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The Act on Special Labeling of Liquid Fuel

Adopted 23.09.1997
RT I 1997, 73, 1201
entry into force 01.01.1998, partially 1.01.1999. a.

Amended by the following acts

Reception	Publication	Enforcement
20.11.1997	RT I 1997, 86, 1464	01.01.1998
12.04.2000	RT I 2000, 33, 199	25/04/2000
17.10.2001	RT I 2001, 88, 531	01.07.2002
15.05.2002	RT I 2002, 44, 284	01.07.2002
19.06.2002	RT I 2002, 63, 387	01.09.2002
04.12.2002	RT I 2003, 2, 17	01.04.2003
17.12.2003	RT I 2003, 88, 591	01.01.2004
18.12.2003	RT I 2003, 90, 602	01.05.2004
09.06.2004	RT I 2004, 53, 365	18.07.2004
20.04.2006	RT I 2006, 21, 162	01.06.2006
26.11.2009	RT I 2009, 62, 405	01.01.2010
22.04.2010	RT I 2010, 22, 108	01.01.2011 shall enter into force on the day specified in the decision of the Council of the European Union on the annulment of the exception established for the Republic of Estonia on the basis of Article 140(2) of the Treaty on the Functioning of the European Union, Council of the European Union 13.07.2010. a decision No. 2010/416/EU (OJ L 196, 28.07.2010, pp. 24–26).
17.06.2010	RT I 2010, 44, 261	01.01.2011, effective date changed to 01.07.2011
24.11.2010	RT I, 20.12.2010, 1	01.01.2011
23.12.2010	RT I, 31.12.2010, 3	01.07.2011, partially 01.01.2011
15.06.2011	RT I, 06.07.2011, 14	01.01.2012
08.12.2011	RT I, 29.12.2011, 1	01.01.2012, partially 01.01.2014 and 01.11.2014
19.02.2014	RT I, 13.03.2014, 4	01.07.2014
19.06.2014	RT I, 12.07.2014, 1	01.01.2015
01.07.2014	RT I, 12.07.2014, 2	01.01.2015, partially 01.05.2015
19.06.2014	RT I, 29.06.2014, 109	01.07.2014, titles of ministers replaced on the basis of § 107 ³ subsection 4 of the Government of the Republic Act.
19.02.2015	RT I, 17.03.2015, 3	18.03.2015
31.05.2017	RT I, 16.06.2017, 1	01.07.2017
21.11.2018	RT I, 12.12.2018, 3	01.01.2019
17.06.2020	RT I, 30.06.2020, 10	01.07.2020
24.11.2021	RT I, 14.12.2021, 1	01.05.2022
03/09/2022	RT I, 22.03.2022, 1	15.11.2022, partially 01.01.2023 and partially applied retroactively from 01.01.2022
23.11.2022	RT I, 16.12.2022, 4	01.01.2023
22.02.2023	RT I, 11.03.2023, 5	21.03.2023, applied retroactively from 1 January 2023
20.06.2023	RT I, 30.06.2023, 1	01.07.2023

§ 1. Object of special labeling

Products produced in Estonia, permitted for free circulation within the meaning of Regulation (EU) No. 952/2013 of the European Parliament and of the Council establishing the Union Customs Code (OJ L 269, 10.10.2013, pages 1–101) (hereinafter *import*) and from a member state of the European Union (hereinafter *the Member State*) the part of diesel fuel imported into Estonia, which is

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intended for use in accordance with the provisions of § 1 subsection 1 of this Act.
[RT I, 16.06.2017, 1 - enters into force. 01.07.2017]

¹ § 1 . Use and purchase of specially labeled liquid fuel [RT I, 22.03.2022, 1 - entered into force. 15.11.2022]

(1) Specially marked diesel fuel (hereinafter *special purpose diesel fuel*) is allowed to be used:

1) for the production of agricultural products in machines used in agriculture, tractors and mobile machines and dryers;

[RT I, 22.03.2022, 1 - enters into force. 15.11.2022]

2) in commercial fishing.

3) [invalidated - RT I, 12.07.2014, 2 - entered into force. 01.05.2015]

(2) For the purposes of this Act, a motor vehicle within the meaning of the Traffic Act and a water and railway vehicle are not considered to be machines.

[RT I, 12.07.2014, 2 - enters into force. 01.01.2015]

(3) The use of special-purpose diesel fuel in agricultural machinery, tractors and mobile machinery and in dryers for drying agricultural products is state aid in accordance with Commission Regulation (EU) No. 651/2014 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union, which declares certain types of aid compatible with the internal market (OJ L 187 , 26.06.2014, p. 1–78), within the meaning of Article 44.

[RT I, 17.03.2015, 3 - enters into force. 18.03.2015, applied retroactively from 01.01.2015]

(4) The use of special-purpose diesel fuel for commercial fishing in inland water bodies, including those inland water bodies crossed by the state border (hereinafter referred to as *inland water bodies*), is state aid according to Commission Regulation (EU) 2022/2473, which recognizes a certain type of aid to companies engaged in the production, processing and marketing of fishery and aquaculture products compatible with the internal market in the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union (OJ L 327, 21.12.2022, pp. 82–139), within the meaning of Article 56.

