

Issuer:	Riigikogu
Type:	act
In force from:	20.07.2020
In force until:	31.12.2020
Translation published:	15.07.2020

## Environmental Charges Act

Passed 07.12.2005  
RT I 2005, 67, 512  
Entry into force 01.01.2006

Amended by the following acts

Passed	Published	Entry into force
22.03.2006	RT I 2006, 15, 120	14.04.2006
07.06.2006	RT I 2006, 29, 220	08.07.2006
15.02.2007	RT I 2007, 22, 117	23.03.2007
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 enters 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 4 of § 107 <sup>3</sup> of the Government of the Republic Act.
19.11.2014	RT I, 13.12.2014, 1	01.01.2016, date of entry into force amended 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, the words ‘Ministry of Agriculture’ have been replaced with the words ‘Ministry of Rural Affairs’ on the basis of subsection 2 of § 107 <sup>4</sup> of the Government of the Republic Act.
19.11.2015	RT I, 03.12.2015, 1	01.01.2016
25.11.2015	RT I, 17.12.2015, 1	20.12.2015
16.06.2016	RT I, 05.07.2016, 2	06.07.2016, in part01.01.2017
15.06.2016	RT I, 05.07.2016, 1	01.01.2017; in the entire text, the words ‘source(s) of pollution’ have been replaced with the words ‘emission source(s),’ and the forms of the words ‘release’ and ‘discharge’ with the respective forms of the word ‘emit.’
27.10.2016	RT I, 10.11.2016, 1	01.01.2017, in part01.01.2018
10.05.2017	RT I, 25.05.2017, 1	04.06.2017, in part01.07.2017 and 01.01.2018
14.06.2017	RT I, 30.06.2017, 4	10.07.2017
09.05.2018	RT I, 25.05.2018, 1	01.01.2019
07.11.2018	RT I, 22.11.2018, 1	01.01.2019
21.11.2018	RT I, 07.12.2018, 1	17.12.2018, in part01.01.2019
05.12.2018	RT I, 22.12.2018, 1	01.01.2019, in part01.01.2020
30.01.2019	RT I, 22.02.2019, 1	01.10.2019
20.02.2019	RT I, 13.03.2019, 2	15.03.2019
04.12.2019	RT I, 21.12.2019, 1	01.01.2020
15.04.2020	RT I, 21.04.2020, 1	22.04.2020
09.06.2020	RT I, 19.06.2020, 40	01.07.2020
17.06.2020	RT I, 10.07.2020, 7	20.07.2020

## 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, the economic and social situation of the state and, in the events specified in this Act, also based on the value created by natural resource subject to the charge as well as the purpose and manner of use of the environment. A mineral resource extraction charge that exceeds the minimum rates provided for in this Act is established based on the state's goal of earning revenue. In the case of an energy mineral resource, the added value generated by the energy mineral resource is relied upon in addition to the goal of earning revenue.  
[RT I, 19.06.2020, 40 – entry into force 01.07.2020]

### § 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) [Repealed – RT I, 10.11.2016, 1 – entry into force 01.01.2017]

2) extraction of a mineral resource;

[RT I, 10.11.2016, 1 – entry into force 01.01.2017]

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 emission 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 condition, place of use, quality, deficiency of the reserves and the environmental hazards of the manner of use of the reserves of natural resources, the need to protect other natural resources and, in the events specified in this Act, also the value generated by natural resources subject to the charge are taken into account upon establishment of the rates. A mineral resource extraction charge that exceeds the minimum rates provided for in this Act is established based on the state's goal of earning revenue. In the case of an energy mineral resource, the added value generated by the energy mineral resource is relied upon in addition to the goal of earning revenue.

[RT I, 05.07.2016, 2 – entry into force 06.07.2016]

(5) For the purposes of this Act, a natural resource is deemed to be deficient where 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 harm related to the use of natural resources, emission of pollutants into the environment and disposal of waste, encourage more effective use of the natural resources and earn income for the state from granting use of natural resources.

[RT I, 05.07.2016, 2 – entry into force 06.07.2016]

(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 determined based on the location of the environmental use or on another basis.

[RT I, 05.07.2016, 2 – entry into force 06.07.2016]

(3) In the state budget, funds are allocated to the Ministry of the Environment out of state revenue accruing from using the environment for the attainment of the purposes provided for in § 1 of the General Part of the Environmental Code Act, including for the restocking and protection of renewable natural resources.

[RT I, 22.12.2018, 1 – entry into force 01.01.2019]

(4) [Repealed – RT I, 22.12.2018, 1 – entry into force 01.01.2019]

#### **§ 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) [Repealed – RT I, 10.11.2016, 1 – entry into force 01.01.2017]

1<sup>1</sup>) environmental permit granted for the activities specified in subsection 1 of § 41 of the General Part of the Environmental Code Act;

[RT I, 21.12.2019, 1 – entry into force 01.01.2020]

2) mineral consumption or transfer permit;

[RT I, 21.12.2019, 1 – entry into force 01.01.2020]

3) integrated environmental permit;

4) [Repealed – RT I, 21.12.2019, 1 – entry into force 01.01.2020]

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) [Repealed – RT I, 21.12.2019, 1 – entry into force 01.01.2020]

8) [Repealed – RT I, 22.12.2018, 1 – entry into force 01.01.2019]

9) [Repealed – RT I, 21.12.2019, 1 – entry into force 01.01.2020]

(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) Where 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 pays environmental charges at a higher rate.

(5) Where 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 are 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 where 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.

(6<sup>1</sup>) An environmental charge is not collected where the steering of groundwater on a new course is inevitable in order to protect a construction works erected on a legal ground, except in the case of a fixed-up mine or quarry.

[RT I, 22.02.2019, 1 – entry into force 01.10.2019]

(7) In the events specified in subsections 6 and 6<sup>1</sup> of this section, the minister responsible for the field makes a decision to release a person required to pay the environmental charge from paying the environmental charge based on a reasoned request of the person, unless otherwise provided by this Act.

[RT I, 22.02.2019, 1 – entry into force 01.10.2019]

## **§ 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) [Repealed – RT I, 22.12.2018, 1 – entry into force 01.01.2019]
- 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**

[Repealed – RT I, 10.11.2016, 1 – entry into force 01.01.2017]

## **§ 9. Mineral resource extraction charge**

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

[RT I, 10.11.2016, 1 – entry into force 01.01.2017]

(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, taking account of the minimum and maximum rates specified in subsection 3 of this section.

[RT I, 10.11.2016, 1 – entry into force 01.01.2017]

(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) basement building stone – 1.27 and 2.57 euros per cubic meter;  
[RT I, 25.05.2017, 1 – entry into force 04.06.2017]
- 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 – 0.275 and 10 euros per ton;

[RT I, 22.11.2018, 1 – entry into force 01.01.2019]

8) clay – 0.51 and 1.91 euros per cubic meter;

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

9) peat – 0.29 and 2.87 euros per ton.

[RT I, 05.07.2016, 2 – entry into force 06.07.2016]

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

[RT I, 10.11.2016, 1 – entry into force 01.01.2017]

(5) Upon calculation of the extraction charge for extraction of sand and gravel below the groundwater level, the coefficient is 0.5.

(5<sup>1</sup>) 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, applied as of 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 where:

1) the mineral resource or rock, deposit, liquid or gas not registered in the environmental register as a mineral resource is extracted by the owner of an immovable who is a natural person for the purposes specified in subsection 1 of § 95 of the Earth's Crust Act;

[RT I, 10.11.2016, 1 – entry into force 01.01.2017]

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 other accident. The issuer of the extraction permit determines the quantity of the mineral resource for which the extraction charge is not levied based on a written request of the holder of the extraction permit.

