



SKATTEMINISTERIET

J.nr. 2009-231-0022

Dato: 20. maj 2009

Omtrykt 25/5-09
(Vedlagt manglende bilag)

Omtryk
Skatteudvalget
L 207 - Svar på Spørgsmål 29
Offentligt

Til

Folketinget - Skatteudvalget

L 207 - Forslag til Lov om ændring af lov om afgift af elektricitet og forskellige andre love (Forhøjelse af energiafgifterne, afgift på erhvervenes energiforbrug, afgiftsmæssig ligestilling af central og decentral kraftvarme, afgift på smøreolie mv. og forhøjelse af affaldsafgiften).

Hermed sendes svar på spørgsmål nr. 29 af 7. maj 2009. Spørgsmålet er stillet efter ønske fra Klaus Hækkerup (S).

Kristian Jensen

/Lene Skov Henningsen

Spørgsmål: Efter det oplyste er farligt affald der eksporteres fritaget for afgift. Det ønskes derfor oplyst, hvor høj afgiften for farligt affald er i vores nærmeste konkurrentlande (Sverige og Tyskland og om muligt UK, Norge og de baltiske lande) opgjort på sammenlignelig basis med den nu for Danmark foreslåede afgift.

Svar:

Jeg kan oplyse følgende om de afgifter på farligt affald, som foreslås med lovforslaget:

Forslaget om at indføre afgift på farligt affald indebærer følgende elementer:

Brændbart farligt affald

- Fra 2010, affaldsvarmeafgift 19,kr./ GJ leveret varme
- Fra 2013, tillægsafgift (2010-niveau) ca. 26,5 kr./ GJ af produceret varme
- Fra 2013, CO₂-afgift (2010-niveau) ca. 5,3 kr./ produceret el og varme.

Afgifterne på energi mv. fra forbrænding af affald herunder som foreslået farligt affald skal ses i sammenhæng med afgifterne på fossilt brændsel. Danmark har høje afgifter på energi, særligt for energi anvendt til rumvarme mv. Når affaldsvarmen sælges eller bruges i konkurrence med varme fremstillet ved fossile brændsler, kan prisen på affaldsvarmen sættes op svarende til afgifterne på fossil varme. De foreslåede afgifter på affaldsvarmen er de samme, som fossil varme er belastet med.

Selv om det derfor måtte gælde, at udenlandske konkurrenter ikke belastes med tilsvarende afgifter på farligt affald, der forbrændes, som danske virksomheder, gælder imidlertid også at udenlandske virksomheder ikke har udsigt til at kunne sælge varmen til helt så høj pris, fordi energiafgifterne er lavere i udlandet. Med andre ord gælder, at de danske afgifter på brændbart farligt affald så at sige i forvejen har været overvæltet i højere varmepriser, uden at varmeproducenten har indbetalt denne skyggeafgift til staten. Det kommer varmeproducenterne til nu. Ser man afgiftssystemet samlet er der således ikke nogen netto belastning af produktionen af destruktion af farligt affald ved forbrænding i Danmark, hvis varmen udnyttes og anvendes i stedet for varme. Disse afgifter er samlet konkurrenceevne neutrale.

Dette gælder dog alene for den del af varmeproduktionen, der afsættes. For den del af varmeproduktionen, der måtte blive bortkølet, der belastes med tillægsafgift og CO₂ afgift fra 2013, gælder at afgifterne belaster produktion i Danmark.

Deponeret farligt affald

Deponeringer af farligt affald vil blive belastet med en afgift på 160 kr./t fra 2010 og i alt 475 kr./t. fra 2013.

Jeg kan oplyse følgende om afgiften på farligt affald i Tyskland, Sverige, Finland og Litauen:

Tyskland

Der synes ikke at være en egentlig forbundsafgift på farligt affald i Tyskland.

Sverige

Det er oplyst, at man har en skat på affald, der deponeres. Afgiften omfatter umiddelbart både almindeligt og farligt affald. Visse typer farligt affald er dog fritaget for deponeringsafgift. Skattesatsen er på 435 SEK pr. ton. Med kursen på svenske kr. den 15. maj 2009 svarer det til ca. 300,8 kr. pr. ton.

Finland

Det er oplyst, at Finland ikke har afgifter på farligt affald.

Litauen

Det er oplyst, at Litauen ikke har afgifter på farligt affald.

Vedrørende Estland, Letland og UK har det alene været muligt at fremskaffe følgende oplysninger:

Estland

Der er differentierede satser indenfor hvert af følgende hovedområder af affald: Udledning i vand og jord, luft og fjernelse af affald (waste disposal). Der henvises til kilden: Taxes in Europe database, hvoraf der vedlægges et udprint vedrørende Estland.

