funds pass to the state.

[Read at source → ifinances.lv/zinas/actual-nauda-no-slegtajiem-kontiem-japieprasa-piec...](#)

€26.8 million in closed accounts: Saeima adopts justice minister's rules for unclaimed funds

tm.gov.lv · 17 September 2026 · LV · Financial services & consumers · Legislation

Saeima adopted amendments setting out what happens to money left in bank accounts after a credit institution has ended a client relationship over high risk and closed the account. If the client does not claim the funds within a set period, the claim right lapses and the money becomes state property; the new rules exclude Latvian resident individuals and funds already frozen or seized in criminal or civil proceedings. Industry data put roughly €26.8 million in such accounts; accounts closed before the new rules take effect get a six-month transition period.

[Read at source → tm.gov.lv/lv/jaunums/268-miljoni-eiro-slegtos-kontos-saeima-pienem-ti...](#)

TV3 'Bez Tabu': Who is liable for damage caused by a dangerous tree?

sorainen.com · 15 September 2026 · LV · Real estate

The article examines liability for damage caused by a tree that fell during a storm, after a municipality tried to invoke force majeure. Attorney Andris Tauriņš notes the municipality, as a prudent property manager, may be liable if an independent arborist finds the tree was dangerous. The situation could be aggravated if residents had previously complained about the tree and the complaint was ignored.

[Read at source](#) → sorainen.com/lv/publikacijas/tv3-bez-tabu-kur-atbild-gs-par-b-stama-k...

BUSINESS LAW

Commercial law

13 items

VID publishes guide on preparing closing financial statements for company liquidation

vid.gov.lv · 16 September 2026 · LV · Insolvency & legal protection

VID published an informational guide on preparing the closing financial statement when liquidating a company, giving practical instructions to business owners going through liquidation. It is available under the "Company liquidation" and "Annual reports" sections.

[Read at source](#) → vid.gov.lv/lv/jaunakie-skaidrojumi-katalogs/publicets-materials-par-s...

Board member's liability for a company's tax debt

ifinances.lv · 16 September 2026 · LV · Tax · Case law

The paywalled article on a Senate ruling of 31 July 2026 in case SKA-102/2026 analyses the State Revenue Service's power to order a board member to cover a company's overdue tax payments.

[Read at source](#) → ifinances.lv/bizness/raksti/valdes-loceklis/dalibnieks-un-valdes-loce...

Competition Council clears ELVI owner to take over former SKY store premises

kp.gov.lv · 16 September 2026 · LV · Contracts & trade

On September 10 the Competition Council cleared SIA VITA mārket (the ELVI chain) to take over the lease of the former SIA SKAI BALTIJA "SKY" store premises at Siguldas šoseja 8, Bergi, to continue food retailing there. Assessing the deal's effect on the everyday-goods retail market, the Council found no competition concerns.

[Read at source](#) → kp.gov.lv/lv/jaunums/konkurences-padome-atlauj-elvi-veikalu-ipasnieka...

Enterprise Register: documents now auto-generated for legal-address changes too

ur.gov.lv · 15 September 2026 · LV

The Enterprise Register says its registrs.ur.gov.lv portal now auto-generates the required documents for changing an SIA's or AS's registered legal address too, when the application is signed by a single person. The documents are drawn up automatically from the client's entered data, and the Register has published a step-by-step video guide.

[Read at source →](#) ur.gov.lv/lv/jaunums/piesakot-sia-vai-juridiskas-adreses-mainu-dokume...

Sanctions and management liability: how the risk map is changing for companies and executives

njordlaw.com · 17 September 2026 · LV · Legislation

This NJORD article examines how sanctions compliance has shifted from a narrow compliance function into a significant management liability issue for Latvian companies. EU Directive 2024/1226, transposed into Latvian law by 10 June 2025, provides that violations can trigger liability at several levels simultaneously - for the company itself, responsible officials, and in certain cases through criminal proceedings. The article lists key risk areas for management and recommends documented risk assessments, clear escalation procedures and staff training.

[Read at source →](#) njordlaw.com/lv/sankcijas-un-vadibas-atbildiba-ka-mainas-risku-karte-...

Economy Ministry proposes EU review of de minimis state-aid thresholds

em.gov.lv · 16 September 2026 · LV · Contracts & trade

On 15 September the Cabinet of Ministers approved an Economy Ministry-drafted national position calling for an EU-level review of de minimis state-aid thresholds, including a possible rise of the general ceiling to €1 million per undertaking over three years. The current €300,000 threshold has been adjusted only once since 2006, while consumer prices in Latvia have risen roughly 51% over the past decade, which the ministry says makes the limits outdated.

[Read at source →](#) em.gov.lv/lv/jaunums/em-rosina-es-parskatit-de-minimis-atbalsta-robez...

