

Publisher: Parliament
 Type of act: the law
 Type of text: full text
 Entry into force of the revision: 01.07.2023
 Expiry of revision: Currently valid
 Disclosure notice: RT I, 30.06.2023, 25

Environmental Charges Act

Adopted 07.12.2005
 RT I 2005, 67, 512
 entry into force 01.01.2006

Amended by the following acts

Reception	Publication	Enforcement
22.03.2006	RT I 2006, 15, 120	14.04.2006
07.06.2006	RT I 2006, 29, 220	08.07.2006
15.02.2007	RT I 2007, 22, 117	23.03.2007
14.06.2007	RT I 2007, 45, 319	01.01.2008
19.06.2008	RT I 2008, 31, 192	18.07.2008
03.12.2008	RT I 2008, 53, 295	01.01.2009
11.12.2008	RT I 2008, 58, 328	01.01.2009
18.12.2008	RT I 2009, 3, 15	01.02.2009
20.02.2009	RT I 2009, 15, 93	01.04.2009
13/05/2009	RT I 2009, 26, 160	06.06.2009
18.06.2009	RT I 2009, 35, 232	01.01.2010
22.04.2010	RT I 2010, 22, 108	01.01.2011 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).
16.06.2010	RT I 2010, 44, 260	19.07.2010
08.12.2010	RT I, 17.12.2010, 19	27.12.2010, partially 01.01.2011 and 01.01.2015
22.02.2011	RT I, 14.03.2011, 4	01.04.2011, partially 01.07.2011 and 01.01.2012
02.05.2012	RT I, 25.05.2012, 6	04.06.2012
05.12.2012	RT I, 21.12.2012, 2	01.04.2013, partially 01.01.2014 and 01.01.2015
07.12.2012	RT I, 21.12.2012, 3	01.01.2013
25/04/2013	RT I, 16.05.2013, 2	01.06.2013
19.02.2014	RT I, 13.03.2014, 2	23.03.2014, partially 01.01.2015, 01.01.2017 and 01.01.2019
19.02.2014	RT I, 13.03.2014, 4	01.07.2014, partially 23.03.2014
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.
19.11.2014	RT I, 13.12.2014, 1	01.01.2016, effective date changed to 01.07.2016 [RT I, 17.12.2015, 1]
18.12.2014	RT I, 30.12.2014, 5	31.12.2014
15.06.2015	RT I, 07.07.2015, 3	17.07.2015
11.06.2015	RT I, 30.06.2015, 4	01.09.2015, on the basis of § 107 ⁴ subsection 2 of the Government of the Republic Act, the word "Ministry of Agriculture" was replaced by the word "Ministry of Rural Affairs" in the corresponding case.
19.11.2015	RT I, 03.12.2015, 1	01.01.2016
25.11.2015	RT I, 17.12.2015, 1	20.12.2015
16.06.2016	RT I, 05.07.2016, 2	06.07.2016, partially 01.01.2017
15.06.2016	RT I, 05.07.2016, 1	01.01.2017; throughout the text, the word "pollution source" is replaced by the word "emission source", the word "sources of pollution" by the word "emission sources" and the word "emission" by the word "emission" in the corresponding case, and the word "emission" by the word "emission" in the corresponding modified form.
27.10.2016	RT I, 10.11.2016, 1	01.01.2017, partially 01.01.2018
10.05.2017	RT I, 25.05.2017, 1	04.06.2017, partially 01.07.2017 and 01.01.2018
14.06.2017	RT I, 30.06.2017, 4	10.07.2017
09.05.2018	RT I, 25.05.2018, 1	01.01.2019
07.11.2018	RT I, 22.11.2018, 1	01.01.2019
21.11.2018	RT I, 07.12.2018, 1	17.12.2018, partially 01.01.2019
05.12.2018	RT I, 22.12.2018, 1	01.01.2019, partially 01.01.2020
30.01.2019	RT I, 22.02.2019, 1	01.10.2019

Reception	Publication	Enforcement
20.02.2019	RT I, 13.03.2019, 2	15.03.2019
04.12.2019	RT I, 21.12.2019, 1	01.01.2020
15.04.2020	RT I, 21.04.2020, 1	22.04.2020
09.06.2020	RT I, 19.06.2020, 40	01.07.2020
10.06.2020	RT I, 01.07.2020, 1	01.01.2021
17.06.2020	RT I, 10.07.2020, 7	20.07.2020
17.06.2020	RT I, 10.07.2020, 2	01.01.2021
11.05.2022	RT I, 27.05.2022, 1	06.06.2022
19.07.2022	RT I, 09.08.2022, 1	19.08.2022, partially 01.07.2023; partially amended [RT I, 07.03.2023, 21]
15.02.2023	RT I, 07.03.2023, 6	08.04.2023
15.02.2023	RT I, 07.03.2023, 21	17.03.2023
22.02.2023	RT I, 17.03.2023, 3	01.04.2023
20.06.2023	RT I, 30.06.2023, 1	01.07.2023; pursuant to § 105.19 subsection 6 of the Government of the Republic Act, the word "Ministry of the Environment" replaced by the word "Climate Ministry" in the corresponding case.

Chapter 1 general settings

§ 1. Scope of the Act

(1) This Act stipulates the grounds for determining the fee for the right to use the environment, including the fee for the right to use natural resources and the fee for compensation for environmental disturbance, as well as the pollution fee rates, the procedure for their calculation and payment, and the basis and intended purpose of using the money received from the use of the environment into the state budget.

[RT I, 09.08.2022, 1 - enters into force. 01.07.2023]

(2) The provisions of the Administrative Procedure Act apply to the administrative procedure prescribed in this Act, taking into account the specifics of this Act.

§ 2. Basis for establishing environmental fees

The establishment and implementation of environmental fees is based on the need for environmental protection, the economic and social situation of the country and, in the case provided for in this law, also the value created from the natural resource to be paid for and the purpose of generating revenue for the state, the environmental disturbance caused and the purpose and manner of environmental use.

[RT I, 09.08.2022, 1 - enters into force. 01.07.2023]

§ 3. Environmental fee

(1) For the purposes of this Act, the environmental fee is the price of the right to use the environment.

(2) Environmental use within the meaning of this Act is:

1) [repealed - RT I, 10.11.2016, 1 - entry into force. 01.01.2017] 2) mining of mineral resources; [RT I, 10.11.2016, 1 - enters into force. 01.01.2017] 3) water intake; 4) fishing; 5) hunting; 6) discharge of pollutants into the outside air, water body, groundwater or soil; 7) disposal of waste by depositing it in a landfill or using other actions that result in the release of waste into the environment (hereinafter referred to as *waste disposal*); 8) production of electricity from wind energy. [RT I, 09.08.2022, 1

- by force. 01.07.2023]

(3) The environmental fee is divided into a fee for the right to use natural resources, a pollution fee and a fee for compensation for environmental disturbance.

[RT I, 09.08.2022, 1 - enters into force. 01.07.2023]

(4) The fee for the right to use natural resources is paid according to the fee rates established on the basis of this Act. When setting the fee rates, the state of natural resources, place of use, quality, scarcity, environmental hazard of the method of use, the need to protect other natural resources and, in the case provided for in this law, also the value created from the natural resource to be paid for are taken into account. When establishing the fee rate for the right to extract mineral resources above the minimum rates provided in this law, it is based on the purpose of generating state income. In the case of energetic mineral resources, in addition to the purpose of earning income, the added value produced from energetic mineral resources is based on this.

[RT I, 05.07.2016, 2 - enters into force. 06.07.2016]

(5) A natural resource is in short supply within the meaning of this Act, if its quality and quantity are of significant importance for the economic development of the country, but its reserves are limited.

(6) The pollution fee is paid according to the pollution fee rates established by this Act. When setting the fee rates, the pollution sensitivity of the discharge site, the dangerousness of the pollutant and the use of the best possible technique are taken into account.

(7) The compensation for environmental disturbance is paid in accordance with the principles established in this Act and on its basis. When establishing the fee rates and the basis for their calculation, the scope, impact area and intensity of the environmental disturbance accompanying the activity are taken into account.

[RT I, 09.08.2022, 1 - enters into force. 01.07.2023]

§ 4. Purpose of implementation of environmental fees and basic principles of use

(1) Keskkonnatasude rakendamise eesmärk on vältida või vähendada keskkonnakasutusega, sealhulgas loodusvarade kasutamisega, saasteainete keskkonda väljutamisega ja jäätmete kõrvaldamisega seotud võimalikku kahju, suunata loodusvara tõhusamalt kasutama, hüvitada keskkonnahäiringut ning teenida riigile tulu loodusvara kasutada andmisest.

[RT I, 09.08.2022, 1 - jõust. 01.07.2023]

(2) Keskkonnatasudest saadav raha jaotatakse käesoleva seadusega sätestatud ulatuses riigieelarve ja keskkonnakasutuse asukoha või muul alusel määratud kohaliku omavalitsuse üksuste eelarvete vahel.

[RT I, 05.07.2016, 2 - jõust. 06.07.2016]

(3) Keskkonnakasutusest riigile laekuvast tulust eraldatakse riigieelarvega Kliimaministeriumile vahendid sihtotstarbeliseks kasutamiseks keskkonnaseadustiku üldosa seaduse §-s 1 sätestatud eesmärkide täitmiseks, sealhulgas taastuvate loodusvarade taastootmiseks ja kaitseks.

[RT I, 22.12.2018, 1 - jõust. 01.01.2019]

(4) [Kehtetu - RT I, 22.12.2018, 1 - jõust. 01.01.2019]

(5) Keskkonnahäiringu hüvitamise tasust saadava raha jaotamisel lähtutakse läheduse põhimõttest, enim mõjutatud osapooltest ja nende õigusest saada keskkonnahäiringu eest hüvitist.

[RT I, 09.08.2022, 1 - jõust. 01.07.2023]

§ 5. Keskkonnatasu maksmise kohustus

(1) The environmental fee is paid by a person who has obtained the right to remove a natural resource from its natural state, discharge pollutants into the environment or dispose of waste with an environmental permit or on another basis provided by law, or has done so without having the corresponding right, unless otherwise provided in this Act.

[RT I, 09.08.2022, 1 - enters into force. 01.07.2023]

(2) An environmental permit within the meaning of this Act is:

1) [invalid - RT I, 10.11.2016, 1 - entry into force. 01.01.2017] 1¹) environmental permit issued for the activities specified in § 41 subsection 1 of the Act on the General Part of the Environmental Code; [RT I, 21.12.2019, 1 - enters into force. 01.01.2020] 2) permission to consume or transfer an excavation; [RT I, 21.12.2019, 1 - enters into force. 01.01.2020] 3) environmental complex permit; 4) [invalid - RT I, 21.12.2019, 1 - entry into force. 01.01.2020] 5)

fishing permit of a fishing vessel, fishing permit of a fisherman, special fishing permit, document proving payment for recreational fishing right and fishing card;

6) a document certifying the payment of the hunting right fee or an electronic confirmation thereof;

[RT I, 16.05.2013, 2 - enters into force. 01.06.2013]

7) [invalid - RT I, 21.12.2019, 1 - entry into force. 01.01.2020] 8) [invalid - RT I, 22.12.2018, 1 - entry into force. 01.01.2019] 9)

[repealed - RT I, 21.12.2019, 1 - entry into force. 01.01.2020] 10) notification of the start of construction of a wind power plant and permission to use. [RT I, 09.08.2022, 1 - enters into force. 01.07.2023]

(3) The obligation to pay the environmental fee does not extend to a person whose scope of environmental use does not require the existence of an environmental permit, unless otherwise provided in this Act.

