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Environmental Charges Act

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07.06.2006	RT I 2006, 29, 220	08.07.2006
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14.06.2007	RT I 2007, 45, 319	01.01.2008
19.06.2008	RT I 2008, 31, 192	18.07.2008
03.12.2008	RT I 2008, 53, 295	01.01.2009
11.12.2008	RT I 2008, 58, 328	01.01.2009
18.12.2008	RT I 2009, 3, 15	01.02.2009
20.02.2009	RT I 2009, 15, 93	01.04.2009
13.05.2009	RT I 2009, 26, 160	06.06.2009
18.06.2009	RT I 2009, 35, 232	01.01.2010
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. 2010/146/EU of the Council of the European Union of 13 July 2010 (OJ L 196, 28.07.2010, pp. 24-26).
16.06.2010	RT I 2010, 44, 260	19.07.2010
08.12.2010	RT I, 17.12.2010, 19	27.12.2010, in part 01.01.2011 and 01.01.2015
22.02.2011	RT I, 14.03.2011, 4	01.04.2011, in part 01.07.2011 and 01.01.2012
02.05.2012	RT I, 25.05.2012, 6	04.06.2012
05.12.2012	RT I, 21.12.2012, 2	01.04.2013, in part 01.01.2014 and 01.01.2015
07.12.2012	RT I, 21.12.2012, 3	01.01.2013
25.04.2013	RT I, 16.05.2013, 2	01.06.2013
19.02.2014	RT I, 13.03.2014, 2	23.03.2014, in part 01.01.2015, 01.01.2017 and 01.01.2019
19.02.2014	RT I, 13.03.2014, 4	01.07.2014, in part 23.03.2014
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 ^s (4) of the Government of the Republic Act.
19.11.2014	RT I, 13.12.2014, 1	01.01.2016, date of entry into force changed to 01.07.2016 [RT I, 17.12.2015, 1]

18.12.2014	RT I, 30.12.2014, 5	31.12.2014
15.06.2015	RT I, 07.07.2015, 3	17.07.2015
11.06.2015	RT I, 30.06.2015, 4	01.09.2015, on the basis of subsection 107 ⁴ (2) of the Government of the Republic Act the words 'Ministry of Agriculture' have been replaced with the words 'Ministry of Rural Affairs' in the appropriate case form.
19.11.2015	RT I, 03.12.2015, 1	01.01.2016
25.11.2015	RT I, 17.12.2015, 1	20.12.2015

Chapter 1 GENERAL PROVISIONS

§ 1. Scope of application of Act

(1) This Act provides the grounds for determining the natural resource charges, the rates of the pollution charge, the procedure for calculation and payment thereof, and the grounds and specific purposes for using state budget revenue obtained from environmental use.

(2) The provisions of the Administrative Procedure Act apply to the administrative proceedings specified in this Act, taking account of the specifications provided for in this Act.

§ 2. Bases for establishment of environmental charges

Environmental charges are established and imposed based on the need for environmental protection and the economic and social situation of the state.

§ 3. Environmental charges

(1) For the purposes of this Act, 'environmental charge' means the price of the right of use of the environment.

(2) For the purposes of this Act, 'environmental use' means:

- 1) regeneration cutting of forest stand;
- 2) extraction of mineral resources;
- 3) water abstraction;
- 4) fishing;
- 5) hunting;
- 6) emission of pollutants into ambient air, water bodies, groundwater or soil;
- 7) waste disposal by way of depositing in landfills or other activities that result in the discharge of waste into the environment (hereinafter *waste disposal*).

(3) The environmental charges are divided into the natural resource charges and the pollution charge.

(4) Natural resource charges are paid at the rates established on the basis of this Act. The situation, place of use, quality and deficiency of the reserves of natural resources, the environmental hazards of the manner of use and the need to protect other natural resources are taken into account upon establishment of charge rates.

(5) For the purposes of this Act, a natural resource is deemed to be deficient if the quality and quantity thereof is essential for the economic growth of the state, but its reserves are limited.

(6) The pollution charge is paid at the pollution charge rates established by this Act. The sensitivity to pollution of the emission site, the hazardousness of the pollutant and the use of the best possible technology are taken into account upon establishment of the charge rates.

§ 4. Purpose of imposing environmental charges and general principles of use thereof

(1) The purpose of imposing environmental charges is to prevent or reduce the possible damage relating to the use of natural resources, emission of pollutants into the environment and waste disposal.

(2) The proceeds from environmental charges are divided, to the extent provided by this Act, between the state budget and the budgets of the local authorities of the location of the environmental use.

(3) The state budget revenue obtained from environmental charges is used for the purposes of maintaining the state of the environment, restoration of natural resources and remedying environmental damage.

(4) The revenue from the use of renewable natural resources (fishery resources, forest stand and game) is used for the restocking and protection of such resources.

§ 5. Obligation to pay environmental charges

(1) 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, emits pollutants into the environment or disposes waste or who has performed those acts without the corresponding right, pays environmental charges.

(2) For the purposes of this Act, 'environmental permit' means:

- 1) forest notification;
- 2) mineral resource extraction permit;
- 3) integrated environmental permit;
- 4) water abstraction permit;
- 5) fishing permit of a fishing vessel, fisherman's fishing permit, special purpose fishing permit, document in proof of payment for the right to fish for recreation, or a fishing card;
- 6) document certifying payment of the hunting charge or an electronic confirmation thereof;
[RT I, 16.05.2013, 2 – entry into force 01.06.2013]
- 7) ambient air pollution permit and special pollution permit;
- 8) permit for carbon dioxide emission allowance trading;
- 9) waste permit for disposal or incineration of waste.

(3) The obligation to pay environmental charges does not extend to persons who use the environment to an extent which does not require an environmental permit.

(4) If a person uses natural resources, emits pollutants into the environment or disposes waste in quantities exceeding the quantity allowed by the environmental permit, ignores the obligation to hold a permit or carries out such activities at a prohibited location, the person will pay environmental charges at a higher rate.

(5) If pollutants are emitted into the environment or waste is disposed from a fuel terminal, motor vehicle, floating vessel, aircraft or train at a location not prescribed for such purposes regardless of the reason why the pollutants were emitted into the environment or the waste was disposed, the environmental charges will be paid by the owner of the fuel terminal or by the person in direct possession of the motor vehicle, floating vessel, aircraft or train.

(6) An environmental charge is not collected if the use of natural resources, emission of pollutants into the environment or disposal of waste without an environmental permit or in a quantity exceeding the allowed quantities:

- 1) is carried out to prevent damage on an even larger scale than the damage caused by such activity;
- 2) is carried out to prevent an accident which may cause loss of human life;
- 3) is caused by a natural disaster or carried out to eliminate the results of a natural disaster.

(7) In the events specified in subsection (6) of this section, the minister responsible for the field will make a decision to release a person required to pay the environmental charges from paying the environmental charges based on a reasoned request of the person, unless otherwise provided by this Act.

§ 6. Substitution of environmental charges

The minister responsible for the field may substitute the obligation to pay the environmental charges on the conditions and in the amount provided for in this Act by an obligation to finance measures that prevent or reduce environmental damage

Chapter 2 NATURAL RESOURCE CHARGES

§ 7. Natural resource charges

The natural resource charges include the following:

- 1) forest stand cutting charge;
- 2) mineral resource extraction charge;
- 3) water abstraction charge;
- 4) fishing charge;
- 5) hunting charge.

[RT I, 16.05.2013, 2 – entry into force 01.06.2013]

§ 8. Forest stand cutting charge

(1) The forest stand cutting charge is paid for the right to engage in regeneration cutting in a forest that belongs to the state.

(2) The size of the forest stand cutting charge, the area of the state forest for which the charge is collected, the procedure for the sale of regeneration cutting rights or the sale of felled timber obtained as a result of regeneration cutting, and the procedure for calculation and payment of the charge are provided by the Forest Act and legislation established on the basis thereof.

§ 9. Mineral resource extraction charge

(1) The mineral resource extraction charge is paid for the extraction, use or rendering unusable of mineral resource reserves belonging to the state.

(2) The rates for the mineral resource extraction charge are established by a regulation of the Government of the Republic. The rate for the extraction charge is established per ton or cubic meter of the mineral resource reserve, taking account of the minimum and maximum rates specified in subsection (3) of this section.

(3) The minimum and maximum rates of the mineral resource extraction charge for the extraction of mineral resources belonging to the state are the following:

- 1) dolomite – 0.76 and 5.24 euros per cubic meter;
[RT I, 21.12.2012, 2 – entry into force 01.04.2013]
- 2) phosphatic rock – 1.53 and 3.19 euros per ton;
[RT I 2010, 22, 108 - entry into force 01.01.2011]
- 3) chrySTALLINE building stone – 1.27 and 2.57 euros per cubic meter;
[RT I, 21.12.2012, 2 – entry into force 01.04.2013]
- 4) gravel – 0.57 and 3.38 euros per cubic meter;
[RT I, 21.12.2012, 2 – entry into force 01.04.2013]
- 5) sand – 0.25 and 3.19 euros per cubic meter;
[RT I 2010, 22, 108 – entry into force 01.01.2011]
- 6) limestone – 0.83 and 5.11 euros per cubic meter;
[RT I 2010, 22, 108 – entry into force 01.01.2011]
- 7) oil shale – 0.92 and 6.39 euros per ton;
[RT I 2010, 22, 108 – entry into force 01.01.2011]
- 8) clay – 0.51 and 1.91 euros per cubic meter;
[RT I 2010, 22, 108 – entry into force 01.01.2011]
- 9) peat – 1.15 and 2.87 euros per ton.
[RT I 2010, 22, 108 – entry into force 01.01.2011]

(4) No charge is required for the extraction of mineral resource reserve not specified in subsection (3) of this section.

(5) [Repealed -RT I, 17.12.2010, 19 - entry into force 01.01.2015]

(5¹) Upon calculation of the extraction charge for extraction of sand and gravel on land below the groundwater level without lowering the level, the coefficient is 0.5.
[RT I, 30.12.2014, 5 - entry into force 31.12.2014, kohaldatakse alates 01.01.2015]

(6) The charge rates for peat extraction apply to calculated peat at 40 % of moisture content.

(7) No charge for mineral resource extraction is required if:

- 1) the mineral resource reserve or rock, deposit, liquid or gas not registered in the environmental register is extracted by the owner of an immovable who is a natural person for the purposes specified in subsection 59 (2) of the Earth's Crust Act;
- 2) the mineral resource is used or rendered unusable to an extent that is necessary for the protection of property or the environment in an emergency such as fire, flood or another accident. The issuer of the extraction permit determines the quantity of mineral resource reserve for which the extraction charge is not required based on a written request of the holder of the extraction permit.

(8) The quality and deficiency of the mineral resource reserve, the need to protect related mineral resource reserves, the ecological value of the extraction sites, the extraction conditions and the area of use of the mineral resource reserves are taken into account upon establishment of the extraction charge rates.

(9) In the event of the use of extracted minerals resulting from the erection of construction works, land improvement or agricultural operations, provided that the ownership of such minerals is transferred or that such minerals are used outside of the immovable, the charge to be paid is equal to the extraction charge payable for the mineral resources declared to be similar to the extracted mineral.
[RT I 2010, 44, 260 – entry into force 19.07.2010]

(10) Based on available information, the Environmental Board determines the class of the mineral resource that will be declared equal to the extracted mineral. Upon payment of the extraction charge, the backfill charge rate of the class of the extracted mineral resource is applied.
[RT I, 17.12.2010, 19 – entry into force 27.12.2010]

§ 10. Water abstraction charge

(1) The water abstraction charge is paid for the right to abstract water from a water body or aquifer pursuant to the procedure for water abstraction, except in the cases provided for in subsection (2) of this section.

(2) The water abstraction charge is not required if the water is abstracted:

- 1) for generation of hydro energy;
- 2) for irrigation of agricultural land, including greenhouses;
[RT I, 14.03.2011, 4 – entry into force 01.04.2011]
- 3) for fish farming purposes.
- 4) [Repealed – RT I, 14.03.2011, 4 – entry into force 01.07.2011]
- 5) [Repealed – RT I, 14.03.2011, 4 – entry into force 01.07.2011]

(3) The Government of the Republic will, by a regulation, establish the rate of water abstraction charge for the abstraction of one cubic meter of water based on the minimum and maximum rates provided in subsection (4) of this section.