Letland

Der er meget differentierede satser indenfor hvert hovedområde af affald. Der henvises til kilden: Taxes in Europe database, hvoraf der vedlægges et udprint vedrørende Letland.

UK

Der er en lav deponeringsafgift på 2,5 pund pr. ton for såkaldt "inactive" affald (de fleste former for beton, mursten, glas, jord, ler og grus) og 32 pund for andet affald, der er standardsatsen. Med kursen på pund sterling den 15. maj 2009 svarer det til ca. henholdsvis 20,75 kr. og 265,37 kr. pr. ton. Der henvises til kilden: Taxes in Europe database, hvoraf der vedlægges et udprint vedrørende Estland

Jeg kan endelig oplyse, at der på en række områder er fælles EU-krav til hvordan affaldet skal behandles miljømæssigt. Det betyder, at affald, der eksporteres, får samme gode behandling som i Danmark. Fælles EU-regler om kontrol med affald, der krydser grænserne gør, at de danske myndigheder kan stille krav og om nødvendigt afvise transporter, der ikke lever op til kravene.

Journaloplysninger	
Folketingsår:	2008-09
Dokument	L 207 - Spørgsmål 29
Sagstitel:	L 207 Forslag til lov om ændring af lov om afgift af elektricitet og forskellige andre love. (Forhøjelse af energifgifterne, afgift på erhvervenes energiforbrug, afgiftsmæssig ligestilling af central og decentral kraftvarme, afgift på smøreolie m.v. og forhøjelse af affaldsavgiften). Af skatteministeren (Kristian Jensen)
Offentliggør:	Offentligt
Afsendt:	11/05-09
Modtaget:	11/05-09
Omdelt:	11/05-09
Titel:	Spm. om, efter det oplyste er farligt affald der eksporteres fritaget for afgift. Det ønskes derfor oplyst, hvor høj afgiften for farligt affald er i vores nærmeste konkurrentlande (Sverige og Tyskland og om muligt UK, Norge og de baltiske lande) opgjort på sammenlignelig basis med den nu for Danmark foreslåede afgift, til skatteministeren
Spørgsmålets ordlyd:	Efter det oplyste er farligt affald der eksporteres fritaget for afgift. Det ønskes derfor oplyst, hvor høj afgiften for farligt affald er i vores nærmeste konkurrentlande (Sverige og Tyskland og om muligt UK, Norge og de baltiske lande) opgjort på sammenlignelig basis med den nu for Danmark foreslåede afgift.
Spørger:	Klaus Hækkerup (S)
Dok.type:	Udvalgsspørgsmål (SP)
K-emneord:	elektricitet, energifgift, energiforbrug, kraftvarme
U-emneord:	affaldsavgift, afgifter, smøreolie

GENERIC TAX NAME	Natural resources tax	
Tax name in the national language(s)	Dabas resursu nodoklis	
Tax name in English	Natural resources tax	
Member State	LV - Latvia	
Tax in force since	1991/01/01	YYYY/MM/DD
If abolished, date on which the tax ceases to apply		YYYY/MM/DD
This file was last updated on	2009/01/15	YYYY/MM/DD
Type of tax	DIRECT TAXES <input type="checkbox"/> Personal income tax <input type="checkbox"/> Corporate income tax <input type="checkbox"/> Other INDIRECT TAXES <input type="checkbox"/> VAT <input type="checkbox"/> Excise duty <input checked="" type="checkbox"/> Other <input type="checkbox"/> SOCIAL SECURITY CONTRIBUTION	

Legal base		
"Law on natural resources tax" (in force from January 1, 1991 till December 31, 1995).		
"Law on natural resources tax" (in force from January 1, 1996 till December 31, 2005).		
"Natural resources tax law" (in force from January 1, 2006).		
Who sets		
the tax rate	the tax base	Reliefs
<input checked="" type="checkbox"/> Central authority	<input checked="" type="checkbox"/> Central authority	<input checked="" type="checkbox"/> Central authority
<input type="checkbox"/> Regional authority	<input type="checkbox"/> Regional authority	<input type="checkbox"/> Regional authority
<input type="checkbox"/> Local authority	<input type="checkbox"/> Local authority	<input type="checkbox"/> Local authority
<input type="checkbox"/> Social security	<input type="checkbox"/> Social security	<input type="checkbox"/> Social security
Comments:		