[RT I, 09.08.2022, 1 - enters into force. 01.07.2023]

(4) If a person uses natural resources, emits pollutants into the environment or disposes of waste in a larger quantity than allowed in the environmental permit, ignoring the requirement to have a permit or in a prohibited place, he shall pay the environmental fee at the increased rate.

(5) If pollutants are discharged into the environment or waste is removed from a fuel terminal, motor vehicle, floating vehicle, aircraft or train in a place not designated for this purpose, regardless of the reason for the release of pollutants into the environment or waste disposal, the owner of the fuel terminal or the direct owner of the motor vehicle, floating vehicle, aircraft or train shall pay the pollution fee.

(6) The environmental fee is not charged if the use of natural resources, the discharge of pollutants into the environment or the disposal of waste is carried out without an environmental permit or in larger quantities than permitted:

1) to prevent even greater damage than the damage caused by it;

2) to prevent an accident that may cause human casualties;

3) as a result of a natural disaster or to eliminate the consequences of a natural disaster.

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(6)) The environmental fee is not charged if groundwater diversion is unavoidable on a legal basis for the protection of a structure built, with the exception of an unorganized mine and quarry.

[RT I, 22.02.2019, 1 - enters into force. 01.10.2019]

1 of this section, the minister responsible for the field makes a decision on exemption

(7) In the cases specified in subsections 6 and 6 from the payment of the environmental fee based on a reasoned request of the payer of the environmental fee, unless this Act provides otherwise.

[RT I, 22.02.2019, 1 - enters into force. 01.10.2019]

§ 6. Replacement of the environmental fee

The obligation to pay the environmental fee may be replaced by the obligation to finance measures to prevent or reduce environmental damage under the conditions and to the extent stipulated by this law.

Chapter 2 NATURAL PROPERTY USE RIGHT FEE

§ 7. Fee for the right to use natural resources

The fee for the right to use natural resources is:

1) [invalid - RT I, 22.12.2018, 1 - entry into force. 01.01.2019] 2) fee for the right to extract mineral resources; 3) special water use right fee; 4) fee for fishing rights; 5) fee for hunting rights. [RT I, 16.05.2013, 2 - enters into force. 01.06.2013]

§ 8. Fee for the right to fell a growing forest

[Repealed - RT I, 10.11.2016, 1 - entered into force. 01.01.2017]

§ 9. Fee for the right to extract mineral resources

(1) The fee for the right to extract mineral resources is paid for the extraction, use or rendering unusable of mineral resources belonging to the state.

[RT I, 10.11.2016, 1 - enters into force. 01.01.2017]

(2) Fee rates for the right to extract mineral resources shall be established by a regulation of the Government of the Republic . The fee rate for mining rights is established per ton or cubic meter of mineral resources, based on the minimum and maximum rates provided in subsection 3 of this section.

[RT I, 10.11.2016, 1 - enters into force. 01.01.2017]

(3) The minimum and maximum fees for mining rights for mineral resources belonging to the state are:

1) dolomite - 0.76 and 5.24 euros per cubic meter;

[RT I, 21.12.2012, 2 - enters into force. 01.04.2013]

2) phosphorite – 1.53 and 3.19 euros per ton;

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

3) basic construction stone - 1.27 and 2.57 euros per cubic meter;

[RT I, 25.05.2017, 1 - enters into force. 04.06.2017]

4) gravel – 0.57 and 3.38 euros per cubic meter;

[RT I, 21.12.2012, 2 - enters into force. 01.04.2013]

5) sand – 0.25 and 3.19 euros per cubic meter;

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

6) limestone - 0.83 and 5.11 euros per cubic meter;

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

7) oil shale - 0.275 and 10 euros per ton;

[RT I, 22.11.2018, 1 - enters into force. 01.01.2019]

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

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

9) peat – 0.29 and 2.87 euros per ton.

[RT I, 05.07.2016, 2 - enters into force. 06.07.2016]

(4) No fee is required for the mining of mineral resources not mentioned in subsection 3 of this section.

[RT I, 10.11.2016, 1 - enters into force. 01.01.2017]

(5) [Repealed - RT I, 17.12.2010, 19 - entry into force. 01.01.2015]

1

(5) In the case of sand and gravel mining on land below the groundwater level without lowering this level, a coefficient of 0.5 is applied when calculating the fee for the mining right.

[RT I, 30.12.2014, 5 - enters into force. 31.12.2014, applies from 01.01.2015]

(6) Fee rates for peat mining rights apply to estimated peat with a moisture content of 40 percent.

(7) The fee for the right to extract mineral resources is not required if:

1) mineral resources or rock, sediment, liquid or gas not taken into account as mineral resources are taken by the owner of an immovable property from a natural person for the purpose specified in § 95 subsection 1 of the Subsoil Act;

[RT I, 27.05.2022, 1 - enters into force. 06.06.2022]

2) mineral resources are used or rendered unusable to the extent necessary to protect the property or the environment in an emergency situation such as a fire, flood or other accident. The amount of mineral resources exempted from the payment of the mining

right fee is determined by the mining license grantor at the written request of the mining license holder.

[RT I, 10.11.2016, 1 - enters into force. 01.01.2017]

(8) When establishing the fee rate for the right to extract mineral resources, it is based on the quality of the mineral resource, the scarcity, the need to protect the accompanying mineral resources, the ecological value of the mining site, the mining conditions, the need to direct the mineral resources to more efficient use, the value created from the mineral resource, and the area of use of the mineral resources and the possibilities of using alternative materials for the same purpose. When establishing the fee rate for the right to extract mineral resources above the minimum rates provided in this law, it is based on the purpose of generating state income. In the case of energetic mineral resources, in addition to the purpose of earning income, the added value produced from energetic mineral resources is based on this.

[RT I, 10.11.2016, 1 - enters into force. 01.01.2017]

(9) For mineral resources remaining during construction and the construction of a land reclamation system, which are consumed within the same immovable property, or for the transfer of an excavation or for consumption outside the immovable property, and for surface mining of mineral resources removed from the natural state of the service land and mountain allocation, and for the transfer of rock and sediment not considered as mineral resources and outside the mountain allocation, or for the consumption of the service land of the mountain allocation, a mineral resource extraction right fee must be paid or a mineral resource extraction right fee determined to be equivalent to rock or sediment, excavation or pavement not taken into account as a mineral resource.

[RT I, 21.12.2019, 1 - enters into force. 01.01.2020]

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(9) The obligation to pay the fee provided for in subsection 9 of this section does not apply to excavations created in the volume determined by the project for cleaning road ditches, utility networks and facilities, or in the absence of a project, in the volume justified to perform the corresponding work, and to excavations obtained during the construction of a road, if it is used for the purpose of the same object.

[RT I, 21.12.2019, 1 - enters into force. 01.01.2020]

2

(9) The obligation to pay the fee provided for in subsection 9 of this section shall not be applied to surface cover excavations in the volume determined by the corresponding project during the construction of state-owned highways and railways, regardless of its place of use.

[RT I, 17.03.2023, 3 - enters into force. 01.04.2023]

(10) Mineral resources, to which rock, sediment, excavation, or cover, not taken into account as mineral resources, is recognized as equivalent, is determined by the Environmental Board based on the available information. When paying the fee for the mining right, the fee rate of the subtype with the lowest fee rate of the mineral property determined to be equivalent is applied. If the rock, sediment, excavation or coating not taken into account as a mineral resource is not equivalent in nature or use to any of the mineral resources specified in subsection 3 of this section, no fee for the right to extract the mineral resource is required for it.

[RT I, 22.12.2018, 1 - enters into force. 01.01.2019]

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§ 9 . Fee for the right to extract energy mineral resources

(1) Energetic mineral resources within the meaning of this Act are:

- 1) oil shale;
- 2) well-decomposed peat.

(2) When establishing the fee rate for the right to extract energetic mineral resources, it is based on the added value produced from the paid mineral resource. The levels of the fee rates and the price levels that are the basis for their validity are stipulated by a regulation of the Government of the Republic .

[RT I, 09.08.2022, 1 - enters into force. 01.07.2023]

(3) The Ministry of Climate Monitors changes in the market values of energy products produced from energetic mineral resources and factors affecting the value created from energetic mineral resources, on the basis of which the Government of the Republic establishes payment rates for energetic mineral resources, and regularly publishes the results of the analysis on its website.

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

(4) The Government of the Republic shall, if necessary, propose to raise the upper limit of the remuneration rate for the right to extract energetic mineral resources, if it is necessary to earn a fair income in the foreseeable period.

[RT I, 05.07.2016, 2 - enters into force. 06.07.2016]

§ 10. Fee for the special use right of water

(1) The fee for the right of special use of water is paid for the right to take water from a body of water or an aquifer for special use, except in the cases provided for in subsection 2 of this section.

(2) The fee for the right of special use of water is not required if water is taken:

- 1) to obtain water energy;
- 2) agricultural land, including for irrigating carp fish;

[RT I, 14.03.2011, 4 - enters into force. 01.04.2011]

3) for fish farming.

4) [invalidated - RT I, 14.03.2011, 4 - entered into force. 01.07.2011] 5) [invalid - RT I, 14.03.2011, 4 - entry into force. 01.07.2011]

(3) The fee rate for the special use right of one cubic meter of water abstraction shall be established by the Government of the Republic by regulation, based on the minimum and maximum rates provided in subsection 4 of this section.

(4) The minimum and maximum fees for the right of special use of water in euros per thousand cubic meters are:

- 1) surface water – 14.65 and 38.34;

[RT I, 21.12.2012, 2 - enters into force. 01.04.2013]

2) surface water as cooling water - 1.55 and 7.66;

[RT I, 21.12.2012, 2 - enters into force. 01.04.2013]

3) Quaternary aquifer water – 30.65 and 70.30;

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

4) water from Devonian to Ordovician-Cambrian aquifers - 40.90 and 95.86;

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

5) water of the Cambrian-Ventian aquifer – 44.70 and 102.25;

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

6) use of drinking water quality water of the Cambrian-Ventian aquifer for technological purposes, except for food preparation - 82.40 and 191.7;

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

7) mineral water used for drinking - 1469 and 2300.81;

[RT I, 21.12.2012, 2 - enters into force. 01.04.2013]

8) spa mineral water - 146.90 and 230.08;

[RT I, 21.12.2012, 2 - enters into force. 01.04.2013]

9) water pumped out of quarries - 9.58 and 63.91;

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

10) water pumped out of mines - 25.56 and 77.84.

[RT I, 21.12.2012, 2 - enters into force. 01.04.2013]

(5) When establishing the fee rate for the right of special use of water, it is based on the amount of water, the groundwater layer, the scarcity of the water taken and the method of use.

(6) Depending on the essential similarity of the activity with the corresponding type of special water use, the fee rate for the special use right of diverted water is equal to the fee rate for the special use right of water, which is established on the basis of the minimum and maximum rates provided in clause 4, point 9 or 10 of this section. The type of special use of water, the fee rate for the special use right of diverted water is recognized as equal to the fee rate, is determined by the Environmental Board based on the available information.