Succession in family business: opportunities and risks

ir.lv · 16 September 2026 · LV · Analysis & opinion

An opinion piece on family-business succession notes that roughly 80% of Latvia's large family companies remain with their founders while only 16% have passed to heirs, arguing that timely planning is the decisive factor for successfully handing ownership and management to the next generation. The author cites research suggesting well-planned succession can add up to 3% growth, while poorly managed transitions can cut profitability by around 4%.

[Read at source →](#) ir.lv/rubrika/viedoklis/pecteciba-gimenes-biznesa-iespejas-un-riski.2...

Company registration documents to be prepared automatically

ifinances.lv · 16 September 2026 · LV

The Enterprise Register reports that all documents for registering a new company can now be prepared automatically via its online services portal, when registering an LLC, a small-capital LLC, or a sole trader.

[Read at source →](#) ifinances.lv/zinas/actual-dokumentus-uznemumu-registracijai-sagatavos...

Economy Ministry achieves largest reduction in bureaucratic burden – €135.8 million

em.gov.lv · 15 September 2026 · LV · Analysis & opinion

According to the Bureaucratic Burden Reduction task force, the Economy Ministry achieved the largest reduction among ministries between December 2025 and August 2026 — an estimated €135.8 million using the international Standard Cost Model methodology. The task force has set a target of cutting the country's overall bureaucratic burden by at least €1 billion by the end of 2028.

[Read at source →](#) em.gov.lv/lv/jaunums/em-sasniegusi-lielako-biokratiska-sloga-samazin...

Patent Office publishes September issue of its official gazette

lrpv.gov.lv · 20 September 2026 · LV · Contracts & trade

On 20 September the Patent Office published the latest issue of its official gazette 'Inventions, Trademarks and Designs', available on its website under 'Official Gazette'. The gazette regularly lists registered patents, trademarks and designs, serving as a key source for businesses monitoring intellectual property rights.

[Read at source →](#) lrpv.gov.lv/lv/jaunums/publicets-patentu-valdes-oficiala-izdevuma-sep...

New company registrations rise: nearly a thousand founded in August

lsm.lv · 16 September 2026 · LV

Almost a thousand new companies were founded in Latvia in August, and more than seven thousand since the start of the year, according to Lursoft data. Riga and the greater Riga area dominate by location, while retail trade remains the most commonly declared activity for newly founded companies, even though many in fact operate in other fields.

[Read at source →](#) lsm.lv/raksts/zinas/ekonomika/16.09.2026-jaunus-uznemumus-registre-va...

Competition Council clears Elvi to take over former Sky store site

nra.lv · 16 September 2026 · LV · Contracts & trade

The Competition Council has cleared Elvi franchise operator Vita mārkets to take over the former Sky store premises in Bergi, concluding the deal will not materially change market structure or create a dominant position. Sky had filed for insolvency, and the new operator will continue grocery and consumer-goods retail there under the Elvi brand.

[Read at source →](#) nra.lv/bizness/530120-sky-vieta-bus-elvi.htm

No more preparing documents yourself: Enterprise Register promotes e-services with automatic document drafting

lvportals.lv · 15 September 2026 · LV

The Enterprise Register is encouraging founders of an LLC, small-capital LLC or sole trader to use its e-service at registrs.ur.gov.lv, which automatically prepares all required incorporation documents. The service applies when the founder, board member and beneficial owner are the same individual, and now also covers applications to change a company's legal address.

[Read at source →](#) lvportals.lv/dienaskartiba/394495-vairs-nav-jasagatavo-dokumenti-pasa...

BUSINESS LAW

Contracts & trade

10 items

Hundreds of millions, thousands of contracts: plan to centralise hospital procurement

press.lv · 18 September 2026 · RU · Tax

A procurement analysis covering 2023 to August 2026 spans 6,213 procedures, 28,032 line items and 10,545 contract records worth an unadjusted total of €552.6 million; the largest category, medical goods and supplies, covers 973 procedures with 657 suppliers worth €238.9 million. The Health Ministry acknowledges its five-person central procurement team at the National Health Service could not take over purchasing for all 42 hospitals, so a broader but not full centralisation is planned.

[Read at source →](#) press.lv/post/sotni-millionov-i-tysyachi-dogovorov-zakupki-bolnits-ho...

€140,000 annual cap set for software-development procurement via e-catalogue

fm.gov.lv · 16 September 2026 · LV

On 16 September the Finance Ministry submitted to the Cabinet amendments to the public e-procurement rules that from 2027 will cap at €140,000 (excl. VAT) per year what a single contracting authority may spend on software-development services through the e-procurement system's e-catalogue. The aim is to stop significant IT development work being bought without proper competition, and purchasers will have to name the specific IT system the service is for, to improve traceability.

[Read at source →](#) fm.gov.lv/lv/jaunums/programmaturas-izstrades-iepirkumiem-eis-paredz-...

Annual limit set for software-development procurement

ifinances.lv · 16 September 2026 · LV · Legislation

Amendments submitted to the Cabinet of Ministers on 16 September 2026 to the Public Electronic Procurement Regulations would, from 2027, set an annual limit of EUR 140,000 excluding VAT for purchasing software-development services via the e-Procurement system's e-catalogue.

