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## Packaging Excise Duty Act

Passed 19.12.1996

RT I 1997, 5, 31

Entry into force 01.03.1997, in part 01.12.1998. a.

Amended by the following acts

Passed	Published	Entry into force
16.06.1999	RT I 1999, 54, 583	23.06.1999
20.06.2000	RT I 2000, 59, 381	27.07.2000
17.10.2001	RT I 2001, 88, 531	01.07.2002
17.12.2003	RT I 2003, 88, 591	01.01.2004
24.03.2004	RT I 2004, 24, 165	01.05.2004
15.12.2004	RT I 2004, 89, 611	01.01.2005
16.06.2005	RT I 2005, 37, 288	10.07.2005
24.04.2008	RT I 2008, 20, 138	31.05.2008
24.04.2008	RT I 2008, 20, 138	01.01.2009
06.11.2008	RT I 2008, 49, 272	01.01.2009
22.04.2010	RT I 2010, 22, 108	01.01.2011, will enter into force on the date specified in the decision of the Council of the European Union concerning abrogation of the derogation established with regard to the Republic of Estonia on the basis of Article 140(2) of the Treaty on the Functioning of the European Union, Decision No. 10889/10 ECOFIN 360 UEM 209/10 of the Council of the European Union of 13 July 2010 (OJ L 197, 28.07.2010, pp. 24-26).
20.05.2010	RT I 2010, 28, 145	19.06.2010, in part 1.01.2011; will enter into force on the date specified in the decision of the Council of the European Union concerning abrogation of the derogation established with regard to the Republic of Estonia on the basis of Article 140(2) of the Treaty on the Functioning of the European Union, Decision No. 10889/10 ECOFIN 360 UEM 209/10 of the Council of the European Union of 13 July 2010 (OJ L 197, 28.07.2010, pp. 24-26).
07.05.2014	RT I, 17.05.2014, 1	27.05.2014
19.06.2014	RT I, 29.06.2014, 109	01.07.2014, the ministers' official titles have been replaced on the basis of subsection 107 <sup>3</sup> (4) of the Government of the Republic Act starting from the wording in force as of 1 July 2014.
31.05.2017	RT I, 16.06.2017, 1	01.07.2017

## § 1. Object of taxation

Excise duty on packaging (hereinafter *excise duty*) is imposed on packaging of goods placed on the market in Estonia or acquired in and imported from another Member State of the European Union (hereinafter *another Member State*).

[RT I 2008, 20, 138 – entry into force 31.05.2008]

## § 2. Definitions

For the purposes of this Act:

1) 'packaging' means packaging as defined in the Packaging Act;

[RT I 2008, 20, 138 – entry into force 31.05.2008]

2) 'import' means the release for free circulation of the packaging within the meaning of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code (OJ L 269, 10.10.2013, pp 1–101) (hereinafter *Customs Code*), including the bringing of packaging into the customs territory of the Union in other events whereby it results in a customs debt within the meaning of the Customs Code or in using the packaging or destroying the packaging under customs supervision in Estonia.

[RT I, 16.06.2017, 1 – entry into force 01.07.2017]

2<sup>1</sup>) [Repealed - RT I 2004, 24, 165 – entry into force 01.05.2004]

3) 'intra-Community acquisition of packaging' means bringing packaging into Estonia from another Member State for commercial purposes;

[RT I 2008, 20, 138 – entry into force 31.05.2008]

4) 'recovery of packaging' means recovery of packaging waste as defined the Packaging Act;

[RT I 2008, 20, 138 – entry into force 31.05.2008]

5) [Repealed – RT I 2000, 59, 381 – entry into force 27.07.2000]

6) [Repealed – RT I 2008, 20, 138 – entry into force 31.05.2008]

7) 'alcohol' means alcohol as defined in the Alcohol, Tobacco, Fuel and Electricity Excise Duty Act;

[RT I 2008, 49, 272 – entry into force 01.01.2009]

8) 'soft drink' means a beverage as defined by tariff headings 2009, 2201 or 2202 of the Combined Nomenclature (CN) pursuant to Council Regulation No. 2658/87/EEC on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 256, 07.09.1987, pp. 1–675).