[RT I, 10.11.2016, 1 – entry into force 01.01.2017]

(8) The quality and deficiency of the mineral resource, the need to protect related mineral resources, the ecological value of the extraction sites, the extraction conditions, the need to encourage more efficient use of mineral resources, the value generated by mineral resources, the area of use of mineral resources, and the possibilities of use of alternative materials are taken into account upon establishment of the extraction charge rates. A mineral resource extraction charge that exceeds the minimum rates provided for in this Act is established based on the state's goal of earning revenue. In the case of an energy mineral resource, the added value generated by the energy mineral resource is relied upon in addition to the goal of earning revenue.

[RT I, 10.11.2016, 1 – entry into force 01.01.2017]

(9) The mineral resource extraction charge or the charge for the extraction of a rock, deposit, mineral or overburden that has not been registered as a mineral resource, but that has been declared equal to a mineral must be paid for a surplus mineral resource generated upon construction and upon construction of a land improvement system, which is consumed within the boundaries of the same immovable, or for the transfer of a mineral or consumption of a mineral outside the immovable and for the consumption of the mineral overburden removed upon quarrying, mineral resource removed from its natural state on the land servicing the extracting permit area, transfer of a rock or deposit that has not been registered as a mineral resource or for the consumption thereof outside the extracting permit area or the land servicing the extracting permit area.

[RT I, 21.12.2019, 1 – entry into force 01.01.2020]

(9<sup>1</sup>) The obligation to pay the charge provided for in subsection 9 of this section does not apply to a mineral generated in the quantity specified in a roadside ditch cleansing project or utility networks or utility works building design documentation or, upon absence of a project or design documentation, to a mineral generated in a quantity reasonable upon performance of the respective work and to a mineral obtained upon road construction, provided that it is used for the same site.

[RT I, 21.12.2019, 1 – entry into force 01.01.2020]

(10) The mineral resource which a rock, deposit, mineral or overburden that has not been registered as a mineral resource is declared equal to is determined by the Environmental Board based on available information. Upon payment of the extraction charge, the charge rate of the sub-class of the equal mineral resource with the lowest charge rate is applied. Where a rock, deposit, mineral or overburden that has not been registered as a mineral resource is not equal to any of the mineral resources specified in subsection 3 of this section in terms of its characteristics or area of use, no mineral resource extraction charge is charged for it.

## **§ 9<sup>1</sup>. Energy mineral resource extraction charge**

(1) For the purposes of this Act, ‘energy mineral resources’ means:

- 1) oil shale;
- 2) highly humified peat.

(2) An energy mineral resources extraction charge is imposed on the basis of the value created by the mineral resource subject to the charge. The rates of the charges and the price levels serving as the basis for their validity are established by a regulation of the Government of the Republic.

(3) The Ministry of Economic Affairs and Communications follows changes in the factors that affect the value created by energy mineral resources and energy products produced from energy mineral resources, based on which the Government of the Republic imposes rates on energy mineral resources, and the Ministry regularly publishes the results of the analysis on its website.

(4) Where necessary, the Government of the Republic makes a proposal to raise the maximum rate of the energy mineral resource extraction charge, provided that it is needed for earning fair revenue in a foreseeable period.

[RT I, 05.07.2016, 2 – entry into force 06.07.2016]

## **§ 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 where 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 establishes by a regulation 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.

(6) The rate of the water abstraction charge for the water steered on a new course is, depending on the essential similarity of the activity to the respective type of water abstraction, equal to the rate of the water abstraction charge set on the basis of the minimum and maximum rate provided for in clause 9 or 10 of subsection 4 of this section. Based on available information, the Environmental Board determines the water abstraction type whose charge the water abstraction charge for the water steered on a new course is declared equal to.

[RT I, 22.02.2019, 1 – entry into force 01.10.2019]

## § 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 where 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 where the fishing rights are not guaranteed by the Republic of Estonia. In such event, the person who has been granted the fishing right pays for the expenses of the observer's stay on board of the vessel where 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.

[RT I, 13.12.2014, 1 – entry into force 01.07.2016 [(date of entry into force amended – RT I, 17.12.2015, 1)]

(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 where the fishing charge has been established by an international agreement or where 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 Peipus 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, 30–50 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, 30.06.2017, 4 – entry into force 10.07.2017]

(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]

## **§ 12<sup>1</sup>. 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 are 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**

[Repealed – RT I, 10.11.2016, 1 – entry into force 01.01.2017]

# **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 where 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 6 of § 5 of this Act and other events provided by law.

## **§ 15. Distribution of pollution charge**

[Repealed – RT I, 10.11.2016, 1 – entry into force 01.01.2017]

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

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

- 1) sulphur dioxide (SO<sub>2</sub>) or other inorganic sulphur compounds;
- 2) carbon monoxide (CO);
- 3) carbon dioxide (CO<sub>2</sub>);
- 4) particles;

[RT I, 25.05.2017, 1 – entry into force 04.06.2017]

- 5) nitrogen oxides or other inorganic nitrogen compounds;

- 6) volatile organic compounds, except methane;

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

- 7) mercaptans;

- 8) heavy metals or compounds of heavy metals.

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

(1) The pollution charge is imposed where 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) water which has a hydrogen ion exponent (pH) above 9.0 or below 6.0;

[RT I, 21.12.2019, 1 – entry into force 01.01.2020]

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 with regard to the quantities of the substances and compounds specified in clauses 1–4 of subsection 1 of this section the discharging of which into the environment is permitted under or on the basis of the Water Act, provided that these substances and compounds are discharged into a water body, groundwater or soil for the purpose of growing living organisms, including plants, animals and mushrooms.

[RT I, 19.06.2020, 40 – entry into force 01.07.2020]

(3) The pollution charge is not imposed where 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 1–7 and 9 of this section.

[RT I, 21.12.2019, 1 – entry into force 01.01.2020]

(4) The pollution charge is not imposed where 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) Where 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 the average limit values of the substances and compounds specified in clauses 1–7 and 9 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, 21.12.2019, 1 – entry into force 01.01.2020]

## **§ 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 emission of waste into the environment;
- 2) temporary emission 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 where the pollution charge is imposed for emission of the pollutants created by the incineration process into the ambient air.

(2) [Repealed – RT I, 25.05.2017, 1 – entry into force 04.06.2017]

## **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 (SO<sub>2</sub>) 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) particles, 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;
- [RT I, 25.05.2017, 1 – entry into force 04.06.2017]
- 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 (CH<sub>4</sub>): 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) [Repealed – RT I, 05.07.2016, 2 – entry into force 06.07.2016]

(3) The pollution charge rate of carbon dioxide (CO<sub>2</sub>) 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 emission of carbon dioxide (CO<sub>2</sub>) into the ambient air based on the quantity of CO<sub>2</sub> emitted 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 emission of pollutants into water bodies, groundwater and soil**

(1) Pollution charge rates upon emitting 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 (BOD<sub>7</sub>): 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<sub>tot</sub>): 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<sub>tot</sub>): 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<sub>4</sub><sup>2-</sup>): 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 where the pollutants are emitted into soil with unprotected groundwater;

2) 1.5 where 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 where 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 where waste water is directed into the sea through a deep-sea outlet.

[RT I, 21.12.2019, 1 – entry into force 01.01.2020]

(2<sup>1</sup>) Where it is possible to simultaneously apply multiple factors of increasing the pollution charge rate specified in subsection 2 of this section, the highest factor is 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 water is above 9.0 or below 6.0, at the rate of up to 0.19 euros per each tenth of the pH unit by which the pH of the water is above 9.0 or below 6.0 per cubic metre.