[Read at source →](#) [ifinances.lv/zinas/actual-programmaturas-izstrades-iepirkumiem-gada-l...](https://ifinances.lv/zinas/actual-programmaturas-izstrades-iepirkumiem-gada-l-...)

Kučinskis proposes publishing all procurement information regardless of amount from 2027

fm.gov.lv · 15 September 2026 · LV

On 15 September the Cabinet approved Finance Ministry amendments to the rules on publishing information online: from 1 January 2027, state and other public authorities must quarterly publish on their websites data on all procurement spending and contracts signed that quarter regardless of the amount, including the supplier's name, registration number and the procurement subject. Finance Minister M. Kučinskis says this reflects the public's right to know how taxpayer money is spent.

[Read at source →](#) [fm.gov.lv/lv/jaunums/kucinskis-rosina-no-2027-gada-publiskot-informac...](https://fm.gov.lv/lv/jaunums/kucinskis-rosina-no-2027-gada-publiskot-informac-...)

Broader disclosure of procurement information proposed

ifinances.lv · 15 September 2026 · LV · Legislation

Amendments submitted to the Cabinet of Ministers on 14 September 2026 would, from 1 January 2027, require public authorities to quarterly publish on their websites information on all procurement-related spending and contracts concluded in that quarter.

[Read at source](#) → ifinances.lv/zinas/actual-velas-publiskot-plasaku-informaciju-par-iep...

How to choose a new supplier in public procurement

ifinances.lv · 14 September 2026 · LV · Legislation

The paywalled article explains amendments now in force to the Public Procurement Law that widen the situations allowing a contracting supplier to be replaced, beyond company reorganisation alone.

[Read at source](#) → ifinances.lv/tiesibas/raksti/ligumi-un-darijumi/publiskie-iepirkumi/b...

Can a company refuse a defective product?

ifinances.lv · 16 September 2026 · LV · Law of obligations

The paywalled article explains whether a company, as a buyer, has the right to cancel the purchase of a defective computer and return it within two weeks, as is provided for consumers, and what rights are available in a B2B transaction.

[Read at source](#) → ifinances.lv/tiesibas/raksti/ligumi-un-darijumi/ligumi/bizness-vai-uz...

IUB publishes new procurement guide for suppliers

iub.gov.lv · 16 September 2026 · LV

The Procurement Monitoring Bureau (IUB) has added a new 'Procurement Guide for Suppliers' section to its website, covering eight practical topics — from procurement planning and market research to bid evaluation, exclusion grounds, challenging a procurement, contract performance and administrative offences. The guide also answers practical questions about common mistakes and how to act in various procurement situations.

[Read at source](#) → iub.gov.lv/lv/jaunums/iub-timeklvietne-izveidots-iepirkuma-celvedis-p...

SPRK orders Tet to lower certain fibre-network wholesale tariffs

sprk.gov.lv · 18 September 2026 · LV

The Public Utilities Commission (SPRK), after reviewing the gap between Tet's wholesale and retail prices, found that for the virtual unbundling (VULA) wholesale service outside Riga the price margin is too small for competitors to profitably offer comparable retail services. SPRK has therefore ordered Tet to lower the relevant tariffs, to ensure alternative operators can genuinely compete and ultimately give consumers a wider choice and more competitive prices.

[Read at source](#) → sprk.gov.lv/lv/jaunums/sprk-uzdod-tet-samazinat-atsevisku-optiska-tik...

Finance Ministry finds no conflicts of interest in nationally important IT-system procurements

lsm.lv · 15 September 2026 · LV · Legislation

A Finance Ministry audit checking over 1,600 people linked to procurements run by the State Digital Development Agency, among the winners of nine EU-fund-financed projects, found no signs of conflict of interest, though it rated the risk under the Public Procurement Law as medium. The audit found the classic "fraud triangle" elements present — opportunity, pressure, rationalisation — and recommended strengthening anti-corruption measures.

[Read at source](#) → lsm.lv/raksts/zinas/latvija/15.09.2026-finansu-ministrija-nekonstate-...

BUSINESS LAW

Employment law

3 items

Workplace written explanations: an employee's chance to give their side and contest accusations

lsm.lv · 17 September 2026 · LV

Latvia's Labour Law requires an employer to request a written explanation from an employee before imposing a disciplinary sanction or dismissal once a breach of workplace rules or the employment contract is found. Representatives of the State Labour Inspectorate and a trade union explain that failing to request the explanation is usually not, on its own, treated by courts as a serious enough procedural flaw to invalidate a dismissal if the underlying breach is proven.

[Read at source](#) → lsm.lv/raksts/dzive-stils/ikdienai/17.09.2026-paskaidrojums-darba-vie...