[RT I, 11.03.2023, 5 - enters into force. 21.03.2023, applied retroactively from 1 January 2023]

(5) If the commission regulation provided for in subsections 3 or 4 of this section is not applicable, in particular in the event of the occurrence of the circumstances specified in subsections 3 or 3^{1 of § 1} of this Act , the use of special-purpose diesel fuel may be allowed as a minor aid to Commission Regulation (EU) No. 1408/2013 , which deals with the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid in the agricultural sector (OJ L 352, 24.12.2013, pp. 9–17), or Commission Regulation (EU) No. 717/2014, which deals with the application of Articles of the Treaty on the Functioning of the European Union 107 and 108 of the application of de minimis aid in the fisheries and aquaculture sector (OJ L 190, 28.06.2014, pp. 45–54), in the meaning. [RT I, 22.03.2022, 1 - enters into force. 15.11.2022, applied retroactively from 01.01.2022]

(6) In agriculture and professional fishing, on the basis of a fisherman's fishing permit, special-purpose diesel fuel may be purchased and used only by a person who has the right to purchase special-purpose diesel fuel granted on the basis of this Act (hereinafter also *the right to purchase*). The obligation to have the right to purchase does not extend to persons who purchase special-purpose diesel fuel on the grounds and conditions provided for in the Alcohol, Tobacco, Fuel and Electricity Excise Act.

[RT I, 22.03.2022, 1 - enters into force. 01.01.2023]

(7) For the purposes of this Act, the production of agricultural products is an activity provided for in Article 2, Clause 9 of Commission Regulation (EU) No. 651/2014.

[RT I, 22.03.2022, 1 - enters into force. 15.11.2022]

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§ 1 . Particularities of the sale of special-purpose diesel fuel

[RT I, 17.03.2015, 3 - entered into force. 18.03.2015]

(1) In the case of the sale of special-purpose diesel fuel, which in the sense of this Act is considered to be transfer both for a fee and free of charge, the seller is obliged to identify the buyer and establish the identity of the buyer or the buyer's representative on the basis of an identity document or using the means of e-identification and e-transaction trust services.

(2) The seller of special-purpose diesel fuel is obliged to check before the sale whether the buyer has the right to purchase and the buyer's representative has the right of representation to buy special-purpose diesel fuel according to the register of agricultural subsidies and farmland. In a situation where the buyer's representative has the right to represent more than one person, the seller must determine on whose behalf the purchase is made.

(3) The seller of special-purpose diesel fuel records the following data and forwards them to the Tax and Customs Board together with other data established on the basis of § 7 (3) of the Liquid Fuel Act:

1) buyer's name and registry code;

2) name and personal identification number of the buyer's representative or, in the absence of a personal identification number, date of birth;

3) the purpose of use of the special purpose diesel fuel of the buyer, if he has the purchase right to use special purpose diesel fuel both in agriculture and commercial fishing.

(4) The seller refuses to sell special-purpose diesel fuel if:

1) the buyer or the buyer's representative does not allow identification;

2) the buyer does not have the right to purchase;

3) the person does not have the right of representation to make the transaction;

4) the activity of the buyer or the buyer's representative is in clear contradiction with the permitted purpose of use, in particular Act

refueling a motor vehicle not mentioned in Clause 1, Clause 1, Clause 1 of this .

(5) If the Agricultural Registers and Information Agency has recognized the purchase right as invalid or if the person with the purchase right is no longer able to use the special purpose diesel fuel himself, the tax authority may, based on the person's request, allow the special purpose diesel fuel to be transferred to another person with the special purpose diesel fuel purchase right.

(6) The legal representative of the seller of special-purpose diesel fuel is obliged to organize the proper fulfillment of the obligations stipulated in this section.

[RT I, 22.03.2022, 1 - enters into force. 15.11.2022]

§ 1 . Special features of granting state aid for special purpose diesel fuel used in agriculture and commercial fishing in inland waters

[RT I, 17.03.2015, 3 - entered into force. 18.03.2015]

(1) State aid is considered to be the difference between the excise duty rate for diesel fuel provided in the Alcohol, Tobacco, Fuel and Electricity Excise Act and the excise duty rate for special purpose diesel fuel used in agriculture or commercial fishing in inland waters.

(2) The Agricultural Registers and Information Agency (hereinafter *PRIA*) calculates the amount of state aid on the basis of the data specified in § 29 point 30 of the Tax Administration Act and enters the data of special purpose diesel fuel used in agriculture and

2 of the Competition Act.

professional fishing into the register of state aid and de minimis aid provided for in § 49

[RT I, 22.03.2022, 1 - enters into force. 15.11.2022]

(3) The user of special-purpose diesel fuel used in agriculture and commercial fishing in inland waters may not, at the time of purchasing special-purpose diesel fuel, have failed to comply with the order of the European Commission specified in Article 1(4) of Commission Regulation (EU) No. 651/2014 and Article 1(5) of Commission Regulation (EU) 2022/2473 on the repayment of state aid declared illegal and incompatible with the internal market.

[RT I, 11.03.2023, 5 - enters into force. 21.03.2023, applied retroactively from 1 January 2023]

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(3) The recipient of state aid must not be an entrepreneur in difficulty within the meaning of Article 2, Clause 18 of Commission Regulation (EU) No. 651/2014, if such a requirement arises from the relevant European Union legislation.