Beneficiary	
<input checked="" type="checkbox"/> Central authority	<input type="checkbox"/> Social security
<input type="checkbox"/> Regional authority	<input type="checkbox"/> Others
<input checked="" type="checkbox"/> Local authority	
Comments:	
<p>Tax payments for the extraction or use of natural resources or environmental pollution within the amounts specified by the limits, shall be paid as follows:</p> <ol style="list-style-type: none"> 40 per cent – into the State basic budget; 60 per cent – into the special environmental protection budget of such local government in the territory of which the relevant activity is performed. <p>Tax payments for:</p> <ol style="list-style-type: none"> the utilisation of useful characteristics of the subterranean depths, the pumping into geological structures of natural gas or greenhouse gases shall be paid into the special environmental protection budget of such local government in the territory of which the relevant activity is performed; the use of radioactive substances to the amount of 100 per cent shall be paid into the special environmental protection budget of such local government in the territory of which the radioactive waste disposal site is located. <p>Tax payments for goods harmful to the environment, packaging, disposable tableware and accessories, vehicles, for the volume of greenhouse gases emitted from installations, which is not included in the amount of transferred greenhouse gas emissions quota, for the unlawful extraction and use of natural resources shall be included in the State basic budget.</p>	

Region of application
Territory of Latvia.

Taxpayer

Taxpayer is the person who:

1. has received or is under obligation to receive permit, licence or a C category polluting activity certificate and who in the territory of the Republic Latvia, continental shelf or exclusive economic area:
 - obtains taxable natural resources;
 - realizes taxable natural resources, which obtained in economic activity, which is not related with mineral deposits output;
 - utilizes the useful characteristics of the subterranean depth, pumping into geological structures of natural gas or green house gas;
 - releases taxable pollution into the environment or dispose waste;
 - releases into the environment green house gas;
2. first in the territory of the Republic of Latvia :
 - sells goods harmful to the environment or goods in packing;
 - utilizes to ensure their economic activities goods harmful to the environment, except goods, which are taxable when sold or goods in packing;
 - adds packing when render service;
 - realizes in retail trade and public catering undertakings disposable tableware and accessories, which are manufactured from plastic (polymers), paper, carton, the laminates thereof with polymer or metal components and metal foil.
3. utilizes in their activities radioactive substances after the utilization of which radioactive waste is created, and which is necessary to hold or dispose of in the Republic of Latvia .
4. registers for the first time in the Republic of Latvia vehicles.

Tax object and basis of assessment

The following shall be taxable (in accordance with the Law):

1. natural resources;
2. utilization useful characteristics of the subterranean depth, pumping into geological structures natural gas or green house gas;
3. dispose of waste and polluting substances;
4. the volume of emitted greenhouse gasses by installations, which is not included in the amount of transferred greenhouse gas emission quotas;
5. goods and products harmful to the environment;
6. packaging of goods and disposable tableware and accessories;
7. radioactive substances;
8. vehicles in accordance with End-of-Life Vehicles Law;
9. coal, coke and lignite (brown coal);
10. plastic bags.

The basis of assessment is the amount of natural resources (specified in the Law) gained in the territory of the Republic of Latvia or amount of released pollution into environment in the territory of Latvia.

Tax due date

A taxpayer shall calculate tax and pay it into a budget account for the preceding quarter by the 20th date of the following month.

Deductions - allowances - tax credits - exemptions

Exemption from the payment of tax for the use of natural resources

The tax shall not be paid for:

1. background pollution if the taxpayer has proven the relevant pollution level by monitoring data performed in accordance with the requirements specified in regulatory enactments;
2. use of water (flow) in hydro-technical and fishery facilities, also hydroelectric power stations, reservoirs, fish farms and pond farms;
3. the use of thermal and technical water, which has been pumped back into the water intake level after utilisation, without changing the chemical composition of the water (except for desalination);
4. placement of ballast sand in locations specified by the local government of that area;
5. the introduction of pollutants into the filtration layer of the soil or the ground (absorbent) if in the purification equipment project it is provided for as a pollution purification method;
6. a volume of pollutant that due to accidental leakage has entered the environment in an unlawful manner, which the guilty person has collected or neutralised in accordance with the time period and requirements specified by the

State Environmental Service;

7. the reduction of the level of groundwater in the process of pumping out water if the pumping out thereof is associated with the extraction of mineral resources;
8. water utilised for manufacturing needs if after purification it is recycled.

Exemption from the payment of tax for the utilisation of radioactive substances

1. The tax for the utilisation of radioactive substances, for the performance of their functions, shall not be paid by State institutions which ensure: radiation safety and nuclear safety supervision and control; metrology; that contingency plans are in readiness in the event of radiation accidents; radiometric control on the State borders; the performance of criminal procedural activities.
2. The tax for the utilisation of radioactive substances shall not be paid for by medical treatment institutions;
3. The tax for the utilisation of radioactive substances shall not be paid by radioactive waste disposal and management undertakings;
4. A person who utilises radioactive substances shall not pay the tax if the purchase contract includes guarantees that the used ionising radiation source shall be sent back to the State of manufacture;
5. A person who utilises radioactive substances shall not pay the tax if these radioactive substances are used for demonstration in exhibitions, fairs or similar events and they are brought into Latvia for a time period not exceeding 30 days.