(4) The minimum and maximum rates of water abstraction charge in euros per 1000 cubic meters are the following:

- 1) surface water – 14.65 and 38.34;
[RT I, 21.12.2012, 2 – entry into force 01.04.2013]
- 2) surface water as cooling water – 1.55 and 7.66;
[RT I, 21.12.2012, 2 – entry into force 01.04.2013]
- 3) water from the Quaternary period aquifer – 30.65 and 70.30;
[RT I 2010, 22, 108 – entry into force 01.01.2011]
- 4) water from the Devonian to Ordovician-Cambrian period aquifers – 40.90 to 95.86;
[RT I 2010, 22, 108 – entry into force 01.01.2011]
- 5) water from the Cambrian-Vendian period aquifers – 44.70 and 102.25;
[RT I 2010, 22, 108 – entry into force 01.01.2011]
- 6) potable quality water abstraction from the Cambrian-Vendian period aquifers for technological purposes, except for production of foodstuffs – 82.40 and 191.7;
[RT I 2010, 22, 108 – entry into force 01.01.2011]
- 7) mineral water used for drinking – 1469 and 2300.81;
[RT I, 21.12.2012, 2 – entry into force 01.04.2013]
- 8) mineral water for therapeutic baths – 146.90 and 230.08;
[RT I, 21.12.2012, 2 – entry into force 01.04.2013]
- 9) water pumped out of quarries – 9.58 and 63.91;
[RT I 2010, 22, 108 – entry into force 01.01.2011]
- 10) water pumped out of mines – 25.56 and 77.84.
[RT I, 21.12.2012, 2 – entry into force 01.04.2013]

(5) The nature of the water body, aquifer and the deficiency and manner of the use of water abstracted are taken into account upon establishing the rate of the water abstraction charge.

§ 11. Fishing charge

(1) The fishing charge is paid for the right to fish and collect aquatic plants:

- 1) from water bodies under the jurisdiction of the Republic of Estonia or parts of such water bodies;
- 2) from water bodies outside of the jurisdiction of the Republic of Estonia if the fishing rights on such water bodies have been issued or guaranteed by the Republic of Estonia.

(2) The rate of the fishing charge is established, taking account of the limits and requirements provided by this section:

- 1) for commercial fishing, by the Government of the Republic for each calendar year, based on the special characteristics of the fishing grounds, the type of fishing gear and its fishing capacity, or the fishing opportunities to be divided on the basis of an international agreement;
- 2) special-purpose fishing, by a regulation of the minister responsible for the field, whereby spawners are caught to collect roe needed for the production of restocking material or to collect hypophysis for business purposes taking account of the conservation status of the species of fish caught, the possibilities of natural spawning in the given body of water, the sexual maturity and sex of fish and the price of first sale;
[RT I 2009, 26, 160 – entry into force 06.06.2009]
- 3) for recreational fishing, by a regulation of the minister responsible for the field, taking account of the fishing season, fishing area, the type of fishing gear, its fishing capacity and the value of the species of fish caught.

(3) The fishing charge is not required for:

1) special purpose fishing rights, except where spawners are caught to collect roe needed for the production of restocking material or to collect hypophysis for business purposes;

[RT I 2009, 26, 160 – entry into force 06.06.2009]

2) commercial fishing rights if the fishing rights are not guaranteed by the Republic of Estonia. In such event, the person who has been granted the fishing right will pay for the expenses of the observer's stay on board of the vessel if the presence of an observer is required;

3) recreational fishing rights from pre-school children, students younger than 16 years of age, old-age pensioners, unlawfully repressed persons, persons treated as repressed persons and disabled persons, unless the recreational fishing is performed on the basis of a fishing card.

(4) The limit rates for the fishing charge are the following:

1) upon commercial fishing: up to 4 per cent of the quantity of fish caught on the average or the normal value of individuals caught during the year preceding the year of establishment of the charge with fishing gear or per fishing day on a fishing ground, but not less than 0.95 euros, except for the events specified in subsections (5) and (6) of this section or if the fishing charge has been established by an international agreement or if the fishing charge concerns a lamprey trap which must not be less than 0.60 euros. The fishing charge per one individual may be less than 0.95 euros;

2) between 63.90 and 320 euros per fishing day, between 1.25 and 63.90 euros per ton of caught fish, between 0.95 and 128 euros per fishing gear per year, except for a lamprey trap for which the fishing charge may be between 0.60 and 1.55 euros and between 0.30 and 0.95 euros per individual. The fishing charge per fishing gear used for fishing eel may be up to 639 euros per year. The fishing charge per Danish seine used on Lake Peipsi may be between 1278 and 2556 euros per year.

[RT I, 25.05.2012, 6 – entry into force 04.06.2012]

3) between 0.06 and 6.35 euros per individual or kilogramme of fish upon special purpose fishing;

4) between 0.03 and 12.75 euros per twenty-four hour period upon recreational fishing. The recreational fishing charge for the right to fish with a dipnet or trap is between 0.95 and 12.75 euros per fishing gear per twenty-four hour period.

[RT I 2010, 22, 108 – entry into force 01.01.2011]

(5) For internal water bodies where the state invests in the restocking of the eel resources, the fishing charge is determined per fishing gear used for fishing eel, taking into consideration all costs relating to restocking incurred between the seventh and twelfth preceding year in such water bodies. For such purposes, 30 per cent of the average costs for restocking eel incurred during such period is divided by the number of the fishing gear that is permitted during the year in question and with regard to which the charge is imposed.

[RT I, 25.05.2012, 6 – entry into force 04.06.2012]

(6) In order to regulate fishing effort, a fishing charge higher than that arising from subsection (4) of this section may be established for individuals or fishing gear used to fish the species of fish the resources of which are limited on the proposal of a research institution. The higher fishing charge must not exceed 60 per cent of the quantity of fish caught on average or the normal value of individuals caught during the year preceding the year of establishment of the charge with fishing gear or per fishing day on a fishing ground.

(7) The starting price at an auction for fishing is equal to the size of the fishing charge established based on the methodology provided by this section.

§ 12. Hunting charge

[Repealed – RT I, 16.05.2013, 2 – entry into force 01.06.2013]

§ 12¹. Hunting charge

(1) The hunting charge is paid for the right to hunt.

(2) The rate of the hunting charge and the procedure for payment and verification of payment thereof will be established by a regulation of the minister responsible for the field, taking account of the limits provided for in this section.

(3) The minimum hunting charge is 10 euros and the maximum hunting charge is 25 euros per year.

[RT I, 16.05.2013, 2 – entry into force 01.06.2013]

§ 13. Distribution of natural resource charges

(1) The mineral resource extraction charge is transferred in the following manner:

1) 100 per cent to the state budget if the mineral resource reserve is extracted from boundary bodies of water, territorial sea, inland sea or another water body that has not been divided between local authorities;

2) 25 per cent of the rate of the charge in force in 2011 to the budget of the local authority of the location of the extraction site, if the mineral resource is extracted from a deposit of national importance located in an area not specified in clause 1) of this subsection;

[RT I, 21.12.2012, 3 – entry into force 01.01.2013]

2¹) 100 per cent of the total amount of the mineral resource extraction charge exceeding the portion specified in clause 2) to the state budget if the mineral resource reserve is extracted from a deposit of national importance located in an area not specified in clause 1) of this subsection;

[RT I 2009, 35, 232 – entry into force 01.01.2010]

3) 100 per cent to the budget of the local authority of the location of the extraction site if the mineral resource reserve is extracted from a deposit of local importance;

4) 100 per cent to the budget of the local authority of the location of the mineral or overburden if the extraction charge of a mineral resource declared equal to the mineral resources in accordance with subsection 9 (9) of this Act is paid.

[RT I, 14.03.2011, 4 – entry into force 01.04.2011]

(2) The water abstraction charge is transferred as follows:

1) 100 per cent to the state budget if the water is abstracted, pursuant to the procedure for water abstraction, from boundary bodies of water;

2) 50 per cent to the state budget and 50 per cent to the budget of the local authority of the location of water abstraction, if the water is abstracted, pursuant to the special procedure for water abstraction, from internal water bodies or aquifers, except in the event specified in clause 3) of this subsection;

[RT I, 21.12.2012, 3 – entry into force 01.01.2013]

3) 25 per cent of the rate of the water abstraction charge in force in 2011 to the budget of the location of the extraction site if water is abstracted from quarries and mines located in deposits of national importance;

[RT I, 21.12.2012, 3 – entry into force 01.01.2013]

4) 100 per cent of the total amount of the water abstraction charge exceeding the portion specified in clause 3) of this subsection to the state budget.

[RT I, 21.12.2012, 3 – entry into force 01.01.2013]

(3) If a water intake is located in the territory of more than one local authority, the minister responsible for the field will establish the division of the water abstraction charge specified in clause 2) of subsection (2) of this section between the local authorities.

(4) The fishing charge is transferred to the state budget.

(5) The hunting charge is transferred to the state budget.

[RT I, 16.05.2013, 2 – entry into force 01.06.2013]

Chapter 3 POLLUTION CHARGE

Division 1 Grounds for Imposing Pollution Charge

§ 14. Grounds for imposing pollution charge

(1) The pollution charge is imposed in the event of emission of pollutants into the ambient air, groundwater or soil, and upon waste disposal.

(2) The pollution charge is not imposed 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 as well as in the events specified in subsection 5 (6) of this Act and other events provided by law.

§ 15. Distribution of pollution charge

(1) The pollution charge is transferred into the state budget, except in the event provided for in subsection (2) of this section.

(2) Seventy-five per cent of the pollution charge for disposal of municipal waste specified in clause 21 (1) 1) of this Act, calculated on the basis of the pollution charge rates in force in 2009 provided for in clause 21 (1) 1) of this Act, is transferred to the budget of the local authority of the place of origin of waste for the purpose of development of waste management, and 25 per cent of the charges is transferred to the state budget.

[RT I, 17.12.2010, 19 – entry into force 01.01.2011]

(2¹) If waste is taken from the territory of multiple local authorities to a waste management facility and the waste specified in subsection (2) of this section is designated for disposal and recovery, the pollution charge to be transferred to the budget of a local authority on the waste of a different place of origin is calculated on uniform grounds, based on the overall proportion of the disposed waste in the waste taken to the facility.

[RT I, 17.12.2010, 19 – entry into force 27.12.2010]

(3) The provisions of subsection (2) of this section do not apply in the events specified in subsection 21 (3) and §§ 22, 25, 26 and 28 of this Act.

(4) As of 1 January 2010, the provisions of subsection (2) of this section do not apply to local authorities that do not fulfil the duty imposed on them by the Waste Act to organise the shipment of waste in accordance with §§ 66-69 of the Waste Act. For the purposes of this subsection, the duty of the local authority is deemed as fulfilled as of the start of the reporting quarter if, as of the last day of the reporting quarter, a public procurement procedure has been initiated for finding a waste shipment service provider in all the waste shipment regions formed by the local authority.

[RT I, 14.03.2011, 4 – entry into force 01.04.2011]

§ 16. Imposing pollution charge upon emission of pollutants into ambient air

The pollution charge is imposed if the following pollutants are emitted into the ambient air from a stationary source of pollution:

- 1) sulphur dioxide (SO₂) or other inorganic sulphur compounds;
- 2) carbon monoxide (CO);
- 3) carbon dioxide (CO₂);
- 4) particulates;
- 5) nitrogen oxides or other inorganic nitrogen compounds;
- 6) volatile organic compounds, except methane;
- 7) mercaptans;
- 8) heavy metals or compounds of heavy metals.

[RT I 2008, 31, 192 – entry into force 18.07.2008]

§ 17. Imposing pollution charge upon emission of pollutants into water bodies, groundwater and soil

(1) The pollution charge is not imposed if the following is emitted into water bodies, groundwater or soil:

- 1) organic matter;
- 2) phosphorous compounds;
- 3) nitrogen compounds;
- 4) suspended particles;
- 5) sulphates;
- 6) monophenols;
- 7) oil, oil products, mineral oil or liquid products obtained from the thermal treatment of solid fuel or other organic matter;
- 8) waste water which has a hydrogen ion exponent (pH) greater than 9.0 or less than 6.0;
- 9) other substances hazardous to the aquatic environment for the purposes of the Water Act, which have not been specified in this subsection.