[RT I 2008, 20, 138 – entry into force 31.05.2008]

## § 3. Receipt of excise duty

(1) Excise duty established by this Act is paid into the state budget.

(2) [Repealed – RT I 2010, 22, 108 – entry into force 01.01.2011]

## § 4. Rates of excise duty

(1) Excise duty on packaging is imposed according to the rates set out in the Annex to this Act.

(2) [Repealed – RT I, 17.05.2014, 1 – entry into force 27.05.2014]

(3) Types of packaging material are listed in subsection 3 (3) of the Packaging Act.

[RT I, 17.05.2014, 1 – entry into force 27.05.2014]

(4) For the purposes of this Act, 'packaging material' means the material that the fundamental part of the packaging is made of. If packaging consists of multiple materials listed in subsection 3 (3) of the Packaging Act (e.g. plastic-metal, cardboard-plastic, etc.) the material whose mass part is the largest in the composition of the packaging will be deemed as the packaging material.

[RT I, 17.05.2014, 1 – entry into force 27.05.2014]

## § 5. Payer of excise duty

(1) Excise duty on the packaging of imported goods is paid by the person by whom or on whose behalf the goods are declared for the customs procedure of release for free circulation within the meaning of the Customs Code. In other events, excise duty on the packaging of imported goods is paid by the person who incurs a customs debt within the meaning of the Customs Code or who used the packaging for self-consumption or at whose request the packaging was destroyed in Estonia

[RT I, 16.06.2017, 1 – entry into force 01.07.2017]

(2) Excise duty on the packaging of goods packaged in Estonia is paid by the person who places the packaged goods on the market for the first time in Estonia or makes the packaged goods accessible for distribution or use.

[RT I 2008, 20, 138 – entry into force 31.05.2008]

(3) [Repealed – RT I 2004, 24, 165 - entry into force 01.05.2004]

(4) Excise duty on packaging acquired in another Member State is paid by the person who acquired the packaging.

## **§ 6. Imposition of excise duty**

(1) [Repealed – RT I 2004, 89, 611 – entry into force 01.01.2005]

(2) Excise duty is imposed on the packaging of goods placed on the market in Estonia or acquired in and imported from another Member State in the event of the sale, exchange, transfer without charge or use for self-consumption of the packaging.

[RT I 2008, 20, 138 – entry into force 31.05.2008]

(3) The activities specified in subsection (2) of this section are deemed to take place at the earliest of the following operations:

- 1) dispatch of the packaging;
- 2) making the packaging available to the recipient;
- 3) using the packaging for self-consumption.

(4) Use for self-consumption of the packaging of goods placed on the market in Estonia or acquired in or imported from another Member State means the use of the goods in the packaging by a payer of excise duty for business-related purposes or transfer thereof to an employee by an employer who is a payer of excise duty.

[RT I 2008, 20, 138 – entry into force 31.05.2008]

(5) If in the period of taxation the quantity of the packaging to be recovered is smaller than the level specified in subsection (1) of section 8 of this Act, excise duty will be paid for the difference between the level and the actual quantity of the recovered packaging, which is smaller than the level.

(6) Upon importing packaging in other events, provided that it results in the incurrence of a customs debt within the meaning of the Customs Code, the debtor is liable to tax as of the date of incurrence of the customs debt.

[RT I, 16.06.2017, 1 – entry into force 01.07.2017]

## **§ 7. Taxable period and reporting**

(1) [Repealed – RT I 2004, 89, 611 – entry into force 01.01.2005]

(2) The period of taxation of the packaging of goods placed on the market in Estonia or acquired in and imported from another Member State is a quarter. The period of taxation of the packaging of goods placed on the market in Estonia or acquired in and imported from another Member State with respect to which a payer of excise duty has transferred their obligations pursuant to § 11<sup>1</sup> of this Act is a calendar year.