Can participation in a staff sustainability event be refused

ifinances.lv · 18 September 2026 · LV

The paywalled article examines whether an employer may bar an employee whose contract has been terminated from a personnel sustainability event, and whether this could count as differential treatment under discrimination rules.

[Read at source](#) → ifinances.lv/tiesibas/raksti/darba-tiesibas/darba-tiesibas/bizness-va...

Can an employee be fired for drinking alcohol at work?

press.lv · 16 September 2026 · RU

The article explains that Article 101(1)(4) of the Labour Law allows dismissal if an employee is under the influence of alcohol, drugs or toxic substances while performing their duties, while drinking outside working duties can only justify dismissal for a workplace-conduct breach if internal rules expressly forbid it. In cases of intoxication the employer may terminate immediately, but must still request the employee's written explanation and assess the severity of the breach beforehand.

[Read at source](#) → press.lv/post/mogut-li-uvolit-za-upotreblenie-alkogolya-na-rabote

BUSINESS LAW

Real estate

1 item

Voluntary division of joint ownership into apartment properties

ifinances.lv · 16 September 2026 · LV

The paywalled article explains the procedure for co-owners of a historically undivided apartment building to voluntarily split it into separate apartment ownerships, and the practical problems arising from managing undivided shares.

[Read at source](#) → ifinances.lv/tiesibas/raksti/ligumi-un-darījumi/nekustamais-ipasums/b...

REGULATION & FINANCE

Tax

9 items

VID publishes guidelines for the controlled-transactions (transfer pricing) report

vid.gov.lv · 18 September 2026 · LV · Commercial law

The State Revenue Service (VID) published methodological guidelines for filling in the controlled-transactions report in the transfer-pricing area, explaining to corporate income tax payers how the tax applies to related-party transactions. The material is available in VID's "Informative and methodological materials" section.

[Read at source](#) → vid.gov.lv/lv/jaunakie-skaidrojumi-katalogs/publicets-materials-vadli...

Saeima simplifies tax payment for small-scale economic activity

saeima.lv · 17 September 2026 · LV · Commercial law

Saeima passed in final reading amendments to the Micro-enterprise Tax Law introducing a simplified regime for individuals who provide services or sell goods to other individuals on a small scale (up to €12,000 annual turnover). They will be able to pay a 10% tax on turnover via a dedicated income account, with the tax authority automating most calculations and declarations. The new rules take effect on 1 April 2027.

[Read at source](#) → saeima.lv/lv/aktualitates/saeimas-zinas/36173-saeima-vienkarso-nodokl...

10% micro-tax via an economic-activity income account

ifinances.lv · 17 September 2026 · LV · Legislation

On 17 September 2026, the Saeima adopted in final reading amendments to the Microenterprise Tax Law allowing individuals with annual turnover up to EUR 12,000 who serve only other individuals to pay a 10% micro-tax via their economic-activity income account.

[Read at source](#) → ifinances.lv/zinas/actual-mikronodoklis-10-izmantojot-saimnieciskas-d...

Evaluation of public-benefit organisations to be transferred to the State Revenue Service

fm.gov.lv · 18 September 2026 · LV · Commercial law

The Finance Ministry has submitted for approval a report proposing to transfer the evaluation functions currently performed by the Public Benefit Commission to the State Revenue Service (VID), simplifying and speeding up the process of granting, supervising and withdrawing public-benefit organisation (SLO) status. VID already prepares and issues final decisions on SLO status, so dropping the commission's advisory step would concentrate the evaluation in one institution; further legislative amendments are needed to implement it.

[Read at source](#) → fm.gov.lv/lv/jaunums/sabiedriskas-labuma-organizaciju-izvertesanas-pro...

Tax authority reminder: overpaid tax can be reclaimed without a return until 30 September

press.lv · 16 September 2026 · RU

The State Revenue Service reminds residents they can claim an automatic refund of overpaid personal income tax without filing a full annual return — for example where the overpayment stems from unused allowances or private pension contributions — by applying before 30 September, with money paid out between 1 October and 31 December. Reclaiming tax on healthcare, education or other deductible expenses still requires filing a full annual return with supporting documents.

[Read at source](#) → press.lv/post/vid-napomnil-o-sroke-vernut-pereplachennyj-nalog-bez-de...

What to do if the tax authority interprets economic activity differently

ifinances.lv · 15 September 2026 · LV

Based on a reader's case, the paywalled article explains what to do if the State Revenue Service classifies a person's transaction as economic activity and demands VAT payment, even though the person disagrees with that assessment.

[Read at source](#) → ifinances.lv/finances/raksti/pasnodarbinatais/tiesibas/lv-ko-darit-ja...

Can a one-employee company have personnel sustainability event expenses

ifinances.lv · 17 September 2026 · LV

The paywalled article answers a reader's question on whether, in a one-employee company, gym membership costs can qualify as tax-exempt personnel sustainability event expenses.

[Read at source](#) → ifinances.lv/finances/raksti/nodokli/uznemumu-ienakuma-nodoklis/lv-va...