(2) The pollution charge is not imposed if the substances and compounds specified in clauses 1)-3) of subsection (1) of this section are used as fertilizers in compliance with the Water Act and the requirements established on the basis thereof.

(3) The pollution charge is not imposed if the substances and compounds specified in subsection (1) of this section are discharged into a water body, groundwater or soil by rain water through a rain water sewer and such water is in compliance with the average limit values of the substances and compounds specified in clauses 4) and 7) of subsection (1) of this section on the basis of the Water Act and with the average limit values established for waste water regarding the substances and compounds specified in clauses 1)-3), 5), 6) and 9) of subsection (1) of this section.

[RT I, 14.03.2011, 4 – entry into force 01.04.2011]

(4) The pollution charge is not imposed if the substances and compounds specified in subsection (1) of this section are emitted into a water body, groundwater or soil via the spillway of a jointly used sewerage system due to a high level of rain water, provided that waste water is diluted with rain water at a ratio of 1:4.

[RT I, 14.03.2011, 4 – entry into force 01.04.2011]

(5) If the rain water quality indicators specified in subsection (3) of this section do not correspond to the average limit values of the substances and compounds specified in clauses 4) and 7) of subsection (1) of this section on the basis of the Water Act or the average limit values established for waste water regarding the substances and compounds specified in clauses 1)-3), 5), 6) and 9) of subsection (1) of this section, the pollution charge is paid for the quantity exceeding the limit values of the pollutants in accordance with § 20 of this Act.

[RT I, 14.03.2011, 4 – entry into force 01.04.2011]

§ 18. Imposing pollution charge upon waste disposal

(1) The pollution charge is imposed upon waste disposal for the purposes of the Waste Act, except upon:

- 1) activities carried out in preparation for the discharge of waste into the environment;
- 2) temporary discharge of waste into the environment for the purpose of its biological degradation or land treatment in waste management facilities prescribed for such purposes;

3) waste incineration if the pollution charge is imposed for emission of the pollutants created by the incineration process into the ambient air.

(2) The pollution charge is not imposed upon discharging waste into the environment for recycling purposes within the meaning of the Waste Act.

Division 2 Pollution Charge Rates

§ 19. Pollution charge rates upon emission of pollutants into ambient air

(1) The pollution charge rates per one ton of pollutant upon the emission of pollutants into the ambient air are the following:

1) sulphur dioxide (SO₂) and other inorganic sulphur compounds: as of 1 January 2011, 51 euros; as of 1 January 2012, 66.21 euros; as of 1 January 2013, 86.08 euros; as of 1 January 2014, 111.90 euros; as of 1 January 2015, 145.46 euros;

2) carbon monoxide (CO): as of 1 January 2011, 5.25 euros; as of 1 January 2012, 5.78 euros; as of 1 January 2013, 6.35 euros; as of 1 January 2014, 6.99 euros; as of 1 January 2015, 7.70 euros;

3) particulates, except heavy metals and compounds of heavy metal: as of 1 January 2011, 51.19 euros; as of 1 January 2012, 66.53 euros; as of 1 January 2013, 86.47 euros; as of 1 January 2014, 112.42 euros; as of 1 January 2015, 146.16 euros;

4) nitrogen oxides, calculated as nitrogen dioxide, and other inorganic nitrogen compounds: as of 1 January 2011, 83.53 euros; as of 1 January 2012, 91.90 euros; as of 1 January 2013, 101.10 euros; as of 1 January 2014, 111.20 euros; as of 1 January 2015, 122.32 euros;

5) volatile organic compounds, except mercaptans and methane (CH₄): as of 1 January 2011, 83.53 euros; as of 1 January 2012, 91.90 euros; as of 1 January 2013, 101.10 euros; as of 1 January 2014, 111.20 euros; as of 1 January 2015, 122.32 euros;

6) mercaptans: as of 1 January 2011, 27 320 euros; as of 1 January 2012, 28 686 euros; as of 1 January 2013, 28 830 euros; as of 1 January 2014, 30 271 euros; as of 1 January 2015, 31 785 euros;

7) heavy metals and compounds of heavy metals: as of 1 January 2011, 1228 euros; as of 1 January 2012, 1240 euros; as of 1 January 2013, 1252 euros; as of 1 January 2014, 1265 euros; as of 1 January 2015, 1278 euros.
[RT I 2010, 22, 108 – entry into force 01.01.2011]

(2) The pollution charge rates provided for in subsection (1) of this section are increased by a factor of:

1) 1.2 if the pollutants are released into the ambient air from stationary sources of pollution located within the boundaries of local authorities bordering the Narva River, if the height of release of the pollutants is more than 100 metres above the ground;

2) 1.5 if the pollutants are released into the ambient air from stationary sources of pollution located within the boundaries of the administrative territory of Jõhvi, Kiviõli, Kohtla-Järve, Narva, Sillamäe or Tartu;

3) 2 if the pollutants are released into the ambient air from stationary sources of pollution located within the boundaries of the administrative territory of Tallinn;

4) 2.5 if the pollutants are released into the ambient air from stationary sources of pollution located within the boundaries of the administrative territory of Haapsalu, Kuressaare, Narva-Jõesuu or Pärnu.

(3) The pollution charge rate of carbon dioxide (CO₂) is 2 euros per ton.

[RT I 2010, 22, 108 – entry into force 01.01.2011]

(4) Thermal energy generator pays the pollution charge for the release of carbon dioxide (CO₂) into the ambient air based on the quantity of CO₂ released into the environment upon generation of thermal energy.

[RT I 2007, 45, 319 – entry into force 01.01.2008]

(5) [Repealed – RT I 2009, 26, 160 – entry into force 06.06.2009]

(6) [Repealed – RT I 2009, 15, 93 – entry into force 01.04.2009]

§ 20. Pollution charge rates upon discharge of pollutants into water bodies, groundwater and soil

(1) Pollution charge rates upon discharging one ton of pollutant into a water body, groundwater or soil are the following:

1) organic matter, except for those specified in clauses 6) and 7) of this subsection, calculated as the biochemical oxygen demand for the decomposition of such matter during seven twenty-four hour periods (BOD₇): as of 1 January 2011, 1379 euros; as of 1 January 2012, 1392 euros; as of 1 January 2013, 1406 euros; as of 1 January 2014, 1420 euros; as of 1 January 2015, 1435 euros;

- 2) phosphorous compounds, calculated as total phosphorus (P_{tot}): as of 1 January 2011, 4206 euros; as of 1 January 2012, 5468 euros; as of 1 January 2013, 7109 euros; 1 January 2014, 9241 euros; 1 January 2015, 12 014 euros;
- 3) nitrogen oxides, calculated as total nitrogen (N_{tot}): as of 1 January 2011, 1616 euros; as of 1 January 2012, 1858 euros; as of 1 January 2013, 2137 euros; as of 1 January 2014, 2457 euros; as of 1 January 2015, 2826 euros;
- 4) suspended solids: as of 1 January 2011, 377.65 euros; as of 1 January 2012, 415.42 euros; as of 1 January 2013, 456.96 euros; as of 1 January 2014, 502.66 euros; as of 1 January 2015, 552.89 euros;
- 5) sulphates, calculated as sulphate ions (SO_4^{2-}): as of 1 January 2011, 5.81 euros; as of 1 January 2012, 6.13 euros; as of 1 January 2013, 6.45 euros; as of 1 January 2014, 6.77 euros; as of 1 January 2015, 7.09 euros;
- 6) monophenols: as of 1 January 2011, 11 731 euros; as of 1 January 2012, 14 077 euros; as of 1 January 2013, 16 893 euros; as of 1 January 2014, 20 272 euros; as of 1 January 2015, 24 326 euros;
- 7) oil, oil products, mineral oil or liquid products obtained from the thermal treatment of solid fuel or other organic matter: as of 1 January 2011, 2620 euros; as of 1 January 2012, 3013 euros; as of 1 January 2013, 3465 euros; as of 1 January 2014, 3985 euros; as of 1 January 2015, 4582 euros;
- 8) other hazardous waste for the purposes of the Water Act, which have not been specified in clauses 1) to 7) of this subsection: as of 1 January 2011, 12 039 euros; as of 1 January 2012, 13 844 euros; as of 1 January 2013, 15 921 euros; as of 1 January 2014, 18 309 euros; as of 1 January 2015, 21 056 euros.
[RT I 2010, 22, 108 – entry into force 01.01.2011]

(2) The pollution charge rates specified in subsection (1) of this section are increased by a factor of:

- 1) 2.5 if the pollutants are discharged into soil with unprotected groundwater;
- 2) 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 authority, 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.

(2¹) If it is possible to simultaneously apply multiple factors of increasing the pollution charge rate specified in subsection (2) of this section, the highest factor will be applied.

[RT I, 14.03.2011, 4 – entry into force 01.04.2011]

(3) [Repealed – RT I, 14.03.2011, 4 – entry into force 01.04.2011]

(4) In addition to the pollution charge rates established in subsection (1) of this section, the pollution charge is paid, provided that the pH of the discharged waste water is higher than 9.0 or lower than 6.0, at the rate of up to 0.19 euros per each tenth of the pH unit by which the pH of the waste water is higher than 9.0 or lower than 6.0 per cubic metre.

[RT I 2010, 22, 108 – entry into force 01.01.2011]

(5) If all the indicators that characterise the waste water discharged by a payer of the pollution charge are lower than or equal to the waste water limit values set by a water abstraction permit and the person abstracting water has submitted to the authority that granted the water abstraction permit a report specified in subsection 21 (6) of the Water Act by the due date and to the extent of the required data, the pollution charge rates established in subsection (1) of this section will be reduced regarding the discharge by a factor of 2. Reduction is not applied in the event of a temporary water abstraction permit.

[RT I, 14.03.2011, 4 – entry into force 01.04.2011]

§ 21. Pollution charge rates upon waste disposal

(1) Upon disposal of waste, pollution charge rates per ton of waste are as follows:

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 clauses 5) to 9) of this subsection: as of 1 January 2011, 14.38 euros; as of 1 January 2012, 17.25 euros; as of 1 January 2013, 20.77 euros; as of 1 January 2014, 24.86 euros; as of 1 January 2015, 29.84 euros;

[RT I 2010, 22, 108 – entry into force 01.01.2011]

2) municipal waste: the pollution charge rates established for non-hazardous waste;

3) waste deposited in landfills for inert waste: the pollution charge rates established for non-hazardous waste;

4) waste building materials as well as construction and demolition waste containing asbestos: 0.63 euros;

[RT I, 17.12.2010, 19 – entry into force 01.01.2011]

5) mine waste from oil shale, including waste from mineral dressing, discharged into open dumps: 1.31 euros;

[RT I, 21.12.2012, 2 - entry into force 01.01.2015]

6) waste that contains wood preservatives, inorganic pesticides, asbestos, arsenic or lead, except for the waste specified in clause 4) of this section, coal and oil shale tar and products thereof, as well as bituminous compounds containing such materials and waste pitch from the treatment of oil shale: 62.65 euros;

[RT I, 17.12.2010, 19 – entry into force 01.01.2011]

7) waste that contains mercury, cadmium, cyanides, polychlorinated biphenyls or polychlorinated terphenyls (PCBs, PCTs) or organic pesticides: 625.56 euros;

[RT I, 17.12.2010, 19 – entry into force 01.01.2011]

8) oil shale fly ash and oil shale bottom ash and cement clinker dust: as of 1 January 2011, 1.44 euros; as of 1 January 2012, 1.72 euros; as of 1 January 2013, 2.07 euros; as of 1 January 2014, 2.48 euros; as of 1 January 2015, 2.98 euros;

[RT I, 17.12.2010, 19 – entry into force 01.01.2011]

9) oil shale semi-coke: as of 1 January 2011, 1.44 euros; as of 1 January 2012, 1.72 euros; as of 1 January 2013, 2.07 euros; as of 1 January 2014, 2.48 euros; as of 1 January 2015, 2.98 euros;

[RT I, 17.12.2010, 19 – entry into force 01.01.2011]

10) Oil, oil products, mineral oil and the liquid products of thermal processing of solid fuel or another organic substance, organic solvents, heavy metals (except those specified in clauses 6) and 7) of subsection (1) of this section), organic halogen compounds, dyestuffs and pigment-containing waste, paint and varnish waste, contagious hospital or health care waste and treatment waste: pollution charge rates established to non-hazardous waste.