[RT I, 11.03.2023, 5 - enters into force. 21.03.2023, applied retroactively from 1 January 2023]

(4) If, after the granting of state aid, it turns out that the user of special-purpose diesel fuel used in agriculture or commercial fishing in

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inland waters did not meet the requirements set forth in subsections 3 or 3 of this section at the time of purchasing the special-purpose diesel fuel , *PRIA* will demand the state aid back from the recipient. Otherwise, the Tax and Customs Board will reclaim illegal or misused state aid. The state aid is reclaimed on the basis and according to the procedure set forth in the Competition Act.

[RT I, 22.03.2022, 1 - enters into force. 15.11.2022]

(5) State aid is reclaimed in accordance with the procedure provided for in the Act on the Organization of the Rural Life and Agricultural Market or the Act on the Organization of the Fisheries Market.

[RT I, 17.03.2015, 3 - enters into force. 18.03.2015, applied retroactively from 01.01.2015]

§ 2. Special marking

(1) Special labeling is the addition of additives to diesel fuel to distinguish it from other liquid fuels.

[RT I, 12.07.2014, 2 - enters into force. 01.01.2015]

(2) The list of substances to be added to diesel fuel for special labeling and their concentration shall be established by a regulation of the minister responsible for the field .

[RT I, 12.07.2014, 2 - enters into force. 01.01.2015]

(3) The addition of additives to liquid fuel, including coloring to distinguish it from other liquid fuels, is permitted only under customs supervision in accordance with the procedure provided for in legislation established on the basis of this Act.

[RT I 2003, 90, 602 - entry into force. 01.05.2004]

§ 3. Organization of special labeling

(1) It is allowed to import into Estonia special purpose diesel fuel that has been specially marked with additives in a foreign country in advance, and diesel fuel that is specially marked before import in a place of temporary storage, in a customs warehouse or in an excise warehouse.

[RT I, 16.06.2017, 1 - enters into force. 01.07.2017]

(2) The importer of special purpose diesel fuel is responsible for compliance of the special marking of special purpose diesel fuel marked in a foreign country with the provisions of this Act and the legislation established on the basis thereof.

(3) Diesel fuel intended for import shall be specially marked at the place of temporary storage, customs warehouse or excise warehouse. The keeper of the temporary storage place, customs warehouse or excise warehouse, respectively, is responsible for the special marking of diesel fuel at the place of temporary storage, customs warehouse or excise warehouse.

[RT I, 16.06.2017, 1 - enters into force. 01.07.2017]

(4) Diesel fuel produced in Estonia and imported into Estonia from another member state shall be specially marked in the excise warehouse at the latest when the fuel is issued.

(5) The excise warehouse keeper is responsible for proper special labeling of diesel fuel produced in Estonia and imported into Estonia from another member state.

(6) The procedure for the special marking of diesel fuel and its control shall be established by a regulation of the minister responsible for the field .

[RT I, 12.07.2014, 2 - enters into force. 01.01.2015]

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§ 3 . The right to purchase special purpose diesel fuel used in agriculture and commercial fishing on the basis of a fisherman's fishing permit

(1) For the purchase and use of special-purpose diesel fuel in agriculture and commercial fishing based on a fisherman's fishing

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permit, the right to purchase is granted on the basis and according to the procedure set forth in §§ 3 and 3 of this Act to the

following persons engaged in economic activity:

- 1) a self-employed person or legal entity engaged in the production of agricultural products;
- 2) self-employed person or legal entity providing agricultural services;
- 3) self-employed person or legal entity holding a fisherman's fishing permit.

(2) The activity of a legal entity, including a legal entity under public law, in the use of special purpose diesel fuel in agriculture and commercial fishing based on a fisherman's fishing permit is considered an economic activity even if its purpose is not to obtain income.

(3) The person holding the purchase right must immediately inform PRIA of any change in his activities or any other circumstance that may affect the validity of the purchase right granted to him.

(4) The legal representative of the person who has the right to purchase is obliged to organize the proper fulfillment of the obligations provided for in this Act.

[RT I, 22.03.2022, 1 - enters into force. 15.11.2022]

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§ 3 . Granting the right to purchase special-purpose diesel fuel used in agriculture and commercial fishing on the basis of a fisherman's fishing license without a person's request

(1) Without a person's request, the right to purchase is deemed to have been granted to the following persons:

- 1) a legal entity or a self-employed person who has been assigned a direct subsidy based on the Common Agricultural Policy Implementation Act of the European Union or an area-related rural development subsidy in accordance with the common agricultural policy, excluding the area of forest land (hereinafter referred to as *an area subsidy*);
- 2) a legal person or a self-employed person, in whose case PRIA has determined during the processing of his application for an area allowance that the person is using agricultural land to the extent required to receive the area allowance;
- 3) a legal person or self-employed person who, according to the register of farm animals, keeps the number of farm animals or bee colonies established on the basis of paragraph 3 of this section and who has been granted an activity permit for animal husbandry on the basis of the Veterinary Act, or who has submitted an economic activity notification regarding animal husbandry;
- 4) a legal entity or self-employed person who holds a fisherman's fishing license.

(2) A person's right to purchase arises from the entry of the right to purchase in the register of agricultural subsidies and farmland.

(3) The number of farm animals and bee colonies specified in Clause 1, Clause 3 of this section, including the coefficients for recalculating farm animals into animal units, shall be established by a regulation of the minister responsible for the field .

