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Liquid Fuel Act[1]

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RT I 2003, 21, 127
Entry into force in accordance with § 37

Amended by the following acts

Passed	Published	Entry into force
17.12.2003	RT I 2003, 88, 591	01.01.2004
10.03.2004	RT I 2004, 18, 131	15.04.2004
09.06.2004	RT I 2004, 53, 365	18.07.2004
17.02.2005	RT I 2005, 13, 66	09.03.2005
09.11.2005	RT I 2005, 64, 482	01.01.2006
27.09.2006	RT I 2006, 43, 325	01.12.2006
22.11.2007	RT I 2007, 66, 408	01.01.2008
06.11.2008	RT I 2008, 49, 272	01.01.2009
15.06.2009	RT I 2009, 39, 262	24.07.2009
26.11.2009	RT I 2009, 62, 405	01.01.2010
22.04.2010	RT I 2010, 22, 108	01.01.2011 enters into force on the day determined by the decision of the Council of the European Union concerning repeal of the derogation established in respect of the Republic of Estonia on the basis of Article 140 (2) of the Treaty on the Functioning of the European Union, Decision No. 2010/416/ EU of the Council of the European Union (OJ L 196, 28.07.2010, pp. 24–26).
20.05.2010	RT I 2010, 31, 158	24.06.2010
22.02.2011	RT I, 15.03.2011, 11	01.04.2011
23.02.2011	RT I, 25.03.2011, 1	01.01.2014; date of entry into force amended to 01.07.2014 [RT I, 22.12.2013, 1]
31.01.2012	RT I, 07.02.2012, 9	31.01.2012 By judgment of the Constitutional Review Chamber of the Supreme Court, § 36(5) of the Liquid Fuel Act has been declared unconstitutional and invalid insofar as it applies to sellers of fuel released for consumption who were registered as sellers of fuel in the register of economic activities on 1 April 2011 and had operated on the fuel market for less than three years, and the phrase ‘and at least three years of experience in the area of the handling of fuel’ in § 42(5)(1) of the same Act has been declared unconstitutional and invalid.
08.03.2012	RT I, 27.03.2012, 7	01.01.2013, partially01.04.2012

07.06.2012	RT I, 27.06.2012, 6	07.07.2012
07.11.2012	RT I, 15.11.2012, 3	01.01.2013
05.12.2013	RT I, 22.12.2013, 1	01.01.2014
19.02.2014	RT I, 13.03.2014, 4	01.07.2014, partially23.03.2014
27.02.2014	RT I, 21.03.2014, 4	01.04.2014, partially01.07.2014
05.06.2014	RT I, 29.06.2014, 1	01.07.2014
19.06.2014	RT I, 12.07.2014, 1	01.01.2015
19.06.2014	RT I, 29.06.2014, 109	01.07.2014, official titles of ministers replaced in accordance with subsection 4 of § 107˘3 of the Government of the Republic Act
28.01.2015	RT I, 20.02.2015, 3	02.03.2015, partially01.07.2015
11.02.2015	RT I, 12.03.2015, 1	01.01.2016
08.02.2017	RT I, 03.03.2017, 1	01.07.2017
12.04.2017	RT I, 03.05.2017, 1	01.05.2018, partially01.09.2018, 01.04.2019, 01.09.2019 and 01.01.2020
31.05.2017	RT I, 16.06.2017, 1	01.07.2017
14.03.2018	RT I, 03.04.2018, 2	01.02.2019, partially01.08.2018 and 01.11.2018
21.11.2018	RT I, 12.12.2018, 3	01.01.2019
20.02.2019	RT I, 13.03.2019, 2	15.03.2019
20.02.2019	RT I, 15.03.2019, 4	24.03.2019, partially25.03.2019
23.10.2019	RT I, 06.11.2019, 1	15.11.2019
16.03.2020	RT I, 24.03.2020, 1	01.04.2020, partially01.07.2020, 01.07.2021, 01.01.2022, 01.01.2023, 01.01.2024 and 01.01.2028
17.06.2020	RT I, 10.07.2020, 2	01.01.2021

Chapter 1
GENERAL PROVISIONS

§ 1. Scope of application of this Act

(1) With a view to ensuring due payment of taxes and to guaranteeing the quality of the widely used motor fuels, this Act provides the grounds and the rules for handling liquid fuel, the obligation to register fuel tanks, the requirements for the release for consumption of biofuels for transport, the organisation of regulatory enforcement and the liability for violations of this Act.
[RT I, 03.04.2018, 2 – entry into force 01.02.2019]

(2) The provisions of this Act apply to the production of liquid fuel without prejudice to any special rules prescribed by the statutes that make provision for the imposition of excise duties on such fuel.

(3) This Act does not govern technical and safety requirements established for equipment, construction works and measuring instruments used in the course of handling liquid fuel.

(3^1) The provisions of this Act do not extend to motor fuel which is brought to Estonia for non-commercial purposes by travellers from countries outside the European Community.
[RT I, 15.03.2011, 11 – entry into force 01.04.2011]

(3^2) This Act does not govern the sales of fuel by a government authority under a judgment, as a result of regulatory enforcement proceedings or in other in other situations in which it is justified and connected to the performance of other public duties. The rules for the sale of fuel by a government authority are enacted by a regulation of the Government of the Republic or, where the Government of the Republic has granted the corresponding authority to the Minister in charge of the policy sector, of such a minister.
[RT I, 20.02.2015, 3 – entry into force 02.03.2015]

(3^3) Of the liquid fuels, this Act does not apply to petrol whose density at 15 #C0#3FC, based on the test method mentioned in the standard EN ISO 4259, is below 720 kilogrammes per cubic metre and which, based on the same method, contains:
1) oxygen – up to 0.1 volume per cent;
2) alkenes – up to 1.0 volume per cent;
3) aromatic hydrocarbons – up to 1.0 volume per cent.
[RT I, 24.03.2020, 1 – entry into force 01.04.2020]

(4) The provisions of the Administrative Procedure Act apply to administrative proceedings provided for in this Act without prejudice to any special rules emanating from this Act.

§ 2. Definitions

(1) For the purposes of this Act:
1) 'liquid fuel' (hereinafter, 'fuel') means liquid flammable substance which can be used as the source of energy in heat engines and other energy conversion devices suitable for such purposes, or liquefied petroleum gas used in motor vehicles which is gaseous under standard conditions, that is, at the pressure of 0.1 MPa and the temperature of 15 °C, and the biogas used in motor vehicles;
[RT I, 20.02.2015, 3 – entry into force 02.03.2015]
2) [Repealed – RT I, 15.03.2011, 11 – entry into force 01.04.2011]
3) 'fuel handling' means the selling or offering for sale (hereinafter, 'sale') of fuel released for consumption, as well as the transport, storage or provision of storage services with respect to fuel released for consumption, and the import, export or production of fuel;
4) 'import of fuel' means the application to fuel of the customs procedure 'release for free circulation' as defined in Regulation (EU) No. 952/2013 of the European Parliament and of the Council laying down the Union Customs Code (OJ L 269, 10.10.2013, pp. 1–101) (hereinafter, 'Customs Code');
[RT I, 30.06.2017, 1 – entry into force 01.07.2017]
5) 'export of fuel' means the application to fuel of the customs procedure 'export' as defined in the Customs Code;
[RT I, 30.06.2017, 1 – entry into force 01.07.2017]
6) 'provision of fuel storage services' means the holding and storage, by a person, as a part of the economic activity of such a person, of fuel belonging to other persons, except the holding of the resources and stocks required, under the National Defence Act, for the purpose of performing national defence tasks;
[RT I, 12.03.2015, 1 – entry into force 01.01.2016]
7) [Repealed – RT I 2004, 53, 365 – entry into force 18.07.2004]
8) 'additive' means a substance or mixture of substances which is added to fuel in order to enhance its properties or to improve the efficiency of the energy conversion device;
9) 'release for consumption of fuel' means the release for consumption of excise goods within the meaning of the Alcohol, Tobacco, Fuel and Electricity Excise Duty Act.
[RT I 2008, 49, 272 – entry into force 01.01.2009]
9^{1}) 'supply of biomethane for final consumption' means the supplying, under the certificate of origin referred to in § 10^{3} of the Natural Gas Act, of biomethane for use in road or rail transport;
[RT I, 13.03.2019, 4 – entry into force 25.03.2019]
92) 'provision of electricity for final consumption' means provision, for use in road transport, of electricity generated from a renewable source for the purposes of the Electricity Market Act;
[RT I, 24.03.2020, 1 – entry into force 01.04.2020]
10) 'biofuel' means biofuel as defined in the Atmospheric Air Protection Act;
11) 'biomass' means biomass as defined in the Atmospheric Air Protection Act;
12) 'supply chain' means a set of operations that encompasses persons and operations starting from growing the raw material needed for the production of a biofuel to the making available of the biofuel to consumers;
13) 'energy content' means the lower calorific value of the fuel, which is determined at 15 #C0#3FC and expressed as megajoules per litre or megajoules per kilogramme;
14) 'waste' means waste as defined in the Waste Act, except for substances that have been intentionally modified or contaminated to make them fall under the relevant definition;
15) 'residue' means a substance that is not the intended final product of a production process or the primary purpose of production, and for the production of which the production processes have not been knowingly modified, as well as a substance which constitutes a direct by-product of agriculture, aquaculture, fisheries or forestry;
16) 'first-generation biofuel' means biofuel produced from cereals and other field crops rich in starch, from sugar and oil crops and from crops grown on agricultural land as the principal crop chiefly for the production of energy;
17) 'advanced biofuel' means biofuel produced from the feedstock mentioned in Part A of Annex IX to Directive (EU) 2018/2001 on the promotion of the use of energy from renewable sources (OJ L 328, 21.12.2018, pp. 82–209).
[RT I, 24.03.2020, 1 – entry into force 01.04.2020]

(2) [Repealed – RT I 2010, 31, 158 – entry into force 24.06.2010]

(3) A specific list of fuels is enacted based on CN commodity codes by a regulation of the Minister in charge of the policy sector.
[RT I, 29.06.2014, 1 – entry into force 01.07.2014]

Chapter 1^{1}
RELEASE OF BIOFUEL FOR CONSUMPTION

§ 2[1]. Share of biofuel released for consumption

(1) The total energy content of the petrol, diesel and biofuel released for consumption, as well as of the electricity supplied for use in road transport, by any seller of fuel in respect of whom the Register of Economic Activities contains a note of release of fuel for consumption or a note of termination of the tax warehousing of fuel, or by any person holding an authorisation for the import of fuel (hereinafter collectively referred to as the 'supplier'), must include a total energy content of biofuels, or of biomethane or electricity supplied for final consumption, at the value, as a weighted average for the calendar year, of at least 7.5 per cent by the end of that year.
[RT I, 24.03.2020, 1 – entry into force 01.01.2022]

(2) The biofuel that is counted towards meeting the obligation provided in subsection 1 of this section must meet the sustainability criteria established in accordance with the Atmospheric Air Protection Act.