[RT I, 22.02.2019, 1 - enters into force. 01.10.2019]

§ 11. Fee for fishing rights

(1) The fishing right fee is paid for the right to catch fish and collect aquatic plants:

1) from water bodies under the jurisdiction of the Republic of Estonia or their parts;

2) from water bodies outside the jurisdiction of the Republic of Estonia, if the right to fish in these water bodies has been granted or guaranteed by the Republic of Estonia.

(2) The fee rate for the fishing right is established, taking into account the limits and requirements set forth in this section:

1) for commercial fishing for each calendar year, the Government of the Republic by regulation, based on the characteristics of the fishing area, the type of fishing gear and its fishing capacity or the fishing opportunities allocated on the basis of an international agreement;

2) for special fishing of reproductive fish, which is carried out for commercial purposes to collect fish eggs or pituitary glands needed for the production of stocking material, by regulation of the minister responsible for the field, based on the protection status of the species to be caught, the possibility of natural spawning in a certain body of water, the sex of the fish, the degree of sexual maturity and the initial purchase price;

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

3) for recreational fishing by regulation of the minister responsible for the field, based on the time and place of fishing, the fishing capacity of the fishing gear, the situation of the fish stock in the fishing area and the value of the fish species caught.

(3) Fishing rights are not charged for:

1) special fishing rights, unless reproductive fish are caught for commercial purposes to collect fish eggs or pituitary glands needed for the production of settlement material;

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

2) for the right to commercial fishing, if fishing opportunities have not been guaranteed by the Republic of Estonia. In this case, the person who has the right to fish shall pay the costs of the observer's stay on the vessel, if the observer's presence on the vessel is required;

3) for recreational fishing rights from pre-school children, students under 16 years of age, pensioners, unlawfully repressed persons, persons treated as repressed persons, persons with partial or no working capacity and disabled persons, unless recreational fishing is carried out on the basis of a fishing license.

[RT I, 13.12.2014, 1 - enters into force. 01.07.2016 (entry into force amended - RT I, 17.12.2015, 1)]

(4) The limits of the fee for fishing rights are:

1) in the case of commercial fishing, up to four percent of the average value of the average amount of fish or specimens caught in the fishing area with the fishing gear or on the day of fishing in the year preceding the year of establishment of the fee, but not less than 0.95 euros, except in subsections 5 of this section and in the cases provided for in 6 or if the fishing right fee is established by an international agreement or the fishing right fee per eye cone, which cannot be less than 0.60 euros. The fee for fishing rights per individual may be less than 0.95 euros;

2) per year from 63.90 to 320 euros for one day of fishing, from 1.25 to 63.90 euros for one ton of fish caught, from 0.95 to 128 euros for fishing gear, with the exception of the eye cone, for which the fee for fishing rights can be from 0.60 to 1, 55 euros, and 0.30 to 0.95 euros per specimen. The fishing right fee for the fishing gear used to catch eel is up to 639 euros per year. The fishing right fee for bottom seine used on Lake Peipsi is 1,278 to 2,556 euros per year;

[RT I, 25.05.2012, 6 - enters into force. 04.06.2012]

3) in case of special fishing, 0.06 to 6.35 euros per specimen or kilogram;

4) in the case of recreational fishing, from 0.03 to 12.75 euros per day. In the case of recreational fishing without crayfish or with a

crayfish trap, 0.95 to 12.75 euros per fishing gear per day.
[RT I 2010, 22, 108 - entered into force. 01.01.2011]

(5) In inland water bodies, where the state makes expenses for the reproduction of eel stock, the fishing right fee is determined for the fishing gear with which the eel is caught, taking into account all the expenses that have been made for the reproduction of eel in these water bodies during the preceding seventh to twelfth calendar year. For this purpose, 30-50 percent of the average costs for the reproduction of eel in the specified period are divided by the number of fishing gear allowed to be used this year, for which the fee is established.

[RT I, 30.06.2017, 4 - enters into force. 10.07.2017]

(6) In order to regulate the fishing effort, a fishing right fee higher than that stipulated in subsection 4 of this section may be established per individual or per fishing gear used to catch a fish species whose stock situation is poor, at the proposal of a scientific institution. The higher fee for fishing rights may not be higher than 60 percent of the normal value of the average amount of fish or specimens caught with the fishing gear or on the day of fishing in the fishing area in the year preceding the year of establishment of the fee.

(7) The starting price of the fishing opportunity auction is the rate of the fishing right fee determined based on the methodology provided in this section.

§ 12. Fee for the right to use the hunting area

[Repealed - RT I, 16.05.2013, 2 - entered into force. 01.06.2013]

1

§ 12 . Fee for hunting rights

(1) The hunting right fee is paid for the right to hunt.

(2) The amount of the fee for hunting rights and the procedure for payment and its control shall be established by a regulation of the minister responsible for the field , taking into account the limits set forth in this section.

(3) The minimum fee for hunting rights is 10 euros and the maximum is 25 euros per year.

[RT I, 16.05.2013, 2 - enters into force. 01.06.2013]

§ 13. Distribution of the fee for the right to use natural resources

[Repealed - RT I, 10.11.2016, 1 - entered into force. 01.01.2017]

Chapter 3 POLLUTION FEE

Section 1

The basis of the application of the pollution fee

§ 14. Basis of implementation of pollution fee

(1) The pollution fee is applied when pollutants are discharged into the outside air, water body, groundwater or soil or waste is disposed of.

(2) The pollution fee shall not be applied if pollutants are introduced into the outside air, water body, groundwater or soil or waste is disposed of in quantities and in a manner for which a permit is not required, and in the cases specified in § 5 subsection 6 of this Act or in other cases provided for by law.

§ 15. Distribution of the pollution fee

[Repealed - RT I, 10.11.2016, 1 - entered into force. 01.01.2017]

§ 16. Application of the pollution fee for the discharge of pollutants into the outside air

The pollution fee is applied if the outside air is emitted from a local emission source:

1) sulfur dioxide (SO₂) or other inorganic sulfur compounds;

2) carbon monoxide (CO);

3) carbon dioxide (CO₂);

4) particles;

[RT I, 25.05.2017, 1 - enters into force. 04.06.2017]

5) nitrogen oxides or other inorganic nitrogen compounds;

6) volatile organic compounds, excluding methane;

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

7) mercaptans;

8) heavy metals or their compounds.

§ 17. Application of the pollution fee for the discharge of pollutants into the water body, groundwater and soil

(1) The pollution fee is applied if: 1) organic substances are discharged into a body of water, groundwater or soil ;

2) phosphorus compounds;

3) nitrogen compounds;

4) suspended solids;

5) sulfates;

6) monobasic phenols;

- 7) petroleum, petroleum products, mineral oil and liquid products of thermal processing of solid fuel and other organic matter;
8) water with a hydrogen exponent (pH) greater than 9.0 or less than 6.0;
[RT I, 21.12.2019, 1 - enters into force. 01.01.2020]
9) other substances hazardous to the aquatic environment not mentioned in this paragraph within the meaning of the Water Act.

(2) The pollution fee shall not be applied to the quantities of substances and compounds specified in clauses 1-4 of subsection 1 of this section in the Water Act or on the basis thereof, if these substances and compounds are introduced into a body of water, groundwater or soil for the cultivation of living organisms, including plants, animals and fungi.
[RT I, 19.06.2020, 40 - enters into force. 01.07.2020]

(3) The pollution fee is not required if the substances and compounds specified in subsection 1 of this section are discharged into a body of water, groundwater or soil with rainwater through a stormwater sewer and this water meets the average limit values established for the substances and compounds specified in clauses 1-7 and 9 of subsection 1 of this section on the basis of the Water Act.
[RT I, 21.12.2019, 1 - enters into force. 01.01.2020]

(4) The pollution fee is not required if the substances and compounds specified in subsection 1 of this section are discharged into a body of water, groundwater or soil through the overflow of a common sewage system that is automatically activated due to the abundance of rainwater, if the dilution of waste water with rainwater at least one to four is ensured.
[RT I, 14.03.2011, 4 - enters into force. 01.04.2011]

(5) If the rainwater quality indicators specified in subsection 3 of this section do not correspond to the average limit values established on the basis of the Water Act for the substances and compounds specified in clauses 1-7 and 9 of subsection 1 of this section, a pollution fee shall be paid for the amount exceeding the limit values of pollutants in accordance with the provisions of § 20 of this Act.
[RT I, 21.12.2019, 1 - enters into force. 01.01.2020]

§ 18. Application of pollution fee for waste disposal

- (1) The pollution fee is applied when the waste is disposed of within the meaning of the Waste Act, except for:
- 1) in the case of operations performed to prepare the release of waste into the environment;
 - 2) in the case of temporary release of waste into the environment for the purpose of its biological decomposition or soil treatment in designated waste treatment facilities;
 - 3) in the case of incineration of waste, if the pollution fee is charged for the discharge of pollutants into the outside air.
- (2) [Repealed - RT I, 25.05.2017, 1 - entered into force. 04.06.2017]

Section 2 Pollution charge rates

§ 19. Pollution fee rates for discharge of pollutants into the outside air

- (1) The pollution fee rates per ton of pollutant when pollutant is discharged into the outside air are as follows:
- 1) sulfur dioxide (SO_2) and other inorganic sulfur compounds - from January 1, 2011 - 51 euros, from January 1, 2012 - 66.21 euros, from 2013 from January 1, 2015 – 86.08 euros, from January 1, 2014 – 111.90 euros, from January 1, 2015 – 145.46 euros;
 - 2) carbon monoxide (CO) - from 1 January 2011 - 5.25 euros, from 1 January 2012 - 5.78 euros, from 1 January 2013 - 6.35 euros, from 2014 from January 1 – 6.99 euros, from January 1, 2015 – 7.70 euros;
 - 3) particles, except for heavy metals or their compounds - from 1 January 2011 - 51.19 euros, from 1 January 2012 - 66.53 euros, from 1 January 2013 - 86.47 euros, from 2014 from January 1, 2015 – 112.42 euros, from January 1, 2015 – 146.16 euros;
[RT I, 25.05.2017, 1 - enters into force. 04.06.2017]
 - 4) nitrogen oxides converted into nitrogen dioxide and other inorganic nitrogen compounds - from 1 January 2011 - 83.53 euros, from 1 January 2012 - 91.90 euros, from 1 January 2013 - 101, 10 euros, from January 1, 2014 – 111.20 euros, from January 1, 2015 – 122.32 euros;
 - 5) volatile organic compounds, except mercaptans and methane (CH_4) - from January 1, 2011 - 83.53 euros, from January 1, 2012 - 91.90 euros, from January 1, 2013 - 101, 10 euros, from January 1, 2014 – 111.20 euros, from January 1, 2015 – 122.32 euros;
 - 6) mercaptans - from 1 January 2011 - 27,320 euros, from 1 January 2012 - 28,686 euros, from 1 January 2013 - 28,830 euros, from 1 January 2014 - 30,271 euros, from January 1, 2015 – 31,785 euros;
 - 7) heavy metals and their compounds - from 1 January 2011 - 1228 euros, from 1 January 2012 - 1240 euros, from 1 January 2013 - 1252 euros, from 1 January 2014 - 1265 euros, from From January 1, 2015 – 1278 euros.
[RT I 2010, 22, 108 - entry into force. 01.01.2011]
- (2) [Repealed - RT I, 05.07.2016, 2 - entered into force. 06.07.2016]
- (3) The carbon dioxide (CO_2) pollution fee rate per ton is 2 euros.
[RT I 2010, 22, 108 - entry into force. 01.01.2011]
- (4) The heat producer pays the pollution fee for the emission of carbon dioxide (CO_2) into the outside air according to the amount of emitted into the outside air during heat production .
[RT I 2007, 45, 319 - entry into force. 01.01.2008]
- (5) [Repealed - RT I 2009, 26, 160 - entry into force. 06.06.2009]
- (6) [Repealed - RT I 2009, 15, 93 - entry into force. 01.04.2009]