(4) The minister responsible for the field may establish by regulation the list of area-related subsidies granted on the basis of the Act on the Implementation of the Common Agricultural Policy of the European Union, upon receipt of which the person is not granted the right to purchase.

[RT I, 22.03.2022, 1 - enters into force. 15.11.2022]

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§ 3 . Granting the right to purchase special-purpose diesel fuel used in agriculture based on the request of a person engaged in the production of agricultural products

(1) A self-employed person or a legal entity engaged in the production of agricultural products, who has not received the right to

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purchase on the basis of § 3 of this Act , may apply for the right to purchase if he meets all of the following requirements:

- 1) he is engaged in plant breeding;
- 2) he uses agricultural land in the amount established on the basis of subsection 5 of this section;

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3) he uses agricultural machinery in accordance with § 1 subsection 1 point 1 of this Act.

(2) In order to obtain the right to purchase, the application is submitted to PRIA electronically through the PRIA e-service environment.

(3) PRIA checks the compliance of the applicant for the right to purchase with the requirements for obtaining the right to purchase and resolves the application for the right to purchase in accordance with the procedure established on the basis of subsection 5 of this section.

(4) The right to purchase becomes valid from the entry of the right to purchase in the register of agricultural subsidies and farmland and is valid for one year. By making an entry of the right to purchase in the register of agricultural subsidies and farmland, it is considered that the decision has been made known to the person.

(5) The procedure for applying for the right to purchase and processing the application, as well as more detailed requirements regarding the person involved in the production of agricultural products, the agricultural land and agricultural equipment used, and the application shall be established by a regulation of the minister responsible for the field .

[RT I, 22.03.2022, 1 - enters into force. 15.11.2022]

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§ 3 . Granting the right to purchase special-purpose diesel fuel used in agriculture based on the request of a person engaged in the provision of agricultural services

(1) A self-employed person or a legal entity providing agricultural services, who has not received the right to purchase on the basis of

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§ 3 or 3 of this Act , may apply for the right to purchase if he meets both of the following requirements:

- 1) in his agricultural or post-harvest activities, it is necessary to use diesel fuel;

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2) he uses agricultural machinery in accordance with § 1 subsection 1 point 1 of this Act.

(2) In order to obtain the right to purchase, the application is submitted to PRIA electronically through the PRIA e-service environment.

(3) PRIA checks the compliance of the applicant for the right to purchase with the requirements for obtaining the right to purchase and resolves the application in accordance with the procedure established on the basis of subsection 5 of this section.

(4) The right to purchase becomes valid from the entry of the right to purchase in the register of agricultural subsidies and farmland and is valid for one year. By making an entry of the right to purchase in the register of agricultural subsidies and farmland, it is considered that the decision has been made known to the person.

(5) The procedure for applying for the right to purchase and processing the application, as well as more precise requirements regarding the person providing agricultural services, the agricultural equipment used and the application, shall be established by a regulation of the minister responsible for the field .

[RT I, 22.03.2022, 1 - enters into force. 15.11.2022]

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§ 3 . Refusal to grant the right to purchase special purpose diesel fuel and annulment of the right to purchase

(1) PRIA refuses to grant the right to purchase if:

- 1) the applicant has knowingly provided false information;
- 2) the applicant does not meet the requirements for obtaining the right to purchase;
- 3) the applicant does not allow an on-site inspection;
- 4) the applicant has a valid penalty for violating the requirements related to the use, handling or sale of special purpose diesel fuel.

(2) PRIA declares the right to purchase granted to a person invalid if:

- 1) the person holding the right to purchase announces the relinquishment of the right to purchase;
- 2) the activity of the person who has the right to purchase in the field of production of agricultural products or the provision of agricultural services has ended, or the person's fisherman's fishing license has been declared invalid.

(3) PRIA may invalidate the right to purchase granted to a person, if:

- 1) the person holding the right to purchase does not allow for state supervision of the fulfillment of the requirements of the right to purchase special-purpose diesel fuel or the use of special-purpose diesel fuel;
- 2) the person who has the right to purchase does not submit an application for receiving the area support during the deadline for submitting the application for area allowance following the acquisition of the right to purchase, if he has received the right to purchase

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on the basis of clause 1 or 2 of § 3

- (1) of this Act; 3) the person holding the right to purchase has not kept the number of farm animals or bee colonies established on the

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basis of § 3

(3) of this Act within 60 consecutive days; 4) a person with the right to purchase has a valid penalty for violating the requirements related to the use, handling or sale of special purpose diesel fuel;

5) the person holding the right to purchase or his activities do not meet other conditions provided for in this Act.

(4) PRIA makes a decision to invalidate the right to purchase within 30 days of becoming aware of the circumstances specified in subsections 2 and 3 of this section. A person's right to purchase expires when an entry is made in the register of agricultural subsidies and agricultural land to invalidate the right to purchase.

(5) A person who continues with the production of agricultural products, the provision of agricultural services or professional fishing after the right to purchase has been revoked may use the previously acquired special purpose diesel fuel for the permitted purpose of use.

[RT I, 22.03.2022, 1 - enters into force. 15.11.2022]

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§ 3 . Authorization to purchase special purpose diesel fuel

(1) A person with the right to purchase may make a purchase transaction through a legal or authorized representative.