[RT I 2008, 20, 138 – entry into force 31.05.2008]

(3) Excise duty on the packaging of goods placed on the market in Estonia or acquired in and imported from another Member State is paid to the bank account of the Tax and Customs Board and an excise duty return is filed with the Tax and Customs Board by the fifteenth day of the month following the period of taxation. The format for excise duty returns will be established by the minister responsible for the field.

[RT I 2008, 20, 138 – entry into force 31.05.2008]

(4) [Repealed – RT I 2004, 89, 611 – entry into force 01.01.2005]

## **§ 8. Exemption from excise duty**

(1) The following is fully exempt from excise duty:

1) packaging concerning which a deposit has been established under the Packaging Act, except metal packaging of beverages, and from which

at least 60 per cent of each class of packaging material is recovered as of 1 January 2005;

at least 63 per cent of each class of packaging material is recovered as of 1 January 2006;

at least 65 per cent of each class of packaging material is recovered as of 1 January 2007;

at least 70 per cent of each class of packaging material is recovered as of 1 January 2008;

at least 75 per cent of each class of packaging material is recovered as of 1 January 2009;

at least 85 per cent of each class of packaging material is recovered as of 1 January 2012;

[RT I 2008, 20, 138 – entry into force 31.05.2008]

2) metal packaging of beverages of which at least 40 per cent is recovered;

of which at least 50 per cent is recovered as of 1 January 2010;

[RT I 2008, 20, 138 – entry into force 31.05.2008]

3) [Repealed – RT I 2008, 20, 138 – entry into force 01.01.2009]

4) [Repealed – RT I 2008, 20, 138 – entry into force 01.01.2009]

5) as of 1 January 2009, other packaging recovered to the extent provided for in § 36 of the Packaging Act.

[RT I 2008, 20, 138 – entry into force 31.05.2008]

(1<sup>1</sup>) In order to obtain an exemption from excise duty, the recovery rates of packaging provided for in subsection (1) of this section must be complied with during the period of taxation.  
[RT I 2008, 20, 138 – entry into force 31.05.2008]

(2) The following is fully exempt from excise duty:

1) packaging containing goods which natural persons import from or acquire in another Member State for purposes other than business;

[RT I 2008, 20, 138 – entry into force 31.05.2008]

2) exported packaging;

[RT I 2008, 20, 138 – entry into force 31.05.2008]

3) packaging imported on the basis of a declaration of goods for diplomatic purposes by foreign diplomatic representations and consular posts, representations of intergovernmental organisations, and foreign diplomatic representatives, consular agents and representatives of special missions accredited to Estonia together with goods intended for internal use;

4) packaging delivered from Estonia to another Member State and packaging delivered on board a water craft or aircraft used for international carriage of passengers to be consumed on board or sold to be taken away;

[RT I 2010, 28, 145 – entry into force 19.06.2010]

5) plastic packaging of goods placed on the market in Estonia or acquired in and imported from another Member State with a weight of less than 25 kilograms per quarter and packaging made of another material with the weight of less than 50 kilograms per quarter.

[RT I, 17.05.2014, 1 – entry into force 27.05.2014]

(3) The procedure for calculation of the recovery rate of packaging and determination of the weight of packaging will be established by the minister responsible for the field.

**§ 9.–§ 10.**[Repealed – RT I 2004, 89, 611 – entry into force 01.01.2005]

### **§ 11. Keeping records**

(1) A payer of excise duty must keep quarterly records concerning the sale, transfer without charge, exchange and use for self-consumption of the packaging of goods placed on the market in Estonia or acquired in and imported from another Member State, based on the weight of packaging and type of packaging material. If a payer of excise duty has transferred their obligations pursuant to § 11<sup>1</sup> of this Act, the aforementioned record-keeping period with respect to such packaging will be the calendar year.

[RT I 2008, 20, 138 – entry into force 31.05.2008]

(2) If a payer of excise duty has not transferred their obligations pursuant to § 11<sup>1</sup> of this Act, the payer of excise duty must keep quarterly records concerning the recovery of packaging. If a payer of excise duty has transferred their obligations pursuant to § 11<sup>1</sup> of this Act, the record-keeping period with respect to the recovery of packaging will be the calendar year.