§ 20. Pollution fee rates for the discharge of pollutants into water bodies, groundwater and soil

- (1) The pollution fee rates for the discharge of one ton of a pollutant into a body of water, groundwater or soil are as follows:
- 1) organic substances, with the exception of those specified in clauses 6 and 7 of this paragraph, converted into the biochemical

oxygen consumption of their decomposition within seven days (BOD₇) - from 1 January 2011 - 1,379 euros, from January 1, 2012 - 1,392 euros, from January 1, 2013 - 1,406 euros, from January 1, 2014 - 1,420 euros, from January 1, 2015 - 1,435 euros;

2) phosphorus compounds converted to total phosphorus (P_{total}) - from 1 January 2011 - 4206 euros, from 1 January 2012 - 5468 euros, from 1 January 2013 - 7109 euros, from 1 January 2014 - 9241 euros, from 2015 from January 1 - 12,014 euros;

3) nitrogen compounds converted to total nitrogen (N_{total}) - from January 1, 2011 - 1,616 euros, from January 1, 2012 - 1,858 euros, from January 1, 2013 - 2,137 euros, from January 1, 2014 - 2457 euros, from January 1, 2015 - 2826 euros;

4) helium - from January 1, 2011 - 377.65 euros, from January 1, 2012 - 415.42 euros, from January 1, 2013 - 456.96 euros, from January 1, 2014 - 502.66 euros, from January 1, 2015 - 552.89 euros;

5) sulfates, converted to sulfate ion (SO₄²⁻) - from January 1, 2011 - 5.81 euros, from January 1, 2012 - 6.13 euros, from January 1, 2013 - 6.45 euros, from January 1, 2014 - 6.77 euros, from January 1, 2015 - 7.09 euros;

6) monobasic phenols - from 1 January 2011 - 11,731 euros, from 1 January 2012 - 14,077 euros, from 1 January 2013 - 16,893 euros, from 1 January 2014 - 20,272 euros, from January 1, 2015 - 24,326 euros;

7) petroleum, petroleum products, mineral oil and liquid products of thermal processing of solid fuel and other organic matter - from January 1, 2011 - 2,620 euros, from January 1, 2012 - 3,013 euros, from January 1, 2013 - 3,465 euros, from January 1, 2014 - 3,985 euros, from January 1, 2015 - 4,582 euros;

8) other hazardous substances not mentioned in items 1-7 of this paragraph within the meaning of the Water Act - from January 1, 2011 - 12,039 euros, from January 1, 2012 - 13,844 euros, from January 1, 2013 - 15,921 euros, from January 1, 2014 - 18,309 euros, from January 1, 2015 - 21,056 euros.

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

(2) The pollution fee rates specified in subsection 1 of this section are increased:

1) 2.5 times if pollutants are discharged into soil with unprotected groundwater;

2) 1.5 times if the discharge site is located within the boundaries of a city, town or bathing beach or closer than 200 meters to a bathing beach designated by the decision of the local government, or if the discharge site is the sea, a border water body or a water body protected as a spawning or habitat for salmon or carp;

3) 1.2 times when water is pumped into the sea via a deep-sea shot.

[RT I, 21.12.2019, 1 - enters into force. 01.01.2020]

1

(2) If it is possible to apply several factors for increasing the pollution fee rate specified in subsection 2 of this section at the same time, the largest of them shall be applied.

[RT I, 14.03.2011, 4 - enters into force. 01.04.2011]

(3) [Repealed - RT I, 14.03.2011, 4 - entered into force. 01.04.2011]

(4) In addition to the pollution fee rates established in subsection 1 of this section, a pollution fee shall be paid if the pH of the discharged water is greater than 9.0 or less than 6.0 up to 0.19 euros per tenth of a unit of pH above 9.0 or below 6.0 in each cubic meter of water about.

[RT I, 21.12.2019, 1 - enters into force. 01.01.2020]

(5) If the values of the parameters characterizing the water fed into the intake through the outlet, except for total nitrogen in the case provided for in subsection 4 of § 24 of this Act, are less than or equal to the limit values of the pollution indicators determined by the water permit and the quantities of pollutants fed into the intake correspond to the provisions of the water permit and the special water user has submitted the water permit to the water permit grantor by the due date to the extent of the data required in the report specified in § 195 subsection 1 of the Water Act, the pollution fee rates established in subsection 1 of this section shall be reduced by two times for the quantities of pollutants that are discharged or discharged into the mouth. The reduction is not applied if the water permit temporarily sets lower limit values than the limit values established on the basis of the Water Act.

[RT I, 21.12.2019, 1 - enters into force. 01.01.2020]

§ 21. Pollution fee rates for waste disposal

(1) The pollution fee rates per ton of waste for the disposal of waste are as follows:

1) hazardous and ordinary waste, with the exception of the waste specified in points 2-4 of this paragraph - 29.84 euros;

2) waste of construction materials containing asbestos - 0.63 euros;

3) oil shale fly ash and hearth ash, oil shale semi-coke and solid gas cleaning waste containing hazardous substances or alkaline generated during cement production - 2.98 euros;

4) oil shale tailings, including enrichment waste - 1.31 euros.

[RT I, 25.05.2017, 1 - enters into force. 01.07.2017]

(2) [Repealed - RT I, 25.05.2017, 1 - entered into force. 01.07.2017]

(3) [Repealed - RT I 2009, 35, 232 - entry into force. 01.01.2010]

1

3 . chapter

ENVIRONMENTAL DISTURBANCE COMPENSATION FEE

[RT I, 09.08.2022, 1 - enters into force. 01.07.2023]

1

§ 21 . Environmental disturbance compensation fee

(1) The fee for compensation for environmental disturbance is paid when environmental disturbance is caused in the case provided for in this Act.

(2) The fee for compensation for environmental disturbance is the fee for the production of electricity from wind energy.
[RT I, 09.08.2022, 1 - enters into force. 01.07.2023]

2

§ 21 . Fee for electricity production from wind energy

(1) The fee for the production of electricity from wind energy is the fee for compensation for environmental disturbance, which is paid by the owner of the wind power plant or the person entitled to use it (hereinafter the owner of *the wind power plant*) and which is distributed to:

1) the local government unit in whose territory the onshore wind power plant is located;
2) in the case of a wind power plant located in the sea, to the local government unit located in the area of influence of the offshore wind farm, and in the case of a decrease in fish catch caused by the wind power plant, to the fishing company.

(2) The fee for the production of electricity from wind energy is paid from the registration of the notification of the start of construction of the wind power plant until the removal of the wind power plant from its location.

[RT I, 09.08.2022, 1 - enters into force. 01.07.2023; wording changed (RT I, 07.03.2023, 21)]

(3) For the purposes of this Act, a wind power plant is a production device that converts the kinetic energy of the wind into electrical energy, the height of which is at least 30 meters above the ground or sea level.

(4) The height of a wind power plant within the meaning of this Act is the highest height of the tip of the blade of the wind power plant's impeller calculated from the natural ground that has not been raised, in the case of a wind power plant erected in the territorial sea or in the economic zone, its highest height above sea level.

(5) A wind farm within the meaning of this Act is a production facility consisting of one or more wind power plants and the equipment, buildings and facilities connecting the wind power plants to the connection point.

(6) For the purposes of this Act, an offshore wind farm is a wind farm that has been built in the territorial sea or the economic zone (hereinafter referred to as *the sea*) on the basis of a development permit.

(7) The area of influence of the offshore wind farm within the meaning of this Act is the region of the Republic of Estonia that extends up to 20 kilometers from the center of the tower of the wind power plant located in the sea.

(8) For the purposes of this Act, a fishing entrepreneur is the owner of a commercial fishing permit and a fisherman registered on a commercial fishing permit.

[RT I, 09.08.2022, 1 - enters into force. 01.07.2023]

3

§ 21 . The fee for the production of electricity from the wind energy of a wind farm located on land

(1) The fee for electricity production from the wind energy of a wind power plant located on land is determined between 0.7 and 1 percent of the product of the following two indicators:

1) the amount of electricity produced in the quarter of the wind power plant in megawatt-hours, but not less than 70 percent of the nominal capacity of the wind power plant multiplied by 750;

[RT I, 09.08.2022, 1 - enters into force. 01.07.2023; partially amended (RT I, 07.03.2023, 21)]

2) the arithmetic average stock exchange price of electricity on the next day's market in the Estonian price area of the corresponding quarter.

(2) The fee rate for the production of electricity from the wind energy of a wind power plant located on land shall be established by a council regulation of the local government unit on the territory of which the wind power plant is located.

[RT I, 09.08.2022, 1 - enters into force. 01.07.2023]

(3) If the local government unit has not established the fee rate for the production of electricity from the wind energy of a wind power plant located on land on the basis of subsection 2 of this section, the lowest possible rate of the fee provided for in subsection 1 of this section shall be applied when determining the fee.

[RT I, 07.03.2023, 21 - enters into force. 01.07.2023]

(4) The change in the fee rate established on the basis of subsection 2 of this section must be adopted by the council of the local government no later than six months before the start of the new fiscal year.

[RT I, 07.03.2023, 21 - enters into force. 01.07.2023]

(5) Within ten working days after the end of the quarter, the Ministry of Economic Affairs and Communications shall publish on its website the arithmetic average stock exchange price of electricity of the next day's market in the Estonian price area of the quarter specified in paragraph 1, point 2 of this section.

[RT I, 07.03.2023, 21 - enters into force. 01.07.2023]

4

§ 21 . The fee for the production of electricity from the wind energy of a wind farm located in the sea

(1) The fee for the production of electricity from wind energy of a wind power plant located in the sea consists of the following components:

1) the fee rate for the production of electricity from the wind energy of a wind power plant located in the sea;

2) compensation of the fishing operator.

1

1) If there is no local government unit in the area of influence of the wind farm, the owner of the wind power plant shall pay only the part of the fee for the production of electricity from wind energy specified in point 2 of subsection 1 of this section.

[RT I, 07.03.2023, 21 - enters into force. 01.07.2023]

(2) The fee rate for the production of electricity from the wind energy of a wind power plant located in the sea is 0.5 percent of the product of the following two indicators:

1) the amount of electricity produced in the quarter of the wind power plant in megawatt hours, but not less than 70 percent of the nominal capacity of the wind power plant multiplied by 1000;

[RT I, 09.08.2022, 1 - enters into force. 01.07.2023; partially amended (RT I, 07.03.2023, 21)]

2) the arithmetic average stock exchange price of electricity on the next day's market in the Estonian price area of the corresponding quarter.

(3) [Omitted - RT I, 07.03.2023, 21 - entry into force. 17.03.2023]

(4) The amount of compensation for the fishing operator per wind power plant is ten percent of the fee for electricity production from the wind energy of the offshore wind power plant calculated on the basis of subsection 2 of this section.