Application for automatic tax refund due by 30 September

ifinances.lv · 17 September 2026 · LV

The State Revenue Service reminds residents who want a refund of overpaid personal income tax without filing an annual income declaration that they can submit an application for automatic tax refund by 30 September this year.

[Read at source](#) → ifinances.lv/zinas/actual-iesniegums-automatiskai-nodokla-atmaksai-li...

How soon must a VAT invoice be issued?

ifinances.lv · 14 September 2026 · LV

The paywalled article, following an SRS clarification, explains the deadline from the moment of a transaction by which a VAT invoice must be issued.

[Read at source](#) → ifinances.lv/finances/raksti/nodokli/pievienotas-vertibas-nodoklis/lv...

Financial services & consumers

10 items

Saeima transfers oversight of financial-services consumer rights to Latvijas Banka

saeima.lv · 17 September 2026 · LV · Tax

Saeima passed in final reading amendments to the Consumer Rights Protection Law that will gradually transfer oversight of financial-services consumer protection from PTAC to Latvijas Banka starting 2027. The central bank will take over licensing and supervision of consumer lenders and credit intermediaries, control of advertising and unfair commercial practices, handling of consumer complaints, and will be able to impose sanctions, including for unlicensed lending; licences will now be issued for an indefinite period. Oversight will also extend to deferred-payment service providers.

Also reported by: ifinances.lv

[Read at source](#) → saeima.lv/lv/aktualitates/saeimas-zinas/36172-saeima-finansu-pakalpoj...

Saeima gives final approval to bringing non-bank consumer creditors under unified financial supervision

bank.lv · 17 September 2026 · LV · Legislation

The Saeima passed 13 bills in final reading placing non-bank consumer creditors and credit intermediaries under Bank of Latvia supervision, taking that role over from PTAC. Deferred-payment providers join the regime from November 20, 2026, and around 38 non-bank consumer creditors plus 36 intermediaries follow from January 1, 2027. Latvijas Banka is to issue further supervisory regulations by January 1, 2028.

[Read at source](#) → bank.lv/aktualitates-banklv/zinas-un-raksti/jaunumi/17800-saeima-gali...

PTAC urges e-commerce businesses to ensure digital accessibility

ptac.gov.lv · 14 September 2026 · LV · Data protection & digital

PTAC has launched a campaign reminding e-commerce businesses that the Products and Services Accessibility Law, in force since mid-2025, sets accessibility requirements for online retail aimed at people with functional limitations. A PTAC survey found only 19% of residents understand digital accessibility well, though 86% think e-commerce should provide it. The authority is offering businesses practical tools to check their own websites.

[Read at source](#) → ptac.gov.lv/lv/jaunums/ptac-aicina-e-komercijas-uznemumus-nodrosinat-...

Law enshrines the right to register a refusal to receive credit

lvportals.lv · 15 September 2026 · LV · Law of obligations

Amendments to the Credit Information Bureaus Law took effect on 15 September, letting any individual register a note in the credit bureau's database refusing new credit, which lenders must then respect. The Consumer Rights Protection Law was amended in parallel to require lenders to check for this note before issuing credit. The rules apply from 20 November 2026, and the note can be withdrawn subject to a three-day waiting period.

[Read at source](#) → lvportals.lv/skaidrojumi/394435-likuma-nostiprina-iespeju-veikt-atzim...

Bank of Latvia issues Velvian SIA a payment-institution licence

bank.lv · 17 September 2026 · LV

On September 16 the Bank of Latvia's Supervision Committee granted SIA Velvian a payment-institution licence covering card-payment acceptance services for merchants, platforms and other business clients. It is the seventh such licence Latvijas Banka has issued in 2026, bringing the total number of licensed payment institutions in Latvia to 11.

[Read at source](#) → bank.lv/aktualitates-banklv/zinas-un-raksti/jaunumi/17796-latvijas-ba...

Traders' association objects to Economy Ministry and Ombudsman's reading of consumer-protection bill

lvportals.lv · 16 September 2026 · LV · Legislation

The Latvian Traders Association sent the Saeima's Economics Committee objections to a bill amending the Consumer Rights Protection Law that would impose fines of up to 4% of annual turnover or €300,000 for breaches of product-repair and spare-parts obligations. It argues that the Economy Ministry's and Ombudsman's Office's reading of the EU right-to-repair directive goes beyond what it requires, and that vague criteria paired with severe penalties risk breaching the principle of legal certainty.

[Read at source](#) → lvportals.lv/dienaskartiba/394555-lta-iebilst-ekonomikas-ministrijas-...

Customer due diligence from 2027 – how to prepare

ifinances.lv · 14 September 2026 · LV · Commercial law

The paywalled article outlines upcoming changes to customer due-diligence requirements from 10 July 2027, including new beneficial-owner thresholds, update deadlines, and requirements for outsourcing and sanctions screening.