(3) For the purposes of fulfilling the obligation set out to in subsection 1 of this section, the energy content of biofuels produced from the feedstocks listed in Annex IX to Directive (EU) 2018/2001 of the European Parliament and of the Council is accounted at twice its actual value.
[RT I, 24.03.2020, 1 – entry into force 01.04.2020]

(4) [Repealed – RT I, 24.03.2020, 1 – entry into force 01.04.2020]

(4[1]) For the purposes of fulfilling the obligation set out to in subsection 1 of this section, the energy content of the electricity supplied for final consumption is accounted at four times its actual value.
[RT I, 24.03.2020, 1 – entry into force 01.07.2021]

(4[2]) Calculation of the share of electricity supplied for final consumption is based on the following principles:
1) where the electricity supplied for final consumption was supplied from a network for the purposes of the Electricity Market Act, the quantity of electricity that was supplied for final consumption is determined as a product of the electricity consumed at the metering point, expressed in megajoules, and of the share, expressed as a per centage, of electricity produced domestically from renewable sources in the final consumption of electricity in the year preceding the year of supply for final consumption as the last but one;
2) where the electricity supplied for final consumption was supplied by a generating installation producing electricity exclusively from renewable sources, via a direct line for the purposes of the Electricity Market Act, the quantity of electricity supplied for final consumption equals the quantity of electricity supplied for final consumption at the corresponding metering point.
[RT I, 24.03.2020, 1 – entry into force 01.04.2020]

(5) The mandatory share of the total energy content of biofuels provided for in subsection 1 of this section may be reduced by an order of the Government of the Republic if, in the road and rail transport, the share of energy produced from renewable sources, as a result of other actions, stands presumably at least 0.2 per cent above the obligation referred to in subsection 1 of this section. The extent of the reduction must not exceed the aforementioned increase in the share of energy produced from renewable sources which is achieved as a result of the other actions.

(6) The Minister in charge of the policy sector, by regulation, enacts the method for calculating the total energy content and the energy content values of fuels and of biofuels.

(7) If the energy content of a biofuel that is relased for consumption is incompatible with the provisions of the regulation to be enacted under subsection 6 of this section, the supplier, in the report referred to in subsection 1 of § 2[4]of this Act, presents the energy content of that biofuel and the name of the standard that served as the basis for determining that energy content.

(8) The obligation set out in subsection 1 of this section and the requirement of a mandatory share of advanced biofuels set out in subsection 9 of this section do not apply to:
1) petrol whose octane number is 98;
2) fuel that has been released upon the renewal of stocks referred to in subsection 5 of § 5 of the Liquid Fuel Stocks Act;
3) fuel that has been released for consumption under an order referred to in subsection 2 of § 7 of the Liquid Fuel Stocks Act;
4) fuel that has been released for consumption during an emergency situation that is referred to in subsection 1 of § 19 of the Emergency Act and that relates to the supply of liquid fuel.
[RT I, 24.03.2020, 1 – entry into force 01.04.2020]

(9) The total energy content of petrol, diesel fuel and biofuel referred to in subsection 1 of this section must include a share of advanced biofuels that amounts to at least 0.5 per cent. The share of total energy content of first-generation biofuels that exceeds 4.5 per cent of the total energy content of fuel is not counted towards compliance with the obligation provided by subsection 1 of this section.
[RT I, 24.03.2020, 1 – entry into force 01.01.2022]

(10) [Repealed – RT I, 24.03.2020, 1 – entry into force 01.04.2020]

§ 2^2. Agreements between suppliers and the person supplying biomethane or electricity for final consumption

[RT I, 24.03.2020, 1 – entry into force 01.04.2020]

(1) A supplier may, in part or in whole, fulfil the obligation set out in subsection 1 of § 2^1 of this Act and the requirement of a mandatory share of advanced biofuels mentioned in subsection 9 of that section by the statistics, for the year of filing the report mentioned in subsection 1 of § 2^4 of this Act concerning the total energy content of the biofuel released for consumption that they acquired via the digital environment mentioned in subsection 2 of § 26 of this Act or of the biomethane or electricity supplied for final consumption that they acquired via the aforementioned environment.

(2) Statistics concerning the total energy content of any biofuel released, or to be released, for consumption or of any biomethane or electricity supplied, or to be supplied, for final consumption are sold on the basis of a corresponding agreement concluded via the digital environment mentioned in subsection 2 of § 2^6 of this Act. Where statistics concerning the total energy content of a quantity of biofuel released for consumption or of a quantity of biomethane or electricity supplied for final consumption have not been sold by the moment those statistics arise, they are sold on the basis of an agreement concluded at an auction held exclusively via the digital environment.

(3) In the year of filing the report mentioned in subsection 1 of § 24 of this Act, the supplier and the person who supplied biomethane or electricity for final consumption may, based on the agreement referred to in subsection 2 of this section, every month, statistically transfer to another supplier, in the digital environment referred to in subsection 2o f § 26 of this Act, with a view to fulfilling the obligations of such other supplier, quantities of the total energy content of biofuels in the total energy content of the petrol or diesel released for consumption. Among other things, the agreement in question must include the names of the parties that concluded it, the quantity, expressed in megajoules, of the total energy content that is statistically transferred, and the period during which one supplier performs the statistical transfer to the other.

(4) If technical obstacles arise in the operation of the digital environment mentioned in subsection 2 of § 26 of this Act and if the system operator referred to in § 15 of the Natural Gas Act is aware of them, during the time that the system is non-operational the agreement referred to in subsection 2 of this section may be concluded in writing without using that environment. In such a situation, the agreement is filed with the Environment Board together with the report referred to in subsection 1 of § 2^4 of this Act.
[RT I, 23.03.2020, 1 – entry into force 01.04.2020]

§ 2^3. Proving conformity of biofuel to sustainability criteria

(1) To fulfil the obligation provided in subsection 1 of § 2^1 of this Act, the supplier preserves, with respect to the biofuel released for consumption, the information that makes it possible to verify the conformity of the biofuel to sustainability criteria throughout the entire supply chain. The information is preserved for at least five years.

(2) The information referred to in subsection 1 of this section must contain the following particulars:
1) the quantity of the biofuel in thousands of litres at 15 ºC and in gigajoules;
2) the type of the biofuel;
3) the raw material of the biofuel;
4) the manner of production of the biofuel;
5) the country of origin of the raw material;
6) the place that the biofuel was purchased, indica ting at least the country of purchase;
7) the method, listed in subsection 3 of this section, which was used to prove conformity of the biofuel to sustainability criteria;
8) carbon intensity expressed in grammes of carbon equivalent per megajoule.

(3) The conformity of biofuel to sustainability criteria is proved by using one or several of the following methods:
1) a voluntary scheme recognized on the basis of Directive 2009/28/EC of the European Parliament and of the Council on the promotion of the use of energy from renewable sources and amending and subsequently repealing Directives 2001/77/EC and 2003/30/EC (OJ L 140, 05.06.2009, pp. 16–62);
2) a scheme of another Member State of the European;
3) a scheme that has been designed on the basis of a bilateral or multilateral treaty which has been concluded with a third country and recognized by the European Commission.

(4) When handling biofuel, the supplier ensures the operation of a mass balance system that makes it possible to arrange for mixing a consignment that contains raw material or biofuel with different sustainability

characteristics (hereinafter, ‘C0#3Fmixture’), and for the mixing of several consignments, and for keeping records concerning such mixing. In the case of a mixture, it must be ensured that information is available concerning the conformity of each consignment to sustainability criteria of biofuels and concerning the quantity of the consignment. Consignments may be withdrawn from the mixture provided their quantity is equal to the quantity of consignments added to the mixture and provided they have the same biofuel sustainability characteristics that consignments added to the mixture had.

(5) The use of the mass balance system must ensure, throughout the entire supply chain, the transmission to supervisory authorities and independent auditor of information concerning the compliance of biofuels with sustainability criteria.
[RT I, 03.05.2017, 1 - jõust. 01.05.2018]

§ 2^4. Reporting

(1) By the 15th day of every month, the supplier presents to the Environment Board a monthly report (hereinafter, ‘C0#3Fthe report’), in which it states the quantities of petrol, diesel fuel and biofuel that were released for consumption during the previous calendar month, and the the corresponding total energy content data. In the report, the supplier states the quantity of liquid fuel stocks that it released for consumption during the reporting period by way of the renewal of stocks referred to in subsection 5 of § 5 of the Liquid Fuel Stocks Act or following the order referred to in subsection 2 of § 7 of that Act.

(2) The Minister in charge of the policy sector enacts, by a regulation, specific requirements concerning the particulars to be stated in the report and the rules for submitting the report.

(3) The supplier who holds an agreement that conforms to § $2^2$of this Act, sets out separately in the report the statistical transfer quantity that was released for consumption by way of performing the obligation of another supplier or that has been received from another supplier in order to perform its own obligations. The business name and registration number of the other supplier are appended to the particulars.

(4) The Environment Board is competent to collect the reports and to process them.
[RT I, 03.05.2017, 1 - jõust. 01.05.2018]

§ 2^5. Requirements for auditing

(1) The Environment Board has the right to require the supplier to arrange for an independent auditing of the report referred to in subsection 1 of § $2^4$of this Act if the Board has reason to doubt the truth of proving that the biofuel reflected in the report meets the sustainability criteria for biofuels.