[RT I 2009, 26, 160 – entry into force 06.06.2009]

(2) The pollution charge rates provided in clauses 6) and 7) of subsection (1) of this section are imposed based on the content of the hazardous substance set forth therein only if the classification of the waste as a hazardous substance based on subsection 2 (5) of the Waste Act arises from the presence and content of the very substance specified above in the waste.

[RT I, 03.12.2015, 1 - entry into force 01.01.2016]

(3) [Repealed – RT I 2009, 35, 232 – entry into force 01.01.2010]

Chapter 4

INCREASED RATES OF ENVIRONMENTAL CHARGES

§ 22. Basis for calculation of increased rates of environmental charges

Environmental charges are calculated at an increased rate if:

- 1) pollutants are emitted into the ambient air in higher-than-permitted quantities;
- 2) pollutants are discharged into water bodies, groundwater or soil in higher-than-permitted quantities or concentrations;
- 3) waste is disposed in higher-than-permitted quantities;
- 4) pollutants are discharged into sea water;
- 5) pollutants or waste are discharged into the environment in the course of transportation of chemicals or waste;
- 6) pollutants are discharged or waste is taken into the environment without a permit;
- 7) natural resources are used in a higher-than-permitted quantity or without a permit.

§ 23. Increased pollution charge rates upon emission of pollutants into ambient air from stationary source of pollution in higher-than-permitted quantities

(1) Upon emission of pollutants into the ambient air from a stationary source of pollution in higher-than-permitted quantities, the pollution charge rates provided for in subsection 19 (1) of this Act are increased:

- 1) five times in the event of the pollutants specified in clauses 19 (1) 2) and 3) of this Act;
- 2) ten times in the event of the pollutants specified in clauses 19 (1) 1) and 4)-6) of this Act;
- 3) 100 times in the event of the pollutants specified in clause 19 (1) 7) of this Act.

(2) Upon emission of carbon dioxide into ambient air from a stationary source of pollution in higher-than-permitted quantities in the trade licence and failure to recognize carbon dioxide emissions in the annual report, the pollution charge per ton of carbon dioxide is 99.70 euros.

[RT I 2010, 22, 108 – entry into force 01.01.2011]

(3) The possessor of a stationary source of pollution is not required to pay the pollution charge specified in subsection (2) of this section if the quantities of carbon dioxide emitted thereby are covered by additional emission allowances acquired by the person and are recognised in the annual report thereof.

§ 24. Increased pollution charge rates upon discharge of pollutants into water bodies, groundwater and soil in higher-than-permitted quantities and concentrations

(1) Upon discharge of pollutants into water bodies, groundwater or soil in higher-than-permitted quantities and concentrations, the pollution charge rates specified in subsection 20 (1) of this Act are increased:

- 1) ten times in the event of the pollutants specified in clauses 20 (1) 1)-7) of this Act;
- 2) 100 times in the event of the pollutants specified in clause 20 (1) 8) of this Act.

(1¹) An increased pollution charge rate will not be imposed in the event of exceeding the volumetric flow rate permitted in a water abstraction permit if it does not result in the discharge of pollutants into a water body, groundwater or soil in a higher-than-permitted quantity.
[RT I, 14.03.2011, 4 – entry into force 01.04.2011]

(2) Ten times the pollution charge rate established in clause 20 (1) 3) of this Act is paid for the volumes of fertiliser used above the standard, calculated as total nitrogen, and for the total volumes of fertiliser used in violation of the requirements for use of mineral fertilisers, manure and silage juice established pursuant to the Water Act.

(3) The provisions of subsection (1) of this section do not apply to the release of oil, oil products, mineral oil or liquid products obtained from the thermal treatment of solid fuel or other organic matter into sea water. In that event the pollution charge is calculated based on § 27 of this Act.

(4) If the temperature of the waste water of a waste water treatment facility falls below 12 degrees Celsius due to weather conditions, the technological possibilities of reducing the total nitrogen contained in waste water will be limited and therefore the provisions of subsection (1) of this section will not be applied upon calculation of the pollution charge of total nitrogen.
[RT I, 14.03.2011, 4 – entry into force 01.04.2011]

§ 25. Increased pollution charge rates upon disposal of waste in higher-than-permitted quantities

Upon disposal of waste in higher-than-permitted quantities, the pollution charge rates provided for in subsection 21 (1) of this Act are increased:

- 1) five times in the event of the waste specified in clauses 21 (1) 1) to 3) and 8) to 10) of this Act;
[RT I 2009, 26, 160 – entry into force 06.06.2009]
- 2) 100 times in the event of the waste specified in clause 21 (1) 6) of this Act;
- 3) 500 times in the event of the waste specified in clauses 21 (1) 4) and 7) of this Act.
[RT I 2009, 26, 160 – entry into force 06.06.2009]

§ 26. Increased pollution charge rates upon discharge of pollutants into environment and disposal of waste without permit

(1) Upon emission of pollutants into the ambient air from a stationary source of pollution without an appropriate permit, the pollution charge rates provided for in subsection 19 (1) of this Act are increased:

- 1) ten times in the event of the pollutants specified in clauses 19 (1) 2) and 3) of this Act;
- 2) twenty times in the event of the pollutants specified in clauses 19 (1) 1) and 4) to 6) of this Act;
- 3) 200 times in the event of the pollutants specified in clause 19 (1) 7) of this Act.

(2) Upon emission of pollutants into bodies of water, groundwater or soil without an appropriate permit, the pollution charge rates provided in subsection 20 (1) of this Act are increased:

- 1) fifteen times in the event of the pollutants specified in clauses 20 (1) 1) to 7) of this Act;
- 2) 1000 times in the event of the pollutants specified in clause 20 (1) 8) of this Act.

(3) Upon disposal of waste without an appropriate permit, the pollution charge rates provided for in subsection 21 (1) of this Act are increased:

- 1) ten times in the event of the waste specified in clauses 21 (1) 1) to 3), 5) and 8) to 10) of this Act;
[RT I 2009, 26, 160 – entry into force 06.06.2009]
- 2) 200 times in the event of the waste specified in clause 21 (1) 6) of this Act;
- 3) 1000 times in the event of the waste specified in clauses 21 (1) 4) and 7) of this Act.
[RT I 2009, 26, 160 – entry into force 06.06.2009]

§ 27. Increased rates upon discharge of pollutants into sea water

(1) Upon discharging oil, oil products, mineral oil or liquid products obtained from the thermal treatment of solid fuel or other organic matter into sea water, the pollution charge rate provided for in clause 20 (1) 7) of this Act is applied and increased by a factor of 50.

(2) Upon discharging waste into sea water, the pollution charge rate provided for in subsection 26 (3) of this Act is applied.

(3) For the purposes of this Act, ballast water or bilge water which contains oil, oil products, mineral oil or liquid products obtained from the thermal treatment of solid fuel or other organic matter is equal to the pollutants specified in clause 20 (1) 7) of this Act.

§ 28. Increased pollution charge rates upon discharging pollutants and waste into environment during transportation of chemicals and waste

Upon discharging pollutants or waste into the environment during transportation of chemicals or waste:

- 1) the pollution charge rates provided for in subsection 26 (1) of this Act are applied if the pollutants are emitted into the ambient air;

- 2) the pollution charge rates provided for in subsection 26 (2) of this Act are applied if the pollutants are discharged into water bodies, groundwater or soil;
- 3) the pollution charge rates provided for in subsection 26 (3) of this Act are applied if waste is disposed.

§ 29. Increased rates of environmental charges upon abstraction of water without water abstraction permit or in higher-than-permitted quantities

A five-fold water abstraction charge rate is applied for:

- 1) water abstracted in quantities exceeding those permitted by the water abstraction permit;
- 2) water abstracted without a water abstraction permit.

§ 30. Increased rates of environmental charges upon extraction of mineral resources

(1) A five-fold mineral resource extraction charge rate established on the basis of subsection 9 (2) of this Act is applied for:

[RT I, 17.12.2010, 19 – entry into force 27.12.2010]

- 1) quantities of mineral resource extracted without a permit;
- 2) extracted quantities of mineral resource that exceed the quantities allowed by the permit or approved by the issuer of the permit on the basis of subsection 25²(6) or (15) of the Earth's Crust Act;
[RT I, 07.07.2015, 3 - entry into force 17.07.2015]
- 3) quantities of related mineral resource that have not been extracted.

(2) If one joint annual maximum excavation quantity has been established in a mineral resource extraction permit regarding multiple mineral resources specified in the permit and the quantity is exceeded in the reporting year, the five-fold excavation rate of the class of the mineral resource whose charge rate of the right of excavation is the highest under the regulation established on the basis of subsection 9 (2) of this Act will be imposed on the quantity of the excavated mineral resource exceeding the annual maximum excavation quantity.
[RT I, 17.12.2010, 19 – entry into force 27.12.2010]

Chapter 5 CALCULATION AND PAYMENT OF ENVIRONMENTAL CHARGES

§ 31. Obligation to calculate environmental charges

(1) Persons who use natural resources or emit or discharge pollutants into the ambient air, water bodies, groundwater or soil and persons disposing waste are required to calculate the environmental charge, except in the events provided for in subsections (2) and (3) of this section and in § 34¹ of this Act.
[RT I, 14.03.2011, 4 – entry into force 01.04.2011]

(2) The fishing charge is calculated by the issuer of the fishing permit if a fishing permit is required or by the buyer of the fishing right if a fishing permit is not required.

(3) The amount of the hunting charge will be established by the regulation specified in subsection 12¹(2) of this Act.
[RT I, 16.05.2013, 2 – entry into force 01.06.2013]

(4) The environmental charges specified in subsection (1) of this section are calculated for the quarter of the environmental use (hereinafter *reporting quarter*) and are submitted to the issuer of the environmental permit. The calculations are made with the accuracy of one cent.
[RT I, 14.03.2011, 4 – entry into force 01.04.2011]

(5) In the case of additional oil shale quantities that can be extracted in the next calendar year, which have been approved by the issuer of the permit on the basis of subsection 25²(6) and (15) of the Earth's Crust Act, the first quarter of the year during which it is permitted to additionally extract oil shale will be deemed as the reporting quarter.
[RT I, 07.07.2015, 3 - entry into force 17.07.2015]

§ 32. Grounds for calculating environmental charges

(1) Unless otherwise provided by the extraction permit, the quantities of mineral resources subject to a charge shall be calculated pursuant to the procedure provided by the Mining Act, except in the case specified in subsections (2) and (2¹) of this Act.
[RT I, 07.07.2015, 3 - entry into force 17.07.2015]

(2) The quantity of peat subject to the charge is calculated on the basis of the quantity of peat extracted.

(2¹) Additional oil shale quantities that can be extracted in the next calendar year, which have been approved by the issuer of the permit on the basis of subsection 25²(6) and (15) of the Earth's Crust Act, are paid for in the reporting quarter specified in subsection 31 (5) of this Act on the basis of the additional quantity permitted by the issuer of the permit.

[RT I, 07.07.2015, 3 - entry into force 17.07.2015]

(2²) In the case of the actually extracted quantities of oil shale permitted by the issuer of the permit on the basis of subsection 25²(6) and (15) of the Earth's Crust Act to be additionally extracted in the next calendar year the reporting quarter is the quarter specified in subsection 31 (4) of this Act. The actually extracted quantities specified in the previous sentence are the oil shale quantities declared by the holder of the extraction permit in the calendar year, which exceed the annual level permitted to be extracted on the basis of subsection 26 (5¹) of the Earth's Crust Act, which was granted to the permit holder, or the maximum annual level proportionally reduced with regard to the extraction permit holder on the basis of subsection 42 (3) to the extent of the quantity approved by the issuer of the permit.