[RT I, 09.08.2022, 1 - enters into force. 01.07.2023; wording changed (RT I, 03.07.2023, 21)]

5

§ 21 . Payment of the fee for the production of electricity from wind energy from the beginning of the construction of the wind power plant until the start of electricity production

During the period starting from the day following the submission of the notification of the start of construction of the wind power plant and ending on the day the wind power plant starts producing electricity, ten percent of the fee for the production of electricity from wind energy shall be paid in accordance with either the rate established on the basis of § 21 3 subsection 2 of this Act in the case of a wind

21 subsection

power plant located on land or the rate stipulated in § 4 2 in the case of an offshore wind farm.

[RT I, 09.08.2022, 1 - enters into force. 01.07.2023]

6

§ 21 . The fee processor for the production of electricity from wind energy

(1) The ministry responsible for the field may enter into an agreement with the foundation specified in § 56 of this Act to process the fee for the production of electricity from wind energy and to perform the related duties of the tax administrator arising from this Act, including the processing of requests for compensation from fishing operators, determining the amount of compensation, proving the reduction of fish catch and organizing the payment of the fee administrative contract, the conclusion of which is not subject to §§ 6 and 14 of the Administrative Cooperation Act.

1

(1) The tasks specified in subsection 1 of this section may be partially or fully transferred with the management contract.

[RT I, 07.03.2023, 21 - enters into force. 01.07.2023]

(2) Administrative supervision of the foundation's execution of the administrative contract concluded in accordance with subsection 1 of this section is carried out by the ministry responsible for the field.

(3) The cost related to the execution of the administrative contract specified in subsection 1 of this section shall be reimbursed from the environmental fee received in the state budget in addition to the amount allocated on the basis of subsection 56 (1) of this Act.

(4) If the administrative contract specified in subsection 1 of this section is terminated unilaterally or there is another reason that prevents the foundation from continuing to perform the administrative task specified in the contract, the Environmental Board will organize the further performance of the administrative task, the Consumer Protection and Technical Supervision Agency in the case of tasks related to the processing of requests for compensation from fishing operators, and in § of this Act Tax and Customs Board

1 .

provided in section 33

[RT I, 09.08.2022, 1 - enters into force. 01.07.2023; wording changed (RT I, 03.07.2023, 21)]

Chapter 4

INCREASED RATE OF ENVIRONMENTAL FEES

§ 22. Basis for calculation of increased rates of environmental fees

Environmental fees are calculated according to the increased rate, if:

- 1) pollutants are released into the outside air in larger quantities than allowed;
- 2) pollutants are released into the water body, groundwater or soil in a greater quantity or concentration than permitted;
- 3) waste is disposed of in larger quantities than permitted;
- 4) pollutants are discharged into seawater;
- 5) pollutants or waste are introduced into the environment during the transportation of chemicals or waste;
- 6) pollutants are released or waste is transferred to the environment without permission;
- 7) natural resources are used in a larger volume than permitted or without permission.

§ 23. Increased rates of the pollution fee in case of discharge of pollutants from a stationary emission source into the outside air in a larger quantity than permitted

(1) When pollutants are discharged from a stationary emission source into the outside air in a greater quantity than permitted, the pollution fee rates provided for in § 19 subsection 1 of this Act shall be increased:

- 1) five times for pollutants specified in clauses 2 and 3 of § 19 subsection 1 of this Act;
- 2) 10 times in the case of pollutants specified in points 1 and 4–6 of § 19 (1) of this Act;
- 3) 100 times in the case of pollutants specified in Clause 1, Clause 7 of § 19 of this Act.

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

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

§ 24. Increased rates of the pollution fee in case of discharge of pollutants into the water body, groundwater and soil in a larger quantity and concentration than permitted

(1) When polluting substances are discharged into a water body, groundwater or soil in a larger quantity or concentration than permitted, the pollution fee rates provided for in § 20 subsection 1 of this Act shall be increased: 1) 10 times for the pollutants specified in § 20 subsection 1 points 1-7 of this Act;

2) 100 times in the case of pollutants specified in clause 20 (1) point 8 of this Act.

1

(1) In case of exceeding the flow rate permitted by the water permit, the increased pollution fee rate is not applied, unless it is accompanied by the discharge of pollutants into the water body, groundwater or soil in a larger than permitted quantity.

[RT I, 22.02.2019, 1 - enters into force. 01.10.2019]

(2) For the use of an excessive amount of fertilizer converted into total nitrogen, and if the requirements for the use of mineral fertilizers, manure and silage juice established on the basis of the Water Act have been disregarded, 10 times the pollution fee rate provided for in clause 20 (1) 3) of this Act must be paid for the entire amount of fertilizer.

(3) The provisions of subsection 1 of this section shall not be applied to the discharge into sea water of petroleum, petroleum products, mineral oil, and liquid products of thermal processing of solid fuel and other organic matter. In this case, the pollution fee is calculated on the basis of § 27 of this Act.

(4) If, due to weather conditions, the temperature of the water fed into the inlet falls below 12 degrees, the technological possibilities created to reduce total nitrogen are limited, therefore the provisions of subsection 1 of this section are not applied to the calculation of the total nitrogen pollution fee.

[RT I, 21.12.2019, 1 - enters into force. 01.01.2020]

§ 25. Increased rates of pollution fee for disposal of waste in larger than permitted quantities

When waste is disposed of in a larger quantity than allowed in the environmental permit, the pollution fee rates provided for in § 21 subsection 1 of this Act will be increased:

[RT I, 25.05.2017, 1 - entry into force. 01.07.2017]

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

[RT I, 25.05.2017, 1 - enters into force. 01.07.2017]

2) [invalid - RT I, 25.05.2017, 1 - entry into force. 01.07.2017] 3) 500 times in the case of the waste specified in Clause 2 of § 21 (1) of this Act. [RT I, 25.05.2017, 1 - enters into force. 01.07.2017]

§ 26. Increased rates of pollution fee for discharge of pollutants into the environment and disposal of waste without a permit

(1) When pollutants are released into the outside air from a stationary emission source without a permit, the pollution fee rates provided for in § 19 subsection 1 of this Act shall be increased:

1) 10 times in the case of pollutants specified in clauses 2 and 3 of § 19 subsection 1 of this Act;

2) 20 times in the case of pollutants specified in points 1 and 4–6 of § 19 (1) of this Act;

3) 200 times in the case of pollutants specified in Clause 1, Clause 7 of § 19 of this Act.

(2) When polluting substances are discharged into a water body, groundwater or soil without a permit, the pollution fee rates provided for in § 20 subsection 1 of this Act shall be increased:

1) 15 times for the pollutants specified in § 20 subsection 1 points 1-7 of this Act;

2) 1,000 times in the case of pollutants specified in Clause 8 of § 20 (1) of this Act.

(3) When waste is disposed of without an environmental permit, including in the absence of an environmental permit for the disposed type of waste, the pollution fee rates provided for in § 21 subsection 1 of this Act shall be increased:

[RT I, 25.05.2017, 1 - entry into force. 01.07.2017]

1) 10 times in the case of waste specified in clauses 1, 3 and 4 of § 21 (1) of this Act;

[RT I, 25.05.2017, 1 - enters into force. 01.07.2017]

2) [invalid - RT I, 25.05.2017, 1 - entry into force. 01.07.2017] 3) 1,000 times in the case of the waste specified in Clause 2 of § 21 (1) of this Act. [RT I, 25.05.2017, 1 - enters into force. 01.07.2017]

§ 27. Increased rates of pollution fee for discharge of pollutants into sea water

(1) When discharging petroleum, petroleum products, mineral oil and liquid products of thermal processing of solid fuel and other organic matter into seawater, the rate of 50 times the pollution fee provided for in Clause 7 of § 20 (1) of this Act shall be applied.

(2) The pollution fee rates provided for in subsection 26 (3) of this Act shall be applied when waste is disposed of in seawater.

(3) In this Act, ballast water and bilge water containing oil, oil products, mineral oil and liquid products of thermal processing of solid fuel and other organic matter are equated with pollutants specified in Clause 7 of § 20 (1) of this Act.

§ 28. Increased rates of the pollution fee for the discharge of pollutants and the transfer of waste to the environment during the transportation of chemicals and waste

When polluting substances are discharged or waste is transferred to the environment during the transportation of chemicals or waste, the following applies:

1) the pollution fee rates provided for in subsection 1 of § 26 of this Act, if pollutants are discharged into the outside air;

2) the pollution fee rates provided for in § 26 subsection 2 of this Act, if pollutants are discharged into a body of water, groundwater or soil;

3) the pollution fee rates provided for in § 26 subsection 3 of this Act, if waste is disposed of.

§ 29. Increased rate of environmental fee for water extraction without a water permit and in larger quantities than permitted

[RT I, 22.02.2019, 1 - entered into force. 01.10.2019]

A five-fold fee rate for the right of special use of water is applied:

- 1) for water taken without a water permit;
- 2) for water taken in excess of the amount permitted by the water permit.

[RT I, 22.02.2019, 1 - enters into force. 01.10.2019]

§ 30. Increased rate of environmental fee for mineral resource extraction

(1) The five-fold fee rate for mineral extraction rights established on the basis of § 9 (2) of this Act shall be applied:

[RT I, 17.12.2010, 19 - entry into force. 27.12.2010]

1) for the amount of mineral resources mined without permission;

[RT I, 10.11.2016, 1 - enters into force. 01.01.2017]

2) for the amount of mined mineral resources permitted by the permit, determined on the basis of § 61 subsection 1 of the Subsoil Act or, in appropriate cases, also on the basis of § 63 subsection 6 or § 64 subsection 9 of the Subsoil Act, for the quantity of mined mineral resources greater than the quantity approved by the permit grantor, taking into account the provisions of § 58 subsection 4 of the Subsoil Act;

[RT I, 22.12.2018, 1 - enters into force. 01.01.2019]

3) for the unextracted amount of accompanying mineral resources.

[RT I, 10.11.2016, 1- by force. 01.01.2017]

(2) If a single maximum annual amount of mining is established in the mineral resource extraction permit for several mineral resources specified in the permit and this amount is exceeded in the reporting year, the total amount of mined mineral resources that exceeds the maximum allowed annual amount shall be applied five times the mining fee rate of the type of mineral whose mining right fee rate is the highest § 9 of this Act in accordance with the regulation established on the basis of paragraph 2.

[RT I, 10.11.2016, 1 - enters into force. 01.01.2017]

Chapter 5 CALCULATION AND PAYMENT OF ENVIRONMENTAL FEES

§ 31. Obligation to calculate the environmental fee

(1) The obligation to calculate the environmental fee rests with the person who, in accordance with § 5 of this Act, has the obligation to pay the environmental fee, except for the cases provided for in subsections 2 and 3 of this section and subsection 1 of § 34 1 of this Act

[RT I, 25.05.2017, 1 - enters into force. 01.01.2018]

(2) The fee for the fishing right is calculated by the grantor of the fishing permit, if a fishing permit is required, or by the buyer of the fishing right, if a fishing permit is not required.

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(3) The amount of the fee for hunting rights is determined by the regulation specified in § 12 subsection 2 of this Act.

[RT I, 16.05.2013, 2 - enters into force. 01.06.2013]

(4) The environmental fees specified in subsection 1 of this section are calculated for the quarter in which environmental use takes place (hereinafter *the reporting quarter*). The amount of the environmental fee to be paid, as well as the amount of the refund claim, is rounded to the nearest cent.