(2) The auditor must be:
1) independent of the undertakings that are part of the supply chain;
2) independent of the audited operations;
3) accredited in accordance with the requirements established by a regulation referred to in subsection 2 of § 9 of this Act as an auditor of environment management systems or as a verifier of reports on emission quantities of greenhouse gases.

(3) The audit is to be conducted following the best practice of auditing and assessing the frequency and methods employed to gather the data used to compile the report, as well as whether it is ensured that the data are statistically reliable. The auditor verifies whether the system employed to gather the data used to compile the report meets the following criteria:
1) the particulars of a consignment appear throughout the entire supply chain;
2) the availability of the particulars of the consignment is guaranteed throughout the supply chain;
3) the system employed to gather data ensures the accuracy and reliability of the data.

(4) The auditor’s opinion must contain at least the following information:
1) the title of the audited document;
2) auditing principles and criteria that were followed when conducting the audit;
3) the method employed to prove the conformity of biofuel to sustainability criteria and its accurate reflection in the report;
4) the results of a subsequent verification of the supply chain, if subsequent verification was necessary;
5) a summary;
6) the conclusion.
[RT I, 03.05.2017, 1 – entry into force 01.05.2018]

§ 2^6. Organisation of trading in statistics of biofuels and of electricity

(1) The trading in statistics that serve as the cause of the agreements referred to in subsection 2 of § $2^2$of this Act is organised by the system operator referred to in § 15 of the Natural Gas Act.

(2) The trading mentioned in subsection 1 of this section takes place via a digital environment that is created by the system operator and that forms a part of the digital environment mentioned in subsection 1 of § 10^2 of the Natural Gas Act.

(3) The system operator transmits to the digital environment mentioned in subsection 2 of this section, by the 10th day of each month, the following information:
1) the total energy content, in megajoules, of the biomethane or electricity supplied for final consumption on behalf of a given person during the calendar year;
2) the name and registry code of the person on whose behalf the quantities referred to in clause 1 of this subsection were supplied for final consumption.

(4) The rules for trading in the statistics of biofuels and of electricity are enacted by a regulation of the Minister in charge of the policy sector.
[RT I, 24.03.2020, 1 – entry into force 01.04.2020]

Chapter 2
FUEL HANDLING

§ 3. Requirements for fuel handlers

(1) Persons who engage in the handling of fuel (hereinafter, 'handlers') must have necessary technical equipment and staff to ensure compliance with the requirements arising from this Act.

(2) [Repealed – RT I, 25.03.2011, 1 – entry into force 01.07.2014 (amended date of entry into force – RT I, 22.12.2013, 1)]

(3) Fuel may only be sold by companies who have presented to the Tax and Customs Board a security described in § 4^1 of this Act and whose share capital amounts to at least 31,950 euros or who have entered into a liability insurance contract which stipulates an insurance coverage of at least 31,950 euros reserved for compensating eventual proprietary damage caused to third parties as a result of the activities of the fuel undertaking. The share capital or liability insurance requirement provided in this subsection does not extend to companies who sell only liquefied petroleum gas.
[RT I, 15.03.2011, 11 – entry into force 01.04.2011]

(4) Fuel, except for liquefied petroleum gas, may be imported by companies whose share capital is at least 639,115 euros.
[RT I, 25.03.2011, 1 – entry into force 01.07.2014 (amended date of entry into force – RT I, 22.12.2013, 1)]

(5) Fuel storage services may be provided by companies who hold a valid liability insurance contract with an amount of insurance coverage which ensures compensation for proprietary damage caused to third parties by the company in the course of its activity as a provider of fuel storage. The minimum amount of liability insurance coverage is 31,950 euros.
[RT I, 25.03.2011, 1 – entry into force 01.07.2014 (amended date of entry into force – RT I, 22.12.2013, 1)]

(5^1) [Repealed – RT, 15.03.2011, 11 – entry into force 01.04.2011]

(5^2) Companies whose share capital is at least 639,115 euros may concurrently engage in the provision of fuel storage services and in the import of fuel
[RT I, 25.03.2011, 1 – entry into force 01.07.2014 (amended date of entry into force – RT I, 22.12.2013, 1)]

(5^3) [Repealed – RT I, 25.03.2011, 1 – entry into force 01.07.2014 (amended date of entry into force – RT I, 22.12.2013, 1)]

(5^4) [Repealed – RT I, 25.03.2011, 1 – entry into force 01.07.2014 (amended date of entry into force – RT I, 22.12.2013, 1)]

(6) A company may sell fuel or provide fuel storage services only at its registered place of business. Storage services may not be provided at a filling station.

(7) A seller of fuel who owns ten or more filling stations and whose filling stations are located at least in three counties, is a provider of the vital service referred to in clause 3 of subsection 1 of § 36 of the Emergency Act.
[RT I, 03.03.2017, 1 – entry into force 01.07.2017]

(8) Prior to dispatching or surrendering possession of the fuel, the person who holds an authorisation for the selling of fuel must present to the Tax and Customs Board, through the database of fuel handling operations, the particulars listed in subsection 2 of § 5^1 of this Act.
[RT I, 03.04.2018, 2 – entry into force 01.02.2019]

(9) At the demand of the official exercising regulatory enforcement, the handler of fuel presents, without delay and in a reproducible form, the particulars listed in subsection 2 of § 5^1 of this Act as recorded in the database of fuel handling operations concerning the fuel handled.
[RT I, 03.04.2018, 2 – entry into force 01.02.2019]

(10) The handler of fuel holds and stores fuel exclusively in stationary tanks that have been registered in accordance with the rules provided in Chapter 4^1 of this Act.
[RT I, 03.04.2018, 2 – entry into force 01.02.2019]

§ 4. Sale of fuel

(1) A filling station must display in a visible place a notice that states the following:
1) the name of the fuel;
2) the price of the fuel;
3) the seller's business name, registration number in the commercial register or, if the seller does not hold such registration, the relevant identity marker of the country in which the seller is established, the address of the seller's seat and its telephone number, the registration number of the authorisation issued to the seller of fuel or the registration number and date of the decision exempting the seller from the obligation to hold the corresponding authorisation;
[RT I, 29.06.2014, 1 – entry into force 01.07.2014]
4) other essential information pertaining to the purpose of the use of the fuel.

(2) At the request of the purchaser, the seller is required to ensure provision of explanations concerning the fuel which it sells, including the biofuel content of the petrol or diesel concerned, and concerning the properties of such fuels and the recommended uses of various petrol mixtures. At places of business where service personnel is not present on site (automatic filling stations), a notice must be displayed regarding the place where such explanations can be obtained, together with the telephone number to provide the relevant information.
[RT I, 15.11.2012, 3 – entry into force 01.01.2013]

(3) At the request of a law enforcement agency, the seller is required to present documents or provide relevant explanations concerning any additives in the fuel and the corresponding indications used when selling the fuel.
[RT I, 29.06.2014, 1 – entry into force 01.07.2014]

(4) When fuel is sold, except where the sale is made from a filling station, it has to be paid for using a non-cash means of payment.

(5) The seller is required to ensure that the customer has access to the information specified in subsections 1–3 of this section even if the fuel is sold outside a filling station.

(6) At any one filling station, only one legal person may sell fuel and store the fuel required for maintaining a fuel selling operation.
[RT I 2004, 53, 365 – entry into force 18.07.2004]

§ 4^1. Security

(1) A seller of fuel presents to the Tax and Customs Board the security described in subsection 2 of § 44^2 of the Value-Added Tax Act following the rules provided in the Taxation Act having regard to the special rules laid down in this Act. The security is deemed presented when the Tax and Customs Board has accepted it.

(2) The Tax and Customs Board may use the security provided for in subsection 1 of this section for covering any fuel excise debts of the seller of fuel.

(3) The requirement of security does not apply when selling aviation fuel, liquefied gas or biogas.
[RT I, 03.04.2018, 2 – entry into force 01.02.2019]

§ 4^2. Amount of security

(1) In relation to the import of fuel, to releasing fuel for consumption and to termination of the tax warehousing of fuel, the security of the seller of fuel amounts to 1,000,000 euros. When disposing of an application for authorisation, the Tax and Customs Board may impose a security exceeding this value if there are grounds to believe that the seller of fuel will not comply with the obligation to pay value-added tax. This provision does not apply when terminating tax warehousing in situations mentioned in clauses 1–6^1 of subsection 3 of § 15 of the Value-Added Tax Act.
[RT I, 03.04.2018, 2 – entry into force 01.02.2019]

(2) The security of the seller of fuel released for consumption is determined by multiplying the quantity of fuel that the seller intends to sell during two consecutive calendar months, the average selling price of the fuel and the rate of value added tax provided in subsection 1 of § 15 of the Value-Added Tax Act. The amount of the security may not fall below 5000 euros in the case of sellers of fuel released for consumption. The provisions of this subsection do not apply to sellers of fuel referred to in subsection 1 of this section.
[RT I, 03.04.2018, 2 – entry into force 01.02.2019]

(2^1) A state-owned company operating under§ 4 of the Liquid Fuel Stocks Act presents to the Tax and Customs Board by the ninth day of each calendar month the arithmetic mean of the selling prices of the stocks used, by name of fuel. The mean selling price of fuel is calculated by adding, to the fuel excise rate applicable in the previous calendar month, the arithmetic mean of the prices referred to in the previous sentence. The mean selling price of fuel is calculated exclusive of value added tax. The Tax and Customs Board disseminates the information concerning the mean selling price of fuel on its website.
[RT I, 03.04.2018, 2 – entry into force 01.11.2018]

(2^2) The Tax and customs Board may serve decisions concerning the amount of the security on persons through the Board's e-services environment – the e-Tax Board / e-Customs (hereinafter, 'e-Tax Board'). The decision is deemed served on the person when it has been opened in the e-Tax Board.
[RT I, 03.04.2018, 2 – entry into force 01.11.2018]

(3) [Repealed – RT I, 03.04.2018, 2 – entry into force 01.02.2019]

(4) [Repealed – RT I, 03.04.2018, 2 – entry into force 01.02.2019]

(5) [Repealed – RT I, 03.04.2018, 2 – entry into force 01.02.2019]

(5^1) [Repealed – RT I, 03.04.2018, 2 – entry into force 01.02.2019]

(6) [Repealed – RT I, 03.04.2018, 2 – entry into force 01.02.2019]

§ 4^3. Renewal of security

A seller of fuel presents to the Tax and Customs Board a new security at least ten business days before the expiration date of the previous one. The new security takes effect on the day following the expiration date of the previous one.
[RT I, 15.03.2011, 11 – entry into force 01.04.2011]

§ 4^4. Replacement and reduction of security

(1) The Tax and Customs Board makes a decision regarding replacement of the security within ten business days following the day of receiving the corresponding application from the seller of fuel, or at the first possible opportunity of replacing the security if the circumstances described in subsections 2–3 of § 125 of the Taxation Act arise.