[RT I, 07.07.2015, 3 - entry into force 17.07.2015]

(2³) The extraction charge calculated for the actually extracted oil shale quantities specified in subsection (2²) of this section is set off against the extraction charge paid on the basis of subsection (2¹) or at the purchase price of an auction specified in subsection 25²(10) of the Earth's Crust Act. If the actually extracted quantity was smaller than the quantity approved by the issuer of the permit on the basis of subsection 25²(6) or (15) of the Earth's Crust Act, the charge will not be refunded for the non-extracted quantity.

[RT I, 07.07.2015, 3 - entry into force 17.07.2015]

(3) The quantity of water subject to the charge is calculated on the basis of the reading of the water meter per water body, bore well and type of water usage. If the quantity of water abstracted is not measured with a water meter, the calculations are made based on a methodology recognised by the issuer of the environmental permit.

[RT I, 14.03.2011, 4 – entry into force 01.04.2011]

(4) The fishing charge is calculated on the basis of the issued environmental permit, except for the special purpose fishing charge, provided that the number of individuals or the quantity of fish to be caught cannot be predetermined. In such event the special purpose fishing charge is calculated according to the number of individuals or the quantity of fish permitted to be caught.

(5) [Repealed – RT I, 16.05.2013, 2 – entry into force 01.06.2013]

(6) The pollution charge is calculated based on the quantities of the pollutants emitted into the ambient air, water bodies, groundwater or soil, or disposed waste measured or calculated according to the Ambient Air Protection Act, Water Act or Waste Act.

(6¹) The calculation of the pollution charge is submitted:

- 1) upon release of pollutants into the ambient air, per each separate source of pollution;
- 2) upon release of pollutants into water bodies, groundwater or soil, per each separate outlet specified in the environmental permit;
- 3) upon release of waste into the environment, per each separate waste disposal site.

[RT I, 14.03.2011, 4 – entry into force 01.04.2011]

(6²) If a water abstraction permit provides for the duty to ensure the monitoring of pollutants contained in waste water less frequently than once a quarter, the pollution charge is calculated for the reporting quarter in which no monitoring is carried out, on the basis of the last monitoring results that served as the basis for calculating the pollution charge.

[RT I, 14.03.2011, 4 – entry into force 01.04.2011]

(6³) If the holder of a water abstraction permit fails to perform the duty established therein to monitor pollutants contained in waste water and if samples have not been taken in the reporting quarter in accordance with subsection 33¹(6) of this Act, the Environmental Board may, upon determining the amount payable under subsection 34¹(1) of this Act, rely on the last monitoring results that served as the basis for calculating the pollution charge.

[RT I, 14.03.2011, 4 – entry into force 01.04.2011]

(7) [RT I, 14.03.2011, 4 – entry into force 01.01.2012]

§ 32¹. Calculation of mineral resource extraction charge

(1) If the holder of an extraction permit has not carried out instrumental surveying, the extraction charge will be calculated on the basis of the estimated extraction volume determined in accordance with the Earth's Crust Act.

(2) Based on the results of the instrumental surveying or audit surveying results, the holder of the permit will, in the reporting quarter where the instrumental surveying or audit surveying was carried out, make the required set-off in the environmental charges declarations submitted on the basis of the estimated extraction volume.

(3) If the estimated extraction volume declared in the surveying period is smaller than the volume identified as a result of the instrumental surveying or audit surveying, the holder of the permit will make a set-off in the environmental charges declaration of the reporting quarter in which the surveying was carried out. The charge is calculated on the basis of the rate of the extraction charge in force in the quarter where the surveying was carried out.

(4) If the estimated extraction volume declared in the surveying period is higher than the volume identified as a result of the instrumental surveying or audit surveying, the holder of the permit will make a set-off, correcting the extraction volumes declared in the environmental charge declarations of the previous reporting quarters. Correcting will be started from the last declaration submitted. The rate of the extraction charge in force in the reporting quarter whose declaration is being corrected will serve as the basis for calculation of the charge.
[RT I, 14.03.2011, 4 – entry into force 01.04.2011]

§ 33. [Repealed – RT I, 14.03.2011, 4 – entry into force 01.04.2011]

§ 33¹. Application of Taxation Act

(1) The pollution charge, the water abstraction charge and the mineral resource extraction charge are subject to the provisions of the Taxation Act regulating taxes, unless otherwise provided for in this Act.

(2) The pollution charge, the water abstraction charge and the mineral resource extraction charge are subject to the provisions of the Taxation Act regulating taxpayers, unless otherwise provided for in this Act.

(3) In connection with the pollution charge, the water abstraction charge and the mineral resource extraction charge, the Tax and Customs Board performs all the duties of the tax authority under the Taxation Act, except for the duties placed within the competence of the Environmental Board under this Act. The Tax and Customs Board has the right to take coercive measures in accordance with the procedure provided for in the Taxation Act.

(4) The duties of the tax authority upon auditing the calculations of the pollution charge, the water abstraction charge and the mineral resource extraction charge, upon calculation of environmental charges to be paid, upon levying environmental charges and upon carrying out audits, which have been provided for in the Taxation Act, are performed by the Environmental Board.

(5) Upon performance of the duties provided for in subsection (4) of this section, the Environmental Board has the right to take coercive measures in accordance with the procedure provided for in the Taxation Act. The coercive payment and substitutive enforcement expenses are collected in accordance with the procedure provided for in the Code of Enforcement Procedure.

(6) For the purpose of inspecting adherence to the requirements of this Act, the Environmental Board has, in addition to the rights provided for in the Taxation Act, the right to stay in the place of use of a natural resource, place of emission of pollutants into the ambient air and place of discharge of pollutants into a water body, groundwater or soil or place of disposal of waste, and carry out audit measurement tests and take samples there.
[RT I, 14.03.2011, 4 – entry into force 01.04.2011]

§ 33². Exchange of data between Environmental Board and Tax and Customs Board

The Environmental Board submits to the Tax and Customs Board data on a payer of the pollution charge, water abstraction charge and mineral resource extraction charge, which are necessary for the Tax and Customs Board for the performance of the duties provided for in the Taxation Act.
[RT I, 14.03.2011, 4 – entry into force 01.04.2011]

§ 33³. Environmental charges declaration

(1) The person specified in subsection 31 (1) of this Act submits a calculation of environmental charges in the environmental charges declaration.

(2) The environmental charges declaration is subject to the provisions of the Taxation Act regulating tax returns, taking into account the specifications arising from this Act.

(3) The form of the environmental charges declaration and the procedure for filling it in will be established by a regulation of the minister responsible for the field.
[RT I, 14.03.2011, 4 – entry into force 01.04.2011]

§ 33⁴. Declaration of environmental charges

(1) The environmental charges declaration is sent by mail, on an electronic data medium, using electronic data communication or handed over at the Environmental Board not later than by the 17th date of the month following the reporting quarter.

[RT I, 13.03.2014, 2 – entry into force 23.03.2014]

(2) If the declaration is signed by an authorised representative, the authorisation document will be submitted along with the declaration, unless it has been submitted to the Environmental Board earlier.

(3) If a payer of environmental charges is declared bankrupt, two environmental charges declarations will be submitted with regard to the reporting quarter: regarding the time preceding and following the bankruptcy.

[RT I, 14.03.2011, 4 – entry into force 01.04.2011]

§ 33⁵. Format and signature requirements of electronically submitted documents and other requirements for electronic exchange of information

The requirement for the format and signature of electronically submitted documents and electronic exchange of information will be established by a regulation of the minister responsible for the field.

[RT I, 14.03.2011, 4 – entry into force 01.04.2011]

§ 34. Calculation of fishing charge

[RT I, 16.05.2013, 2 – entry into force 01.06.2013]

(1) The size of the fishing charge is calculated by the issuer of the environmental permit before issuing the permit, except for the special purpose fishing charge, if the number of individuals or the quantity of fish to be caught cannot be predetermined, and the recreational fishing charge if fishing is based on a document in proof of payment. In such events, the recreational fishing charge is calculated by the person required to pay the charge, and the special purpose fishing charge is calculated by the issuer of the permit, after the expiry of the permit, on the basis of the number of individuals or the quantity of fish caught.

(2) [Repealed – RT I, 16.05.2013, 2 – entry into force 01.06.2013]

§ 34¹. Determination of environmental charges by Environmental Board

(1) In addition to the provisions of clauses 92 (1) 1) and 2) of the Taxation Act, the Environmental Board determines the amount payable by sending an environmental charges notice:

- 1) in the events provided for in subsections 9 (9) and 54 (2) of this Act;
- 2) if a person uses natural resources, discharges pollutants into the environment or disposes waste, thereby disregarding the requirement for holding a permit, or discharges pollutants into the environment or disposes waste in a place not designated for such purpose.

(2) An environmental charges notice is an administrative decision with regard to which the provisions of the Taxation Act concerning a notice of assessment apply.

[RT I, 14.03.2011, 4 – entry into force 01.04.2011]

§ 35. [Repealed – RT I, 14.03.2011, 4 – entry into force 01.04.2011]

§ 36. [Repealed – RT I, 14.03.2011, 4 – entry into force 01.04.2011]

§ 37. Due date of payment of environmental charges

[RT I, 14.03.2011, 4 – entry into force 01.04.2011]

(1) [Repealed – RT I, 14.03.2011, 4 – entry into force 01.04.2011]

(2) For the purposes of clauses 2) and 3) of subsection (4) of this section, a payment notice is an administrative decision for the performance of a public law financial obligation within the meaning of clause 2 (1) 21) of the Code of Enforcement Procedure.

[RT I, 14.03.2011, 4 – entry into force 01.04.2011]

(3) [Repealed – RT I, 14.03.2011, 4 – entry into force 01.04.2011]

(4) The fishing charge is paid:

- 1) for the right to fish for recreation and for the right of special purpose fishing, provided that the number of individuals or the quantity of fish to be caught can be predetermined: prior to the receipt of the document in proof of the right to fish;
- 2) for the right of special purpose fishing, provided that the number of individuals or the quantity of fish to be caught cannot be predetermined: after the expiry of the term of validity of the environmental permit, on the basis of a payment notice issued by the issuer of the permit;

3) for the right of commercial fishing: at least to the extent of 50 per cent before the receipt of the document in proof of the right to fish, while the remaining portion of the charge is paid on the basis of a payment notice by July 1 of the year of validity of the document in proof of the right to fish. If the document in proof of the right of commercial fishing is issued for the purpose of taking advantage of the fishing opportunities emerging after July 1 in the year of validity of the right to fish, the fishing charge will be paid at least to the extent of 50 per cent before the receipt of the document in proof of the right to fish, while the remaining portion of the charge will be paid on the basis of a payment notice by September 30 of the year of validity of the document in proof of the right to fish.

[RT I, 14.03.2011, 4 – entry into force 01.04.2011]

(5) The hunting charge must be paid before exercising the right to hunt.

[RT I, 16.05.2013, 2 – entry into force 01.06.2013]

(5¹) The amount payable under the environmental charges declaration is transferred to the current account of the Tax and Customs Board on the day specified in subsection 33⁴(1) of this Act.

[RT I, 14.03.2011, 4 – entry into force 01.04.2011]

(5²) An amount payable under an environmental charges notice issued on the basis of subsection 33⁴(1) of this Act is paid to the current account of the Tax and Customs Board by the due date specified therein.

[RT I, 14.03.2011, 4 – entry into force 01.04.2011]

(6) [Repealed – RT I, 14.03.2011, 4 – entry into force 01.04.2011]

(7) [Repealed – RT I, 14.03.2011, 4 – entry into force 01.04.2011]

(8) [Repealed – RT I, 14.03.2011, 4 – entry into force 01.04.2011]

(9) The environmental charges specified in subsections (4) and (5) of this section are paid with the accuracy of one cent to the current account communicated to the payer by the issuer of the environmental permit.

[RT I, 14.03.2011, 4 – entry into force 01.04.2011]

(10) [Repealed – RT I, 14.03.2011, 4 – entry into force 01.04.2011]

(11) The portion of the environmental charges that, on the basis of this Act, is to be transferred to the budget of the local authority, will be transferred there by the Tax and Customs Board at least twice a month, on the fifth and twentieth date of the month.