[RT I, 22.12.2018, 1 - enters into force. 01.01.2019]

(5) [Repealed - RT I, 07.03.2023, 6 - entered into force. 08.04.2023]

§ 32. Basis for calculating environmental fees

(1) The amount of mineral resources to be paid is calculated in accordance with the procedure established by and on the basis of the Subsoil Act, unless otherwise specified in the mining permit, except in the case specified in subsection 2 of this section.

[RT I, 07.03.2023, 6 - enters into force. 08.04.2023]

(2) The amount of peat to be paid is calculated based on the extracted amount of peat.

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(2) [Repealed - RT I, 07.03.2023, 6 - entered into force. 08.04.2023]

2

(2) [Repealed - RT I, 07.03.2023, 6 - entered into force. 08.04.2023]

3

(2) [Repealed - RT I, 07.03.2023, 6 - entered into force. 08.04.2023]

(3) The amount of water to be paid for is calculated according to the water meter display by water bodies, boreholes and ways of water use. If the amount of water taken is not measured with a water meter, the calculation is based on the methodology recognized by the issuer of the environmental permit.

[RT I, 14.03.2011, 4 - enters into force. 01.04.2011]

(4) The fee for the fishing right is calculated according to the granted environmental permit, with the exception of the fee for the special fishing right, if the number of individuals to be caught or the quantity of fish cannot be determined in advance. In this case, the fee for the special fishing right is calculated according to the number of specimens allowed to be caught or the amount of fish.

(5) [Repealed - RT I, 16.05.2013, 2 - entered into force. 01.06.2013]

(6) In accordance with the Atmospheric Air Protection Act, the Water Act and the Waste Act, the pollution fee is calculated based on the measured or calculated quantities of pollutants discharged into the outside air, water body, groundwater or soil, or of disposed

waste.

[RT I, 05.07.2016, 1 - enters into force. 01.01.2017]

1

(6) The calculation of the pollution fee is presented:

1) when pollutants are released into the outside air by local emission sources;

[RT I, 05.07.2016, 1 - enters into force. 01.01.2017]

2) in the discharge of pollutants into water bodies, groundwater or soil, for each discharge treated separately in the environmental permit;

[RT I, 05.07.2016, 1 - enters into force. 01.01.2017]

3) when waste is released into the environment, by waste disposal sites.

[RT I, 14.03.2011, 4 - enters into force. 01.04.2011]

2

(6) If the water permit stipulates the obligation to organize monitoring of pollutants contained in the water discharged into the watershed less often than once a quarter, the pollution fee is calculated for the reporting quarter in which monitoring is not carried out, based on the latest monitoring results that were the basis for the calculation of the pollution fee.

[RT I, 21.12.2019, 1 - enters into force. 01.01.2020]

3

(6) If the owner of the water permit does not fulfill the obligation to monitor the pollutants contained in the water supplied to the water supply specified on the basis of the water permit in the reporting quarter, and if no samples have been taken in the reporting

Environmental

quarter in accordance with § 33 1 subsection 6, the Board may , when determining the amount to be paid based on § 34

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subsection 1, use the latest pollution fees as a basis the monitoring results that were the basis of the calculation.

[RT I, 21.12.2019, 1 - enters into force. 01.01.2020]

4

(6) The water pollution fee for the reporting quarter is calculated based on the analysis results of all water samples taken with the monitoring frequency specified in the environmental permit.

[RT I, 17.03.2023, 3 - enters into force. 01.04.2023]

(7) [Repealed - RT I, 14.03.2011, 4 - entered into force. 01.01.2012]

(8) The owner of the wind power plant shall submit to the environmental decision information system the data of such wind farm, for which there is an obligation to pay the fee for the production of electricity from wind energy, within five days from the registration of the notification of the start of the construction of the wind power plant.

[RT I, 07.03.2023, 21 - enters into force. 01.07.2023]

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§ 32 . Calculation of mineral mining right fee

(1) If the holder of the mining permit has not carried out a marker survey, the fee for the mining right is calculated on the basis of the estimated mining volume determined in accordance with the Subsoil Act.

(2) The permit holder makes the necessary offset in the environmental fee declarations submitted on the basis of the estimated mining volume on the basis of the results of the land surveyor survey organized by the permit holder or on the basis of § 33 this Act in the reporting quarter in which the surveyor survey took place.

(3) If the estimated mining volume declared during the surveying period is smaller than the volume determined by the permit holder or as a result of the surveyor survey organized on the basis of § 33 subsection 6 of this Act, the permit holder shall make an offset in the environmental fee declaration for the reporting quarter in which the surveying took place. The calculation of the fee is based on the rate of the mining right fee valid in the reporting quarter in which the surveying took place.

(4) If the estimated mining volume declared during the surveying period is greater than the volume determined by the permit holder or as a result of the surveyor survey organized on the basis of § 33 correcting the mining volumes declared in the environmental fee declarations of the previous reporting quarters.

The correction starts from the last declaration submitted. The calculation of the fee is based on the rate of the mining right fee that was valid in the reporting quarter for which the submitted declaration is corrected.

[RT I, 25.05.2018, 1 - enters into force. 01.01.2019]

§ 33. Documents to be submitted to the environmental permit issuer or the Environmental Board for checking the calculation of environmental fees

[Repealed - RT I, 14.03.2011, 4 - entered into force. 01.04.2011]

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§ 33 . Application of the Tax Organization Act

(1) The provisions of the Tax Organization Act on tax shall be applied to the pollution fee, the fee for the special use right of water and the fee for the mining right of mineral resources, unless otherwise provided in this Act.

(2) The provisions of the Tax Organization Act regarding the taxpayer shall be applied to the payer of the pollution fee, the fee for the special use right of water and the fee for the extraction of mineral resources, unless otherwise provided in this Act.

(3) The Tax and Customs Board shall perform all tasks of the tax administrator in connection with the pollution charge, environmental disturbance compensation charge, water special use right charge and mineral mining right charge, with the exception of the tasks
act

assigned by this act to the Environmental Board or the person specified in § 21 6 of this or within the competence of the institution. The Tax and Customs Board has the right to apply coercive measures in accordance with the procedure provided for in the Tax Administration Act.

[RT I, 09.08.2022, 1 - enters into force. 01.07.2023]

(4) The tasks of the tax administrator provided for in the Act on Taxation are performed by the Environmental Board, in the case of the
6

fee for the production of electricity from wind energy, by the person or institution specified in § 21 of this Act, in the case of the fee for the production of electricity from wind energy, when checking the calculation of the pollution fee, the fee for the compensation of environmental disturbance, the fee for the special use of water and the fee for the right to extract mineral resources. to the resulting extent.

[RT I, 09.08.2022, 1 - enters into force. 01.07.2023, partially amended (RT I, 07.03.2023, 21)]

(5) When performing the tasks specified in subsection 4 of this section, the Environmental Board has the right to apply coercive measures in accordance with the procedure provided for in the Tax Administration Act. Extortion money and the costs of substitute enforcement shall be collected in accordance with the procedure provided for in the Code of Enforcement Procedures.

(6) For the purpose of checking compliance with the requirements of this Act, the Environmental Board has the right, in addition to the provisions of the Tax Administration Act, to be present at the place of use of natural resources, discharge of pollutants into the air, water body, groundwater or soil, or disposal of waste, and to make control measurements and take samples there.

[RT I, 14.03.2011, 4 - enters into force. 01.04.2011]

2

§ 33 . Data exchange between the Environmental Board and the Tax and Customs Board

The Environmental Board submits to the Tax and Customs Board the data on the payer of the pollution fee, environmental disturbance compensation fee, water special use right fee and mineral extraction right fee, which are necessary for the Tax and Customs Board to perform the tasks of the tax administrator stipulated in the Tax Organization Act.

[RT I, 09.08.2022, 1 - enters into force. 01.07.2023]

3

§ 33 . Environmental fee declaration

(1) The person specified in § 31 subsection 1 of this Act submits the environmental fee calculation in the environmental fee declaration.

(2) The provisions of the Tax Administration Act on tax declarations shall be applied to the environmental fee declaration with the differences arising from this Act.

(3) The form and procedure for filling out the environmental fee declaration shall be established by a regulation of the minister responsible for the field .

[RT I, 14.03.2011, 4 - enters into force. 01.04.2011]

4

§ 33 . Declaration of environmental fee

(1) The environmental fee declaration is sent by mail, on an electronic data carrier, using electronic data communication or via the environmental decision information system or other information system, or is handed over to the Environmental Board no later than the 17th day of the month following the reporting quarter.

[RT I, 22.12.2018, 1 - enters into force. 01.01.2019]

1

(1) The declaration of the fee for the production of electricity from wind energy is submitted through the environmental decision information system.

[RT I, 09.08.2022, 1 - enters into force. 01.07.2023]

(2) If the declaration is signed by an authorized representative, a document certifying the authorization shall be submitted together with the declaration, if it has not been submitted to the Environmental Board before.

(3) If the environmental fee payer declares bankruptcy, two environmental fee declarations are submitted per reporting quarter: for the period before and after the declaration of bankruptcy.

[RT I, 14.03.2011, 4 - enters into force. 01.04.2011]

5

§ 33 . Format and signature requirements for documents submitted electronically and other requirements for electronic information exchange

[RT I, 22.12.2018, 1 - entered into force. 01.01.2019]

(1) Electronic delivery of a document related to the determination and declaration of an environmental fee specified in subsection 1 of
1

§ 33 of this Act and of a document specified in § 85 subsection 3 and § 91 of the Tax Administration Act shall be considered as electronic delivery of: 1) uploading of the document to the environmental decision information system,

provided that the addressee of the document is an environmental decision information system the user and he has notified the Environmental Board of his e-mail address;

2) sending the document to the e-mail address entered in the business register of the company or, with the consent of the addressee of the document, to the e-mail address that the addressee of the document has notified to the Environmental Agency.

(2) Regarding making the document available in the information system of environmental decisions, a corresponding notification is sent to the addressee of the document to his e-mail address. The requirements set forth in § 54 subsections 2 1, 3 and 4 of the Tax Administration Act regarding the e-Tax Office also apply to the delivery of the document through the environmental decision information system.

(3) The minister responsible for the field shall establish by regulation the requirements regarding the format and signing of documents submitted electronically to the Environmental Board and the electronic exchange of information.
[RT I, 22.12.2018, 1 - enters into force. 01.01.2019]

6

§ 33 . Automatic administrative acts and documents

(1) The Environmental Board may issue an administrative act and document automatically, without the direct intervention of a tax authority official (hereinafter *automatic administrative act and document*), taking into account the provisions of § 46 subsection 2 of the Tax Administration Act.

(2) The automatic administrative acts and documents specified in subsection 1 of this section shall be delivered through the environmental decision information system, taking into account the provisions of § 33 subsection 2 of this Act.

(3) The list of automatic administrative acts and documents shall be established by the minister responsible for the field by the regulation specified in § 33 subsection 3 of this Act .
[RT I, 22.12.2018, 1 - enters into force. 01.01.2019]

§ 34. Calculation of the fee for fishing rights

[RT I, 16.05.2013, 2 - entered into force. 01.06.2013]

(1) The amount of the fishing right fee is calculated by the grantor of the environmental permit before issuing the permit, with the exception of the fee for the special fishing right, if the number of individuals to be caught or the quantity of fish cannot be determined in advance, and the fee for the recreational fishing right, if fishing is done on the basis of a document certifying payment. In such cases, the fee for the recreational fishing right is calculated by the payer and the fee for the special fishing right is calculated by the grantor of the permit after the permit expires according to the number of individuals caught or the quantity of fish.