(2) [Repealed – RT I, 03.04.2018, 2 – entry into force 01.02.2019]

(2^1) Sellers of fuel released for consumption may apply for a reduction of the security presented, provided they fulfil both of the following criteria:
1) by the date of submitting the application, the person has, for at least six months, operated on the basis of the authorisation to sell fuel;
2) the person, as well as any member of any of its management or oversight bodies, has no tax arrears.
[RT I, 03.04.2018, 2 – entry into force 01.02.2019]

(2^2) If the seller of fuel who has applied for a reduction of the amount of their security fulfils the criteria listed in subsection 21 of this section, the Tax and Customs Board, when making a decision concerning reduction of amount of the security, has regard, in the first place, to the following:
1) the person's solvency and observance of due dates for the payment of taxes;
2) the business reputation of the person, of the members of that person's management or oversight bodies, and of that person's business partners;
3) the person's investments for the purpose of fuel handling operations;
4) the accuracy of the person's reports and the observance of due dates for their submission.
[RT I, 03.04.2018, 2 – entry into force 01.02.2019]

(2^3) The reduced amount of the security of a seller of fuel released for consumption is determined by multiplying the quantity of fuel that the seller intends to sell during two consecutive calendar months, the average selling price of the fuel, the rate of value added tax provided in subsection 1 of § 15 of the Value-Added

Tax Act and the coefficient 0.1. The reduced amount of the security of a seller of fuel released for consumption may not be less than 5000 euros.
[RT I, 03.04.2018, 2 – entry into force 01.02.2019]

(3) The Tax and Customs Board makes a decision regarding reduction of the amount of the security within 30 calendar days following the 20th day of the month following the month in which the application was submitted. If the application as submitted shows a defect or if the Tax and Customs Board needs further information from the applicant to assess the grounds of the application, the time-limit for considering the application starts to run on the day the defect is cured or further information received.
[RT I, 03.04.2018, 2 – entry into force 01.02.2019]

(4) If, when re-assessing the criteria provided in subsection 2^2 of this section, justified doubts arise concerning performance of the value-added tax obligation, the Tax and Customs Board may revoke the decision reducing the amount of the security and establish a time-limit for the seller of fuel to present a security corresponding to the amount provided in subsection 2 of § 4^2 of this Act.
[RT I, 03.04.2018, 2 – entry into force 01.02.2019]

(5) If the suspicion on the basis of which an increased amount of the security was imposed under the second sentence of subsection 1 of § 4^2 of this Act has been removed, the Tax and Customs Board reduces the amount of the security of the seller of fuel to 1,000,000 euros.
[RT I, 03.04.2018, 2 – entry into force 01.02.2019]

§ 4^5. Quantitative restriction on the selling of fuel

(1) When importing fuel, releasing fuel for consumption or terminating the tax warehousing of fuel, the seller of fuel may sell fuel without quantitative restrictions, except in the cases provided in subsection 4 of this section and in the second sentence of subsection 1 of § 4^2 of this Act.

(2) The seller of fuel released for consumption may, in a calendar month, sell fuel in a quantity whose value does not exceed the difference obtained by dividing the security presented by that seller by the product of the mean selling price of fuel and the rate of value-added tax provided in subsection 1 of § 15 of the Value-Added Tax Act, and by subtracting, from the quotient, the quantity of fuel sold by the seller in the previous calendar month.

(3) The quantity of fuel that the seller of fuel released for consumption the amount of whose security has been reduced in accordance with subsection 2^3 of § 4^4 of this Act may sell in a calendar month may not exceed the difference obtained by dividing the security presented by that seller by the product of the mean selling price of fuel, the rate of value-added tax provided in subsection 1 of § 15 of the Value-Added Tax Act and the coefficient 0.1, and by subtracting, from the quotient, the quantity of fuel sold by the seller in the previous calendar month.

(4) In order to sell fuel on a scale that exceeds what is provided in subsections 2 and 3 of this section, the seller of fuel presents a supplementary security.
[RT I, 03.04.2018, 2 – entry into force 01.02.2019]

§ 5. Exceptions in the cases of release for consumption and export of fuel

[Repealed – RT I, 29.06.2014, 1 – entry into force 01.07.2014]

§ 5^1. Database of fuel handling operations

(1) The database of fuel handling operations is an electronic database the purpose of which is to collect and process data concerning the handling of fuel in order to ensure the collection of national taxes, the prevention of tax fraud and to ensure lowering the probability of fuel not meeting the quality criteria circulating on the internal market.

(1^1) The database of fuel handling operations is a sub-register of the register of taxable persons established under subsection 1 of § 17 of the Taxation Act. The rules for the keeping of the database are provided in the constitutive regulations of the register of taxable persons.
[RT I, 13.03.2019, 2 – entry in to force 15.03.2019]

(2) The person who holds an authorisation to sell fuel enters, with respect to fuel that belongs to it, in the database of fuel handling operations the particulars concerning the following events and operations:
1) transfers of fuel, except sales from filling stations;
2) shipping of fuel, except the shipping of fuel purchased from a filling station and except shipping which involves another event or operation captured by this subsection, provided the event or operation involved has already been entered in the database;
3) delivery of fuel to a provider of fuel storage services or depositor;
4) own consumption of fuel;
5) production of fuel outside an excise warehouse;
6) losses of fuel or writing off of residues of fuel;

7) acquisition of fuel released for consumption by means other than purchase from another person holding an authorisation to sell fuel;
8) entry of fuel residues in fuel accounts.

(3) Fuel must not be transferred, shipped, delivered to any provider of fuel storage service or depositor, or lost fuel or fuel residue written off, if the database contains no previous entry concerning the taking of the fuel to the relevant location or starting point.

(4) Data concerning the import and export of fuel released for consumption and concerning the release of fuel for consumption are entered in the database of fuel handling operations by the Tax and Customs Board based on the data in the data processing system of the e-Customs database referred to in § 13 of the Customs Act and in the electronic system for the management of national accompanying documents of excise goods (SADHES) established under subsection 14^5 of § 45 of the Alcohol, Tobacco, Fuel and Electricity Excise Duty Act. The supplier certifies, in the database of fuel handling operations, that the data referred to in the previous sentence are accurate. The supplier, and any supplier referred to in subsection 5 of § 123^1 of the Atmospheric Air Protection Act, add to the database the particulars mentioned in subsection 2 of § 2^3 of this Act, the particulars that are mentioned in subsection 2 of § 123^3 of the Atmospheric Air Protection Act and that, in the regulation enacted under subsection 6 of that section, concern the reports to be filed by suppliers of fuel, as well as the names and registry codes of the suppliers that have concluded the agreement mentioned in subsection 2 of § 2^2 of this Act, the quantity, in megajoules, of the statistics transferred and the time period of making the statistical transfer.
[RT I, 24.03.2020, 1 – entry into force 01.07.2020]

(5) [Repealed – RT I, 13.03.2019, 2 – entry in to force 15.03.2019]

(6) Data in the database of fuel handling operations are not public. In addition to the data controller and data processors, the following persons have access to the database:
1) the person who enters in the database the particulars listed in subsection 2 of this section, to the extent of the particulars entered by that person;
2) the person shipping, acquiring or taking delivery of fuel, with respect to the event naming that person;
3) the person who enters in the database a certificate or declaration of conformity and the document reflecting the results of performed measurements that serve as the basis for the certificate or declaration, as well as the person referred to in subsection 5^2 of § 9 of this Act, to the data entered by that person or on behalf of that person;
[RT I, 03.04.2018, 2 – entry into force 01.08.2018]
4) the Ministry of Economic Affairs and Communications, the Ministry of the Environment, the Environmental Board and the Environment Agency, to data that are required for assessing compliance with the obligations provided in § 2^1 of this Act and in § 123^1 of the Atmospheric Air Protection Act.
[RT I, 06.11.2019, 1 – entry into force 15.11.2019]

(7) [Repealed – RT I, 13.03.2019, 2 – entry in to force 15.03.2019]

§ 5^2. Requirements for transportation of fuel

The transporter of fuel must not commence transportation of the fuel before the transportation or a related event or action has been recorded in the database of fuel handling operations.
[RT I, 03.04.2018, 2 – entry into force 01.02.2019]

§ 5^3. Requirements for acquisition of fuel

If a person who holds the authorisation for the selling of fuel acquires fuel outside the filling station, they certify the taking of delivery of that fuel in the database of fuel handling operations immediately after entry into possession of the fuel.
[RT I, 03.04.2018, 2 – entry into force 01.02.2019]

§ 6. Shipment document

[RT I, 15.03.2011, 11 – entry into force 01.04.2011]

(1) When transporting or delivering, to the depositary or depositor, fuel that belongs to a person who does not hold an authorisation for the selling of fuel, the party that dispatches or delivers such fuel draws up a fuel shipment document which makes it possible to identify the fuel and its quantity.
[RT I, 03.04.2018, 2 – entry into force 01.02.2019]