[RT I, 14.03.2011, 4 – entry into force 01.04.2011]

(12) [Repealed – RT I, 14.03.2011, 4 – entry into force 01.04.2011]

§ 38. [Repealed – RT I, 14.03.2011, 4 – entry into force 01.04.2011]

§ 39. Collection of overdue environmental charges

(1) If a payer of the pollution charge, waster abstraction charge or mineral resources extraction charge has failed to pay the environmental charge by the due date provided by this Act, the Tax and Customs Board will collect it in accordance with the procedure provided for in the Taxation Act.

[RT I, 14.03.2011, 4 – entry into force 01.04.2011]

(2) [Repealed – RT I, 14.03.2011, 4 – entry into force 01.04.2011]

(3) In the event of non-payment of the charge for the right of special purpose fishing, provided that the charge must be paid before obtaining the document in proof of the right to fish, as well as in the event of failure to pay the charge for the right to fish for recreation or the right of commercial fishing to the extent of at least 50 per cent in accordance with clause 37 (4) 3) of this Act before obtaining the document in proof of the right to fish, the document in proof of the right to fish will not be issued to the applicant. If the person who obtained a document in proof of the right of commercial fishing has not fully paid for the fishing opportunities specified in the permit by July 1 or for the fishing opportunities specified in the permit issued for seizing the fishing opportunities emerging after July 1 by September 30, the issuer of the environmental permit will issue a written precept to such person, setting a new term for payment and warning the person that if the charge specified in the precept is not paid within the term, the issuer will revoke the permit in the event provided by law.

[RT I 2009, 26, 160 – entry into force 06.06.2009]

(4) If a person who has been granted the right of commercial fishing has not paid the fishing charge after the revocation of the person's fishing permit, the issuer of the permit will collect the charge from the person to the extent of the seized fishing opportunities in accordance with the procedure provided by the Code of Enforcement Procedure. If the special purpose fishing charge must be paid after the expiry of the permit and the

person holding the permit for special purpose fishing rights has not paid the fishing charge within the term set in the invoice submitted by the issuer of the permit, then the issuer of the fishing permit will collect the charge from the person to the extent of the individuals or quantities of fish caught, in accordance with the procedure provided by the Code of Enforcement Procedure.

(5) [Repealed – RT I, 16.05.2013, 2 – entry into force 01.06.2013]

§ 40. Postponement of payment of overdue environmental charges

(1) If the fishing charge and commercial fishing is concerned, the Ministry of Rural Affairs has the right to postpone the payment of overdue environmental charges at the request of the payer of the environmental charges. The postponement of the payment of the overdue environmental charges does not release the payer of the environmental charge from the performance of any current obligations to pay the charges.

[RT I, 16.05.2013, 2 – entry into force 01.06.2013]

(2) In the event specified in subsection (1) of this section, the payer of the environmental charges will submit to the issuer of the environmental permit a reasoned request for the postponement of the payment of overdue environmental charges and the timetable of payment of the overdue charges. In accordance with the procedure provided for in §§ 41 and 42 of this Act, the postponement of the payment of overdue environmental charges is decided and a decision to postpone is revoked by the Environmental Board in the event of fishing charge and by the Ministry of Rural Affairs in the event of commercial fishing.

[RT I, 16.05.2013, 2 – entry into force 01.06.2013]

(3) The postponement of the payment of overdue pollution charge, water abstraction charge and mineral resource extraction charge is decided by the Tax and Customs Board in accordance with the procedure provided for in the Taxation Act.

[RT I, 14.03.2011, 4 – entry into force 01.04.2011]

§ 41. Decision to postpone payment of overdue environmental charges

(1) The Environmental Board and, in the event of commercial fishing, the Ministry of Rural Affairs will make a decision to approve or deny a request for the postponement of the payment of overdue environmental charges within 20 days as of receipt of the request. Upon making the decision, the Environmental Board and, in the event of commercial fishing, the Ministry of Rural Affairs has the right to change the timetable of payment of the overdue environmental charges submitted by the payer of the environmental charges.

(2) Upon deciding to satisfy a request, the Environmental Board or, in the event of commercial fishing, the Ministry of Rural Affairs takes into account the financial situation and economic indicators of the payer of the environmental charge, the person's prior performance of the obligation to pay environmental charges, the practicality of the payment of the overdue environmental charges and, if security is required, the trustworthiness of the security provided and the circumstances specified in subsection (4) of this section. The Environmental Board and, in the event of commercial fishing, the Ministry of Rural Affairs has the right to demand the submission of the documents required for identifying these circumstances. In such an event the Environmental Board and, in the event of commercial fishing, the Ministry of Rural Affairs will make a decision on the request within ten days after the submission of the documents.

(3) The Environmental Board and, in the event of commercial fishing, the Ministry of Rural Affairs has the right to request a security in the event of postponement of overdue environmental charges. A security will not be requested from a payer of environmental charges who is bankrupt and whose overdue environmental charges are to be paid in instalments in order to make a compromise in bankruptcy proceedings. A request for a security will be made in writing. If a security is requested, a decision on the payment of overdue charges will be made within five working days as of the date on which the security is provided.

(4) The Environmental Board and, in the event of commercial fishing, the Ministry of Rural Affairs has the right to reject a request for the postponement of overdue environmental charges if:

- 1) the request is not reasoned or is insufficiently reasoned;
- 2) the payer of the environmental charges fails to provide the requested security or the Environmental Board and, in the event of commercial fishing, the Ministry of Rural Affairs does not consider the provided security sufficient or trustworthy;
- 3) upon consideration of the compromise proposal made by the debtor in bankruptcy proceedings, the Environmental Board or, in the event of commercial fishing, the Ministry of Rural Affairs finds that the financial situation of the debtor does not enable the person to perform the obligations assumed as a result of the compromise;
- 4) there are other circumstances or reasons due to which the Environmental Board and, in the event of commercial fishing, the Ministry of Rural Affairs does not consider the postponement of the overdue environmental charges to be justified.

[RT I 2009, 26, 160 – entry into force 06.06.2009]

§ 42. Revocation of decision to postpone payment of overdue environmental charges

If the payer of environmental charges does not follow the timetable for the payment of overdue environmental charges or does not pay the environmental charges by the due date during the term of validity of the timetable,

the Environmental Board or, in the event of commercial fishing, the Ministry of Rural Affairs has the right to take one or several of the following measures:

- 1) to revoke the decision to postpone payment of the overdue environmental charges;
 - 2) to revoke a reduction of the interest rate in accordance with subsection 43 (2) of this Act;
 - 3) to calculate interest retroactively on the amount of the postponed overdue environmental charges at a rate established in accordance with subsection 43 (1) of this Act.
- [RT I 2009, 26, 160 – entry into force 06.06.2009]

§ 43. Interest payable by payer of environmental charges

(1) If the payer of the fishing charge has failed to pay it by the due date provided by the Environmental Charges Act, the payer must pay interest on the overdue amount at the rate of 0.06 per cent a day. The interest is calculated by the issuer of the environmental permit. The interest is calculated as of the day following the day on which the charge was due in accordance with law until the day of payment or set-off, inclusive of the latter.

[RT I, 16.05.2013, 2 – entry into force 01.06.2013]

(2) Regarding the fishing charge, the Environmental Board, or, regarding the commercial fishing, the Ministry of Rural Affairs, has the right to reduce the interest rate specified in subsection (1) of this section by up to 50 per cent as of the day of making the decision to postpone the overdue environmental charges.

[RT I, 16.05.2013, 2 – entry into force 01.06.2013]

(3) The interest that is payable in the event of failure to pay the pollution charge, water abstraction charge and mineral resource extraction charge by the due date is calculated by the Tax and Customs Board in accordance with the Taxation Act.

[RT I, 14.03.2011, 4 – entry into force 01.04.2011]

Chapter 6 REFUND OF ENVIRONMENTAL CHARGES

§ 43¹. Procedure for refunding environmental charges

(1) Paid hunting charge and fishing charge are refunded in accordance with the procedure provided for in this chapter.

[RT I, 16.05.2013, 2 – entry into force 01.06.2013]

(2) Paid pollution charge, water abstraction charge and mineral resource extraction charge are refunded to the payer by the Tax and Customs Board in accordance with the procedure provided for in the Taxation Act.

[RT I, 14.03.2011, 4 – entry into force 01.04.2011]

§ 44. Environmental charges to be refunded

The environmental charges will be refunded in part or in whole if:

- 1) the charges paid exceed the amount payable;
- 2) it becomes evident in the course of auditing the calculation of the environmental charges that the amount paid exceeds the amount calculated;
- 3) the volume of use of the natural resource for which payment has already been made has been decreased due to circumstances beyond the control of the person using the resources. The fishing charge will be refunded to the extent of the decreased fishing opportunities if the fishing opportunities already allocated were decreased during the year of use of such fishing opportunities due to circumstances beyond the control of the person applying or holding the fishing rights;
- 4) [Repealed – RT I, 14.03.2011, 4 – entry into force 01.04.2011]
- 5) the environmental charge has been paid by a self-employed person, company or agency who has terminated the activities for which payment of the environmental charges is required before the rights relating to the environmental charge expire, and relevant notices concerning the termination of such activities have been entered in the commercial register or relevant amendments have been made in the articles of association or statutes thereof.

§ 45. Application for refund of environmental charges

(1) A person who has paid the environmental charge has the right to apply for a refund of the paid environmental charge within three years after the date of payment, except in the event specified in subsection (2) of this section.

(2) A person who has paid the commercial fishing charge, recreational fishing charge or hunting charge has the right to apply, within the year of the use of the purchased fishing or hunting right, for a refund of the paid environmental charges under § 44 of this Act.

[RT I, 16.05.2013, 2 – entry into force 01.06.2013]

(3) Upon applying for a refund of environmental charges, a written application along with the document in proof of payment of the environmental charges is submitted to the issuer of the environmental permit.

[RT I, 14.03.2011, 4 – entry into force 01.04.2011]

(4) A document in proof of payment of environmental charges does not need to be submitted if the issuer of the environmental permit is able to verify accrual of the environmental charges by electronic means.

[RT I, 14.03.2011, 4 – entry into force 01.04.2011]

§ 46. Refusal to refund environmental charges

Environmental charges will not be refunded if:

- 1) refunding is not justified;
- 2) it becomes evident upon verifying that the payer of the environmental charges has submitted insufficient or incorrect data;
- 3) the term specified in subsection 45 (1) or (2) of this Act has expired.

§ 47. Refund of environmental charges

(1) The issuer of the environmental permit will make a decision concerning an application for a refund of environmental charges within 20 working days after the date of receipt of the application.

[RT I, 14.03.2011, 4 – entry into force 01.04.2011]

(2) In the event of approval of the application, the issuer of the environmental permit will propose to the applicant that the environmental charges subject to refund be deducted from the environmental charges payable for the following periods by way of a set-off.

[RT I, 14.03.2011, 4 – entry into force 01.04.2011]

(3) If the applicant does not agree with the proposal specified in subsection (2) of this section or the applicant no longer has the obligation to pay the environmental charges, the issuer of the environmental permit will issue a certificate for the foundation organising the use of the revenue from environmental use specified in subsection 56 (1) of this Act for making the refund. If the applicant has submitted a document in proof of payment of the environmental charges, the document will be returned to the applicant.

[RT I, 14.03.2011, 4 – entry into force 01.04.2011]

(4) The foundation organising the use of the revenue from environmental use will refund the applicant for the environmental charges within 20 working days after receipt of the certificate specified in subsection (3) of this section or after the entry into force of a court judgment ordering the refund of the environmental charges.

