

Formats for Reports on Recovery of Packaging

Regulation No. 86 of 8 December 1997 of the Minister of the Environment

Pursuant to section 7(4) of the Packaging Excise Duty Act (RT (State Gazette) I 1997, 5/6, 31), I hereby establish:

to approve the formats (1) and (2) for reports on recovery of packaging (attached).

Villu Reiljan, Minister

Rein Ratas, Secretary General

Report Formats

Recovery of packaging

Format 1

Report on recovery of packaging (drawn up in Estonia)

Name of the entrepreneur:

Business registration code:

Address of the entrepreneur:

Telephone number:

Packaging recovery certificate No. Term of validity:

Packaging material and packaging types by the containment capacity (litres)		Filled packaging		Recovery of packaging and packaging waste									
				as reusable packaging		as material		as fuel		Export for recovery		Rate of recovery	Enterprise using recoverable packaging
		Ths items	t	Ths items	t	Ths items	t	Ths items	t	Ths items	t	%	
1		2	3	4	5	6	7	8	9	10	11	12	13
Glass	30.25							X	X				
	0.3 – 0.35							X	X				

	0.5							X	X				
	0.65 – 0.75							X	X				
	1.0							X	X				
	1.75							X	X				
	.....							X	X				
	Total							X	X				
Ceramics	0.5							X	X				
	.....							X	X				
	Total							X	X				
PET	0.33												
	0.5												
	1.0												
	1.5												
	2.0												
												
												
	Total												
PS	.....											
Other plastic materials	.....											
												
												
Aluminium	30.33							X	X				
	0.5							X	X				

	.....							X	X				
	Total							X	X				
	30							X	X				
	50							X	X				
Steel	30.33							X	X				
	0.5							X	X				
	.....							X	X				
	Total							X	X				
	30							X	X				
	50							X	X				

Instructions:

1. This report shall be submitted to the Ministry of the Environment by the holder of the packaging recovery certificate by the fifteenth day of the month following the next month of the expiry of validity of the certificate.
2. Column 1 “Packaging material and packaging types by the containment capacity (litres)” shall indicate separately all packaging types by the containment capacity of packaging units; if necessary items shall be added to the list.
3. Columns 2 and 3 “Filled packaging” shall be filled in with regard to sale, exchange, free dispossession, or self-consumption of the packaging concerned, on the bases of summary documents of bookkeeping accounting documents. The packaging volumes included in subsections 2 – 6 of section 8 of the Packaging Excise Duty Act as non-taxable packaging, shall not be taken into account.
4. Columns 4 and 5 “Recovery of packaging as reusable packaging” shall be filled in by the user of the packaging by packaging types, as provided in section 11 of the Packaging Excise Duty Act. This column shall include the packaging recovered as stipulated in clauses 1 and 2 of subsection 2 of section 11 of the Packaging Act, i.e. packaging shall be used in their original form and for original purposes or in their original form and for other purposes.
5. Columns 6 and 7 “Recovery of packaging as a material” shall indicate consumption of packaging material as a secondary raw material as stipulated in clause 3 of subsection 2 of section 11 of the Packaging Act (for example as batch for manufacturing new glass products, metal waste).
6. Columns 8 and 9 “Recovery of packaging as fuel” shall indicate recovery of packaging waste as stipulated in clause 4 of subsection 2 of section 11 of the Packaging Act.

7. Columns 6 – 9 “Recovery of packaging and/or packaging waste as a material or fuel” shall indicate volumes which can be certified by conveyance and take-over documents or accompanying notes or invoices submitted by the enterprise planning recovery of packaging to the enterprise handing over packaging or packaging waste.
8. Columns 10 – 11 “Export for recovery” shall indicate volumes of packaging or packaging waste to be exported for the purpose of recovery of packaging waste to any enterprise located outside the territory of Estonia.
9. Export of packaging waste shall be certified by declarations of goods recognised by the Estonian customs authorities and documents certifying the registration of imported goods, issued by the customs authorities of the country of destination, as stipulated in section 13 of the Packaging Excise Duty Act.
10. Columns 3, 5, 7, 9, and 11 shall indicate the total weight of empty packaging. The total weight shall be calculated as follows: the weight of a single packaging shall be multiplied by the total number of packaging units.
11. Column 12 “Rate of recovery” shall indicate the percentage of recovered packaging in regard with the total weight of packaging. The rate of recovery shall be calculated as the ratio of the weight of packaging or packaging waste recovered, or the recovery of which has been arranged by the entrepreneur, and the weight of packaging filled by the entrepreneur, expressed in %, by using the following formula: (columns 5 + 7 + 9 + 11): column 3 x 100%.
12. Exemption from excise duty shall be regarded as substantiated in cases the recovery rate of packaging with regard to certain packaging material is at least 40% if the packaging recovery certificate has been issued before 1 January 1999, and at least 60% if such certificate has been issued later than 1 January 1999. Here the following shall be taken into account:
 - a. with regard to metal packaging, the recovery rates for metal cans and large metal packaging shall be calculated separately (30 l; 50 l, ...);
 - b. packaging of different plastic materials shall be regarded as different types of packaging.