(2) [Repealed - RT I, 16.05.2013, 2 - entered into force. 01.06.2013]

1

§ 34 . Determination of the environmental fee by the Environmental Board

(1) In addition to the provisions of clauses 1 and 2 of § 92 (1) of the Tax Administration Act, the Environmental Board determines the amount to be paid with an environmental fee notice:

1) in the case provided for in subsection 9 (9) of this Act, with the exception of mineral resources to be removed from the natural state of service land and mineral resources to be removed during surface mining when transferring untaken rock and sediment and when consuming outside the mountain reserve or the service land of the mountain reserve, and in the case provided for in § 54 subsection 2 of this Act;

[RT I, 21.12.2019, 1 - enters into force. 01.01.2020]

2) [invalid - RT I, 25.05.2017, 1 - entry into force. 01.01.2018] 3) [invalid - RT I, 07.03.2023, 6 - entry into force. 08.04.2023]

4) for quantities exceeding the permitted quantities referred to in subsection 2 of § 17 of this Act.
[RT I, 19.06.2020, 40 - enters into force. 01.07.2020]

(2) The notice of the environmental fee is an administrative act to which the provisions of the Tax Administration Act on the tax decision are applied.

[RT I, 14.03.2011, 4 - enters into force. 01.04.2011]

§ 35. Failure to submit the environmental fee calculation

[Repealed - RT I, 14.03.2011, 4 - entered into force. 01.04.2011]

§ 36. Checking the calculation of the environmental fee

[Repealed - RT I, 14.03.2011, 4 - entered into force. 01.04.2011]

§ 37. Deadline for payment of the environmental fee

[RT I, 14.03.2011, 4 - entered into force. 01.04.2011]

(1) [Repealed - RT I, 14.03.2011, 4 - entered into force. 01.04.2011]

(2) A payment notice within the meaning of clauses 2 and 3 of clause 4 of this section is an administrative act for the fulfillment of a financial obligation under public law within the meaning of clause 2 clause 1 clause 21 of the Code of Enforcement Procedures.

[RT I, 14.03.2011, 4 - enters into force. 01.04.2011]

(3) [Repealed - RT I, 14.03.2011, 4 - entered into force. 01.04.2011]

(4) The fee for fishing rights is paid:

1) for recreational fishing rights and for special fishing rights, if the number of individuals caught in special fishing or the amount of fish can be determined in advance - before receiving a document certifying fishing rights;

2) for the special fishing right, if the number of individuals to be caught or the quantity of fish cannot be determined in advance - after the expiration of the validity period of the environmental permit on the basis of the payment notice submitted by the issuer of the environmental permit;

3) for professional fishing right - before receiving the fishing right document to the extent of at least 50 percent, the remaining part of the fee is paid no later than July 1 of the year of validity of the fishing right document based on the payment notice. If the document certifying the right to commercial fishing is issued for the use of fishing opportunities released after July 1 of the year of validity of the fishing right, the fee for the fishing right must be paid in the amount of at least 50 percent before receiving the document certifying the fishing right, the remaining part of the fee is paid no later than September 30 of the year of validity of the document certifying the fishing right on the basis of a payment notice.

[RT I, 14.03.2011, 4 - enters into force. 01.04.2011]

(5) The hunting right fee is paid before starting to use the hunting right.

[RT I, 16.05.2013, 2 - enters into force. 01.06.2013]

1

(5) The amount to be paid on the basis of the environmental fee declaration is transferred to the current account of the Tax and

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Customs Board on the day specified in subsection 1 of § 33 of this Act .

[RT I, 14.03.2011, 4 - enters into force. 01.04.2011]

2

(5) The amount to be paid according to the environmental fee notice issued on the basis provided in subsection 1 of § 34 of this Act therein

shall be paid to the current account of the Tax and Customs Board by the due date indicated .

[RT I, 14.03.2011, 4 - enters into force. 01.04.2011]

(6) [Repealed - RT I, 14.03.2011, 4 - entered into force. 01.04.2011]

(7) [Repealed - RT I, 14.03.2011, 4 - entered into force. 01.04.2011]

(8) [Repealed - RT I, 14.03.2011, 4 - entered into force. 01.04.2011]

(9) The environmental fees specified in subsections 4 and 5 of this section are paid to the current account to the nearest cent, which the issuer of the environmental permit has informed the payer.

[RT I, 14.03.2011, 4 - enters into force. 01.04.2011]

(10) [Repealed - RT I, 14.03.2011, 4 - entered into force. 01.04.2011]

(11) On the basis of this Act, the part of the environmental fee received in the budget of the local government unit is transferred to it by the Tax and Customs Board at least twice a month on the 5th and 20th.

[RT I, 14.03.2011, 4 - enters into force. 01.04.2011]

(12) [Repealed - RT I, 14.03.2011, 4 - entry into force. 01.04.2011]

(13) Käesoleva seaduse §-s 55⁴ sätestatud kalandusettevõtjale hüvitiseks ette nähtud summa kannab Maksu- ja Tolliamet

Kliimaministeeriumi eelarvesse või §-s 21⁶ nimetatud isiku või asutuse eelarvesse kord aastas, kui § 55⁴ lõike 4 alusel arvestatud hüvitiste summa on laekunud Maksu- ja Tolliametile.

[RT I, 07.03.2023, 21 - jõust. 01.07.2023]

§ 38. Selleks mitteettenähtud kohas ja loata keskkonda heidetud saasteainete ning kõrvaldatud jäätmete eest keskkonnatasu arvutamine ja sissenõudmine

[Kehtetu - RT I, 14.03.2011, 4 - jõust. 01.04.2011]

§ 39. Tähtajaks maksmata keskkonnatasu sissenõudmine

(1) Kui saastetasu, vee erikasutusõiguse tasu, keskkonnahäiringu hüvitamise tasu ja maavara kaevandamisõiguse tasu maksja ei ole käesoleva seadusega sätestatud tähtpäevaks keskkonnatasu maksnud, nõuab selle sisse Maksu- ja Tolliamet maksukorralduse seaduses sätestatud korras.

[RT I, 09.08.2022, 1 - jõust. 01.07.2023]

(2) [Kehtetu - RT I, 14.03.2011, 4 - jõust. 01.04.2011]

(3) Eripüügiõiguse eest tasu maksmata jätmise korral, kui eripüügiõiguse tasu tuleb maksta enne püügiõigust tõendava dokumendi saamist, samuti harrastuskalapüügiõiguse ja kutselise kalapüügi õiguse eest käesoleva seaduse § 37 lõike 4 punkti 3 kohaselt vähemalt 50 protsendi ulatuses tasu maksmata jätmise korral enne püügiõigust tõendava dokumendi saamist ei anta taotlejale kalapüügiõigust tõendavat dokumenti. Kui kutselise kalapüügi õigust tõendava dokumendi saanud isik ei ole hiljemalt 1. juuliks loale kantud püügivõimaluste eest või pärast 1. juulit vabanenud püügivõimaluste kasutamiseks väljastatud loale kantud püügivõimaluste eest 30. septembriks täies ulatuses tasunud, teeb keskkonnaloa andja talle kirjaliku ettekirjutuse, milles määrab maksmise uue tähtaja, ning teeb hoiatuse, et ettekirjutuses märgitud tähtajaks tasu maksmata jätmise korral tunnistab seaduses sätestatud juhul loa kehtetuks.

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

(4) If the person who has received the right to fish professionally has not paid the fee for the fishing right after the fishing permit has been revoked, the grantor of the fishing permit shall demand it from him in accordance with the procedure provided in the enforcement procedure code. If the fee for the special fishing right has to be paid after the expiry of the validity period of the permit, and the person who received the special fishing permit has not paid the fee for the fishing right after the deadline set by the invoice submitted by the permit grantor, the grantor of the fishing permit shall demand it from him in respect of the specimens or quantity of fish caught in accordance with the procedure provided for in the enforcement procedure code.

(5) [Repealed - RT I, 16.05.2013, 2 - entered into force. 01.06.2013]

§ 40. Timing of environmental fee debt payment

(1) The Environmental Board, in the case of fishing rights fees, and the Agricultural and Food Board, in the case of commercial fishing, has the right to postpone the payment of his environmental fee debt at the request of the payer of the environmental fee. The postponement of environmental fee debt payment does not exempt the environmental fee payer from fulfilling the current fee payment obligations.

[RT I, 01.07.2020, 1 - enters into force. 01.01.2021]

(2) In the case specified in subsection 1 of this section, the payer of the environmental fee submits to the grantor of the environmental permit a reasoned request for rescheduling the payment of the debt of the environmental fee and a schedule for the payment of the debt. The postponement of the payment of the environmental fee debt is decided and invalidated by the Environmental Board in the case of the fishing right fee, and in the case of commercial fishing by the Agriculture and Food Board in accordance with the procedure provided for in §§ 41 and 42 of this Act.

[RT I, 01.07.2020, 1 - enters into force. 01.01.2021]

(3) The Tax and Customs Board decides on the timing of debt payment of the pollution charge, the special water use right charge, the environmental disturbance compensation charge and the mineral extraction right charge in accordance with the procedure provided for in the Tax Organization Act.

[RT I, 09.08.2022, 1 - enters into force. 01.07.2023]

§ 41. Deciding on the timing of environmental fee debt payment

(1) The Environmental Board and, in the case of commercial fishing, the Agriculture and Food Board shall make a decision on granting or rejecting the request to postpone the payment of the environmental fee debt within 20 days of receiving it. When making a decision, the Environmental Board and, in the case of commercial fishing, the Agriculture and Food Board have the right to change the payment schedule for the environmental fee debt submitted by the environmental fee payer.

[RT I, 01.07.2020, 1 - enters into force. 01.01.2021]

(2) The Environment Board and, in the case of commercial fishing, the Agriculture and Food Board take into account the financial condition of the payer of the environmental fee, economic indicators, previous fulfillment of obligations to pay environmental fees, the expediency of delaying the debt of the environmental fee and the reliability of the security provided when a security is required, as well as the circumstances specified in subsection 4 of this section when deciding whether to grant the request. The Environmental Board and, in the case of commercial fishing, the Agriculture and Food Board have the right to demand the submission of documents necessary to determine these circumstances. In this case, the Environmental Board and, in the case of commercial fishing, the Agriculture and Food Board will make a decision on the application within ten days from the submission of the documents.

[RT I, 01.07.2020, 1 - enters into force. 01.01.2021]

(3) The Environment Board and, in the case of commercial fishing, the Agriculture and Food Board have the right to demand a guarantee in case of postponement of the debt payment of the environmental fee. Security is not required in bankruptcy from an environmental fee payer whose environmental fee debt is postponed for the purpose of compromise in bankruptcy proceedings. The demand for a guarantee shall be formalized in writing. If a guarantee is required, the decision to postpone the payment of the debt is made within five working days from the day the guarantee is submitted.