[Read at source](#) → ifinances.lv/bizness/raksti/uznemuma-vadiba/uznemuma-vadiba/biz-new-k...

EBA publishes final guidelines on third-party risk management aligned with DORA

eba.europa.eu · 18 September 2026 · EN · Data protection & digital

On 18 September the European Banking Authority (EBA) published final guidelines on third-party risk management, focused on contractual arrangements supporting critical or important functions at financial institutions, aligned with the Digital Operational Resilience Act (DORA). The guidelines aim to cut disproportionate regulatory and supervisory burden for less material outsourcing arrangements while keeping strict risk management for the most important ones, affecting banks and financial institutions operating in Latvia too.

[Read at source](#) → eba.europa.eu/publications-and-media/press-releases/eba-publishes-its...

Professional liability insurance: how to choose

ifinances.lv · 15 September 2026 · LV

The paywalled article summarises which professions — including accountants, sworn auditors and insolvency administrators — must carry mandatory professional liability insurance, and what to consider when choosing a policy.

[Read at source](#) → ifinances.lv/bizness/raksti/uznemuma-vadiba/uznemuma-vadiba/biz-new-p...

Websites must become more accessible: consumer authority reminds businesses of legal requirements

bb.lv · 14 September 2026 · RU · Data protection & digital

PTAC is reminding online shops and other digital service providers that Latvia's Law on Accessibility of Goods and Services has applied to e-commerce since mid-2025, requiring digital accessibility for people with visual, hearing, mobility and other functional limitations. It recommends checking requirements such as image alt-text, video subtitles, sufficient colour contrast and full keyboard navigation, and has launched an autumn awareness campaign, "The Invisible Barrier," with a self-assessment tool for businesses.

[Read at source](#) → bb.lv/statja/ekonomika/2026/09/14/saity-dolzny-stat-udobnee-ptac-napo...

REGULATION & FINANCE

Data protection & digital

8 items

Good news for those seeking compensation from CSDD over the data leak; a lawyer's advice

press.lv · 19 September 2026 · **RU** · Law of obligations

A cybersecurity assessment of the CSDD data breach, commissioned by the Transport Ministry, found serious gaps in data-security management — incomplete security checks, weak network protection and missing multi-factor authentication — that let the attacker obtain personal data. A lawyer argues the published assessment already provides sufficient evidence of CSDD's negligence, so affected people no longer need to wait for the State Data Inspection's own findings before filing a civil compensation claim.

[Read at source](#) → press.lv/post/horoshie-novosti-dlya-teh-kto-trebuetsya-kompensatsiya-ot-...

Advocate General's opinion in Case C-317/25 Groupe Canal+ (consent to data use on behalf of 'partners')

curia.europa.eu · 17 September 2026 · **EN** · Case law

Advocate General Dean Spielmann concluded that consent given by a person to a company for data use for direct-marketing purposes on behalf of 'its partners' is valid only if the identity of those partners is known. If the Court follows the opinion, it would clarify GDPR consent requirements also for businesses in Latvia using third-party consent models for direct marketing.

[Read at source](#) → curia.europa.eu/site/upload/docs/application/pdf/2026-09/cp260130en.pdf

DVI explains what measures organisations should take to avoid data-protection breaches

dvi.gov.lv · 16 September 2026 · **LV**

The Data State Inspectorate (DVI) published guidance for organisations on avoiding personal-data breaches: keep an up-to-date inventory of IT hardware and software, segment networks, keep protected backups, deploy multi-factor authentication and other technical security measures, and limit access to personal data strictly to what staff need for their duties. The guidance stresses proactive prevention over after-the-fact response.

[Read at source](#) → dvi.gov.lv/lv/jaunums/dviskaidro-kadi-pasakumi-organizacijam-butu-jai...

Accessibility of digital services must be improved

ifinances.lv · 15 September 2026 · **LV** · Financial services & consumers

The Consumer Rights Protection Centre is calling on e-commerce businesses to ensure the accessibility of digital services for people with functional limitations. Since mid-2025, Latvia's Law on the Accessibility of Goods and Services has been in force, setting accessibility requirements that also apply to e-commerce services.

[Read at source](#) → ifinances.lv/zinas/actual-javeicina-pieklustamiba-digitalajiem-pakalp...

When the use of artificial intelligence must be disclosed

ifinances.lv · 15 September 2026 · LV

The paywalled article examines the widespread belief that, since 2 August 2026, the EU requires all AI-generated content to be labelled, and clarifies when that disclosure requirement actually applies to businesses and institutions.

[Read at source](#) → ifinances.lv/bizness/raksti/e-dokumenti/maksligais-inteleks/biz-new-...

EU to simplify digital regulation

ifinances.lv · 14 September 2026 · LV

The European Union has prepared a legislative package called the 'Digital Omnibus', aimed at simplifying digital regulation and boosting innovation. The initiative seeks to remove overlapping requirements and poorly aligned definitions created by several EU acts applying in parallel.