1. The abbreviations used in the report:

PET – polyethylene terephthalate

PS - polystyrene

Format 2

Report on recovery of imported packaging

Name of the entrepreneur:

Business registration code:

Address of the entrepreneur:

												
Other	....											
												

Herewith I,, confirm that the information submitted is correct

Position:

Signature:

Date:

Instructions:

1. This report shall be submitted to the Ministry of the Environment by the holder of the packaging recovery certificate by the fifteenth day of the month following the next month of the expiry of validity of the certificate.
2. Column 1 “Packaging material and packaging types by the containment capacity (litres)” shall indicate separately all packaging types by the containment capacity of packaging units; if necessary, items shall be added to the list.
3. Columns 2 and 3 “Imported packaging” shall indicate the total weight and number of imported packaging. The packaging volumes included in subsections 2 – 6 of section 8 of the Packaging Excise Duty Act as non-taxable packaging shall not be taken into account. Import of packaging shall be certified by declarations of goods recognised by the Estonian customs authorities and documents certifying the registration of export of goods, issued by the customs authorities of the country of origin of imported goods, as stipulated in section 13 of the Packaging Excise Duty Act
4. Columns 4 and 5 “Recovery of packaging as reusable packaging” shall be filled in if imported packaging are delivered for refilling to any other beverage producing enterprise.
5. Columns 6 and 7 “Recovery of packaging as a material” shall indicate consumption of packaging material as a secondary raw material as stipulated in clause 3 of subsection 2 of section 11 of the Packaging Act (for example as batch for manufacturing new glass products, metal waste).
6. Columns 8 and 9 “Recovery of packaging as fuel” shall indicate recovery of packaging waste as stipulated in clause 4 of subsection 2 of section 11 of the Packaging Act.
7. Columns 6 – 9 “Recovery of packaging and/or packaging waste as a material or fuel” shall indicate volumes that can be certified by conveyance and take-over documents or accompanying notes or invoices submitted by the enterprise planning the recovery of packaging to the enterprise handing over packaging or packaging waste.
8. Columns 10 – 11 “Export for recovery” shall indicate the volumes of packaging or packaging waste to be exported for the purpose of recovery of packaging waste to any enterprise located outside the territory of Estonia.

9. Export of packaging waste shall be certified by declarations of goods recognised by the Estonian customs authorities and documents certifying the registration of imported goods, issued by the customs authorities of the country of destination, as stipulated in section 13 of the Packaging Excise Duty Act.
10. Columns 3, 5, 7, 9, and 11 shall indicate the total weight of empty packaging. The total weight shall be calculated as follows: the weight of a single packaging shall be multiplied by the total number of packaging.
11. Column 12 “Rate of recovery” shall indicate the percentage of recovered packaging in regard with the total weight of packaging. The rate of recovery shall be calculated as the ratio of the weight of packaging or packaging waste recovered, or the recovery of which has been arranged by the entrepreneur, and the weight of packaging filled by the entrepreneur, expressed in %, by using the following formula: (columns 5 + 7 + 9 + 11): column 3 x 100%.
12. Exemption from excise duty shall be regarded as substantiated in cases the recovery rate of packaging with regard to certain packaging materials is at least 40% if the packaging recovery certificate has been issued before 1 January 1999, and at least 60% if such certificate has been issued later than 1 January 1999. Here the following shall be taken into account:
 - a. with regard to metal packaging, the recovery rates for metal cans and large metal packaging shall be calculated separately (30 l; 50 l, ...);
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