(2) The authorization to purchase special-purpose diesel fuel may be given to a natural person who, according to the employment register, works for a person who has the right to purchase, or in the case of commercial fishing, also to a professional fisherman registered on a fishing permit.

(3) The person who has the right to purchase shall notify PRIA electronically through the PRIA e-service environment of the name and personal identification number of his authorized representative or, in the absence of a personal identification number, the date of birth.

(4) On the basis of the right of representation, the purchase of special purpose diesel fuel is considered as state aid given to the representative.

(5) The person who has the right to purchase must notify PRIA immediately through the PRIA e-service environment of the withdrawal of the authorization or the termination of the employment relationship with his representative.

[RT I, 22.03.2022, 1 - enters into force. 15.11.2022]

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§ 3 . Entering data into the register of agricultural subsidies and farmland and access to data

(1) Regarding the granting of the right to purchase, the rejection of the application and the termination of the right to purchase, the following data shall be entered in the register of agricultural subsidies and farmlands maintained on the basis of the European Union Common Agricultural Policy Implementation Act:

- 1) the name of the applicant and the recipient of the right to purchase, the registry code and data on the death of a natural person and the liquidation of a legal entity;
- 2) contact details of the applicant and recipient of the right to purchase, as well as details of the location and place of business;
- 3) data of the application submitted to obtain the right to purchase and data obtained during the processing of the application;
- 4) data on the validity of the purchase right;

5) the name and personal identification number of the person authorized to purchase special-purpose diesel fuel or, in the absence of a personal identification number, the date of birth and the duration of the authorization;

6) the name and contact information of the person who submitted the request for the right to purchase and the basis of the right of representation.

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(2) Data on persons who are considered to have been granted the right to purchase on the basis of § 3 of this Act shall be entered

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by PRIA in the register of agricultural subsidies and farmlands within one working day of § 3 subsection 1:

1) in the case of clause 1, from the day of making the decision to satisfy the area subsidy;

2) in the case of point 2, from the day of making the decision to reject the area allowance, when the appropriate area of agricultural land has been determined;

3) in the case of point 3, from the day of entry into the register of agricultural animals;

4) in the case of point 4, from the day of entry into the commercial fishing register.

(3) PRIA shall enter the data specified in subsection 1 of this section on the granting, refusal or invalidation of the right to purchase in the register of agricultural subsidies and farmland on the day the decision is made.

(4) According to the data of the register of agricultural subsidies and farmland, the validity of the right to purchase and the authorization granted to exercise the right to purchase have a legal meaning.

(5) A seller of special-purpose diesel fuel with a fuel sales license has access to the following information about the person provided

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for in § 3

of this Act: 1) validity of the right to purchase;

2) right of representation to purchase special purpose diesel fuel;

3) purpose of use of the buyer's special purpose diesel fuel.

[RT I, 22.03.2022, 1 - enters into force. 15.11.2022]

§ 4. State supervision

[RT I, 13.03.2014, 4 - entered into force. 01.07.2014]

(1) State supervision over the implementation of this Act is carried out by the Tax and Customs Board.

[RT I, 13.03.2014, 4 - enters into force. 01.07.2014]

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(1) State supervision over the fulfillment of the requirements of the right to purchase and the requirements specified in subsections

3 and 3¹ of § 1³ of this Act is carried out by PRIA. [RT I, 22.03.2022, 1 - enters into force. 15.11.2022]

(2) The procedure for determining the special labeling of specially labeled liquid fuel shall be established by a regulation of the Government of the Republic .

[RT I, 13.03.2014, 4 - enters into force. 01.07.2014]

(3) The Tax and Customs Board and PRIA shall cooperate and exchange the necessary information with each other for the purpose of national supervision.

[RT I, 22.03.2022, 1 - enters into force. 15.11.2022]

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§ 4 . Special measures of state supervision

The law enforcement body may apply the special measures of state supervision provided for in §§ 30, 32, 45 and 49–51 of the Law Enforcement Act on the basis and according to the procedure provided for in the Law Enforcement Act to carry out the state supervision provided for in this Act.

[RT I, 22.03.2022, 1 - enters into force. 15.11.2022]

§ 5. Distinctions of state supervision

[RT I, 13.03.2014, 4 - entered into force. 01.07.2014]

(1) If it turns out to be impossible to take a sample from the vehicle's fuel system on site, the law enforcement body has the right to order the driver to transport the vehicle to the nearest place where it is possible to take samples from its fuel system.

(2) If specially marked fuel is detected in the vehicle's fuel system, the driver of this vehicle is obliged to change the fuel in the fuel system within 24 hours from the moment of detection. The person who discovered the specially marked fuel is obliged to give the driver a document stating the date and time of the discovery of the specially marked fuel in the fuel system.

(3) The procedure for determining the special labeling status of specially labeled liquid fuel shall be established by a regulation of the Government of the Republic .

[RT I, 13.03.2014, 4 - enters into force. 01.07.2014]

(4) The person who has the right to purchase must cooperate with the law enforcement body when checking the use of special-purpose diesel fuel and, if necessary, prove the use of special-purpose diesel fuel for the permitted purpose of use.