[RT I, 21.12.2019, 1 – entry into force 01.01.2020]

(5) Where the values of the indicators that characterise the water discharged into the receiving water body via outlet, except for total nitrogen in the event provided for in subsection 4 of § 24 of this Act, are lower than or equal to the pollution limit values set by a water permit and the person abstracting water has submitted to the authority that granted the water permit a report specified in subsection 1 of § 195 of the Water Act by the deadline and to the extent of the required data, the pollution charge rates established in subsection 1 of this section are reduced regarding the discharge by a factor of 2 regarding the outlet or the quantities of pollutants discharged into the receiving water body. The reduction is not applied where limit values that are less stringent than those prescribed by the Water Act are provisionally set by the water permit.

[RT I, 21.12.2019, 1 – entry into force 01.01.2020]

## **§ 21. Pollution charge rates upon waste disposal**

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

- 1) hazardous and non-hazardous waste, except for the waste specified in clauses 2 to 4 of this subsection – 29.84 euros;
  - 2) waste building materials containing asbestos – 0.63 euros;
  - 3) oil shale fly ash, oil shale bottom ash, oil shale semi-coke, and gas-decontamination waste, which is generated upon producing cement and contains hazardous substances or solid alkaline gas-decontamination waste – 2.98 euros;
  - 4) mineral waste from oil shale, including waste from mineral dressing – 1.31 euros.
- [RT I, 25.05.2017, 1 – entry into force 01.07.2017]

(2) [Repealed – RT I, 25.05.2017, 1 – entry into force 01.07.2017]

(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 where:

- 1) pollutants are emitted into the ambient air in higher-than-permitted quantities;
- 2) pollutants are emitted 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 emitted into sea water;
- 5) pollutants or waste are emitted into the environment in the course of transportation of chemicals or waste;
- 6) pollutants are emitted 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 2 and 3 of subsection 1 of § 19 of this Act;
  - 2) ten times in the event of the pollutants specified in clauses 1 and 4-6 of subsection 1 of § 19 of this Act;
  - 3) 100 times in the event of the pollutants specified in clause 7 of subsection 1 of § 19 of this Act.

(2) [Repealed – RT I, 22.12.2018, 1 – entry into force 01.01.2019]

(3) [Repealed – RT I, 22.12.2018, 1 – entry into force 01.01.2019]

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

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

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

(1<sup>1</sup>) An increased pollution charge rate is not imposed in the event of exceeding the volumetric flow rate permitted in a water permit where it does not result in the discharge of pollutants into a water body, groundwater or soil in a higher-than-permitted quantity.

[RT I, 22.02.2019, 1 – entry into force 01.10.2019]

(2) Ten times the pollution charge rate established in clause 3 of subsection 1 of § 20 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 emission 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) Where the temperature of the water discharged to the receiving water body falls below 12 degrees Celsius due to weather conditions, the technological possibilities of reducing the total nitrogen are limited and therefore

the provisions of subsection 1 of this section are not applied upon calculation of the pollution charge of total nitrogen.

[RT I, 21.12.2019, 1 – entry into force 01.01.2020]

## **§ 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 1 of § 21 of this Act are increased:

1) five times in the event of the waste specified in clauses 1, 3 and 4 of subsection 1 of § 21 of this Act;

[RT I, 25.05.2017, 1 – entry into force 01.07.2017]

2) [Repealed – RT I, 25.05.2017, 1 – entry into force 01.07.2017]

3) 500 times in the case of the waste specified in clause 2 of subsection 1 of § 21 of this Act.

[RT I, 25.05.2017, 1 – entry into force 01.07.2017]

## **§ 26. Increased pollution charge rates upon emission 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 1 of § 19 of this Act are increased:

1) ten times in the event of the pollutants specified in clauses 2 and 3 of subsection 1 of § 19 of this Act;

2) twenty times in the event of the pollutants specified in clauses 1 and 4-6 of subsection 1 of § 19 of this Act;

3) 200 times in the event of the pollutants specified in clause 7 of subsection 1 of § 19 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 1 of § 20 of this Act are increased:

1) fifteen times in the event of the pollutants specified in clauses 1-7 of subsection 1 of § 20 of this Act;

2) 1000 times in the event of the pollutants specified in clause 8 of subsection 1 of § 20 of this Act.

(3) Upon disposal of waste without an environmental permit, including where the disposed waste type is not covered by the environmental permit, the pollution charge rates provided for in subsection 1 of § 21 of this Act are increased:

[RT I, 25.05.2017, 1 – entry into force 01.07.2017]

1) ten times in the event of the waste specified in clauses 1, 3 and 4 of subsection 1 of § 21 of this Act;

[RT I, 25.05.2017, 1 – entry into force 01.07.2017]

2) [Repealed – RT I, 25.05.2017, 1 – entry into force 01.07.2017]

3) 1000 times in the case of the waste specified in clause 2 of subsection 1 of § 21 of this Act.

[RT I, 25.05.2017, 1 – entry into force 01.07.2017]

## **§ 27. Increased rates upon emission of pollutants into sea water**

(1) Upon emitting 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 7 of subsection 1 of § 20 of this Act is applied and increased by a factor of 50.

(2) Upon emitting waste into sea water, the pollution charge rate provided for in subsection 3 of § 26 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 7 of subsection 1 of § 20 of this Act.

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

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

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

2) the pollution charge rates provided for in subsection 2 of § 26 of this Act are applied where the pollutants are emitted into water bodies, groundwater or soil;

3) the pollution charge rates provided for in subsection 3 of § 26 of this Act are applied where waste is disposed.

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

[RT I, 22.02.2019, 1 – entry into force 01.10.2019]

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

1) water abstracted without a water permit.

2) water abstracted in quantities exceeding those permitted by the water permit.

[RT I, 22.02.2019, 1 – entry into force 01.10.2019]

### **§ 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 2 of § 9 of this Act is applied for:

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

1) quantity of a mineral resource extracted without a permit;

[RT I, 10.11.2016, 1 – entry into force 01.01.2017]

2) extracted quantity of a mineral resource that exceeds the quantity determined on the basis of subsection 1 of § 61 of the Earth's Crust Act or, where relevant, approved by the issuer of the permit on the basis of subsection 6 of § 63 or subsection 9 of § 64 of the Earth's Crust Act, taking into account subsection 4 of § 58 of the Earth's Crust Act;

[RT I, 22.12.2018, 1 – entry into force 01.01.2019]

3) quantity of a related mineral resource, which has not been extracted.

[RT I, 10.11.2016, 1 – entry into force 01.01.2017]

(2) Where 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 2 of § 9 of this Act is imposed on the quantity of the excavated mineral resource exceeding the annual maximum excavation quantity.

[RT I, 10.11.2016, 1 – entry into force 01.01.2017]

## **Chapter 5 CALCULATION AND PAYMENT OF ENVIRONMENTAL CHARGES**

### **§ 31. Obligation to calculate environmental charges**

(1) Persons required to pay the environmental charge under § 5 of this Act are required to calculate the environmental charge, except in the events provided for in subsections 2 and 3 of this section and in subsection 1 of § 34<sup>1</sup> of this Act.

[RT I, 25.05.2017, 1 – entry into force 01.01.2018]

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

(3) The amount of the hunting charge is established by the regulation specified in subsection 2 of § 12<sup>1</sup> 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 sum of an environmental charge payable and the sum of a recovery claim are rounded with the accuracy of one cent.

[RT I, 22.12.2018, 1 – entry into force 01.01.2019]

(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 6 of § 63 and subsection 9 of § 64 of the Earth's Crust Act, the first quarter of the year during which it is permitted to additionally extract oil shale is deemed as the reporting quarter.

[RT I, 10.11.2016, 1 – entry into force 01.01.2017]

### **§ 32. Grounds for calculating environmental charges**

(1) Unless otherwise provided by the extraction permit, the quantities of mineral resources subject to a charge are calculated in accordance with the procedure provided for in the Earth's Crust Act, except in the case specified in subsections 2 and 2<sup>1</sup> of this Act.

