

Procedure for Determining Packaging Material

Regulation No. 9 of 11 February 1997 of the Minister of the Environment

Pursuant to subsection 2 of section 4 of the Packaging Act (RT (State Gazette) I 1997, 5/6, 31), I hereby establish:

1. to approve the procedure for determining packaging material (attached);
2. this Regulation shall come into effect on 1 March 1997.

Villu Reiljan, Minister

Rein Ratas, Secretary General

Procedure for Determining Packaging Material

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I. General Provisions

1. This Regulation establishes requirements for determining materials of sales packaging (hereinafter packaging) containing alcoholic or non-alcoholic beverages for the purpose of imposing excise duty on the materials listed and grouped in the Annex of the Packaging Excise Duty Act (RT I 1997, 5/6, 31):
 1. glass and ceramics;
 2. plastic;
 3. metal;
 4. other.
1. For the purpose of this Regulation a packaging of alcoholic or non-alcoholic beverages shall mean a packaging (irrespective of its containment capacity, material, or shape) which directly covers the goods to be delivered to the consumer (bottles, jars, canisters, boxes, etc.).
2. For the purpose of this Regulation packaging material shall mean any material forming the major part of a packaging. Labels, corks, decorative boxes, etc. that do not directly contain alcoholic or non-alcoholic beverages shall not be regarded as packaging material.
3. If the packaging contains materials of different groups (section 1), for example plastic and metal or cardboard and plastic, the rate of the excise duty shall be determined on the basis of the material the mass of which forms the major part of the composition of the packaging.

I. Determination of the Groups of Packaging Material

5. The classification of goods manufactured in Estonia (hereinafter EGC) serves as the basis for determining packaging material (see the table below):

Packaging material	EGC group	EGC items
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		No.	Item	No.	Item
1.	Glass and ceramics, including				
	1.1. glass ¹⁾	70	Glass and glass products	7010	Glass bottles, bottles of cut glass, jars, jugs, ampoules, and other glass containers for preservation or transportation of goods; glass cans, glass corks, glass covers, and other covers made of glass.
	1.2 ceramics ²⁾	69	Ceramic products	6909	Ceramic laboratory equipment, ceramic products for the chemical industry and other ceramic technical equipment; pipes; ceramic containers for agriculture; ceramic saucepans, dishes; ceramic containers for packaging and transportation of goods.
2.	Plastic ³⁾	39	Plastics, other plastic products	3923	Plastic containers for packaging or transportation of goods; plastic corks, covers, cases, etc.
3	Metals, including ⁴⁾				
	3.1. iron or steel	73	Products of ferrous metals	7310	Iron or steel tanks, barrels, cylinders, cans, boxes, and other containers for any substances (except for high-pressure gas and liquid gas) with the containment capacity up to 300 litres, with or without lining, without mechanical equipment or equipment for heat engineering.
	3.2. aluminium	76	Aluminium,	7612	Aluminium tanks, barrels,

			aluminium products		cisterns, jars, boxes, and other containers (including inflexible and compressible cylinder containers) for any substances (except for high-pressure gas and liquid gas) with the containment capacity up to 300 litres, with or without thermal insulation, with or without mechanical equipment or equipment for heat engineering.
	3.3. other metals				
4.	Other packaging materials ⁵⁾ , including				
	4.1 materials based on cardboard (including waxed materials, materials covered with foil, polymer or other covering)	48	Paper and pasteboard, products of paper, pulp and pasteboard	4819	Boxes, cases, bags, and other packaging made of paper, pasteboard, cellulose materials; document cases and other office, store, etc. supplies made of paper and pasteboard.
	4.2. other materials				

Notes:

1. Group 1.1. includes molten inorganic glass types, irrespective of the colour, transparency and chemical composition of the glass (crystal glass, etc.).
2. In addition, group 1.1. includes ceramic materials produced by using the inorganic high-temperature sintering process (clay, porcelain, faience, etc.).
3. Group 2 includes materials consisting of one or several layers and based on natural or artificial polymers (polyethylene, polypropylene, polystyrene, polyvinyl chloride, polyethylene terephthalate (PET), polymethyl methacrylate, the so-called organic glass and other polymers and the copolymers thereof).
4. Of metals included in Group 3, mainly steel and aluminium are used as packaging material; the use of other metals included in EGC Group XV (metals and metal products) shall not be excluded.
5. Group 4 includes packaging materials that cannot be included in any other above-mentioned group, especially materials based on paper and cardboard (among them including materials consisting of several layers), and for determination of which the rule set out in section 4 of this Procedure shall also be taken into account.

6. Any dispute concerning the determination of packaging material or the issues not regulated by this Procedure shall be settled by the Ministry of the Environment upon receipt of the written application. In order to settle such disputes, the Ministry of the Environment has the right to involve technical experts.