[RT I, 22.03.2022, 1 - enters into force. 15.11.2022]

§ 6. Differences in the implementation of the law in the case of a vehicle registered in a foreign country

(1) A vehicle registered in a foreign country, in which specially marked fuel has been detected in the fuel system, may be allowed out of Estonia after the circumstances related to the said violation have been clarified and the fine imposed for the violation has been paid.

(2) If the driver of a vehicle registered in a foreign country has left Estonia before paying the fine imposed on him for the violation specified in subsection 1 of this section, he is allowed to return to Estonia only on the condition that this fine has been paid.

[RT I 2003, 90, 602 - entry into force. 01.05.2004]

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§ 6 . [Repealed - RT I 2003, 2, 17 - entry into force. 01.04.2003]

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§ 6 . **Illegal use of specially marked liquid fuel**

[RT I 2003, 2, 17 - entered into force. 01.04.2003]

(1) For the illegal use of specially marked liquid fuel - a fine of up to 300 fine units is imposed.

[RT I 2003, 2, 17 - entry into force. 01.04.2003]

(2) For the same act, if it has been committed by a legal entity, - shall be punished with a fine of up to 3,200 euros.

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

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§ 6 . **Illegal removal of additives from specially marked liquid fuel and handling of the resulting liquid fuel**

[RT I 2002, 63, 387 - from force. 01.09.2002]

(1) For removing additives used for special labeling from specially labeled liquid fuel, or for knowingly keeping, storing, transferring or offering for sale liquid fuel obtained as a result - shall be punished with a fine of up to 300 fine units.

[RT I, 12.07.2014, 1 - enters into force. 01.01.2015]

(2) For the same act, if it has been committed by a legal entity, - shall be punished with a fine of up to 3,200 euros.

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

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§ 6 . **Procedure**

(1) [Repealed - RT I, 12.07.2014, 1 - entered into force. 01.01.2015]

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(2) The out-of-court procedure for misdemeanors provided for in §§ 6², 6³ and 6⁵ of this Act is:

[RT I, 17.03.2015, 3 - entered into force. 18.03.2015]

1) Tax and Customs Board;

2) [repealed - RT I 2003, 88, 591 - entry into force. 01.01.2004] 3) Police and Border Guard Board; [RT I, 29.12.2011, 1 - enters into force. 01.01.2012] 3¹) [invalidated - RT I 2009, 62, 405 - entry into force. 01.01.2010] 4) Consumer Protection and Technical Supervision Agency. [RT I, 12.12.2018, 3 - enters into force. 01.01.2019]

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§ 6 . **Illegal sale of specially marked diesel fuel**

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(1) Failure to fulfill the obligation provided for in § 1 of this Act when selling specially labeled diesel fuel - shall be punished with a fine of up to 300 fine units.

(2) For the same act, if it has been committed by a legal entity, - shall be punished with a fine of up to 3,200 euros.

[RT I, 17.03.2015, 3 - enters into force. 18.03.2015]

§ 7. [Repealed - RT I 2002, 63, 387 - entry into force. 01.09.2002]

§ 8. Changes in previous legislation

[Omitted from this text.]

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§ 8 . **Implementation provisions**

[RT I, 22.03.2022, 1 - entered into force. 15.11.2022]

(1) If a person who used specially marked liquid fuel in railway transport or ship traffic remains in possession of specially marked liquid fuel after January 1, 2015, and he is not permitted to use specially marked liquid fuel by this Act, the said person must inform the tax authority of this in a form that allows reproduction no later than on the working day before the transfer and dispose of the specially marked liquid fuel liquid fuel to the person who sold it or to the excise warehouse keeper by February 1, 2015.

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(1¹) A person who has used the fuel specified in subsection 1 of this section for rail transport or ship traffic may use it for the specified purpose after submitting an excise declaration for an energy product to the Tax and Customs Board and paying excise duty on this fuel to the extent of the difference between the excise rates for specially marked liquid fuel and diesel fuel no later than May 1, 2015.

[RT I, 17.03.2015, 3 - enters into force. 18.03.2015, applied retroactively from 01.01.2015]

(1) If a person who used a specially marked liquid fuel as a fuel has the said fuel in his possession on May 1, 2015, and he is not allowed to use a specially marked liquid fuel on the basis of this law, he submits an energy product excise declaration for this fuel to the Tax and Customs Board and pays no later than May 15, 2015 . may be excised from this fuel to the extent of the difference between the excise duty rates of specially marked liquid fuel and diesel fuel, and may continue to use the specified amount of fuel only for its original purpose.

[RT I, 17.03.2015, 3 - enters into force. 18.03.2015]

(1) For the purposes of the District Heating Act, a heating company must measure the amount of specially labeled liquid fuel in its possession as of May 1, 2015, and submit data on it to the tax authority no later than May 10, 2015. In addition, the heat company must estimate how large a percentage of the total heat energy delivered to the consumer in the period from January 1 to May 1, 2015 was the heat energy delivered to households and apartment associations. The heating company is allowed to consume the remainder of the specially marked liquid fuel corresponding to the specified percentage to the end without the obligation to transfer it and pay additional excise duty.

[RT I, 17.03.2015, 3 - enters into force. 18.03.2015]

(1) Households and apartment associations may use up the remainder of special purpose diesel fuel purchased before May 1, 2015 and the remainder of specially labeled light fuel oil purchased before January 1, 2015 without the obligation to transfer, declare and measure it and pay additional excise duty, provided that stored in an appropriate stationary container.