[RT I, 10.11.2016, 1 – entry into force 01.01.2017]

(2<sup>1</sup>) 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 6 of § 63 and subsection 9 of § 64 of the Earth's Crust Act, are paid for in the reporting quarter specified in subsection 5 of § 31 of this Act on the basis of the additional quantity permitted by the issuer of the permit.

[RT I, 10.11.2016, 1 – entry into force 01.01.2017]

(2<sup>2</sup>) In the case of the actually extracted quantities of oil shale permitted by the issuer of the excavation permit on the basis of subsection 6 of § 63 and subsection 9 of § 64 of the Earth's Crust Act to be additionally extracted in the next calendar year the reporting quarter is the quarter specified in subsection 4 of § 31 of this Act. The actually extracted quantities specified in the previous sentence mean extracted oil shale quantities declared by the holder of an extraction permit in a calendar year, which exceed the portion of the annual oil shale extraction level set to the holder of the extraction permit on the basis of subsection 1 of § 61 of the Earth's Crust Act to the extent of the quantity approved by the issuer of the permit.  
[RT I, 10.11.2016, 1 – entry into force 01.01.2017]

(2<sup>3</sup>) The extraction charge is declared for the actually extracted oil shale quantities specified in subsection 2<sup>2</sup> of this section at the rate of the extraction fee applicable to the reporting quarter specified in subsection 4 of § 31 of this Act. The declared charge is set off against the extraction charge paid on the basis of subsection 2<sup>1</sup> of this section to the extent of the rate serving as the basis for payment. Where the rate of the reporting quarter of the declaration differs from the rate that served as the basis for calculation of the charge paid on the basis of subsection 2<sup>1</sup> of § 32 of this Act, the deficient or excessive charge is calculated based on the difference between the rates. Where the actually extracted quantity was smaller than the quantity approved by the issuer of the extraction under subsection 6 of § 63 of the Earth's Crust Act, the charge is not refunded for the non-extracted quantity.  
[RT I, 10.11.2016, 1 – entry into force 01.01.2017]

(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. Where 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 Atmospheric Air Protection Act, Water Act and Waste Act.  
[RT I, 05.07.2016, 1 – entry into force 01.01.2017]

(6<sup>1</sup>) The calculation of the pollution charge is submitted:

1) upon emission of pollutants into the ambient air, per each separate source of pollution;

[RT I, 05.07.2016, 1 – entry into force 01.01.2017]

2) upon emission of pollutants into water bodies, groundwater or soil, per each separate outlet specified in the environmental permit;

[RT I, 05.07.2016, 1 – entry into force 01.01.2017]

3) upon emission of waste into the environment, per each separate waste disposal site.

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

(6<sup>2</sup>) Where a water permit provides for the duty to ensure the monitoring of pollutants contained in the water discharged to the receiving water body 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, 21.12.2019, 1 – entry into force 01.01.2020]

(6<sup>3</sup>) Where the holder of a water permit fails to perform the duty established therein to monitor pollutants contained in the water discharged into a water receiving body and where samples have not been taken in the reporting quarter in accordance with subsection 6 of § 33<sup>1</sup> of this Act, the Environmental Board may, upon determining the amount payable under subsection 1 of § 34<sup>1</sup> of this Act, rely on the last monitoring results that served as the basis for calculating the pollution charge.

[RT I, 21.12.2019, 1 – entry into force 01.01.2020]

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

## **§ 32<sup>1</sup>. Calculation of mineral resource extraction charge**

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

(2) Based on the results of mine surveying carried out by the holder of the permit or carried out on the basis of subsection 6 of § 33<sup>1</sup> of this Act, the holder of the permit makes in the reporting quarter where the mine

surveying was carried out the required set-off in the environmental charges declarations submitted on the basis of the estimated extraction volume.

(3) Where the estimated extraction volume declared in the surveying period is smaller than the volume identified as a result of the mine surveying carried out by the holder of the permit or carried out on the basis of subsection 6 of § 33<sup>1</sup> of this Act, the holder of the permit makes 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) Where the estimated extraction volume declared in the surveying period is higher than the volume identified as a result of the mine surveying carried out by the holder of the permit or carried out on the basis of subsection 6 of § 33<sup>1</sup> of this Act, the holder of the permit makes a set-off, correcting the extraction volumes declared in the environmental charge declarations of the previous reporting quarters. Correcting is started from the last declaration submitted. The rate of the extraction charge in force in the reporting quarter whose declaration is being corrected serves as the basis for calculation of the charge.

[RT I, 25.05.2018, 1 – entry into force 01.01.2019]

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

#### **§ 33<sup>1</sup>. 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, and upon calculation and determining of environmental charges to be paid as provided for in the Taxation Act are performed by the Environmental Board.

[RT I, 07.12.2018, 1 – entry into force 01.01.2019]

(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 emission 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]

#### **§ 33<sup>2</sup>. 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 of the tax authority provided for in the Taxation Act.

[RT I, 13.03.2019, 2 – entry into force 15.03.2019]

#### **§ 33<sup>3</sup>. Environmental charges declaration**

(1) The person specified in subsection 1 of § 31 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 is established by a regulation of the minister responsible for the field.

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

#### **§ 33<sup>4</sup>. Declaration of environmental charges**

(1) The environmental charges declaration is sent by mail, on an electronic data media, using electronic data communication, via the environmental decisions information system or another information system, or handed over at the Environmental Board not later than by the 17<sup>th</sup> date of the month following the reporting quarter.  
[RT I, 22.12.2018, 1 – entry into force 01.01.2019]

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

(3) Where a payer of environmental charges is declared bankrupt, two environmental charges declarations are 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]

#### **§ 33<sup>5</sup>. Format and signature requirements of electronically submitted documents and other requirements for electronic exchange of information**

[RT I, 22.12.2018, 1 – entry into force 01.01.2019]

(1) The Environmental Board deems the following as the electronic delivery of a document related to the determining and declaration of an environmental charge specified in subsection 1 of § 33<sup>1</sup> of this Act and that of a document specified in subsection 3 of § 85 and § 91 of the Taxation Act:

1) the uploading of the document to the environmental decisions information system, provided that the addressee of the document is a user of the environmental decisions information system and has communicated their e-mail address to the Environmental Board;

2) the sending of the document to the electronic mail address of the company indicated in the commercial register or, with the consent of the addressee of the document, to the electronic mail address communicated to the Environmental Board by the addressee of the document.

(2) A notice on making a document available in the environmental decisions information system is sent to the electronic mail address of the addressee of a document. In addition, the requirements provided for in subsections 2<sup>1</sup>, 3 and 4 of § 54 of the Taxation Act apply to the delivery of a document via the environmental decisions information system.

(3) The requirements for the format and signature of electronically submitted documents and electronic exchange of information is established by a regulation of the minister responsible for the field.  
[RT I, 22.12.2018, 1 – entry into force 01.01.2019]

#### **§ 33<sup>6</sup>. Automated administrative decisions and documents**

(1) The Environmental Board may issue an administrative decision and a document in an automated manner, without interference by an official of the tax authority (hereinafter *automated administrative decision and document*), taking into account subsection 2 of § 46<sup>2</sup> of the Taxation Act.

(2) Automated administrative decisions and documents specified in subsection 1 of this section are delivered via the environmental decisions information system, taking into account subsection 2 of § 33<sup>5</sup> of this Act.