Exemption from the tax for packaging and disposable tableware and accessories

A taxpayer shall not pay the tax for packaging or disposable tableware and accessories if he or she ensures the fulfilment of the norms for used packaging or disposable tableware and accessories recovery specified in regulatory enactments regarding environment protection, as well as complies with one of the following conditions:

1. has established and applies the used packaging or disposable tableware and accessories management system and has entered into an agreement with the Ministry of Environment regarding application of this system;
2. has entered into an agreement with the packaging or disposable tableware and accessories manager regarding participation in the used packaging or disposable tableware and accessories management system.

Exemption from the payment of tax for goods harmful to the environment

A taxpayer shall not pay the tax for goods harmful to the environment if he or she ensures the fulfilment of norms for the recovery of the waste of goods harmful to the environment specified in regulatory enactments regarding environment protection, as well as complies with one of the following conditions:

1. has established and applies a waste management system for goods harmful to the environment and has entered into an agreement with the Ministry of Environment about application of this system;
2. has entered into an agreement with a waste supervisor for the waste of goods harmful to the environment regarding participation in the waste management system for spent goods harmful to the environment.

Exemption from the payment of tax for the emission of carbon dioxide

1. the tax shall not be paid for the emission of carbon dioxide (CO₂) from equipment for which a greenhouse gas emission permit has been issued to its operator in accordance with the procedures specified in the Law On Pollution;
2. the tax shall not be paid for the emission of carbon dioxide (CO₂) which emerges while using renewable energy resources and peat in stationary technological installations referred to in Annex 2 of the Law On Pollution.

Exemption from payment of tax for the utilisation of substances depleting the ozone layer

The tax for the utilisation of substances depleting the ozone layer shall not be paid by a merchant who in accordance with the technological and environment protection requirements specified in regulatory enactments regarding environmental protection, utilises ozone layer depleting substances for manufacturing other chemical substances if the substance depleting the ozone layer completely changes its chemical composition during the chemical transformation process.

Tax collector

State revenue service.

Special features

Rate

Rates on January 1, 2007 in LVL

Natural resources:

- soil (cubic metre) 0.20 LVL;
- sandy loam and clay loam, aleuron (cubic metre) 0.01 LVL;
- quartz sand (cubic metre) 0.2 LVL;
- sand (cubic metre) 0.05 LVL;
- sand gravel (cubic metre) 0.10 LVL;
- clay (cubic metre) 0.10 LVL;
- dolomite for decoration (finishing) (cubic metre) 0.25 LVL;
- dolomite (cubic metre) 0.06 LVL;
- limestone (cubic metre) 0.10 LVL;
- freshwater limestone (cubic metre) 0.10 LVL;
- travertine (cubic metre) 1.00 LVL;
- gypsum (cubic metre) 0.22 LVL;
- field stones (cubic metre) 0.15 LVL;
- pigmentary soil (cubic metre) 0.10 LVL;
- peat (ton) 0.13 LVL;
- organic sapropel (ton) 0.50 LVL;
- other sapropel (ton) 0.10 LVL;
- all types of curative mud (ton) 0.5 LVL.

Extraction of water:

- surface water (cubic metre) 0.004 LVL;
- underground water realized in water supply/realized further (cubic meter): high quality 0.03/1.00 LVL, medium quality 0.02/0.60 LVL, low quality 0.01/0.30 LVL;
- medical mineral water (cubic meter) 0.10 LVL.

Dispose of waste and polluting substances:

- municipal waste disposal in landfills and landfill sites in which weighing machines are installed (ton) 0.75 LVL;
- municipal waste disposal in landfills and landfill sites in which weighing machines are not installed (cubic metre) 0.25 LVL;
- asbestos fibre (ton) 10.00 LVL;
- disposal of hazardous waste 25.00 LVL;
- carbon dioxide emissions from incinerators (ton) 0.10 LVL;
- solid particles (does not containing heavy metals) (ton) 4.00 LVL;
- carbon monoxide (CO) (ton) 5.50 LVL;
- ammonia and other non-organic compounds (ton) 13.00 LVL etc.;
- water pollution (ton): nonhazardous substances 3.00 LVL, suspended substances (non-hazardous) 10.00 LVL, moderately hazardous substances 30.00 LVL, hazardous substances 8,000.00 LVL, especially hazardous substances 50,000.00 LVL.