Chapter 7 SUBSTITUTION OF POLLUTION CHARGE

§ 48. Substitution of pollution charge

(1) The obligation to pay the pollution charge may be substituted by an obligation to finance environmental protection measures if:

1) the person who emits pollutants into the ambient air or discharges pollutants into a water body, groundwater or soil, or disposes waste (hereinafter *payer of pollution charge*) takes, within a term of up to three years from the entry into force of the pollution charge substitution contract, measures that ensure at least a 15 % decrease in the emission or discharge of the pollutants or in the disposal of waste compared to the year preceding the period of taking the measures. The reduced level of pollution of the environment must not be exceeded after the termination of the contract for substitution of the pollution charge either;

[RT I 2009, 26, 160 – entry into force 06.06.2009]

2) the person disposing waste, within three years, takes measures upon treatment of waste as a result of which the hazardousness of the waste is reduced to the extent where the waste can be qualified as non-hazardous waste, or as a result of which the waste that, due to its characteristics, is unsuitable for placing in a landfill can be qualified as waste suitable for disposal in a landfill;

3) the person disposing waste, within three years, constructs a landfill for hazardous waste conforming to the requirements of the Waste Act for the waste in the person's possession which cannot be recycled due to technical reasons or the recycling of which is excessively expensive in comparison with other methods of handling waste;

4) the payer of the pollution charge takes, within up to three years as of the entry into force of the contract for substitution of the pollution charge, measures that ensure the reduction of the share of rain water directed to waste water treatment facilities via a jointly used sewerage system in the waste water reaching the waste water treatment facility by at least 15 per cent in comparison with the year preceding the period of taking the measures. The reduction of the share of rain water is determined on the basis of the environmental protection measures project.

[RT I, 14.03.2011, 4 – entry into force 01.04.2011]

(2) The obligation to pay the pollution charge specified in clause 1) of subsection (1) of this section is substituted by the obligation to finance environmental protection measures for pollutants or types of waste whose quantity will be reduced by at least 15 per cent by the planned environmental protection measures.

(2¹) In the event of application of clause 4) of subsection (1) of this section, the obligation to pay the pollution charge for all the pollutants that are contained in waste water and regulated by a water abstraction permit may, to the extent of 50 per cent, be substituted by the obligation to finance environmental protection measures.
[RT I, 14.03.2011, 4 – entry into force 01.04.2011]

(3) The pollution charge is substituted on the basis of a contract for substitution of the pollution charge concluded between the payer of the pollution charge and the minister responsible for the field (hereinafter *contract*).

(4) The quantities of pollutants specified in subsection (1) of this section, the share of rain water directed to the waste water treatment facility and the hazardousness of the waste must be reduced and a conforming landfill must be constructed not later than by the date specified in the contract.
[RT I, 14.03.2011, 4 – entry into force 01.04.2011]

(5) The extent to which the pollution charge is substituted must not exceed the cost of the environmental protection measures taken at the expense of the payer of the pollution charge.

(6) If the amount of substitution of the pollution charge specified in the contract for substitution of the pollution charge exceeds the amount of the pollution charge that has actually been substituted during the contract term, the pollution charge for the following quarters will be reduced by the non-substituted amount, but the period of substitution of the pollution charge must not exceed three years.
[RT I, 14.03.2011, 4 – entry into force 01.04.2011]

(7) Based on the contract, the pollution charge is substituted as of the first day of the quarter of conclusion of the contract. Investments made after the entry into force of the contract are deemed to be the investments subject to substitution.

§ 49. Application for substitution of pollution charge

(1) For substitution of the pollution charge, the payer of the pollution charge will submit an application to the minister responsible for the field before commencing the project. An environmental protection measures project and a projection of the pollution charge arising from the project is appended to the application.

(2) The application must contain at least the following:

- 1) name and registry code or personal identification code of the applicant;
- 2) extent of substitution of the pollution charge;
- 3) overview of the planned environmental protection measures and their cost;
- 4) data on the planned reduction of the emission of pollutants into the ambient air, a water body, groundwater or soil, share of rain water directed to the waste water treatment facility or disposal of waste;
[RT I, 14.03.2011, 4 – entry into force 01.04.2011]
- 5) description of the measures necessary to reduce the hazardousness of the waste or to render the waste suitable for disposal in landfills, and the estimated result of such measures if clause 48 (1) 2) of this Act is applied;
- 6) the reasons for constructing a landfill if clause 48 (1) 3) of this Act is applied.

(3) A project for application of the environmental protection measures must include the technical and economic indicators of the measures, an activity-based and quarterly timetable for application of the measures, and their costs.

(4) The projection of the pollution charge is prepared for the term of the contract, taking account of the estimated effect of the planned environmental protection measures.

§ 50. Processing of applications

(1) If the application for substitution of the pollution charge does not meet the requirements or the environmental protection measures project does not meet the conditions provided in subsection 48 (1) of this Act, the applicant will be granted a term for the elimination of the deficiencies of the application.

(2) Upon processing an application, the following is evaluated:

- 1) the conformity of the estimated results of the environmental protection measures project to the requirements provided in subsection 48 (1) of this Act;
- 2) whether the environmental protection measures project is justified from the viewpoint of environmental protection;

- 3) viability and technical correctness of the project, and its conformity to the requirements of the best possible technology;
- 4) economic justification of the project;
- 5) correctness of submitted data;
- 6) whether the terms are realistic;
- 7) existence of additional problems and risks;
- 8) possibility to verify the timetable for implementation of the project and the budget of the project, and whether the list of activities is concrete and verifiable;
- 9) correctness of the pollution charge projection.

(3) The Ministry of the Environment has the right to involve experts in the activities specified in subsection (2) of this section. The costs related to involving experts are borne by the payer of the pollution charge. The experts are selected by an agreement between the contracting parties.

(4) The substitution of the pollution charge will be denied if:

- 1) the estimated results of the environmental protection measures project do not conform to the requirements provided in subsection 48 (1) of this Act;
- 2) the project of application of environmental protection measures is not justified from the viewpoint of environmental protection;
- 3) the project is not viable, technically correct or does not conform to the requirements of the best possible technology;
- 4) the project is not economically justified;
- 5) the terms are not realistic;
- 6) the project may involve additional environmental or economical risks which the payer of the pollution charge has not estimated or specified in the application;
- 7) the timetable for performance of the project and budget of the project is unverifiable;
- 8) the result of the plan is inconsistent.

(5) The administrative authority will inform the applicant in writing of approval or denial of the application within 30 working days after the receipt of the application.

(6) The term specified in subsection (5) of this section can be extended by the time necessary for obtaining an expert opinion.

§ 51. Contract for substitution of pollution charge

A contract for substitution of the pollution charge regulates the following:

- 1) the beginning of substitution of the pollution charge;
- 2) the duration of substitution of the pollution charge;
- 3) the projected amount by which the emission or discharge of pollutants into the ambient air, water bodies, groundwater or soil, share of rain water directed to the waste water treatment facility or disposal of waste is to be reduced according to the plan;
[RT I, 14.03.2011, 4 – entry into force 01.04.2011]
- 4) extent of substitution of the pollution charge set out separately for pollutants, waste or groups thereof;
- 5) the estimated result of the measures necessary to reduce the hazardousness of the waste or rendering the waste suitable for disposal in landfills in the event of application of clause 48 (1) 2) of the Act;
- 6) requirements for constructing a landfill in the event of application of clause 48 (1) 3) of the Act;
- 7) time limits of and procedures for submission of reports;
- 8) organisation of monitoring performance of the contract;
- 9) terms of application of environmental protection measures and a schedule for financing the plan set out by quarter.

§ 52. Organisation of substitution of pollution charge

(1) By the tenth date of the month following the reporting quarter, the payer of the pollution charge will submit to the Environmental Board by mail, on an electronic data medium, using electronic data communication or hand over to the Environmental Board a quarterly report on taking environmental protection measures and documents in proof of the expenses incurred.

[RT I, 14.03.2011, 4 – entry into force 01.04.2011]

(2) The Environmental Board will make a decision on the approval of the quarterly report on taking environmental protection measures within ten working days after the receipt of the documents specified in subsection (1) of this section.

[RT I, 14.03.2011, 4 – entry into force 01.04.2011]

(2¹) If the Environmental Board approves the quarterly report on taking environmental protection measures, the payer of the pollution charge will submit to the Environmental Board an environmental charges declaration on the reporting quarter by the due date specified in subsection 33⁴(1) of this Act, taking into account the substitution of the pollution charges on the basis of the approved quarterly report on taking environmental protection measures.

[RT I, 14.03.2011, 4 – entry into force 01.04.2011]

(2²) If a portion of the pollution charge is substituted in accordance with subsection 48 (6) of this Act after the expiry of the contract, the payer of the pollution charge will submit by the due date specified in subsection 33⁴(1) of this Act an environmental charges declaration where the substitution of the pollution charges is taken into account on the basis of the notice specified in subsection 55 (2) of this Act.

[RT I, 14.03.2011, 4 – entry into force 01.04.2011]

(3) Approval of the quarterly report on taking environmental protection measures may be denied if:

- 1) the timetable for taking environmental protection measures has not been adhered to;
- 2) investments have not been made to the extent prescribed by the timetable for taking environmental protection measures.

(3¹) If the Environmental Board does not approve the report on taking environmental protection measures or if the payer of the pollution charge has not submitted the quarterly report by the due date, the payer of the pollution charge will, by the due date specified in subsection 33⁴(1) of this Act, submit on the reporting quarter an environmental charges declaration that does not take into account the substitution of the pollution charge and, on the same date, transfer the amount payable under the declaration to the current account of the Tax and Customs Board.

[RT I, 14.03.2011, 4 – entry into force 01.04.2011]

(4) If the Environmental Board does not approve the quarterly report on taking environmental protection measures or the quarterly report has not been submitted by the due date, the Environmental Board will give a written warning to the payer of the pollution charge and set a term of up to three months for elimination of the deficiencies in the performance of the contract. If the deficiencies are not eliminated within the term, the Environmental Board will inform the minister responsible for the field thereof within 15 working days and make a proposal to terminate the contract.

[RT I 2009, 3, 15 – entry into force 01.02.2009]

(4¹) If the payer of the pollution charge has eliminated the deficiencies contained in the performance of the contract, the payer will have the right to submit a new environmental charges declaration on the quarter under observation, taking into account the substitution of the pollution charge.

[RT I, 14.03.2011, 4 – entry into force 01.04.2011]

(5) The payer of the environmental charge is required to enable the Environmental Board or the Environmental Inspectorate to examine the original documents relating to the contract and to grant them access to the site of taking the environmental protection measures and allow them to conduct measurements and take samples at such site necessary for verifying compliance with the contract.

[RT I 2009, 3, 15 – entry into force 01.02.2009]

§ 53. Final report on compliance with contract for substitution of pollution charge

(1) The final report on compliance with the contract must include the following:

- 1) a summary of the purpose of taking the environmental protection measures, compliance with the timetable and the achieved results;
- 2) deeds of receipt of the work performed upon taking the environmental protection measures;
- 3) documents in proof of the costs incurred for taking the environmental protection measures;
- 4) documents in proof of reduction of the emission or discharge of pollutants into the ambient air, groundwater or soil, or disposal of waste, or compliance with the other requirements provided in subsection 48 (1) of this section.

(2) The minister responsible for the field has the right to involve experts in the evaluation of the final report on performance of the contract, and of the results achieved. The costs related to involving experts are borne by the payer of the pollution charge. The experts are selected by an agreement between the contracting parties.

§ 54. Termination of contract for substitution of pollution charges

(1) The minister responsible for the field may unilaterally terminate the contract based on a request of the payer of the pollution charge or if the final report is not approved. The minister responsible for the field may unilaterally terminate the contract on the proposal of the Environmental Board if:

- 1) the payer of the pollution charge has not submitted a quarterly report on application of the environmental protection measures;
- 2) the Environmental Board denies a quarterly report on taking the environmental protection measures and the payer of the pollution charge fails to eliminate the deficiencies within the term set for such purpose;
- 3) the payer of the pollution charge is in a fundamental breach of the terms of the contract;
- 4) the payer of the pollution charge fails to submit the final report on the performance of the contract.

[RT I 2009, 3, 15 – entry into force 01.02.2009]

(2) In the event of unilateral termination of the contract, the payer of the pollution charge is required to pay the entire pollution charge substituted by the contract within three months after the date of termination of the contract.

(3) In the event specified in subsection (2) of this section, the Environmental Board will issue the payer of the pollution charge a notice for payment of the outstanding amount of the pollution charge within 15 working days after the date of termination of the contract.