[Read at source](#) → ifinances.lv/zinas/actual-vienkarsos-eiropas-savienibas-digitalo-regu...

Delfi.lv: How should a company act in a cybersecurity incident?

sorainen.com · 14 September 2026 · LV · Analysis & opinion

Sorainen lawyers explain how companies should respond when facing a cybersecurity incident such as a ransomware attack or data breach. The article stresses immediately involving management, isolating affected systems, and reporting to authorities within statutory deadlines. The guidance applies to all companies regardless of whether they fall under Latvia's Cybersecurity Law.

[Read at source](#) → sorainen.com/lv/publikācija/delfi-lv-k-uz-mumam-r-koties-kiberdro-ba...

European Commission proposes EU Kids Act regulation to protect children online

latvia.representation.ec.europa.eu · 17 September 2026 · LV

On 17 September the European Commission unveiled a proposal for a new EU-wide regulation to protect children online (the so-called EU Kids Act), which would restrict children's access to social media platforms. The proposal still needs to go through the legislative process, but if adopted would create new obligations for platform operators active on the Latvian market too.

[Read at source](#) → latvia.representation.ec.europa.eu/jaunumi-un-pasakumi/jaunumi/regula...

LEGISLATION & JUDICIARY

Legislation

4 items

Planned legal changes would keep Latvia's data-centre ambitions just a dream

ir.lv · 18 September 2026 · LV · Data protection & digital

An opinion piece criticises planned amendments to environmental-impact-assessment rules that would let municipalities reject new wind-energy projects once 150 MW of capacity already exists in their territory. The author, an energy company representative, argues a uniform nationwide threshold ignores regional differences and could hold back municipal economic development, undermining Latvia's ambition to attract data centres that need cheap, domestically produced green electricity.

[Read at source →](#) ir.lv/rubrika/viedoklis/ar-planotajam-likumu-izmainam-sapnis-par-datu...

Saeima sends committees a bill banning transit of Russian grain through Latvia

press.lv · 17 September 2026 · RU · Contracts & trade

A bill forwarded to Saeima committees would ban storing Russian- and Belarusian-origin grain in free zones, customs warehouses and temporary storage sites, and ban related stevedoring and logistics services at Latvian ports. The ban would not apply to cargo already being handled in Latvia before the amendments take effect, provided it leaves the country by 20 September, and the Cabinet would have to report annually to the Saeima by 1 March on the measures' economic impact.

[Read at source →](#) press.lv/post/sejm-peredal-komissiyam-zakonoproekt-o-zaprete-tranzita...

Streaming platforms required to invest in Latvian film

ifinances.lv · 17 September 2026 · LV

At its sitting on 17 September 2026, the Saeima adopted amendments to the Electronic Mass Media Law and the Film Law that will require large streaming platforms to invest annually in the development of Latvian cinema.

[Read at source →](#) ifinances.lv/zinas/actual-sraumesanas-platformam-jaiegulda-nauda-lat...

Saeima could pass "astronomical tariff" law as soon as tomorrow

bb.lv · 16 September 2026 · RU · Contracts & trade

The Cabinet of Ministers plans to submit Railway Transport Law amendments to the Saeima for expedited passage, in both readings at once, implementing the promised 300% tariff on transit carriage of Russian-origin grain. The new rates would not apply to cargo already being transshipped at ports and rail hubs under existing contracts, and the Prime Minister estimates the tariff would realistically take effect about three weeks after passage.

[Read at source →](#) bb.lv/statja/politika/2026/09/16/uze-zavtra-seim-mozet-priniat-zakon-...

CJEU judgment in Case C-876/24 Vueling Airlines (jurisdiction for online domestic air-carriage contracts)

curia.europa.eu · 17 September 2026 · EN **Court ruling** · Civil procedure · Financial services & consumers

The Court of Justice of the EU ruled that the mere fact that a plane ticket was bought online does not mean the court of the passenger's place of residence has jurisdiction over a claim for compensation for lost baggage. The ruling clarifies international jurisdiction rules in consumer and carriage disputes, relevant also to Latvian businesses and consumers entering online contracts with foreign service providers.

[Read at source](#) → curia.europa.eu/site/upload/docs/application/pdf/2026-09/cp260128en.pdf

Court sides with patient: €142,290 awarded in compensation over surgery's consequences

press.lv · 14 September 2026 · RU **Court ruling** · Law of obligations

In a ruling awarding compensation to a patient for the consequences of surgery, the Senate sharply criticised the Health Inspectorate and Health Ministry for trying to reduce the payout by relying on an internal, legally non-binding "harm assessment" table. The Senate held that an agency's internal rules cannot override the law and that courts must independently set a fair compensation amount where an agency misapplied the law; the ruling also addressed how much detail a doctor must give a patient about possible surgical complications.

[Read at source](#) → press.lv/post/sud-vstal-na-storonu-patsienta-za-posledstviya-operatsi...