Goods and products harmful to the environment:

- lubricating oil (kg) 0.05 LVL;
- substances depleting the ozone layer (kg ODP) 1.00 LVL;
- all types of tyres (kg) 0.10 LVL;
- oil filters (piece) 0.10 LVL;
- large household equipment (kg) 0.65 LVL;
- large refrigeration equipment, cold storage depots and refrigerators (kg) 1.05 LVL;
- small household equipment (kg) 1.35 LVL;
- mobile phones (kg) 0.90 LVL;
- television sets (kg) 1.05 kg, etc.

Packing of goods and disposable tableware and accessories:

- of glass source materials (kg) 0.20 LVL;
- of plastic (kg) 0.60 LVL;
- of metal source materials (kg) 45 LVL;
- of timber, paper and cardboard or other natural fibre source materials (kg) 0.15 LVL.

Plastic bags:

- with weight < 0.003 kg 2.60 LVL (kg);
- with weight > 0.003 kg 0.80 LVL (kg).

Radioactive substances:

- According to radioactivity (cubic metre) from 500.00 LVL till 10,000.00 LVL

Coal, coke and lignite (brown coal):

- if in accompanying documents heating capacity is given (GJ/t) 0.11 LVL;
- if in accompanying documents heating capacity is not given (ton) 3 LVL.

Rates from July 1, 2008

Dispose of waste and polluting substances:

- carbon dioxide emissions from incinerators (ton) 0.30 LVL

Rates from January 1, 2009

Extraction of water:

- surface water (cubic metre) 0.005 LVL

Packing of goods and disposable tableware and accessories:

- of glass source materials (kg) 0.25 LVL;
- of plastic (kg) 0.65 LVL;
- of metal source materials (kg) 0.70 LVL

Coal, coke and lignite (brown coal):

- if in accompanying documents heating is given (GJ/t) 0.21 LVL;
- if in accompanying documents heating capacity is not given (ton) 6 LVL

Economic function

- Consumption
- Labour Employed (paid by employers and employees)
- Labour Non-employed
- Capital income: corporations
- Capital income: income of households
- Capital income: income of self-employed
- Capital stocks

Comments:

Environmental taxes

- Energy
- Transport
- Pollution/Resources

Comments:

ESA95 code

d29f

Comments :

Year	Annual tax revenue (millions)	Currency	Tax revenue as % of GDP	Tax revenue as % of total tax revenues
------	----------------------------------	----------	----------------------------	--

1995	1.5	LVL	0.05	0.17
1996	1.7	LVL	0.05	0.17
1997	9.2	LVL	0.25	0.79
1998	10.7	LVL	0.26	0.79
1999	10.7	LVL	0.25	0.78
2000	10.4	LVL	0.21	0.74
2001	10.5	LVL	0.20	0.70
2002	10.8	LVL	0.18	0.66
2003	9.8	LVL	0.15	0.53
2004	8.3	LVL	0.11	0.39
2005	10.3	LVL	0.11	0.39
2006	11.0	LVL	0.09	0.32
2007	10.4	LVL	0.07	0.23

GENERIC TAX NAME	Pollution fee	
Tax name in the national language(s)	Saastetasu	
Tax name in English	Pollution fee	
Member State	EE - Estonia	
Tax in force since	2006/01/01	YYYY/MM/DD
If abolished, date on which the tax ceases to apply		YYYY/MM/DD
This file was last updated on	2009/01/15	YYYY/MM/DD
Type of tax	DIRECT TAXES <input type="checkbox"/> Personal income tax <input type="checkbox"/> Corporate income tax <input type="checkbox"/> Other	
	INDIRECT TAXES <input type="checkbox"/> VAT <input type="checkbox"/> Excise duty <input checked="" type="checkbox"/> Other <input type="checkbox"/> SOCIAL SECURITY CONTRIBUTION	

Legal base		
Environmental Charges Act, entered into force 1 January 2006 (State Gazette I 2005 No 67 Art 512), last amended 1 January 2009 (State Gazette I 2008 No 58 Art 328).		
the tax rate	Who sets the tax base	Reliefs
<input checked="" type="checkbox"/> Central authority <input type="checkbox"/> Regional authority <input type="checkbox"/> Local authority <input type="checkbox"/> Social security	<input checked="" type="checkbox"/> Central authority <input type="checkbox"/> Regional authority <input type="checkbox"/> Local authority <input type="checkbox"/> Social security	<input checked="" type="checkbox"/> Central authority <input type="checkbox"/> Regional authority <input type="checkbox"/> Local authority <input type="checkbox"/> Social security
Comments:		

Beneficiary	
<input checked="" type="checkbox"/> Central authority <input type="checkbox"/> Regional authority <input checked="" type="checkbox"/> Local authority	<input type="checkbox"/> Social security <input type="checkbox"/> Others
Comments: Pollution charges are generally transferred into the state budget. 75 % of the pollution charge for disposal of municipal waste is transferred to the budget of the local government of the place of origin of waste for the purpose of development of waste management, and 25 % of the charge is transferred to the state budget.	