(2) In addition to the particulars to be stated in the source document under the Accounting Act, the shipment document must set out the following:
[RT I 2004, 53, 365 – entry into force 18.07.2004]
1) the name of the fuel and its CN commodity code;
[RT I, 03.04.2018, 2 – entry into force 01.02.2019]
2) in the case of petrol, the octane number;
[RT I 2004, 53, 365 – entry into force 18.07.2004]
3) in the case of diesel fuel, a note indicating whether it is winter or summer diesel;
[RT I 2004, 53, 365 – entry into force 18.07.2004]
4) in the case of diesel fuel marked with a fiscal marker, a note concerning the marking with a fiscal marker;
[RT I 2004, 53, 365 – entry into force 18.07.2004]
5) the number, the name of the issuer and date of issue of the certificate of conformity or declaration of conformity of the fuel;
[RT I 2010, 31, 158 – entry into force 24.06.2010]
6) [Repealed -- RT I, 03.04.2018, 2 – entry into force 01.02.2019]
7) the business name of the transporter of fuel and the registration number of the transporter of fuel in the commercial register, the first name, surname and personal identification code of the driver of the motor vehicle, the registration number and registration state of the motor vehicle, the particulars of the certificate authorising use of the vehicle for transportation of hazardous goods and the address of the place of the loading and of the offloading of the fuel.
[RT I, 03.04.2018, 2 – entry into force 01.02.2019]

(2^1) If the database of fuel handling operations is not functional, the transferor of fuel is obligated to draw up a paper shipment document that must accompany the fuel when it is transported. In addition to the particulars provided in subsection 2 of this section, such a shipment document must include:
1) the personal identification code or registration code of the seller and of the buyer;
2) the number of the customs declaration or the number of the shipment document in the SADHES system;
3) the time and date of dispatching the fuel.
[RT I, 03.04.2018, 2 – entry into force 01.02.2019]

(2^2) Any event in respect of which a shipment document described in subsection 21 of this section was drawn up are retrospectively recorded in the database of fuel handling opeations at the first opportunity but not later than on the business day following the restoration of the functioning of the database.
[RT I, 03.04.2018, 2 – entry into force 01.02.2019]

(3) [Repealed – RT I, 03.04.2018, 2 – entry into force 01.02.2019]

(4) The shipping document must accompany the fuel when it is transported. At the demand of an official exercising regulatory enforcement, the document has to be presented to the official without delay.
[RT I, 03.04.2018, 2 – entry into force 01.02.2019]

(5) Shipping documents have to be preserved in accordance with the requirements established concerning the preservation of accounting source documents under the Accounting Act.
[RT I, 03.04.2018, 2 – entry into force 01.02.2019]

(6) [Repealed – RT I, 03.04.2018, 2 – entry into force 01.02.2019]

(7) When fuel is dispatched from excise warehouses, the relevant shipping documents are subject to the requirements arising from the Alcohol, Tobacco, Fuel and Electricity Excise Duty Act.
[RT I, 15.03.2011, 11 – entry into force 01.04.2011]

(8) The recipient of fuel named in the shipping document must check the conformity of the shipping document to the requirements set out in this section.
[RT I, 15.03.2011, 11 – entry into force 01.04.2011]

§ 6^1. Requirements for the provision of fuel storage services

(1) The provider of fuel storage services is obligated to keep, concerning the fuel accepted for storage, except for solid fuels and natural gas, stock records within the meaning of subsection 1 of § 19 of the Alcohol, Tobacco, Fuel and Electricity Excise Duty Act and to reflect these in the database referred to in subsection 1 of § $25^9$of the Taxation Act.
[RT I, 03.04.2018, 2 – entry into force 01.02.2019]

(2) The particulars to be reflected in the stock records of the provider of fuel storage services are set out in the constitutive regulations of the database referred to in subsection 1 of § $25^9$of the Taxation Act.
[RT I, 03.04.2018, 2 – entry into force 01.02.2019]

(2^1) The provider of fuel storage services does not reflect their stock records in the database referred to in subsection 1 of § $25^9$of the Taxation Act, if their place of business is in their warehouse which is located in a free zone, in a tax warehouse, in an excise warehouse, in a place of temporary storage, on the premises used for

inward processing procedures or in a customs warehouse, and if corresponding stock records, which contain all particulars required under subsection 2 of this section, are kept concerning the fuel accepted for storage.
[RT I, 03.04.2018, 2 – entry into force 01.02.2019]

(3) Stock records must reflect all transfers of ownership of the fuel. The transferor of fuel deposited for storage must notify the provider of storage services of the transfer of ownership at the latest during the business day following the day on which the transaction took place.

(4) [Repealed – RT I, 03.04.2018, 2 – entry into force 01.02.2019]

(5) The provider of storage services may release the fuel stored only to the owner of the fuel appearing as such in the storage accounts, or to the authorised representative of that owner.
[RT I, 20.02.2015, 3 – entry into force 01.07.2015]

§ 6^2. Special rule regarding the selling of fuel which has been produced outside an excise warehouse, which has been accounted as a residue and which has been acquired without the corresponding record being made in the database of fuel handling operations

Fuel which has been produced outside an excise warehouse, which has been accounted as a residue or which has been acquired without the corresponding record being made in the database of fuel handling operations may be sold or dispatched subject to authorisation by the Tax and Customs Board.
[RT I, 03.04.2018, 2 – entry into force 01.02.2019]

§ 7. Report on the handling of fuel in the case of sales from a filling station

[RT I, 03.04.2018, 2 – entry into force 01.02.2019]

(1) With respect to fuel sold from a filling station, the seller of fuel transmits, to the database of fuel handling operations, a report concerning their handling of fuel, during the period starting with the 16thday of the previous month and ending with the end of that month, on the 1stday of the following calendar month, and during the period starting with the 1stday of the calendar month and ending with the 15thday of that month, on the 16thday of the same month. The relevant particulars are presented for each place of business.
[RT I, 03.04.2018, 2 – entry into force 01.02.2019]

(2) [Repealed – RT I, 03.04.2018, 2 – entry into force 01.02.2019]

(3) The list of particulars to be submitted in the report on the handling of fuel is enacted by a regulation of the Minister in charge of the policy sector.
[RT I, 03.04.2018, 2 – entry into force 01.02.2019]

§ 7^1. Notifying the European Commission

(1) The Ministry of Economic Affairs and Communications notifies the European Commission periodically of fuel prices.

(2) Sellers of fuel are required to provide information necessary for the notification of European Commission specified in subsection 1 of this section at the request of the Ministry of Economic Affairs and Communications.
[RT I 2004, 53, 365 – entry into force 18.07.2004]

Chapter 3
REQUIREMENTS FOR FUEL AND ATTESTATION OF THE CONFORMITY OF FUEL

§ 8. Requirements for fuel

(1) The requirements for motor vehicle petrol, diesel, light fuel oil, heavy fuel oil and biofuel, except for shale-derived fuel oil are enacted by a regulation of the Minister in charge of the policy sector. The requirements are enacted having regard to the purpose of use of the fuels and to environmental requirements.
[RT I, 03.04.2018, 2 – entry into force 01.02.2019]

(2) Unless otherwise provided in this Act, it is prohibited to handle fuel specified in subsection 1 of this section if the fuel does not conform to the requirements. The person who handles fuel is responsible for the conformity of that fuel.

(3) Of the types of motor vehicle petrol, only unleaded petrol may be released for consumption or sold. For the purposes of this Act, unleaded petrol means petrol with a lead content not exceeding 0.013 g/l.

(4) At the request of a corresponding sports federation, the Minister of Economic Affairs and Communications is entitled to give permission for the release for consumption of non-conforming fuels with specific characteristics which are intended for use in sports vehicles.

(5) An application for the permission specified in subsection 4 of this section sets out the following information:
1) the name, registration number in the commercial register, address and other particulars of the sports federation;
2) the name, CN subheading and quantity of the fuel;
3) the name of the company which releases the fuel for consumption;
4) an explanation of or grounds for the need for the application.
[RT I 2004, 53, 365 – entry into force 18.07.2004]

§ 9. Conformity attestation

(1) The conformity to the requirements enacted concerning the fuels that are mentioned in subsection 1 of § 8 of this Act and that are released for consumption is attested by a certificate of conformity issued by a conformity assessment body or by a declaration of conformity issued by a manufacturer located in the European Union. The certificate or declaration must include the measurement results of the indicators measured when attesting conformity to the requirements.
[RT I, 03.04.2018, 2 – entry into force 01.08.2018]

(2) The certificate of conformity is issued by a conformity assessment body accredited by an accreditation body which meets the requirements set out in Regulation (EC) No 765/2008 of the European Parliament and of the Council setting out the requirements for accreditation and market surveillance relating to the marketing of products and repealing Regulation (EEC) No 339/93 (OJ L 218, 13.8.2008, pp. 30–47)

(3) The conformity of fuel to the requirements that have been enacted has to be proved:
1) when importing the fuel unless fuel is dispatched to an excise warehouse;
2) when releasing the fuel for consumption from an excise warehouse, except where the fuel dispatched from a Member State of the European Union is stored in a separate container in the excise warehouse and where a declaration of conformity has been issued with respect to that fuel;
[RT I, 03.04.2018, 2 – entry into force 01.08.2018]
2^1) when releasing for consumption any fuel dispatched from another Member State under a temporary exemption from the relevant excise duty, where delivery of such fuel is taken by an excise warehouse keeper outside an excise warehouse;
[RT I, 23.03.2020, 1 – entry into force 01.04.2020]
3) when fuel released for consumption in another Member State is brought into Estonia, except in the case where the fuel is stored in an excise warehouse under excise duty suspension;
[RT I, 03.04.2018, 2 – entry into force 01.08.2018]
4) when a producer of fuel uses or sells fuel produced from waste;
[RT I, 03.04.2018, 2 – entry into force 01.08.2018]
5) when a registered recipient of goods receives fuel dispatched from another Member State under excise duty suspension.
[RT I, 03.04.2018, 2 – entry into force 01.08.2018]

(4) When brought into Estonia, fuel whose conformity to the requirements that have been enacted has to be attested in the cases specified in subsection 3 of this section is placed in a customs warehouse, in a place of temporary storage, in a free zone or in an excise warehouse.
[RT I, 16.06.2017, 1 – entry into force 01.07.2017]