(3) The list of automated administrative decisions and documents is established by the minister responsible for the field by a regulation specified in subsection 3 of § 33<sup>5</sup> of this Act.  
[RT I, 22.12.2018, 1 – entry into force 01.01.2019]

#### **§ 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, where the number of individuals or the quantity of fish to be caught cannot be predetermined, and the recreational fishing charge where 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]

#### **§ 34<sup>1</sup>. Determination of environmental charges by Environmental Board**

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



1) in the event provided for in subsection 9 of § 9 of this Act, except upon transfer of the overburden of a mineral resource removed upon on-surface extraction, a mineral resource removed from its natural state on the land servicing the extracting permit area, a rock or deposit that has not been registered as a mineral resource as well as upon the consumption thereof outside the extracting permit area or the land servicing the extracting permit area, and in the event provided for in subsection 2 of § 54 of this Act;

[RT I, 21.12.2019, 1 – entry into force 01.01.2020]

2) [Repealed – RT I, 25.05.2017, 1 – entry into force 01.01.2018]

3) in the event specified in subsection 2<sup>1</sup> of § 32 of this Act;

[RT I, 10.11.2016, 1 – entry into force 01.01.2017]

4) for quantities exceeding the permitted quantities specified in subsection 2 of § 17 of this Act.

[RT I, 19.06.2020, 40 – entry into force 01.07.2020]

(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 21 of subsection 1 of § 2 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. Where 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 is 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 is 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]

(5<sup>1</sup>) 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 1 of § 33<sup>4</sup> of this Act.

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

(5<sup>2</sup>) An amount payable under an environmental charges notice issued on the basis of subsection 1 of § 33<sup>4</sup> 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, is 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) Where 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 collects 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 3 of subsection 4 of § 37 of this Act before obtaining the document in proof of the right to fish, the document in proof of the right to fish is not issued to the applicant. Where 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 issues a written precept to such person, setting a new term for payment and warning the person that where the charge specified in the precept is not paid within the term, the issuer revokes the permit in the event provided by law.  
[RT I 2009, 26, 160 – entry into force 06.06.2009]

(4) Where 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 collects 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. Where 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 collects 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) Where the fishing charge and commercial fishing is concerned, the Veterinary and Food Board 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, 22.12.2018, 1 – entry into force 01.01.2019]

(2) In the event specified in subsection 1 of this section, the payer of the environmental charges submits 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 a fishing charge and by the Veterinary and Food Board in the event of commercial fishing.  
[RT I, 22.12.2018, 1 – entry into force 01.01.2019]

(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 Veterinary and Food Board makes 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 Veterinary and Food Board has the right to change the timetable of payment of the overdue environmental charges submitted by the payer of the environmental charges.  
[RT I, 22.12.2018, 1 – entry into force 01.01.2019]

(2) Upon deciding to satisfy a request, the Environmental Board or, in the event of commercial fishing, the Veterinary and Food Board 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, where 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 Veterinary and Food Board 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 Veterinary and Food Board makes a decision on the request within ten days after the submission of the documents.  
[RT I, 22.12.2018, 1 – entry into force 01.01.2019]

(3) The Environmental Board and, in the event of commercial fishing, the Veterinary and Food Board has the right to request a security in the event of postponement of overdue environmental charges. A security is not 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 is made in writing. Where a security is requested, a decision on the payment of overdue charges is made within five working days as of the date on which the security is provided.  
[RT I, 22.12.2018, 1 – entry into force 01.01.2019]

(4) The Environmental Board and, in the event of commercial fishing, the Veterinary and Food Board has the right to reject a request for the postponement of overdue environmental charges where:  
[RT I, 22.12.2018, 1 – entry into force 01.01.2019]

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 Veterinary and Food Board does not consider the provided security sufficient or trustworthy;  
[RT I, 22.12.2018, 1 – entry into force 01.01.2019]

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 Veterinary and Food Board finds that the financial situation of the debtor does not enable the person to perform the obligations assumed as a result of the compromise;  
[RT I, 22.12.2018, 1 – entry into force 01.01.2019]

4) there are other circumstances or reasons due to which the Environmental Board and, in the event of commercial fishing, the Veterinary and Food Board does not consider the postponement of the overdue environmental charges to be justified.  
[RT I, 22.12.2018, 1 – entry into force 01.01.2019]

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

Where 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 Veterinary and Food Board has the right to take one or several of the following measures:  
[RT I, 22.12.2018, 1 – entry into force 01.01.2019]

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 2 of § 43 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 1 of § 43 of this Act.  
[RT I 2009, 26, 160 – entry into force 06.06.2009]

#### **§ 43. Interest payable by payer of environmental charges**

(1) Where the payer of fishing charge has not paid the environmental charge by the due date provided in the Environmental Charges Act, the payer must pay interest on the overdue amount at the rate provided in subsection 1 of § 117 of the Taxation Act. The interest is calculated by the issuer of the environmental permit. The interest is calculated as of the day following the day on which payment of the tax was due pursuant to a statute until the day of payment or set-off, inclusive of the latter.  
[RT I, 21.04.2020, 1 – entry into force 22.04.2020]

(2) In the event of postponement of payment of overdue environmental charges, the Environmental Board, regarding a fishing charge, and the Veterinary and Food Board, regarding commercial fishing, has the right to reduce the interest rate specified in subsection 1 of this section to the extent and in accordance with the procedure provided in subsection 2 of § 117 of the Taxation Act.

[RT I, 21.04.2020, 1 – entry into force 22.04.2020]

(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**

#### **§ 43<sup>1</sup>. 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 are be refunded in part or in whole where:

- 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 is refunded to the extent of the decreased fishing opportunities where 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 the fishing charge or hunting charge, a written application along with a document in proof of payment of the environmental charge is submitted to the Environmental Board and, in the event of commercial fishing, to the Veterinary and Food Board.

[RT I, 22.12.2018, 1 – entry into force 01.01.2019]

(4) A document in proof of payment of the environmental charge need not be submitted where the issuer of the environmental permit has the possibility to verify payment of the environmental charge by electronic means.

[RT I, 22.12.2018, 1 – entry into force 01.01.2019]

#### **§ 46. Refusal to refund environmental charges**

Environmental charges are not be refunded where:

- 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 1 or 2 of § 45 of this Act has expired.

#### **§ 47. Refund of environmental charges**

(1) The Environmental Board or the Veterinary and Food Board makes a decision concerning an application for a refund of the environmental charge within 20 working days after the date of receipt of the application.

[RT I, 22.12.2018, 1 – entry into force 01.01.2019]

(2) In the event of approval of the application, the issuer of the environmental permit proposes 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) Where 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 returns the environmental charges to the applicant within 20 working days as of the decision to refund the environmental charge specified in subsection 1 of this section or the entry into force of a court decision to refund the environmental charge.

[RT I, 22.12.2018, 1 – entry into force 01.01.2019]

(4) [Repealed – RT I, 22.12.2018, 1 – entry into force 01.01.2019]

## **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 where:

1) the person who emits pollutants into the ambient air or emissions 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 emission 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 is reduced by at least 15 per cent by the planned environmental protection measures.

(2<sup>1</sup>) 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 the water discharged into the receiving water body and regulated by a water permit may, to the extent of 50 per cent, be substituted by the obligation to finance environmental protection measures.

[RT I, 21.12.2019, 1 – entry into force 01.01.2020]

(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) Where 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 is 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 submits 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 where clause 2 of subsection 1 of § 48 of this Act is applied;

6) the reasons for constructing a landfill where clause 3 of subsection 1 of § 48 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) Where 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 1 of § 48 of this Act, the applicant is 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 1 of § 48 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 is denied where:

- 1) the estimated results of the environmental protection measures project do not conform to the requirements provided in subsection 1 of § 48 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 informs 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 emission 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 2 of subsection 1 of § 48 of this Act;
- 6) requirements for constructing a landfill in the event of application of clause 3 of subsection 1 of § 48 of this 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 submits 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 makes 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]

(2<sup>1</sup>) Where the Environmental Board approves the quarterly report on taking environmental protection measures, the payer of the pollution charge submits to the Environmental Board an environmental charges declaration on the reporting quarter by the due date specified in subsection 1 of § 33<sup>4</sup> 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]

(2<sup>2</sup>) Where 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 submits by the due date specified in subsection 1 of § 33<sup>4</sup> 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 2 of § 55 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 where:

- 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.