Region of application
Estonia.

Taxpayer
A person who, on the basis of an environmental permit or another basis provided by law, has been granted the right to remove natural resources from their natural state, emit pollutants into the environment or dispose waste, or has performed those acts without the corresponding right shall pay the environmental charge. The environmental charge is divided into the natural resource charge and the pollution charge. The obligation to pay the environmental charge does not extend to persons who exploit the environment to an extent which does not require an environmental permit.

Tax object and basis of assessment
Pollution charges are applied in the case of emission of pollutants into the ambient air, groundwater or soil, and upon waste disposal.

Tax due date

The environmental charges are calculated for the quarter of the environmental exploitation (reporting quarter) and are submitted to the issuer of the environmental permit. The issuer of the environmental permit will issue a payment notice.

The environmental charge shall be paid within fifteen days after the issue of the payment notice but not later than by the tenth day of the second month following the reporting quarter.

Deductions - allowances - tax credits - exemptions

Pollution charges are not applied if pollutants are emitted into the ambient air, groundwater or soil, or waste is disposed in quantities and manners for which a permit is not required by Environmental Charges Act.

Tax collector

The issuer of the environmental permit.

Special features

Increased pollution charge rates are applied for emission of pollutants in larger quantities than permitted. The charge rates are increased 5 to 1000 times, pursuant to Articles 23-28 of the Environmental Charges Act.

Rate**Pollution charge rates upon emission of pollutants into ambient air**

Pollutant	EEK per 1 ton of pollutant
sulphur dioxide (SO ₂) or other inorganic sulphur compounds	474
carbon monoxide (CO)	68
particulates, except heavy metals and compounds of heavy metal	474
nitrogen oxides, calculated as nitrogen dioxide, and other inorganic nitrogen compounds	1,087
volatile organic compounds, except mercaptans and methane (CH ₄)	1,087
mercaptans	387,736
heavy metals and compounds of heavy metal	17,297

* The pollution charge rates provided for above are increased by a factor of 1.2-2.5 if the pollutants are released into the ambient air from stationary sources of pollution located within the boundaries of certain local administrative territories mentioned in Art 19 Sec 2 of Environmental Charges Act.

Pollution charge rates for emission of pollutants into water bodies, groundwater or soil

Pollutant	EEK per 1 ton of pollutant
1. organic matter, except for those specified in points 6 and 7 hereinafter, calculated as the biochemical oxygen demand for the decomposition of such matter during seven twenty-four hour periods (BOD7)	19,421
2. phosphorous compounds, calculated as total phosphorus (P _{tot})	29,253
3. nitrogen oxides, calculated as total nitrogen (N _{tot})	18,324
4. suspended solids	4,909
5. sulphates, calculated as sulphate ions (SO ₄ ²⁻)	83
6. monophenols	130,250
7. oil, oil products, mineral oil or liquid products obtained from the thermal treatment of solid fuel or other organic matter	31,000
8. other hazardous waste within the meaning of the Water Act not specified above	156,000

The pollution charge rates specified above are increased by a factor of:

- 2.5 if the pollutants are released in soil with unprotected groundwater;
- 1.5 if the receiving water body is located within the boundaries of a city, town or beach, or nearer than 200 metres to a beach specified by a resolution of a local government, or if the receiving water body is a sea or transboundary water body or a water body under protection as the habitat or spawning site of salmonids or

cyprinids;

3. 1.2 if waste water is directed into the sea through a deep-sea outlet.

Pollution charge rates for waste disposal

Pollutant	EEK per 1 ton of waste
1. non-hazardous and hazardous waste deposit of which is permitted in a landfill for non-hazardous waste based on the waste permit or integrated environmental permit for the operation of landfills held by the possessor of the landfill, except for the waste specified in points 5-9 hereinafter	156.5
2. municipal waste	156.5
3. waste deposited in landfills for inert waste	156.5
4. waste from building materials and construction demolition waste containing asbestos	156.5
5. mine waste from oil shale, including waste from mineral dressing, discharged into open dumps	12
6. waste which contains wood preservatives, inorganic pesticides, asbestos, arsenic or lead, except for the waste specified in point 4 above, coal and oil shale tar and products thereof, as well as bituminous compounds containing such materials and waste pitch from the processing of oil shale	816
7. waste which contains mercury, cadmium, cyanides, polychlorinated biphenyls or polychlorinated terphenyls (PCBs, PCTs) or organic pesticides	8,157
8. oil shale fly ash and oil shale bottom ash and cement clinker dust	15.65
9. oil shale semi-coke	15.65