[RT I, 17.03.2015, 3 - enters into force. 18.03.2015]

(1) The persons not named in § 8 subsection 1 of this Act may use up the residue of special purpose diesel fuel purchased for the production of electricity before May 1, 2015 and the residue of specially labeled light fuel oil purchased for the production of electricity before January 1, 2015 without transferring it, declaring it and measurement and without obligation to pay additional excise duty.

[RT I, 17.03.2015, 3 - enters into force. 18.03.2015]

(2) The person specified in subsection 1 of this section may transfer the fuel specified in the same subsection to the person who sold it or to the excise warehouse keeper by June 1, 2015. The tax authority must be notified of this in a form that enables written reproduction no later than the working day before the transfer. In such a case, the person does not have the obligations or right 2 of this section.

provided for in subsection 1

[RT I, 17.03.2015, 3 - enters into force. 18.03.2015]

(3) [Repealed - RT I, 17.03.2015, 3 - entered into force. 18.03.2015]

(4) The persons specified in this section do not have to have the technical means required by the Liquid Fuel Act for the sale of fuel, a certificate of compliance, an activity license or a guarantee when transferring specially marked liquid fuel stock. In the notification submitted to the tax authority specified in this section, the following information must be stated about the specially marked liquid fuel to be transferred:

- 1) the KN commodity code of the fuel and its corresponding description;
- 2) amount of fuel in liters;
- 3) the address where the fuel is stored before transfer;
- 4) fuel dispatch date;
- 5) name of fuel receiver.

[RT I, 12.07.2014, 2 - enters into force. 01.01.2015]

(5) For the purposes of this section, specially labeled liquid fuel is special-purpose diesel fuel and specially labeled light fuel oil permitted for consumption before January 1, 2015.

[RT I, 17.03.2015, 3 - enters into force. 18.03.2015, applied retroactively from 01.01.2015]

(6) In the cases specified in this section, the quantity of specially marked liquid fuel left in the person's possession must be measured, but the traceability of the measurement results need not be proven. In case of doubt about the reliability of the measurement result, the Tax and Customs Board may use the service of an accredited or professionally competent measurer. If the Tax and Customs Board detects a larger quantity of specially labeled liquid fuel than previously declared by a measurer who is accredited or professionally competent, the person is obliged to correct the data provided in the declaration and pay the additional excise tax difference within three working days from the announcement of the measurement result by the Tax and Customs Board.

[RT I, 17.03.2015, 3 - enters into force. 18.03.2015, applied retroactively from 01.01.2015]

(7) If necessary, the minister responsible for the field shall establish the detailed procedure for the implementation of this section by regulation.

[RT I, 17.03.2015, 3 - enters into force. 18.03.2015]

(8) § 1 subsections 3 and 4, § 1 and § 4 subsection 1 of this Act and subsections 1 , 5 and 6 of this section shall be applied retroactively from January 1, 2015.

[RT I, 17.03.2015, 3 - enters into force. 18.03.2015]

(9) In 2023, the data on those persons who are deemed to have been granted the right to purchase on the basis of § 3 of this Act will be entered into the register of agricultural subsidies and farmland by January 1, 2023. Data on persons who received the right to purchase on the basis of the application will be entered into the register of agricultural subsidies and agricultural plots from January 1,

2023.

[RT I, 22.03.2022, 1 - enters into force. 15.11.2022]

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(10) By January 1, 2023, in the case provided for in clauses 1 and 2 of § 3 (1) of this Act, the right to purchase shall be deemed granted to a legal person or a self-employed person, if the person was awarded an area allowance in 2022 or during the processing of the application for area allowance it was determined that in 2022, in 2008, the person used agricultural land to the extent required to receive the area subsidy. The invalidation of the said right of purchase shall be based on the provisions of this Act, including the circumstances revealed during the processing of the area subsidy application in 2023.

[RT I, 22.03.2022, 1 - enters into force. 15.11.2022]

(11) The remainder of special-purpose diesel fuel purchased before January 1, 2023 may be consumed to the end without the right to purchase and without the obligation to transfer, declare and measure the fuel and pay additional excise duty, provided that it is used

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during 2023 in accordance with clause 1, clause 1 of 1 of this Act 1 or 2 for the purpose of use.

[RT I, 22.03.2022, 1 - enters into force. 15.11.2022]

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§ 8 . Permitting the use of special-purpose diesel fuel due to the special situation announced by the Government of the Republic on March 12, 2020

(1) From July 1, 2020 to April 30, 2024, an enterprise holding a mining permit within the meaning of the Subsoil Act is allowed to use special purpose diesel fuel:

[RT I, 16.12.2022, 4 - entered into force. 01.01.2023]

1) on its mountain allocation and the service land of the mountain allocation, on the industrial territory where the equipment for the production of oil, electricity or heat from oil shale is located, and in the ash storage area in vehicles and equipment intended for the extraction of oil shale;

2) for the transportation of oil shale, oil shale ash and tailings without using a railway or a publicly used road, the use of which is not considered to be crossed.