(3<sup>1</sup>) Where the Environmental Board does not approve the report on taking environmental protection measures or where the payer of the pollution charge has not submitted the quarterly report by the due date, the payer of the pollution charge submits on the reporting quarter by the due date specified in subsection 1 of § 33<sup>4</sup> of this Act 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) Where 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 gives a written warning to the payer of the pollution charge and sets a term of up to three months for elimination of the deficiencies in the performance of the contract. Where the deficiencies are not eliminated within the term, the Environmental Board informs the minister responsible for the field thereof within 15 working days and makes a proposal to terminate the contract.

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

(4<sup>1</sup>) Where the payer of the pollution charge has eliminated the deficiencies contained in the performance of the contract, the payer has 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 emission of pollutants into the ambient air, groundwater or soil, or disposal of waste, or compliance with the other requirements provided in subsection 1 of § 48 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 where the final report is not approved. The minister responsible for the field may unilaterally terminate the contract on the proposal of the Environmental Board where:

- 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 issues 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 where 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 1 of § 48 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 6 of § 48 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**

# **DISTRIBUTION OF FUNDS OBTAINED FROM ENVIRONMENTAL CHARGES AND SUPPORTING OF ENVIRONMENTAL PROTECTION AREA**

[RT I, 22.12.2018, 1 - entry into force 01.01.2019]

### **§ 55<sup>1</sup>. Division of accrued environmental charges between state budget and budgets of local authorities**

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

1) 100 per cent to the state budget where the mineral resource is extracted in a public water body, in the exclusive economic zone or in another water body not divided between local authorities;

2) to the budget of the local authority of the extraction area per one extracted cubic metre of the backfill of dolomite: as of 1 January 2017, 0.208 euros; as of 1 January 2018, 0.214 euros; as of 1 January 2019, 0.220 euros; as of 1 January 2020, 0.227 euros; as of 1 January 2021, 0.234 euros;

3) to the budget of the local authority of the extraction area per one extracted cubic metre of low-quality dolomite: as of 1 January 2017, 0.295 euros; as of 1 January 2018, 0.304 euros; as of 1 January 2019, 0.313 euros; as of 1 January 2020, 0.322 euros; as of 1 January 2021, 0.332 euros;

4) to the budget of the local authority of the extraction area per one extracted cubic metre of high-quality dolomite: as of 1 January 2017, 0.525 euros; as of 1 January 2018, 0.541 euros; as of 1 January 2019, 0.557 euros; as of 1 January 2020, 0.574 euros; as of 1 January 2021, 0.591 euros;

5) to the budget of the local authority of the extraction area per one extracted cubic metre of technological dolomite: as of 1 January 2017, 0.835 euros; as of 1 January 2018, 0.860 euros; as of 1 January 2019, 0.886 euros; as of 1 January 2020, 0.913 euros; as of 1 January 2021, 0.940 euros;

6) to the budget of the local authority of the extraction area per one extracted cubic metre of decorative dolomite: as of 1 January 2017, 0.638 euros; as of 1 January 2018, 0.657 euros; as of 1 January 2019, 0.677 euros; as of 1 January 2020, 0.697 euros; as of 1 January 2021, 0.718 euros;

7) to the budget of the local authority of the extraction area per one extracted cubic metre of the backfill of gravel: as of 1 January 2017, 0.486 euros; as of 1 January 2018, 0.501 euros; as of 1 January 2019, 0.516 euros; as of 1 January 2020, 0.531 euros; as of 1 January 2021, 0.547 euros;

8) to the budget of the local authority of the extraction area per one extracted cubic metre of building gravel: as of 1 January 2017, 1.798 euros; as of 1 January 2018, 1.852 euros; as of 1 January 2019, 1.908 euros; as of 1 January 2020, 1.965 euros; as of 1 January 2021, 2.024 euros;

9) to the budget of the local authority of the extraction area per one extracted cubic metre of the backfill of sand: as of 1 January 2017, 0.284 euros; as of 1 January 2018, 0.293 euros; as of 1 January 2019, 0.302 euros; as of 1 January 2020, 0.311 euros; as of 1 January 2021, 0.320 euros;

10) to the budget of the local authority of the extraction area per one extracted cubic metre of building sand: as of 1 January 2017, 1.150 euros; as of 1 January 2018, 1.185 euros; as of 1 January 2019, 1.221 euros; as of 1 January 2020, 1.258 euros; as of 1 January 2021, 1.296 euros;

11) to the budget of the local authority of the extraction area per one extracted cubic metre of technological sand: as of 1 January 2017, 1.466 euros; as of 1 January 2018, 1.510 euros; as of 1 January 2019, 1.555 euros; as of 1 January 2020, 1.602 euros; as of 1 January 2021, 1.650 euros;

12) to the budget of the local authority of the extraction area per one extracted cubic metre of the backfill of limestone: as of 1 January 2017, 0.225 euros; as of 1 January 2018, 0.232 euros; as of 1 January 2019, 0.239 euros; as of 1 January 2020, 0.246 euros; as of 1 January 2021, 0.253 euros;

13) to the budget of the local authority of the extraction area per one extracted cubic metre of low-quality limestone: as of 1 January 2017, 0.325 euros; as of 1 January 2018, 0.335 euros; as of 1 January 2019, 0.345 euros; as of 1 January 2020, 0.355 euros; as of 1 January 2021, 0.366 euros;

14) to the budget of the local authority of the extraction area per one extracted cubic metre of high-quality limestone: as of 1 January 2017, 0.525 euros; as of 1 January 2018, 0.541 euros; as of 1 January 2019, 0.557 euros; as of 1 January 2020, 0.574 euros; as of 1 January 2021, 0.591 euros;

15) to the budget of the local authority of the extraction area per one extracted cubic metre of technological and cement limestone: as of 1 January 2017, 0.538 euros; as of 1 January 2018, 0.554 euros; as of 1 January 2019, 0.571 euros; as of 1 January 2020, 0.588 euros; as of 1 January 2021, 0.606 euros;

16) to the budget of the local authority of the extraction area per one extracted cubic metre of decorative limestone: as of 1 January 2017, 0.693 euros; as of 1 January 2018, 0.714 euros; as of 1 January 2019, 0.735 euros; as of 1 January 2020, 0.757 euros; as of 1 January 2021, 0.780 euros;

17) to the budget of the local authority of the extraction area per one extracted cubic metre of clay: as of 1 January 2017, 0.543 euros; as of 1 January 2018, 0.559 euros; as of 1 January 2019, 0.576 euros; as of 1 January 2020, 0.593 euros; as of 1 January 2021, 0.611 euros;

18) to the budget of the local authority of the extraction area per one extracted cubic metre of expanded clay: as of 1 January 2017, 0.559 euros; as of 1 January 2018, 0.576 euros; as of 1 January 2019, 0.593 euros; as of 1 January 2020, 0.611 euros; as of 1 January 2021, 0.629 euros;

19) to the budget of the local authority of the extraction area per one extracted cubic metre of infusible clay: as of 1 January 2017, 1.013 euros; as of 1 January 2018, 1.043 euros; as of 1 January 2019, 1.074 euros; as of 1 January 2020, 1.106 euros; as of 1 January 2021, 1.139 euros;