(5) A certificate or declaration of conformity:
1) is submitted to the customs authorities together with the customs declaration for release for free circulation, or
2) is kept by the person who dispatched the fuel from the excise warehouse, or the person who, in Estonia, receives the fuel released for consumption, or the producer who produced the fuel from waste.
[RT I, 03.04.2018, 2 – entry into force 01.08.2018]

(5^1) The certificate or declaration of conformity is not required:
1) when releasing for consumption any fuel not subject to excise duty as identified in the Alcohol, Tobacco, Fuel and Electricity Excise Duty Act;
2) when releasing for consumption and exporting any fuel consumed by a water craft or aircraft used outside Estonian territory.
[RT I, 29.06.2014, 1 – entry into force 01.07.2014]

(5^2) The particulars of the certificate or declaration of conformity and of the document reflecting the measurement results of the indicators measured are entered in the database of fuel handling operations prior to releasing the fuel for consumption by:

1) an accredited conformity assessment body;
2) the person who releases fuel for consumption;
3) the person who brings to Estonia fuel that has been released for consumption in another Member State.
[RT I, 03.04.2018, 2 – entry into force 01.08.2018]

(5^3) [Repealed – RT I, 23.03.2020, 1 – entry into force 01.04.2020]

(6) The conformity of fuel to the requirements that have been enacted has to be attested anew if more than six months have passed since the issue of the certificate or declaration of conformity of the fuel. When the conformity of the fuel to such requirements has been attested anew, the keeper of the excise warehouse, the warehouse operating in a free zone, the customs warehouse or the temporary storage facility makes an entry concerning the certificate or declaration of conformity in the database of fuel handling operations.
[RT I, 03.04.2018, 2 – entry into force 01.08.2018]

(7) Certificates or declarations of conformity or their copies have to be preserved in accordance with the requirements provided in the Accounting Act in respect of the preservation of accounting source documents.
[RT I 2010, 31, 158 – entry into force 24.06.2010]

§ 9^1. Proportional mixing of fuel and biofuel at release of fuel for consumption

(1) It is permitted to produce fuel at release for consumption by proportionally mixing a quantity of fuel corresponding to the requirements provided in this Act with a quantity of biofuel corresponding to the environmental requirements enacted under this Act and under subsection 1 § 120 of the Atmospheric Air Protection Act while pumping the quantities concerned into a cistern lorry, provided the person who performs such a fuel handling operation proves to a person exercising regulatory enforcement that the fuel thus produced meets the requirements enacted by this Act.

(2) The rules for proving, and for verifying, correspondence to the requirements of the fuel produced by the proportional mixing referred to in subsection 1 of this section are enacted by a regulation of the Minister in charge of the policy sector.
[RT I, 23.03.2020, 1 – entry into force 01.04.2020]

§ 10.–§ 12.[Repealed – RT I 2010, 31, 158 – entry into force 24.06.2010]

Chapter 4
OBLIGATION TO HOLD RELEVANT AUTHORISATION

[RT I, 29.06.2014, 1 - entry into force 01.07.2014]

§ 13. Obligation to hold relevant authorisation

(1) Authorisation is required in order to engage in one or several of the following areas of activity:
1) the import of fuel;
2) the export of fuel;
3) the selling of fuel;
4) the provision of fuel storage services.
[RT I 2004, 18, 131 – entry into force 15.04.2004]

(2) Authorisation is not required:
1) when selling fuel in an excise warehouse, except for the sale of fuel released for consumption, or in a tax warehouse or customs warehouse or in a free zone;
2) where the entry into a motor vehicle sale agreement is accompanied by the sale of fuel under the agreement;
3) for the import of fuel, provided the fuel is taken into an excise warehouse or tax warehouse;
4) when releasing for consumption any fuel that is not subject to an excise duty under the Alcohol, Tobacco, Fuel and Electricity Excise Duties Act;
2) when releasing for consumption and exporting any fuel consumed by a water craft or aircraft used outside Estonian territory;
6) when selling fuel as part of enforcement proceedings.

(3) The seller of fuel mentioned in subsection 1 of § $4^2$of this Act must have, in the register of economic activities, a separate note regarding the release of fuel for consumption or the termination of tax warehousing.
[RT I, 29.06.2014, 1 – entry into force 01.07.2014]

§ 14. Subject of scrutiny of the authorisation

[RT I, 29.06.2014, 1 – entry into force 01.07.2014]

Authorisation is granted to the undertaking if:
1) it meets the requirements set out in § 3 of this Act;
2) it has the security that fulfils the conditions set out in sections 4^1–4^4 of this Act;
3) the applicant for the authorisation has not been convicted of operating without authorisation in a field that was subject to authorisation requirement and the term provided in subsection 1 of § 24 of the Punishment Register Act has not expired.
[RT I, 29.06.2014, 1 – entry into force 01.07.2014]

§ 15. Applying for authorisation

[RT I, 29.06.2014, 1 – entry into force 01.07.2014]
In addition to those provided in the General Part of the Code of Economic Activities Act, the application for authorisation sets out the following particulars:
1) specific information concerning the area of activity in accordance with the list provided in subsection 1 of § 13 of this Act;
2) in the case of the area of activity 'the sale of fuel', whether the applicant falls under subsection 1 or 2 of § 42 of this Act;
3) where the authorisation to provide fuel storage services is applied for, information concerning the volume of the tanks used;
4) where the authorisation for the sale of fuel is applied for, the business plan or other activity plan that sets out the applicant's estimated maximum monthly turnover from the sale of fuel;
5) where the authorisation for the sale of fuel is applied for, the addresses of the places of sale that represent places of business.
[RT I, 29.06.2014, 1 – entry into force 01.07.2014]

§ 15^1. Notification of intention to exceed the estimated maximum turnover from the sale of fuel

[Repealed – RT I, 03.04.2018, 2 – entry into force 01.02.2019]

§ 16.–§ 18.[Repealed – RT I 2004, 18, 131 – entry into force 15.04.2004]

§ 19. Deciding on an application for authorisation

[RT I, 29.06.2014, 1 – entry into force 01.07.2014]

(1) Applications for authorisation are decided on by the Tax and Customs Board.

(2) The Tax and Customs Board determines the security for the applicant within 10 business days starting from the day on which it received the application together with the documents and data annexed to it. If the seller of fuel has applied for a reduction of the security, the Tax and Customs Board determines the security for the applicant within the time-limit provided in subsection 3 of § 4^4 of this Act.

(3) Where the applicant makes an application referred to in § 4^4 of this Act, the time-limit for deciding on the application for authorisation is suspended until the decision is taken concerning the application made under § 4^4.
[RT I, 29.06.2014, 1 – entry into force 01.07.2014]

§ 19^1. Prohibition of purchasing fuel from unauthorised sellers

[RT I, 29.06.2014, 1 – entry into force 01.07.2014]

(1) It is prohibited to purchase fuel from a seller who has not been authorised as a seller of fuel.

(2) When purchasing fuel, the purchaser must verify in the Register of Economic Activities whether or not the seller holds the corresponding authorisation. Such verification is not required in the case of purchasing fuel from a filling station.
[RT I, 29.06.2014, 1 – entry into force 01.07.2014]

§ 19^2. Obligations of excise and tax warehouse keepers in relation to the authorisation

[RT I, 29.06.2014, 1 – entry into force 01.07.2014]

(1) In the case of release of fuel for consumption, the excise warehouse keeper and, in the case of termination of tax warehousing, the tax warehouse keeper, must verify in the Register of Economic Activities whether the person who requests the release of fuel for consumption or the termination of tax warehousing holds the authorisation for the selling of fuel which, among other things, must include the note referred to in subsection 3 of § 13 of this Act. The release of fuel for consumption and the termination of tax warehousing is prohibited if the register does not contain, in respect of the owner of the fuel, the note referred to in this subsection. This provision does not apply to the termination of tax warehousing in the cases listed at points 2–6^1 of subsection 3 of § 15 of the Value-Added Tax Act.
[RT I, 03.04.2018, 2 – entry into force 01.02.2019]

(2) The Tax and Customs Board may suspend the authorisation to operate an excise warehouse or a tax warehouse for up to six months if:
1) the owner of the fuel released for consumption from the excise warehouse does not hold the note referred to in subsection 1 of this section or
2) at the time when the tax warehousing was terminated, the owner of the fuel did not hold the note referred to in subsection 1 of this section.

(3) When the authorisation to operate an excise warehouse is suspended under subsection 2 of this section, points 1–2 and 5 of subsection 1 of § 43 of the Alcohol, Tobacco, Fuel and Electricity Excise Duty Act do not apply.

(4) The Tax and Customs Board may refuse to revoke the authorisation to operate an excise warehouse or a tax warehouse if this is requested by the holder of the authorisation during the time when the validity of the authorisation is suspended on the grounds set out in subsection 2 of this section.
[RT I, 29.06.2014, 1 – entry into force 01.07.2014]

Chapter 4[1]
OBLIGATION TO REGISTER FUEL TANKS

[RT I, 03.04.2018, 2 - entry into force 01.08.2018]

§ 19[3]. Obligation to register fuel tanks

(1) Any person who owns a stationary tank that has a capacity of 10 cubic metres or more and that is used to hold or store or is intended to hold or store fuel referred to in subsection 1 of § 19 of the Alcohol, Tobacco, Fuel and Electricity Excise Duty Act submits the following data to the information system referred to in subsection 1 of § 12 of the Equipment Safety Act:
1) the address of the land unit on which the tank is located;
2) the name and registration number or personal identification code or, in the absence of such code, the date of birth of the owner of the tank;
3) the number of the layout plan of the tank if such a plan exists;
4) the capacity of the tank;
5) a note specifying whether the tank is an underground one;
6) a note specifying whether or not an above-ground tank has a floating lid;
7) a note specifying whether or not the tank is in use;
8) the purpose of use of the tank;
9) in the case that the owner of the tank is not in possession of the same, the name of the possessor together with his or her personal identification code or its registration number.