Economic function

- Consumption
 Labour Employed (paid by employers and employees)
 Labour Non-employed
 Capital income: corporations
 Capital income: income of households
 Capital income: income of self-employed
 Capital stocks

Comments:

Environmental taxes

- Energy
 Transport
 Pollution/Resources

Comments:

ESA95 code

d29fa

Comments :

Year	Annual tax revenue (millions)	Currency	Tax revenue as % of GDP	Tax revenue as % of total tax revenues
1995	35.3	EEK	0.08	0.22
1996	40.9	EEK	0.07	0.20
1997	58.8	EEK	0.08	0.24

1998	72.3	EEK	0.09	0.26
1999	66.9	EEK	0.08	0.24
2000	154.2	EEK	0.16	0.51
2001	225.0	EEK	0.20	0.68
2002	257.5	EEK	0.21	0.68
2003	312.4	EEK	0.22	0.74
2004	247.5	EEK	0.16	0.53
2005	386.9	EEK	0.22	0.72
2006	543.1	EEK	0.26	0.84
2007	688.2	EEK	0.28	0.87

GENERIC TAX NAME	Aggregates levy	
Tax name in the national language(s)	Aggregates levy	
Tax name in English	Aggregates levy	
Member State	UK - United Kingdom	
Tax in force since	2002/04/01	YYYY/MM/DD
If abolished, date on which the tax ceases to apply		YYYY/MM/DD
This file was last updated on	2009/01/15	YYYY/MM/DD
Type of tax	DIRECT TAXES	
	<input type="checkbox"/> Personal income tax	
	<input type="checkbox"/> Corporate income tax	
	<input type="checkbox"/> Other	
Type of tax	INDIRECT TAXES	
	<input type="checkbox"/> VAT	
	<input type="checkbox"/> Excise duty	
	<input checked="" type="checkbox"/> Other	
	<input type="checkbox"/> SOCIAL SECURITY CONTRIBUTION	

Legal base		
Finance Act 2001.		
Who sets		
the tax rate	the tax base	Reliefs
<input checked="" type="checkbox"/> Central authority	<input checked="" type="checkbox"/> Central authority	<input checked="" type="checkbox"/> Central authority
<input type="checkbox"/> Regional authority	<input type="checkbox"/> Regional authority	<input type="checkbox"/> Regional authority
<input type="checkbox"/> Local authority	<input type="checkbox"/> Local authority	<input type="checkbox"/> Local authority
<input type="checkbox"/> Social security	<input type="checkbox"/> Social security	<input type="checkbox"/> Social security
Comments:		

Beneficiary	
<input checked="" type="checkbox"/> Central authority	<input type="checkbox"/> Social security
<input type="checkbox"/> Regional authority	<input type="checkbox"/> Others
<input type="checkbox"/> Local authority	
Comments:	

Region of application
UK.

Taxpayer
Quarry operators.

Tax object and basis of assessment
Arisings of virgin aggregate (rock sand and gravel).
There is a single rate of aggregates levy, chargeable per tonne .

Tax due date
Payment is usually required by the last working day of the month following the end of the return period.

Deductions - allowances - tax credits - exemptions
There are exemptions from the levy for other quarried or mined products such as coal, metal ores, industrial minerals

etc and for materials used in the production of lime and cement. Blocks of stone, including dimension stone, building stone, flagstones and slates are outside the scope of the levy. Aggregates used in prescribed industrial or agricultural processes are relieved as are exports of aggregate (imports are taxed upon their first sale or use in the UK). Also, there are exemptions for any aggregate necessarily arising from the dredging of marine navigation channels and inland waterways, road and rail improvement, maintenance or construction and building construction; the spoil / waste from (or other by-products or) any industrial combustion process or the smelting or refining of metals; drill cuttings and excavation of highways for utility work. Aggregates made into specific processed products in Northern Ireland were eligible for 80% relief from April 2003. This relief was extended to all aggregate originating from, and exploited in, Northern Ireland from April 2004.

Tax collector

Once a quarry operator is registered for the levy, they are required to submit an aggregates levy return and make payment of the levy liability established by that return. A return will normally cover a three month period. However, operators may apply to vary these. Payment may be by credit transfer, direct debit or cheque.

Special features

Rate

Currently taxable at GBP 1.95 per tonne throughout the UK except in Northern Ireland where operators in possession of a valid aggregates levy credit certificate are taxed at GBP 0.39 per tonne.