Can an institution change the communication channel? Senate findings

ifinances.lv · 14 September 2026 · LV **Court ruling** · Civil procedure

The paywalled article on Senate findings explains how far a person's right extends to ask an authority to use a communication channel other than the official e-address, and how this affects the rules for serving documents.

[Read at source](#) → ifinances.lv/tiesibas/raksti/tiesvedibas/tiesvedibas/bizness-vai-iest...

When may the tax authority publish a tax debt?

ifinances.lv · 15 September 2026 · LV [Court ruling](#) · Tax

The paywalled article discusses an Administrative District Court ruling, which the State Revenue Service did not appeal, on from what point a taxpayer stops being treated as a debtor once the SRS later grants an extension of the tax payment deadline, and thus when the SRS may publish information about a tax debt.

Also reported by: [sorainen.com](#)

[Read at source](#) → [ifinances.lv/finances/raksti/tiesu-prakse/nodokli/lv-kad-vid-drikst-p...](#)

Senate clarifies concept of a transaction contrary to law, reminds that estate guardianship exists to preserve, not profit

lvportals.lv · 18 September 2026 · LV [Court ruling](#) · Law of obligations

The Senate's Civil Department overturned a lower court ruling in a case about a lease agreed by an estate administrator, which co-heirs sought to void. It clarified that missing guardianship-court approval affects procedure, not the contract's validity, and that an administrator's duty is preserving the estate, not generating profit. The case (SKC-22/2026) was returned to the Vidzeme Regional Court for a new hearing.

[Read at source](#) → [lvportals.lv/dienaskartiba/394691-senats-skaidro-likumam-preteja-dari...](#)

Constitutional Court begins hearing case on gambling restrictions in Daugavpils municipality

satversmestiesa.lv · 18 September 2026 · LV [Court ruling](#) · Commercial law

On September 18 the Constitutional Court began hearing case No. 2025-22-03 on a Daugavpils municipal by-law banning gambling within 150 metres of certain buildings. Three licensed gambling operators filed the challenge, arguing the restriction breaches their property and business rights under Article 105 of the Satversme. A ruling is due within 30 days of the hearing.

[Read at source](#) → [satversmestiesa.lv/lv/jaunums/sak-izskatit-lietu-par-azartspelu-organ...](#)

CJEU: buying a plane ticket online does not mean a passenger's home-court can hear a lost-luggage damages claim

lvportals.lv · 17 September 2026 · LV [Court ruling](#) · Law of obligations

Responding to a preliminary reference from a Spanish court, the CJEU clarified how the Montreal Convention applies to a passenger's claim for lost luggage on a domestic flight booked online from her home. The Court held that the carrier's "place of business" where the contract was concluded cannot be read as the passenger's home simply because the ticket was bought online, which affects where a passenger may sue an airline for damages.

[Read at source](#) → lvportals.lv/dienaskartiba/394610-es-tiesa-lidmasinas-biletas-iegade-...

Court upholds freedom of expression in case over a publicly significant TV segment

cobalt.legal · 14 September 2026 · LV [Court ruling](#) · Analysis & opinion

The Riga Regional Court dismissed a claim against the public broadcaster and journalists over a TV segment discussing the consequences of certain lending practices. The claimant had sought a retraction, removal of the segment and €100,000 in damages, but the court found the interviewee's statements were subjective opinion with sufficient factual basis. The court held that critical opinion is protected when it has adequate factual grounding, giving weight to the public interest in the reporting.

[Read at source](#) → cobalt.legal/lv/news-cases/tiesa-aizstav-var-da-brivibu-lieta-par-sabi...

LEGISLATION & JUDICIARY

Judiciary & legal profession

2 items

Amendments to the Notary Law

likumi.lv · 16 September 2026 · LV · Civil procedure

On 3 September Saeima adopted, and on 16 September the official gazette published, amendments to the Notary Law that simplify several procedures in sworn notaries' work and reduce the administrative burden for both notaries and the public. The amendments take effect on 1 January 2027; the same day (16 Sept) also saw publication of related amendments to the Law on Electronic Identification of Natural Persons and the Law on Identity Documents, which take effect on 30 September 2026.

[Read at source](#) → likumi.lv/ta/id/59982-notariata-likums

Nordic and Baltic bar leaders discuss the profession's future in Finland

advokatura.lv · 16 September 2026 · LV · Analysis & opinion

At a meeting of Nordic and Baltic bar association leaders in Finland, where Latvia was represented by council chairman Saulvedis Vārpiņš, participants discussed AI's impact on the legal-services market and professional liability, the importance of bar independence, pro bono assistance, and the Council of Europe convention protecting the legal profession. They concluded that technology will require adapting lawyer training and ethics oversight.

[Read at source](#) → advokatura.lv/lv/aktualitate/ziemelvalstu-un-baltijas-advokaturu-vadi...

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Created with the support of **Riga Arbitration Court**

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