[RT I, 14.03.2011, 4 – entry into force 01.04.2011]

(4) [Repealed – RT I, 14.03.2011, 4 – entry into force 01.04.2011]

§ 55. Expiry of contract for substitution of pollution charges

The contract is deemed to be expired if all the following terms are met:

1) the quantity of pollutants or waste has been reduced or other requirements have been met to the extent provided in subsection 48 (1) of this Act;

2) the payer of the pollution charge has submitted to the minister responsible for the field the final report on the performance of the contract and the minister responsible for the field has approved the final report, issuing to the payer of the pollution charge and to the Environmental Board a respective notice, indicating, in accordance with subsection 48 (6) of this Act, the amount of the pollution charge that was not substituted for during the term of validity of the contract, the types of the pollutants or waste whose pollution charge is subject to substitution and the period during which the aforementioned amount can be substituted;

[RT I, 14.03.2011, 4 – entry into force 01.04.2011]

3) the Environmental Board has granted to the payer of the pollution charge a new environmental permit that corresponds to the environmental conditions created as a result of taking the environmental protection measures.

[RT I 2009, 3, 15 – entry into force 01.02.2009]

Chapter 8 USING REVENUE OBTAINED FROM ENVIRONMENTAL CHARGES

§ 56. Organisation of using of revenue obtained from environmental charges

(1) To the extent of the environmental charge rates in force in 2009, the state budget revenues obtained from environmental charges are allocated to a foundation founded on the basis of the Participation in Legal Persons in Private Law by the State Act, whose founder's rights are exercised by the Ministry of Finance (hereinafter *foundation*) for use for the purpose provided for in § 4 of this Act. Four of the members of the supervisory board of the foundation are members of the *Riigikogu* that are appointed by a resolution of the *Riigikogu* on a proposal of the Environmental Committee of the *Riigikogu*. The minister responsible for the field is a member of the supervisory board of the foundation based on their position. Other members of the supervisory board of the foundation are appointed by the authority exercising the founder's rights, including three members on a proposal of the minister responsible for the field.

[RT I, 17.12.2010, 19 – entry into force 27.12.2010]

(2) The foundation specified in subsection (1) of this section organises the earmarking of the revenues paid into the state budget from environmental charges in accordance with a contract under public law entered into between the Ministry of Environment and the foundation.

(3) The Ministry of the Environment exercises administrative supervision over the foundation's performance of the contract under public law entered into in accordance with subsection (2) of this section.

[RT I, 13.03.2014, 4 – entry into force 01.07.2014]

(4) Supervision over the activities of the Ministry of the Environment is carried out pursuant to the procedure provided by law.

(5) If the public law contract is terminated unilaterally or there is another reason that prevents the foundation specified in subsection (1) of this section from continuing to perform the administrative function specified in the contract, the Ministry of the Environment will organise further performance of the administrative function.

[RT I 2009, 26, 160 – entry into force 06.06.2009]

§ 56¹. Administration of funds obtained from environmental charges

(1) The administration of funds obtained from environmental charges means the keeping and investment of the funds allocated to the foundation under subsection 56 (1) of this Act.

(2) The Ministry of Finance administers the funds obtained from environmental charges along with the public funds in accordance with the principles of management of public cash flows established on the basis of subsection 66 (5) of the State Budget Act.

[RT I, 13.03.2014, 2 – entry into force 23.03.2014]

(3) The interest and other financial revenue from the investment of funds obtained from environmental charges is state budget revenue.

(4) Funds obtained from environmental charges are kept on the e-state treasury account of the state treasury of the Ministry of Finance and used in accordance with the state budget cash service rules established on the basis of subsection 64 (4) of the State Budget Act.

[RT I, 13.03.2014, 2 – entry into force 23.03.2014]

§ 57. Additional environmental charge

In addition to the charges provided for in § 3 of this Act, 50 per cent of the revenues paid into the state budget under the Packaging Excise Duty Act, the compensation for damage caused to the environment and the proceeds from the sale of the fish caught, by way of special purpose fishing, for the purpose of research, practical training or improving the ecosystems of water bodies are also deemed to be environmental charges within the meaning of this chapter. A respective notice is made on the special purpose fishing permit.

§ 57¹. Allocation of funds from amount to be transferred to state budget from net profit of State Forest Management Centre

Up to 15 per cent of the portion of the net profit of the State Forest Management Centre to be transferred to the state budget under subsection 48 (5) of the Forest Act is allocated to the foundation.

[RT I 2008, 58, 328 – entry into force 01.01.2009]

§ 58. List of areas of environmental protection to be financed for earmarked purposes

(1) The earmarked use of the revenues paid into the state budget from environmental use is organised based on projects, through financing certain areas of environmental protection.

(2) The supervisory board of the foundation approves, on the proposal of the minister responsible for the field, the list of areas of environmental protection to be financed for earmarked purposes, and the proportions of division of the revenues obtained from environmental use between the areas in accordance with the Estonian environmental strategy and environmental action plan.

§ 59. Evaluation of project applications for funding

(1) The Ministry of the Environment organises the evaluation of the project applications submitted for funding the areas of environmental protection. The supervisory board of the foundation decides on approval or rejection of the project applications on the proposal of the minister responsible for the field.

(2) The funding of project applications relating to the performance of duties arising from Acts, regulations and international agreements is decided by the minister responsible for the field. Funding based on the decisions of the minister responsible for the field is organised and performance of the contracts is monitored by the foundation.

(3) The project applications submitted for the funding of areas of environmental protection specified in subsection (1) and related to subsection (2) of this section must meet the following general requirements:

- 1) the project must have an extensive positive environmental impact;
- 2) the project must conform to the Estonian environmental strategy and environmental action plan;
- 3) the project must conform to other action and development plans in the area of or relating to environmental protection.

(4) The requirements for applications for financing environmental protection projects, the conditions, procedure and criteria of evaluation of applications and the procedure for decision-making, supervision of performance of contracts and reporting will be established by a regulation of the minister responsible for the field. The criteria for evaluation of the applications are based on the provisions of subsection (3) of this section, taking account of the specifications of the area.

[RT I, 17.12.2010, 19 – entry into force 27.12.2010]

(5) A project application submitted for funding will be denied if the application does not meet the requirements provided in subsection (3) or the criteria established on the basis of subsection (4) of this section.

§ 60. Other appropriations for restoration of natural resources, maintaining of state of environment and remedying of environmental damage

(1) In addition to the provisions of this Act, the Ministry of the Environment may, for the purpose of maintaining the state of the environment, restoration of natural resources and remedying environmental damage, enter into public law contracts with the foundation specified in § 56 of this Act in order to arrange the following:

- 1) use of other earmarked allocation made from the state budget and local budgets;

- 2) financing of appropriate multilateral and international programmes;
- 3) carrying out appropriate cooperation projects between non-governmental organisations and the state.

(2) The Ministry of the Environment exercises administrative supervision over the foundation's performance of public law contracts entered into pursuant to subsection (1) of this section.
[RT I, 13.03.2014, 4 – entry into force 01.07.2014]

(3) If the public law contract is terminated unilaterally or there is another reason that prevents the foundation specified in § 56 of this Act from continuing to perform the administrative function specified in the contract, the Ministry of the Environment will organise further performance of the administrative function.
[RT I 2009, 26, 160 – entry into force 06.06.2009]

Chapter 9 REPORTING

§ 61. Reporting on environmental charges

(1) The report on the accrual of environmental charges is submitted to the minister responsible for the field by:
1) the Tax and Customs Board in the event of the use of natural resources, emission or discharge of pollutants into the ambient air, water bodies, groundwater or soil, or waste disposal, except in the events provided for in clauses 1¹) and 2) of this subsection;

[RT I, 14.03.2011, 4 – entry into force 01.04.2011]

1¹) the issuer of the environmental permit in the event of the fishing charge;

[RT I, 16.05.2013, 2 – entry into force 01.06.2013]

2) the manager of the state forest in the event of use of the right to cut a forest stand.

3) [Repealed – RT I, 14.03.2011, 4 – entry into force 01.04.2011]

(2) Information on calculation and receipt of environmental charges will be made available in a data network accessible to the public.

§ 62. Reporting of foundation organising use of revenues obtained from environmental use

(1) The reporting and auditing of the foundation specified in § 56 of this Act is organised by the supervisory board of the foundation in accordance with the Foundations Act and the Accounting Act.

(2) The report on the use of the revenues obtained from environmental use is submitted by the foundation organising the use of the revenues obtained from environmental use in accordance with the procedure provided by the public law contract entered into between the minister responsible for the field and the foundation.

Chapter 10 EXTRAJUDICIAL RESOLUTION OF DISPUTES

§ 63. Filing intra-agency appeal against levying environmental charges

[RT I, 14.03.2011, 4 – entry into force 01.04.2011]

(1) [Repealed – RT I, 14.03.2011, 4 – entry into force 01.04.2011]

(2) [Repealed – RT I, 14.03.2011, 4 – entry into force 01.04.2011]

(3) An intra-agency appeal against the levying of environmental charges may be filed with the minister responsible for the field who will resolve it within 30 working days as of the date of receipt of the appeal.
[RT I, 14.03.2011, 4 – entry into force 01.04.2011]

(4) The minister responsible for the field has the right to involve experts in the resolution of intra-agency appeals and to demand that control samples be taken and analysed.

(5) The costs associated with the involvement of experts and the taking and analysis of control samples are borne by the person who filed the intra-agency appeal. The costs are borne by the administrative authority if the appeal is granted.

(6) The minister responsible for the field has the right to extend the term of resolution of an intra-agency appeal:

1) by the time required for the obtaining expert assessments and taking and analysing test samples;

2) by 30 working days for another important reason.

[RT I, 14.03.2011, 4 – entry into force 01.04.2011]

§ 63¹. Intra-agency appeal against administrative decision or act of Tax and Customs Board

An intra-agency appeal against an administrative decision or act of the Tax and Customs Board is filed in accordance with the procedure provided for in the Taxation Act.
[RT I, 14.03.2011, 4 – entry into force 01.04.2011]

Chapter 11 FINAL PROVISIONS

§ 64.–§ 68.[Omitted from this text.]

§ 68¹. Implementation of Act

(1) The wording of subsection 16 (6) and clause 19 (1) 5) of this Act approved on 19 June 2008 will be applied as of 1 January 2008.
[RT I 2008, 31, 192 – entry into force 18.07.2008]

(2) The extraction charge for the extraction of a rock or sedimentary rock belonging to the state on the basis of an earth material extraction permit issued under the Earth's Crust Act must be paid at the rate specified in the regulation established on the basis of subsection 9 (2) of this Act. The regulation specifies the classes of mineral resources that may be declared to resemble the rock or sedimentary rock extracted on the basis of the earth material extraction permit. The class of the mineral resource that is declared to resemble the rock or sedimentary rock is determined by the Environmental Board on the basis of information available. Upon payment of the extraction charge, the backfill charge rate of the class of the extracted mineral resource is applied.
[RT I 2009, 26, 160 – entry into force 06.06.2009]

(3) The reporting period that started before 1 April 2011 and the report drawn up on it are subject to the provisions of chapters 5-10 of this Act in the wording in force before 1 April 2011.
[RT I, 14.03.2011, 4 – entry into force 01.04.2011]

(4) The wording of subsection 11 (5) of this Act adopted on 2 May 2012 is applied retroactively as of 30 December 2011 to the commercial fishing charge rates established for 2012 on the basis of clause 11 (2) 1) of this Act.
[RT I, 25.05.2012, 6 – entry into force 04.06.2012]

(5) The excessive fishing charge calculated for 2012 on the basis of the wording in force before the wording of subsection 11 (5) of this Act adopted on 2 May 2012 is refunded in accordance with the procedure established on the basis of subsection 44 (1) and chapter 6 of this Act.
[RT I, 25.05.2012, 6 – entry into force 04.06.2012]

(6) The reporting period that started before 1 January 2013 and the report drawn up on it are subject to the provisions of § 13 of this Act in the wording in force before 1 January 2013.
[RT I, 21.12.2012, 3 – entry into force 01.01.2013]

(7) Subsection 9 (5¹) of this Act will apply as of 1 January 2015.
[RT I, 30.12.2014, 5 – entry into force 31.12.2014]

§ 69. Entry into force of Act

This Act will enter into force on 1 January 2006.