(3) Data concerning activities relating to packaging and packaging waste is submitted pursuant to subsections 24 (4) and (6) of the Packaging Act.

[RT I 2008, 20, 138 – entry into force 31.05.2008]

### **§ 11<sup>1</sup>. Transfer of obligations**

(1) A payer of excise duty may transfer the obligations provided for in this Act under a written contract only to a recovery organisation founded on the basis of subsection 16 (2) of the Packaging Act.

(1<sup>1</sup>) A payer of excise duty will transfer the obligations provided for in this Act to a recovery organisation on a date specified in a written contract. The payer of excise duty cannot retroactively transfer such obligations relating to the period of taxation preceding the entry into the contract whose term of performance has expired, regardless of whether the parties have performed the obligations arising from the contract.

[RT I 2010, 28, 145 – entry into force 19.06.2010]

(2) A payer of excise duty who has transferred the obligations provided for in this Act under a written contract to a recovery organisation and performed their obligations towards the recovery organisation will not be liable for compliance with the target recovery indicators and submission of information to the packaging register and other competent bodies.

[RT I 2004, 89, 611 – entry into force 01.01.2005]

### **§ 12. Verification and liability**

(1) The correctness of calculation and the timeliness of payment of excise duty is verified by the Tax and Customs Board.

(2) In the event of incorrect calculation, tax evasion or late payment of excise duty, the tax authority for state taxes will impose sanctions and charge the interest provided for in the Taxation Act.

(3) [Repealed – RT I 2004, 89, 611 – entry into force 01.01.2005]

(4) The interest provided for in the Taxation Act is not be calculated on the excise duty arrears of a payer of excise duty until the due date for submission of the excise duty return specified in section 7 (3) of this Act.  
[RT I 2004, 89, 611 – entry into force 01.01.2005]

### **§ 13. Certification of export and import**

(1) In a dispute between the Tax and Customs Board and a taxable person concerning whether or not goods have been re-imported or imported, a document certifying the registration of the export of the goods issued by the customs authorities of the foreign state from which the goods, according to the information at the disposal of the Tax and Customs Board, arrived directly in Estonia, is deemed to be proof of the re-import or import of the goods.

(2) In a dispute between the Tax and Customs Board and a taxable person concerning whether goods have been exported or re-exported, a document certifying the registration of the import of the goods issued by the customs authorities of the foreign state in which the goods, according to the information supplied by the taxable person, arrived directly from Estonia, is deemed to be proof of the export or re-export of the goods.

(3) The Tax and Customs Board will contact the customs authorities of a foreign state to obtain the documents specified in subsections (1) and (2) of this section.  
[RT I 2003, 88, 591 – entry into force 01.01.2004]

### **§ 13<sup>1</sup>. Implementation of Act**

(1) Packaging recovery certificates will be valid until the expiry date indicated on the certificate, but not longer than until 1 January 2006.

(2) If the quantity of recovered packaging during a period of taxation is smaller than the level indicated on the certificate, excise duty will be paid for the difference between the level indicated on the certificate and the quantity of actually recovered packaging, which is smaller than the quantity indicated on the certificate.  
[RT I 2004, 89, 611 – entry into force 01.01.2005]

### **§ 14. Entry into force of Act**

(1) This Act will enter into force on 1 March 1997, except clause 2) of the Annex to this Act, which will enter into force on 1 December 1998.

(2) On 1 January 2005:

- 1) subsections 6 (5) and (6) and §§ 11<sup>1</sup> and 13<sup>1</sup> of this Act will enter into force;
- 2) clauses 2 1), 3) and 7), subsection 5 (1), subsections 6 (2) and (4), subsections 7 (2) and (3), §§ 8 and 11, subsection 12 (4) of this Act and the Annex to this Act will enter into force in the wording of 15 December 2004;
- 3) subsection 6 (1), subsections 7 (1) and (4), §§ 9 and 10 and subsection 12 (3) will be repealed.

(3) Clauses 8 (1) 3) and 4) of this Act will be repealed as of 1 January 2009.

[Annex](#) Rates of packaging duty