(2) Should the data listed in subsection 1 of this section change, the owner of the tank is under an obligation to submit the new data to the information system referred to in subsection 1 of § 12 of the Equipment Safety Act.
[RT I, 03.04.2018, 2 – entry into force 01.08.2018]

Chapter 5
REGULATORY ENFORCEMENT

§ 20. Regulatory enforcement

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

(1) Regulatory enforcement of compliance with the requirements provided in this Act is exercised, within the limits of their competence, by:
1) the Competition Authority;
2) the Tax and Customs Board;
3) the Consumer Protection and Technical Regulatory Authority;
[RT I, 12.12.2018, 3 – entry into force 01.01.2019]
4) the Environment Board.
[RT I, 10.07.2020, 2 – entry into force 01.01.2021]

(2) The competence of the Competition Authority extends to:
1) verification of register information;
2) verification of compliance with the requirements concerning fuel and the handling of fuel;
3) the granting of approval for operations involving non-conforming fuel.
[RT I, 13.03.2014, 4 – entry into force 01.07.2014]

(3) The competence of the Tax and Customs Board extends to:
1) verification of the presence of the authorisation for the handling of fuel;
2) verification, in relation to the handling of fuel, of compliance with the requirements concerning fuel and of the documents certifying conformity of the fuel;
2^{1}) verification of compliance with the requirements applicable to the handling of fuel;
[RT I, 03.04.2018, 2 – entry into force 01.08.2018]
3) the processing of reports concerning the handling of fuel and of the data of the database of fuel handling operations;
[RT I, 03.04.2018, 2 – entry into force 01.02.2019]
4) the granting of approval for operations involving non-conforming fuel.
[RT I, 13.03.2014, 4 – entry into force 01.07.2014]
5) assessment of the conformity of fuel to the requirement referred to in § $2^{1}$of this Act;
[RT I, 03.05.2017, 1 – entry into force 01.09.2019]
6) verification of compliance with the obligation to register fuel tanks and regulatory enforcement of the accuracy of data entered in the database referred to in § $19^{3}$of this Act.
[RT I, 03.04.2018, 2 – entry into force 01.08.2018]

(4) The competence of the Consumer Protection and Technical Regulatory Authority extends to:
[RT I, 12.12.2018, 3 – entry into force 01.01.2019]
1) verification of the presence of relevant registrations;
2) verification of compliance with the requirements concerning fuel and the handling of fuel;
3) the granting of approval for operations involving non-conforming fuel.
[RT I, 13.03.2014, 4 – entry into force 01.07.2014]

(5) The competence of the Environment Board extends to verification of compliance with the obligation to register fuel tanks and to enforcement of compliance with the obligation to file the reports referred to in § $2^{4}$of this Act and of the conformity of those reports to the requirements provided in this Act.
[RT I, 10.07.2020, 2 – entry into force 01.01.2021]

§ 21. Competition Authority

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

§ 22. Tax and Customs Board

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

§ 23. Consumer Protection Board

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

§ 24. Special measures of regulatory enforcement

[RT I, 20.02.105, 3 – entry into force 02.03.2015]

(1) When exercising regulatory enforcement duties provided for in this Act, a law enforcement body may, in accordance with the grounds and the rules provided in the Law Enforcement Act, apply the special measures of regulatory enforcement set out in sections 30, 31, 32, 44, 49, 50 and 51 of that Act.

(2) In addition to the measures referred to in subsection 1 of this section, when exercising the regulatory enforcement duties provided in this Act, the Tax and Customs Board may, in accordance with the grounds and the rules provided in the Law Enforcement Act, apply the special measures of regulatory enforcement provided in section 45 of that Act.

(3) When applying the special measures of regulatory enforcement that are within its power, the Tax and Customs Board may resort to direct coercion in accordance with the grounds and the rules provided in the Law Enforcement Act.
[RT I, 20.02.105, 3 – entry into force 02.03.2015]

§ 24^{1}. Special rules for regulatory enforcement

(1) A law enforcement body may apply the measure described in § 50 of the Law Enforcement Act only in the presence of the person handling the fuel or of a representative of that person.

(2) A law enforcement body is authorised to prohibit the handling of non-conforming fuel.
[RT I, 13.03.2014, 4 – entry into force 01.07.2014]

§ 24[2]. Special rules regarding performance of regulatory enforcement by the Tax and Customs Board

(1) The Tax and Customs Board is authorisedto impound -- by an order, until the relevant circumstances are clarified or until the security mentioned in subsection 1[6]of § 31 of the Alcohol, Tobacco, Fuel and Electricity Excise Duty Act has been paid – any fuel, including any liquid combustible substance mentioned in the Alcohol, Tobacco, Fuel and Electricity Excise Duty Act, in relation to which there is reason to believe that it does not conform to the requirements that have been enacted or to the documents that have been submitted in relation to such fuel, or which is suspected of being handled outside the handling system that is subject to regulatory enforcement, or whose use for non-approved purposes results in the accrual or increase of excise duty liability. Impounded fuel may be sold, dispatched or subjected to other operations only if this has been authorised by the Tax and Customs Board.
[RT I, 03.04.2018, 2 – entry into force 01.02.2019]

(1[1]) The Tax and Customs Board makes an entry in the database of fuel handling operations concerning impounded fuel.
[RT I, 03.04.2018, 2 – entry into force 01.02.2019]

(2) The Tax and Customs Board may decide that the impounded fuel for which the security mentioned in subsection 1[6]of § 31 of the Alcohol, Tobacco, Fuel and Electricity Excise Duty Act has not been presented within 30 days starting from the day following the decision of the Tax and Customs Board concerning the amount of the security, is transferred into the ownership of the state. Fuel which has been transferred into the ownership of the state is realised in accordance with the rules provided in the State Assets Act.
[RT I, 16.06.2017, 1 – entry into force 01.07.2017]

(3) The directive referred to in subsection 1 of this section is served on the person holding an authorisation for the selling of fuel via the e-Tax Board. The directive is deemed served on the person when it is opened in the e-Tax Board.
[RT I, 03.04.2018, 2 – entry into force 01.02.2019]

§ 25. Rate of the non-compliance levy

[RT I, 13.03.2014, 4 – entry into force 01.07.2014]
Where a compliance notice is not complied with, the maximum amount of the non-compliance levy that can be imposed in accordance with the rules provided in the Substitutional Performance and Non-Compliance Levies Act is 640 euros.
[RT I, 13.03.2014, 4 – entry into force 01.07.2014]

§ 26. Contestation of compliance notices and other measures

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

§ 27. Checking conformity with established requirements˘

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

§ 28. Operations involving non-conforming fuel

(1) Operations involving non-conforming fuel are arranged according to the proposal of the possessor or owner of the fuel, having regard to the provisions of this section.

(2) Non-conforming fuel may be subject to the following operations provided that these do not harm human health, property or the environment:
1) export;
2) reprocessing at an excise warehouse;
3) destruction in accordance with the requirements of the Waste Act;
4) sale to the chemical industry as raw material;
5) any other operations approved by a law enforcement agency.
[RT I, 13.03.2014, 4 – entry into force 01.07.2014]

(3) To perform the operations listed in subsection 2 of this section the approval of the law enforcement agency that issued the corresponding compliance notice has to be applied for. The person who handles non-conforming fuel must inform the law enforcement agency of the results of the operation in writing within a reasonable time.
[RT I, 13.03.2014, 4 – entry into force 01.07.2014]

(4) [Repealed –RT I 2004, 53, 365 – entry into force 18.07.2004]

(5) Non-conforming fuel is stored at a place approved by the agency specified in subsection 3 of this section until approval is obtained for operations involving such a fuel.

(6) The law enforcement agency grants approval for operations involving non-conforming fuel within five business days following submission of the corresponding application.
[RT I, 13.03.2014, 4 – entry into force 01.07.2014]

Chapter 6
LIABILITY

§ 29. [Repealed – RT I 2004, 18, 131 – entry into force 15.04.2004]

§ 30. Failure to register a place of business

(1) The handling of fuel at a place of business that is not listed in the relevant authorisation is punishable by a fine of up to 300 fine units.
[RT I, 29.06.2014, 1 – entry into force 01.07.2014]

(2) The same act, when committed by a legal person, is punishable by a fine of up to 3200 euros.
[RT I 2010, 22, 108 – entry into force 01.01.2011]

§ 31. Absence of shipping document, certificate of conformity and declaration of conformity

[RT I 2010, 31, 158 – entry into force 24.06.2010]

(1) The handling of liquid fuel without a shipping document which meets the established requirements, a failure to present a shipping document meeting the established requirements or absence of a certificate or declaration of conformity meeting the established requirements is punishable by a fine of up to 300 fine units.
[RT I 2010, 31, 158 – entry into force 24.06.2010]

(2) The same act, when committed by a legal person, is punishable by a fine of up to 3200 euros.
[RT I 2010, 22, 108 – entry into force 01.01.2011]

§ 31^1. Violation of the obligation to keep stock records

(1) Violation, by the provider of fuel storage services, of the obligation to keep stock records is punishable by a fine of up to 300 fine units.

(2) The same act, when committed by a legal person, is punishable by a fine of up to 3200 euros.
[RT I, 20.02.2015, 3 – entry into force 01.07.2015]

§ 31^2. Violation of the notification obligation in the event of transfer of fuel

(1) Violation of the obligation to notify the provider of fuel storage services of having transferred the fuel stored is punishable by a fine of up to 300 fine units.

(2) The same act, when committed by a legal person, is punishable by a fine of up to 3200 euros.
[RT I, 20.02.2015, 3 – entry into force 01.07.2015]

§ 31^3. Release of fuel to a person not reflected in stock records

(1) Release, by the provider of fuel storage services, of the fuel stored to a person other than the owner as reflected in stock records is punishable by a fine of up to 300 fine units.

(2) The same act, when committed by a legal person, is punishable by a fine of up to 3200 euros.
[RT I, 20.02.2015, 3 – entry into force 01.07.2015]

§ 32. Illegal handling of non-conforming fuel and carrying out unapproved operations involving non-conforming fuel

(1) Illegal handling of non-conforming fuel, or carrying out unapproved operations involving such a fuel if approval is required is punishable by a fine of up to 300 fine units.