20) to the budget of the local authority of the extraction area per one extracted cubic metre of cement clay: as of 1 January 2017, 0.551 euros; as of 1 January 2018, 0.568 euros; as of 1 January 2019, 0.585 euros; as of 1 January 2020, 0.603 euros; as of 1 January 2021, 0.621 euros;

21) to the budget of the local authority of the extraction area per one extracted cubic metre of basement building stone: as of 1 January 2017, 0.425 euros; as of 1 January 2018, 0.438 euros; as of 1 January 2019, 0.451 euros; as of 1 January 2020, 0.465 euros; as of 1 January 2021, 0.479 euros;

22) to the budget of the local authority of the extraction area per one extracted cubic metre of undecayed peat: as of 1 January 2017, 1.215 euros; as of 1 January 2018, 1.251 euros; as of 1 January 2019, 1.289 euros; as of 1 January 2020, 1.328 euros; as of 1 January 2021, 1.368 euros;

23) 0.29 euros to the budget of the local authority of the extraction area per one extracted cubic metre of decayed peat;

24) to the budget of the local authority of the extraction area per one extracted cubic metre of phosphate rock: as of 1 January 2017, 0.513 euros; as of 1 January 2018, 0.528 euros; as of 1 January 2019, 0.544 euros; as of 1 January 2020, 0.560 euros; as of 1 January 2021, 0.577 euros;

25) 0.275 euros to the budget of the local authority of the extraction area per one extracted cubic metre of oil shale;

26) 100 per cent to the budget of the local authority of the location of emergence of a mineral or overburden or the location of removal of a sedimentary rock that has not been registered in the environmental register, rock, liquid or gas deposit or a portion thereof from its natural state, provided that the extraction charge of the mineral or overburden or other substance declared equal to a mineral resource is paid in accordance with subsection 9 (9) or clause 1 of subsection 1 of § 30 of this Act.

(1<sup>1</sup>) Where the oil shale extraction charge in force in a reporting quarter is 0.37 euros per ton or higher, the following requirements apply to the division of the charge calculated for the quarter between the state budget and the budgets of the local authorities:

[RT I, 22.12.2018, 1 – entry into force 01.01.2020]

1) 0.24 euros of the oil shale extraction charge per one ton of extracted oil shale is transferred to the budget of the local authority of the extraction area, 0.08 euros per one ton of extracted oil shale is transferred to the budget of the local authority of the seat of the oil shale thermal processing establishment (including the production of liquid fuel or generation of electricity) and 0.05 euros per one ton of extracted oil shale is transferred to the budgets of the local authorities of the location of the oil shale extraction permit area, dividing the latter between the local authorities based on the reference value of the area unit corresponding to the extraction permit areas of the local authority;

[RT I, 21.12.2019, 1 – entry into force 01.01.2020]

2) to allocate the charge specified in clause 1 of this subsection to the local authority of the location of the extraction permit area, 0.05 euros per tone of extracted oil shale is divided by the total amount of the values of the reference area units corresponding to the extraction permit area and multiplied by the value of the calculated area unit corresponding to the extraction permit areas of the local authority;

3) the area of the extraction permit areas and local authorities is calculated as of 1 January of the year of extraction.

[RT I, 10.11.2016, 1 – entry into force 01.01.2018]

(1<sup>2</sup>) To calculate the reference value of the area unit corresponding to the extraction permit areas, the share of the area of the oil shale extraction permit areas located in the territory of the local authority in the total area of the local authority is multiplied by the area of the oil shale extraction areas located in the territory of the local authority.

[RT I, 10.11.2016, 1 – entry into force 01.01.2018]

(2) The charge that has accrued for an oil shale quantity on the basis of subsection 2<sup>1</sup> of § 32 of this Act is transferred to the state budget upon accrual and, upon extraction of a prepaid quantity, the charge is transferred from the state budget to the budget of the local authority on the basis of the planned quantities of oil shale declared on the basis of subsection 2<sup>2</sup> of § 32 of this Act in accordance with clause 25 of subsection 1 of this section or, where relevant, on the basis of the portion of the charge and the division formula provided for in subsections 1<sup>1</sup> and 1<sup>2</sup> of this section.

[RT I, 10.11.2016, 1 – entry into force 01.01.2018]

(3) One hundred per cent of the charge for the right to the special use of water is transferred to the state budget where water is extracted from a transboundary water body by way of special use.

[RT I, 10.11.2016, 1 – entry into force 01.01.2017]

(4) The following portion of the charge for the right to the special use of water is transferred to the budget of the local authority of the location of the special use of water per 1000 cubic metres of water:

- 1) for water abstracted from water bodies that belong to the drinking water catchment area of the surface water system of the City of Tallinn – 19.17 euros;
- 2) for cooling water abstracted from water bodies that belong to the drinking water catchment area of the surface water system of the City of Tallinn – 3.83 euros;
- 3) for water abstracted from other water bodies – 14.76 euros;
- 4) for cooling water abstracted from other water bodies – 0.81 euros;
- 5) for water abstracted from the Quaternary period aquifer – 31.51 euros;
- 6) for water abstracted from the Devonian to Ordovician period aquifer – 42.34 euros;
- 7) for water abstracted from the Ordovician to Cambrian period aquifer – 43.19 euros;
- 8) for water abstracted from the Cambrian to Vendian period aquifer – 47.74 euros;
- 9) for potable quality water abstracted from the Cambrian-Vendian period aquifer for technological purposes, except for production of foodstuffs – 85.04 euros;
- 10) for mineral water used for drinking – 734.50 euros;
- 11) for mineral water for therapeutic baths – 115.04 euros.

(5) The following portion of the charge for the right to the special use of water is transferred to the budget of the local authority of the location of the extraction area per 1000 cubic metres of water:

- 1) for water pumped out of quarries – 3.82 euros;
- 2) for water pumped out of mines – 10.65 euros.

(6) The charge for the right to the special use of water specified in clauses 1 and 2 of subsection 4 of this section is divided between local authorities as follows:

- 1) 15 per cent to the City of Tallinn;
  - 2) 18.75 per cent to the Rural Municipality of Anija;
  - 3) 18.75 per cent to the Rural Municipality of Rae;
  - 4) 37.5 per cent to the Rural Municipality of Kose;
  - 5) 5 per cent to the Rural Municipality of Järva;
- [RT I, 22.12.2018, 1 – entry into force 01.01.2019]
- 6) 5 per cent to the City of Paide.
- [RT I, 22.12.2018, 1 – entry into force 01.01.2019]

(6<sup>1</sup>) Out of the pollution charge payable for the disposal of the fly ash and bottom ash of oil shale 0.08 euros per one disposed ton is transferred to the budget of the local authority of the disposal location.

[RT I, 22.12.2018, 1 – entry into force 01.01.2020]

(7) In addition to the provisions of clause 1 of subsection 1 and subsection 3 of this section, the following is transferred to the state budget:

- 1) the portion exceeding the charge specified in clauses 2–25 of subsection 1 and subsections 4, 5 and 6<sup>1</sup> of this section;
- [RT I, 22.12.2018, 1 – entry into force 01.01.2020]
- 2) the fishing charge and the hunting charge;
  - 3) the pollution charge, except for the charge specified in subsection 6<sup>1</sup> of this section.
- [RT I, 22.12.2018, 1 – entry into force 01.01.2020]

(8) In the event of a change of the details of environmental charges, a recalculation is made retroactively and the environmental charges allocated to local authorities are adjusted by the total amount of the non-transferred or excessively transferred allocations.