(2) It is permitted to sell special-purpose diesel fuel during the period specified in subsection 1 of this section only to an undertaking holding an oil shale mining permit within the meaning of the Subsoil Act. The fuel seller must identify the legal entity buyer and his

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natural person representative in accordance with the procedure provided for in § of this Act and, before the sale, check the presence of a valid oil shale mining permit in the register of environmental permits. If a fuel seller sells special-purpose diesel fuel without

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checking the existence of a valid mining permit, § 6 of this Act shall apply. The sale of special-purpose diesel fuel to the company specified in subsection 1 of this section is not allowed outside the mountain reserve, the service land of the mountain reserve, or the ash disposal area, nor is it allowed from a gas station or a fuel truck located in an industrial territory.

(3) An enterprise specified in subsection 1 of this section, which is a recipient of state aid within the meaning of this Act, may allow special purpose diesel fuel purchased by itself to be used for the purposes specified in subsection 1 by an enterprise belonging to the same group as itself or its subcontractor. In such a case, it is not considered a sale of fuel within the meaning of the Liquid Fuel Act, nor

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a transfer of fuel within the meaning of § 1 subsection 1 of this Act.

(4) The company specified in subsection 1 of this section must keep separate records of the amount of special purpose diesel fuel consumed by itself and the amount of special purpose diesel fuel consumed by the persons specified in subsection 3 by calendar month and keep these documents until April 30, 2034.

[RT I, 16.12.2022, 4 - enters into force. 01.01.2023]

(5) If on April 30, 2024 there is still special-purpose diesel fuel left in the vehicles and equipment in the mountain reserve, the service land of the mountain reserve, the ash disposal area and the industrial territory, the company specified in subsection 1 of this section shall measure the special-purpose diesel in the vehicles and equipment as of April 30, 2024 using an accredited laboratory. amount of diesel fuel. Excise duty will be paid on the amount of special-purpose diesel fuel measured at the rates valid on April 30, 2024, on the basis of the excise declaration, no later than May 20, 2024, to the extent of the difference between the special-purpose diesel fuel and diesel fuel excise rates. After fulfilling the excise duty obligation, the entrepreneur specified in subsection 1 of this section may continue to use special purpose diesel fuel taxed with an additional excise duty difference for the original purpose of use until May 31, 2024.

[RT I, 16.12.2022, 4 - enters into force. 01.01.2023]

(6) By February 1 of the year following the consumption of special-purpose diesel fuel, the company specified in subsection 1 of this section must submit to the Ministry of Climate the total amount of special-purpose diesel fuel consumed during the calendar year in liters, which includes the amount of special-purpose diesel fuel consumed by itself as well as the amount of special-purpose diesel fuel consumed by the persons specified in subsection 3.

[RT I, 30.06.2023, 1 - enters into force. 01.07.2023]

(7) The use of special-purpose diesel fuel for the purpose specified in subsection 1 of this section is state aid within the meaning of

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Article 44 of Commission Regulation (EU) No. 651/2014, and its provision is subject to the provisions of the said regulation and § 34 of the Competition Act .

(8) During the purchase of special-purpose diesel fuel, the company specified in subsection 1 of this section may not fail to comply with the order of the European Commission specified in subsection 4 of Article 1 of Commission Regulation (EU) No. 651/2014 regarding the repayment of state aid declared illegal and incompatible with the internal market.

(9) The entrepreneur specified in subsection 1 of this section must not be in difficulties during the purchase of special-purpose diesel fuel within the meaning of Article 2, Clause 18 of Commission Regulation (EU) No. 651/2014.

(10) State aid is considered to be the difference between the excise duty rate for diesel fuel provided in the Alcohol, Tobacco, Fuel and Electricity Excise Act and the excise duty rate for special purpose diesel fuel used for the purpose specified in subsection 1 of this section.

(11) At least once a year, the Ministry of Climate Control checks the fulfillment of the requirements specified in subsections 8 and 9 of this section retrospectively and based on a sample.

[RT I, 30.06.2023, 1 - enters into force. 01.07.2023]

(12) If, as a result of the inspection, it turns out that the user of special-purpose diesel fuel did not meet the requirements specified in subsections 8 and 9 of this section at the time of purchasing the special-purpose diesel fuel, the Ministry of Climate will demand the return of state aid from the recipient with interest in accordance with Commission Regulation (EC) No. 794/2004 implementing the Council Regulation (EU) 2015/1589 establishing detailed rules for the application of Article 108 of the Treaty on the Functioning of the European Union (OJ L 140, 30.04.2004, pp. 1–134), Article 9, the interest rate notified to Member States on the basis of Article 10 of the same regulation and the interest specified in Article 11 to the method of application.

[RT I, 30.06.2023, 1 - enters into force. 01.07.2023]

(13) The Ministry of Climate shall calculate the amount of state aid on the basis of the data specified in subsection 6 of this section and submit to the register of state aid and de minimis aid data on the state aid granted to the company specified in subsection 1 in

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accordance with § 49 subsection 3 of the Competition Act and preserve documents related to the granting of state aid until April 30, 2034 .

[RT I, 30.06.2023, 1 - enters into force. 01.07.2023]

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§ 8 . Ex post evaluation of the law

By December 31, 2024, the Ministry of Rural Affairs will analyze the impact and effectiveness of the implementation of the right to purchase provided for in this Act.

[RT I, 22.03.2022, 1 - enters into force. 15.11.2022]

§ 9. Entry into force of the law

This Act enters into force on January 1, 1998, with the exception of § 8, paragraph 4, item 2, which enters into force on January 1, 1999.