(2) The same act, when committed by a legal person, is punishable by a fine of up to 3200 euros.
[RT I 2010, 22, 108 – entry into force 01.01.2011]

§ 32[1]. Purchasing of fuel from an unregistered seller

(1) The purchasing of fuel from an unregistered seller, except if the fuel is purchased from a filling station, is punishable by a fine of up to 300 fine units.

(2) The same act, when committed by a legal person, is punishable by a fine of up to 3200 euros.
[RT I, 15.03.2011, 11 – entry into force 01.04.2011]

§ 32[2]. Transportation of fuel without entry in the database of fuel handling operations

(1) Transportation of fuel without the required entry in the database of fuel handling operationsis punishable by a fine of up to 300 fine units.

(2) The same act, when committed by a legal person, is punishable by a fine of up to 5000 euros.
[RT I, 03.04.2018, 2 – entry into force 01.02.2019]

§ 33. Failure to comply with reporting obligation and submission of false information in reports

[Repealed – RT I, 03.04.2018, 2 – entry into force 01.02.2019]

§ 33[1]. Failure to comply with the obligation concerning the share of biofuel released for consumption

(1) The release for consumption of liquid fuel while in violation of the obligation provided in § 2[1]of this Act concerning the share of the total energy content of biofuels is punishable by a fine of up to 300 fine units.

(2) The same act, when committed by a legal person, is punishable by a fine of up to 10,000,000 euros.
[RT I, 03.05.2017, 1 – entry into force 01.05.2018]

§ 34. [Repealed – RT I 2010, 31, 158 – entry into force 24.06.2010]

§ 35. Proceedings

Out-of-court proceedings concerning the misdemeanours provided for in this Chapter are conducted, within the scope of their jurisdiction, by:
1) the Competition Authority;
2) the Tax and Customs Board;
3) the Consumer Protection and Technical Regulatory Authority;
[RT I, 12.12.2018, 3 – entry into force 01.01.2019]
4) [Repealed – RT I, 03.04.2018, 2 – entry into force 01.02.2019]
5) the Environment Board.
[RT I, 10.07.2020, 2 – entry into force 01.01.2021]

(2) The body to conduct the out-of-court proceedings, or the court, may order the confiscation, according to § 83 of the Penal Code, of any object or substance that was directly used in the commission of the misdemeanours provided for in §§ 31 and 32 of this Act.
[RT I, 20.02.2015, 3 – entry into force 02.03.2015]

Chapter 7
IMPLEMENTING PROVISIONS

§ 36. Transitional provision

(1) A market licence issued to an undertaking on the basis of the Energy Act prior to the entry into force of this Act remains valid until its holder is entered in the national register of undertakings operating in areas of activity subject to special requirements, or until the date specified in the operating licence, but not longer than until 31 December 2003.

(2) An undertaking who, prior to the entry into force of this Act, operates in the area of fuel export or provision of fuel storage services and who wishes to continue operation in such an area of activity, must be entered in the register not later than by 31 December 2003.

(3) A market licence which expires during the period which begins on the date of publication of this Act in the *Riigi Teataja*and ends on the date of entry into force of this Act is deemed to be valid until its holder is entered in the register, but not longer than until 31 December 2003.

(4) In relation to repealing §§ 10 and 11 of this Act, any operational authority that authorised bodies were vested with under these provisions is also revoked. The entries regarding the operational authority of such authorised bodies are removed from the register of economic activities.
[RT I 2010, 31, 158 – entry into force 24.06.2010]

(5) Registrations in respect of the sale of fuel as an area of activity made in the register of economic activities before 1 April 2011 remain valid until 31 May 2011. Any persons entered in the register of economic activities who wish to continue to be engaged in the selling of fuel must submit to the Tax and Customs Board a registration application together with the documents and information specified in subsections 1 and 2 of § 14 of this Act. The Tax and Customs Board determines a security for the applicant within 30 calendar days following receipt of the registration application and of annexed documents and information. The Tax and Customs Board makes a decision concerning acceptance of the security within five business days from the day the security is presented to it. The persons who by 31 May 2011 at the latest have presented the security specified in § 4^1 of this Act are entered in the register of economic activities.
[RT I, 07.02.2012, 9 – effective 31.01.2012 By judgment of the Constitutional Review Chamber of the Supreme Court subsection 5 of § 36 of the Liquid Fuel Act is declared unconstitutional and invalid insofar as it applies to the sellers of fuel released for consumption who were registered as sellers of fuel in the register of economic activities on 1 April 2011 and had operated on the fuel market for less than three years.]

(6) The obligation referred to in subsection 1 of § 2^1 of this Act does not apply in the case of diesel fuel during the period of 1 November 2018 through 31 March 2019.
[RT I, 03.05.2017, 1 – entry into force 01.05.2018]

(7) The seller of fuel released for consumption who intends to pursue its activities on the basis of the corresponding authorisation after 1 February 2019, submits to the Tax and Customs Board, at the latest on 15 November 2018, information concerning the quantity of fuel it intends to sell during two consecutive calendar months.
[RT I, 03.04.2018, 2 – entry into force 01.11.2018]

(8) At the latest on 15 December 2018, the Tax and Customs Board determines the new amount of security for sellers of fuel who have submitted to the Board the information referred to in subsection 7 of this section. Sellers of fuel who meet the conditions provided in subsection 2^1 of § 4^4 of this Act are deemed to have submitted the application to obtain a reduction in the amount of the security.
[RT I, 03.04.2018, 2 – entry into force 01.11.2018]

(9) Sellers of fuel released for consumption who have not submitted the information referred to in subsection 7 of this section by the due date are subject to the restriction enacted by subsection 2 of § 4^5 of this Act starting 1 February 2019. The authorised quantity of sales for a calendar month is calculated by reference to the amount of the security presented by the person concerned. If, on 1 February 2019, the security presented by the seller of fuel released for consumption is less than 5000 euros, the Tax and Customs Board suspends the validity of the authorisation held by such a person.
[RT I, 03.04.2018, 2 – entry into force 01.02.2019]

(10) Sellers of fuel who intend to continue exercising the right to import fuel, to release fuel for consumption and to terminate tax warehousing of fuel starting 1 February 2019 and whose amount of security has been reduced by decision of the Tax and Customs Board to a value below 1,000,000 euros, present a security amounting to 1,000,000 euros at the latest on 31 January 2019. If, on 1 February 2019, the security presented by the seller of fuel is less than 1,000,000 euros, the Tax and Customs Board suspends the validity of the authorisation held by such a person.
[RT I, 03.04.2018, 2 – entry into force 01.02.2019]

(11) Shipments of fuel which commenced before 1 February 2019 and which continue on 1 February 2019 or after that date are subject to the requirement of drawing up the shipment document required under§ 6 of this Act as in force on 31 January 2019.
[RT I, 03.04.2018, 2 – entry into force 01.02.2019]

(12) By 15 February 2019, sellers of fuel submit the report, which meets the requirements of subsection 1 of § 7 of the version of this Act in force through 31 January 2019, in respect of January 2019. Additionally, through the database of fuel handling operations, sellers of fuel submit, by 15 February 2019, a one-time report concerning residual quantities of fuels as recorded on 31 January, which contains the following particulars:
1) the name, CN commodity code, quantity and location of the fuel;
2) in the case of petrol, the octane number;
3) in the case of diesel fuel marked with a fiscal marker, a note concerning the marking with a fiscal marker;
4) the number, the name of the issuer and date of issue of the certificate of conformity or declaration of conformity of the fuel.
[RT I, 03.04.2018, 2 – entry into force 01.02.2019]

(13) The particulars mentioned in the third sentence of subsection 4 of § 5^1 of this Act have to be added, for the first time, on 1 August 2019.
[RT I, 03.04.2018, 2 – entry into force 01.02.2019]

(14) The system operator mentioned in § 15 of the Natural Gas Act renders the digital environment mentioned in subsection 2 of § $2^6$of this Act operational at the latest on 1 October 2020.
[RT I, 23.03.2020, 1 – entry into force 01.04.2020]

(15) An agreement which is concluded between suppliers or between a supplier and a person who supplied biomethane or electricity for final consumption prior to the digital environment mentioned in subsection 2 of § $2^6$of this Act becoming operational may be concluded in writing outside that environment. In such a situation, the agreement, together with the report referred to in subsection 1 of § $2^4$of this Act, is filed with the Environment Board.
[RT I, 23.03.2020, 1 – entry into force 01.04.2020]

(16) In the year 2020, suppliers may fulfil the requirement of a mandatory share of advanced biofuels set out in subsection 9 of § $2^1$of this Act besides advanced biofuels also with biofuels that have been produced from feedstock which a nationally competent authority of a Member State of the European Union has, prior to 9 September 2015, defined as a waste, residue, non-food cellulosic material or lignocellulose and which was used to produce biofuel in an existing production plant before that date. The energy content of such biofuel is counted towards fulfilling the requirement set out in subsection 1o f § $2^1$of this Act at one time its actual value.
[RT I, 23.03.2020, 1 – entry into force 01.04.2020]

§ 37. Entry into force of this Act

(1) This Acts enters into force on 1 July 2003.

(2) Subsections 4 and 5 of § 8, subsection 7 of § 9 and subsection 3 of § 36 of this Act enter into force on the day following their publication in the *Riigi Teataja*.

[1]Directive 2009/28/EC of the European Parliament and of the Council on the promotion of the use of energy from renewable sources and amending and subsequently repealing Directives 2001/77/EC and 2003/30/EC (OJ L 140, 05.06.2009, pp. 16–62); Directive (EU) 2015/1513 of the European Parliament and of the Council amending Directive 98/70 relating to the quality of petrool and diesel fuels and Directive 2009/28 on the promotion of the use of energy from renewable sources (OJ L 239, 15.09.2015, pp. 1–29) Directive (EU) 2018/2001 on the promotion of the use of energy from renewable sources (OJ L 328, 21.12.2018, pp 82–209).
[RT I, 23.03.2020, 1 – entry into force 01.04.2020]