[RT I, 22.12.2018, 1 – entry into force 01.01.2019]

## § 56. Supporting of environmental protection area

[RT I, 22.12.2018, 1 – entry into force 01.01.2019]

(1) On the basis of subsection 3 of § 4 of this Act, the Ministry of the Environment organises the implementation of a support programme for the area of environmental protection (hereinafter *environmental programme*) using funds allocated to it for that purpose from the state budget via a state-owned foundation whose founders rights are exercised by the Ministry of the Environment (hereinafter *foundation*). To implement the environmental programme, the Ministry of the Environment annually allocates a sum that corresponds to at least the total amount that has accrued to the state budget from water abstraction charges in the year preceding the preparation of the state budget.

[RT I, 21.12.2019, 1 – entry into force 01.01.2020]

(1<sup>1</sup>) Four of the members of the supervisory board of the foundation specified in subsection 1 of this section are members of the *Riigikogu* who are appointed by a decision 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, 05.07.2016, 2 – entry into force 06.07.2016]

(2) The foundation specified in subsection 1 of this section organises the project-based use of the funds of the environmental programme via the funding of the areas of environmental protection under an administrative contract concluded between the Ministry of the Environment and the foundation in accordance with subsection 2 of § 53<sup>1</sup> of the State Budget Act.

[RT I, 22.12.2018, 1 – entry into force 01.01.2019]

(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) Where 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 organises further performance of the administrative function.

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

(6) The list of the fields of environmental protection and the proportions of division of funds between the areas are established by a directive of the minister responsible for the field.

[RT I, 22.12.2018, 1 – entry into force 01.01.2019]

### **§ 56<sup>1</sup>. Administration of funds obtained from environmental charges**

[Repealed – RT I, 22.12.2018, 1 – entry into force 01.01.2019]

### **§ 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. Proceeds from the sale of fish caught for research purposes by way of special purpose fishing is not deemed additional environmental charge where the equipment of a commercial fishing vessel and commercial fishing equipment is used for trawling. A respective notice is made on the special purpose fishing permit.

[RT I, 30.06.2017, 4 – entry into force 10.07.2017]

### **§ 57<sup>1</sup>. Allocation of funds from amount to be transferred to state budget from net profit of State Forest Management Centre**

[Repealed – RT I, 10.11.2016, 1 – entry into force 01.01.2017]

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

[Repealed – RT I, 22.12.2018, 1 – entry into force 01.01.2019]

### **§ 59. Evaluation of project applications submitted for funding of environmental protection area**

[RT I, 22.12.2018, 1 – entry into force 01.01.2019]

(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) [Repealed – RT I, 22.12.2018, 1 – entry into force 01.01.2019]

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 of, procedure for and criteria of evaluation of applications, the supported activities, and the procedure for decision-making, supervision of performance of contracts and reporting are 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 characteristics of the area.  
[RT I, 22.12.2018, 1 – entry into force 01.01.2019]

(5) A project application submitted for funding is denied where 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 of environmental damage, enter into administrative contracts with the foundation specified in § 56 of this Act and do so in accordance with the procedure provided for in subsection 2 of the same section in order to arrange the following:

[RT I, 22.12.2018, 1 – entry into force 01.01.2019]

- 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) Where 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 organises 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 emission of pollutants into the ambient air, water bodies, groundwater or soil, or waste disposal, except in the events provided for in clauses 1<sup>1</sup> and 2 of this subsection;

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

1<sup>1</sup>) 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) [Repealed – RT I, 22.12.2018, 1 – entry into force 01.01.2019]

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

(2) Statistics on declared environmental charges is made available in a public communication network.

[RT I, 13.03.2019, 2 – entry into force 15.03.2019]

#### **§ 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 resolves 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 where 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]

## § 63<sup>1</sup>. 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.]

## § 68<sup>1</sup>. Implementation of Act

(1) The wording of subsection 6 of § 16 and clause 5 of subsection 1 of § 19 of this Act approved on 19 June 2008 is 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 2 of § 9 of this Act. The amount of the extraction charge of a rock or sedimentary rock extracted on the basis of an earth material extraction permit is determined on the basis of subsection 10 of § 9 of this Act.  
[RT I, 22.12.2018, 1 – entry into force 01.01.2019]

(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 5 of § 11 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 1 of subsection 2 of § 11 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 5 of § 11 of this Act adopted on 2 May 2012 is refunded in accordance with the procedure established on the basis of subsection 1 of § 44 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 5<sup>1</sup> of § 9 of this Act applies as of 1 January 2015.  
[RT I, 30.12.2014, 5 – entry into force 31.12.2014]

(8) Clause 2 of subsection 1 of § 56 of this Act apply retroactively as of 1 January 2017 in the wording in force once this subsection enters into force.  
[RT I, 25.05.2017, 1 – entry into force 04.06.2017]

### **§ 68<sup>2</sup>. Implementation of provisions related to energy mineral resources**

(1) Sections 2, 3, 4, 9 and 9<sup>1</sup> of this Act are implemented in the wording that enters into force upon entry into force of this subsection retroactively as of 1 July 2015.

(2) Section 19 of this Act is implemented in the wording that enters into force upon entry into force of this subsection retroactively as of 1 January 2016.

(3) Based on subsection 2 of § 9<sup>1</sup> of this Act, the rate of the energy mineral resource extraction charge established on the basis of subsection 2 of § 9 of this Act is revised not later than within one month after the entry into force of this subsection.

(4) The rate of the energy mineral resource extraction charge revised under subsection 3 of this section is applied retroactively as of 1 July 2015.

(5) An excessive environmental charge payment arising from the application of subsections 2 and 4 of this section is refunded in accordance with the procedure established in subsection 2 of § 43<sup>1</sup> of this Act and § 89 of the Taxation Act.

(6) The Environmental Board ensures the availability of the pre-filled tax returns for the purpose of retroactive revision of the ambient air pollution charge and mineral resource extraction charge under subsections 2 and 4 of this section by 1 August 2016.

(7) Under subsections 2 and 4 of this section, no interest is charged on ambient air pollution charges or mineral resource extraction charges excessively paid from the moment of payment of the charge until a refund of the charge within the term specified in subsection 6 of this section.

(8) Owing to the retroactive implementation of the abolition of the coefficients specified in subsection 2 of this section and the rates of the extraction charges and grounds of calculation of the extraction charge specified in subsection 4, the mineral resource extraction charge transferred to the budget of the local authority to the extent effective until 1 January 2017 or the ambient air pollution charge or the mineral resource extraction charge allocated to the foundation under subsection 1 of § 56 of this Act until 1 July 2016 is not reduced.  
[RT I, 05.07.2016, 2 – entry into force 06.07.2016]

### **§ 68<sup>3</sup>. Implementation of Act to oil shale fly ash and oil shale bottom ash from 1 January to 31 December**

The pollution charge rate applicable to oil shale fly ash and oil shale bottom ash, which is established in clause 3 of subsection 1 of § 21 of this Act, is 1.31 euros from 1 January to 31 December 2020.  
[RT I, 10.07.2020, 7 – entry into force 20.07.2020]

### **§ 68<sup>4</sup>. Analysis of recycling of waste generated upon mining and processing oil shale**

(1) By 15 October 2020, the Ministry of the Environment analyses, in cooperation with the Ministry of Economic Affairs and Communications and the Ministry of Finance, the need to influence the management of the waste specified in clauses 3 and 4 of subsection 1 of § 21 of this Act by way of the pollution charge rate applicable to waste disposal, taking into account the possibilities of waste recycling and the environmental impact, and submits proposals to the Government of the Republic.

(2) Provided that it proves necessary following the analysis, a new principle of application of the pollution charge will be suggested for application as of 2021 regarding the pollution charge rates specified in subsection 1 of this section.  
[RT I, 10.07.2020, 7 – entry into force 20.07.2020]

### **§ 69. Entry into force of Act**

This Act enters into force on 1 January 2006.