Economic function

- Consumption
- Labour Employed (paid by employers and employees)
- Labour Non-employed
- Capital income: corporations
- Capital income: income of households
- Capital income: income of self-employed
- Capital stocks

Comments:

Environmental taxes

- Energy
- Transport
- Pollution/Resources

Comments:

ESA95 code

d214al

Comments :

Year	Annual tax revenue (millions)	Currency	Tax revenue as % of GDP	Tax revenue as % of total tax revenues
2002	213.0	GBP	0.01	0.05
2003	340.0	GBP	0.02	0.08
2004	328.0	GBP	0.02	0.07
2005	327.0	GBP	0.02	0.07

2006	321.0	GBP	0.02	0.06
2007	339.0	GBP	0.02	0.06

GENERIC TAX NAME	Landfill tax	
Tax name in the national language(s)	Landfill tax	
Tax name in English	Landfill tax	
Member State	UK - United Kingdom	
Tax in force since	1996/10/01	YYYY/MM/DD
If abolished, date on which the tax ceases to apply		YYYY/MM/DD
This file was last updated on	2009/01/15	YYYY/MM/DD
Type of tax	DIRECT TAXES	
	<input type="checkbox"/> Personal income tax	
	<input type="checkbox"/> Corporate income tax	
	<input type="checkbox"/> Other	
INDIRECT TAXES		
<input type="checkbox"/> VAT		
<input type="checkbox"/> Excise duty		
<input checked="" type="checkbox"/> Other		
<input type="checkbox"/> SOCIAL SECURITY CONTRIBUTION		

Legal base		
Finance Act 1996.		
Who sets		
the tax rate	the tax base	Reliefs
<input checked="" type="checkbox"/> Central authority	<input checked="" type="checkbox"/> Central authority	<input checked="" type="checkbox"/> Central authority
<input type="checkbox"/> Regional authority	<input type="checkbox"/> Regional authority	<input type="checkbox"/> Regional authority
<input type="checkbox"/> Local authority	<input type="checkbox"/> Local authority	<input type="checkbox"/> Local authority
<input type="checkbox"/> Social security	<input type="checkbox"/> Social security	<input type="checkbox"/> Social security
Comments:		

Beneficiary	
<input checked="" type="checkbox"/> Central authority	<input type="checkbox"/> Social security
<input type="checkbox"/> Regional authority	<input type="checkbox"/> Others
<input type="checkbox"/> Local authority	
Comments:	

Region of application
UK.

Taxpayer
Landfill site operators.

Tax object and basis of assessment
Disposal of material as waste at a licensed landfill site.
The tax is chargeable by weight and there are two rates: there is a lower rate which applies to those inactive (or inert) wastes listed in the Landfill Tax (Qualifying Material) Order 1996. A standard rate applies to all other taxable waste.

Tax due date
Payment is usually required by the last working day of the month following the end of the return period.

--

Deductions - allowances - tax credits - exemptions

There are exemptions from tax for dredgings of waste from inland waterways and harbours; waste arising from mining and quarrying operations; the burial of pets; waste arising from clearance of contaminated land (for disposals made with a valid relief certificate made before 1 April 2012); waste used for the restoration of landfill sites; and waste from the filling of quarries. There is also a scheme whereby landfill site operators can claim a tax credit of 90% of any contribution they make to an enrolled environmental body for spending on an approved object subject to a maximum credit of 6.0% of their landfill tax liability during a contribution year. Credit may also be claimed for waste removed to another landfill site or for reuse, recycling or incineration. Landfill sites may also include a tax-free area where waste can be recycled, incinerated, sorted pending disposal or used at a place other than a landfill site. There is also provision for an entitlement for credit where a bad debt arises.

Tax collector

Once a landfill site operator is registered for the tax, he is required to submit a landfill tax return and make payment of the tax liability established by that return. A return will normally cover a three month period. However, operators may apply to vary these. Payment may be by credit transfer, direct debit or cheque.

Special features

Rate

Waste taxable at the lower rate: GBP 2.50 per tonne
 Waste taxable at the standard rate: GBP 32.00 per tonne

Economic function

- Consumption
- Labour Employed (paid by employers and employees)
- Labour Non-employed
- Capital income: corporations
- Capital income: income of households
- Capital income: income of self-employed
- Capital stocks

Comments:

Environmental taxes

- Energy
- Transport
- Pollution/Resources

Comments:

ESA95 code

d214ag

Comments :

Year	Annual tax revenue (millions)	Currency	Tax revenue as % of GDP	Tax revenue as % of total tax revenues
2000	461.0	GBP	0.04	0.12
2001	502.0	GBP	0.04	0.13
2002	541.0	GBP	0.05	0.14

2003	607.0	GBP	0.05	0.15
2004	672.0	GBP	0.05	0.15
2005	733.0	GBP	0.05	0.16
2006	804.0	GBP	0.06	0.16
2007	877.0	GBP	0.06	0.17