[RT I, 01.07.2020, 1 - enters into force. 01.01.2021]

(4) The Environment Board and, in the case of commercial fishing, the Agriculture and Food Board have the right to reject the request for postponement of the payment of the environmental fee debt, if:

[RT I, 01.07.2020, 1 - enters into force. 01.01.2021]

1) there is no justification in the application or the application is not sufficiently justified;

2) the payer of the environmental fee does not provide the required guarantee, or the Environmental Board and, in the case of commercial fishing, the Agriculture and Food Board do not consider the provided guarantee to be sufficient or reliable;

[RT I, 01.07.2020, 1 - enters into force. 01.01.2021]

3) The Environmental Board and, in the case of commercial fishing, the Agriculture and Food Board, when considering the compromise proposal made by the debtor in bankruptcy proceedings, finds that the debtor's financial condition does not allow the fulfillment of the obligations assumed as a result of the compromise;

[RT I, 01.07.2020, 1 - enters into force. 01.01.2021]

4) there are other circumstances or reasons due to which the Environmental Board and, in the case of commercial fishing, the Agriculture and Food Board do not consider the postponement of the payment of the environmental fee debt to be justified.

[RT I, 01.07.2020, 1 - enters into force. 01.01.2021]

§ 42. Annulment of the decision to postpone the payment of environmental fee debt

If the payer of the environmental fee does not fulfill the environmental fee debt payment schedule or does not pay his environmental fees by the deadline during the period of validity of the schedule, the Environmental Board and, in the case of commercial fishing, the Agricultural and Food Board have the right to implement the following measures selectively or together: [RT I, 01.07.2020, 1 - entry into force . 01.01.2021]

1) declare the decision to postpone the payment of the environmental fee debt invalid;

2) declare the interest rate reduction according to § 43 (2) of this Act invalid;

3) retroactively calculate interest on the deferred environmental fee amount at the rate established in § 43 subsection 1 of this Act.

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

§ 43. Interest paid by the payer of the environmental fee

(1) If the payer of the fishing right fee has not paid the environmental fee by the due date stipulated by law, he is obliged to pay interest on the unpaid amount by the due date to the extent provided for in § 117 subsection 1 of the Tax Organization Act. The interest is calculated by the issuer of the environmental permit. Interest is calculated from the day following the day on which payment of the fee was due by law, until the day of payment or set-off, the latter inclusive.

[RT I, 21.04.2020, 1 - enters into force. 22/04/2020]

(2) In the case of the fee for fishing rights, the Environmental Board and the Board of Agriculture and Food in the case of commercial fishing have the right to reduce the interest rate specified in subsection 1 of this section to the extent and in the manner provided for in subsection 2 of § 117 of the Tax Organization Act, in the event of deferment of the environmental fee debt.

[RT I, 01.07.2020, 1 - enters into force. 01.01.2021]

(3) The interest that must be paid in case of non-payment of the pollution fee, the special water use right fee, the environmental disturbance compensation fee and the mineral extraction right fee by the due date is calculated by the Tax and Customs Board in accordance with the procedure provided for in the Tax Organization Act.

[RT I, 09.08.2022, 1 - enters into force. 01.07.2023]

Chapter 6

REFUND OF ENVIRONMENTAL FEE

1

§ 43 . Arrangement of refund of environmental fee

(1) The paid hunting right fee and fishing right fee shall be returned in accordance with the procedure provided for in this chapter.

[RT I, 16.05.2013, 2 - enters into force. 01.06.2013]

(2) The paid pollution fee, special water use right fee, environmental disturbance compensation fee and mineral mining right fee shall be returned to the payer by the Tax and Customs Board in accordance with the procedure provided in the Tax Organization Act.

[RT I, 09.08.2022, 1 - enters into force. 01.07.2023]

§ 44. Refundable environmental fee

The paid environmental fee is partially or fully returned if:

1) it has been paid in an amount larger than the prescribed amount;
2) in the course of checking the calculation of the environmental fee, it turns out that the amount paid is higher than calculated;
3) regardless of the circumstances of the user, the amount of natural resource use for which the environmental fee has been paid is reduced. The fee for the fishing right is returned to the extent of the reduced fishing opportunities, if the allocated fishing opportunities are reduced during the year of using the same fishing opportunities, regardless of the circumstances of the applicant for the fishing right or the person who received it;

4) [invalidated - RT I, 14.03.2011, 4 - entered into force. 01.04.2011] 5)

the environmental fee has been paid by a self-employed person, a company or an institution that has terminated the activity requiring the payment of the environmental fee before the rights related to the environmental fee have expired, and relevant entries have been made in the business register or changes in the articles of association regarding the termination of the activity.

§ 45. Application for refund of environmental fee

(1) A person who has paid an environmental fee has the right to request a refund of the paid environmental fee within three years from the date of payment, except in the case provided for in subsection 2 of this section.

(2) A person who has paid a fee for a professional fishing right and a recreational fishing right or a hunting right has the right to request a refund of the paid environmental fee during the year of using the acquired fishing opportunity or hunting right on the basis of § 44 of this Act.

[RT I, 16.05.2013, 2 - enters into force. 01.06.2013]

(3) When applying for the refund of the fishing right fee or the hunting right fee, a written application and a document certifying the payment of the environmental fee shall be submitted to the Environmental Board and, in the case of commercial fishing, to the Agriculture and Food Board.

[RT I, 01.07.2020, 1 - enters into force. 01.01.2021]

(4) A document certifying the payment of the environmental fee does not need to be submitted if the Environmental Board or the Agriculture and Food Board can check the receipt of the environmental fee electronically.

[RT I, 01.07.2020, 1 - enters into force. 01.01.2021]

§ 46. Refusal to refund the environmental fee

The environmental fee is not refunded if:

1) it is not justified;
2) the inspection reveals that the payer of the environmental fee has submitted insufficient or incorrect data;
3) the term specified in subsection 1 or 2 of § 45 of this Act has passed.

§ 47. Return of the environmental fee

(1) The Environmental Board or the Agriculture and Food Board makes a decision on the application for the refund of the environmental fee within 20 working days from the day of receipt of the application.

[RT I, 01.07.2020, 1 - enters into force. 01.01.2021]

(2) In case of acceptance of the application, the issuer of the environmental permit proposes to the petitioner to deduct the environmental fee to be returned from the environmental permit fees of the following periods by way of netting.

[RT I, 14.03.2011, 4 - enters into force. 01.04.2011]

(3) If the petitioner does not agree with the proposal specified in subsection 2 of this section or if the petitioner no longer has the obligation to pay the environmental fee, the environmental permit issuer shall return the environmental fee to the petitioner within 20 working days from the date of the decision to return the environmental fee specified in subsection 1 of this section or from the date of the entry into force of the decision to return the environmental fee made by the court .

[RT I, 22.12.2018, 1 - enters into force. 01.01.2019]

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

Chapter 7 POLLUTION CHARGE REPLACEMENT

§ 48. Substitution of pollution fee

(1) The obligation to pay the pollution fee may be replaced by the obligation to finance environmental protection measures, if:

1) the person who discharges pollutants into the outdoor air, water body, groundwater or soil or disposes of waste (hereinafter *the pollution fee payer*) implements measures that ensure the discharge of pollutants or waste within three years from the entry into force of the pollution fee substitution agreement reduction of disposal compared to the year before the period of implementation of the measures by at least 15 percent. The reduced level of environmental pollution achieved by the measures may not be exceeded even after the end of the pollution fee substitution agreement;

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

2) the waste disposer takes measures during the processing of hazardous waste within three years, as a result of which the hazardousness of the waste is reduced to such an extent that it is possible to qualify it as normal waste, or as a result of which it is possible to qualify waste that is not suitable for disposal in a landfill due to its characteristics as waste suitable for landfill;

3) within three years, the waste disposer establishes a hazardous waste landfill meeting the requirements of the Waste Act for the waste in his possession, the recycling of which is not technically possible or is excessively expensive compared to other forms of waste management;

4) the payer of the pollution fee implements measures within up to three years from the entry into force of the pollution fee substitution agreement, which ensure a reduction of the proportion of rainwater directed to the wastewater treatment plant through the combined sewerage in the wastewater reaching the wastewater treatment plant by at least 15 percent compared to the year before the period of implementation of the measures. The reduction in the share of rainwater is determined on the basis of the project for the implementation of environmental protection measures.

[RT I, 14.03.2011, 4 - enters into force. 01.04.2011]

(2) The obligation to pay the pollution fee specified in Clause 1, Clause 1 of this section shall be replaced by the obligation to finance environmental protection measures in the case of pollutants or types of waste, the quantity of which will be reduced by at least 15 percent by the planned environmental protection measures.

(2¹) Käesoleva paragrahvi lõike 1 punkti 4 rakendamise korral võib kõikide suublasse juhitas vees sisalduvate veeloaga normeeritud saasteainete eest saastetasu maksmise kohustuse asendada kuni 50 protsendi ulatuses keskkonnakaitsemeetmete rahastamise kohustusega.

[RT I, 21.12.2019, 1 - jõust. 01.01.2020]

(3) Saastetasu asendamise alus on saastetasu maksja ja valdkonna eest vastutava ministri vahel sõlmitud saastetasu asendamise leping (edaspidi *leping*).

(4) Käesoleva paragrahvi lõikes 1 nimetatud saasteainete kogused, reoveepuhastisse juhitava sademevee osakaal ja jäätmete ohtlikkus peavad olema vähendatud ning nõuetekohane prügila rajatud hiljemalt lepingus märgitud tähtpäevaks.

[RT I, 14.03.2011, 4 - jõust. 01.04.2011]

(5) Saastetasu asendamise ulatus ei tohi ületada saastetasu maksja omal kulul rakendatavate keskkonnakaitsemeetmete maksumust.

(6) Kui saastetasu asendamise lepingus määratud saastetasu asendamise summa on suurem kui lepingu kehtivuse ajal realselt asendatud saastetasu summa, vähendatakse järgmiste kvartalite saastetasu asendamata summa võrra, kuid saastetasu asendamise periood ei või ületada kolme aastat.

[RT I, 14.03.2011, 4 - jõust. 01.04.2011]

(7) On the basis of the contract, the pollution fee shall be replaced from the first day of the quarter of the conclusion of the contract. Investments made since the entry into force of the agreement are considered to be replaceable investments.

§ 49. Request for substitution of pollution fee

(1) In order to replace the pollution fee, the payer of the pollution fee submits an application for concluding a contract to the minister responsible for the field before starting the project. The project for the implementation of environmental protection measures and the resulting estimate of the pollution fee are attached to the application.

(2) The application must contain at least:

1) the name of the applicant and his/her registry or personal identification code;

2) the scope of pollution fee substitution;

3) an overview of the planned environmental protection measures and their cost;

4) data on the discharge of pollutants into the outside air, water body, groundwater or soil, the proportion of rainwater directed to the sewage treatment plant or the planned reduction of waste disposal;

[RT I, 14.03.2011, 4 - enters into force. 01.04.2011]

5) a description of the measures necessary to reduce the hazardousness of the waste or to achieve landfill suitability and the expected result in the event of the implementation of § 48 (1) point 2 of this Act;

6) justification for the establishment of a landfill in the case of implementation of § 48 (1) point 3 of this Act.

(3) The project for the implementation of environmental protection measures must contain the technical and economic indicators of the measures, the schedule for the implementation of the measures by operations and quarters, and their cost.

(4) The estimate of the pollution fee is prepared for the period of validity of the contract, taking into account the expected impact of the implementation of environmental protection measures.

§ 50. Application processing

(1) If the application for replacement of the pollution fee is not proper or the project for the implementation of environmental protection measures does not meet the conditions set forth in subsection 1 of § 48 of this Act, the applicant is given a deadline to eliminate the deficiencies in the application.

(2) When processing the application, the following shall be evaluated:

- 1) the compliance of the expected results of the project of implementation of environmental protection measures with the requirements set forth in § 48 subsection 1 of this Act;
- 2) environmental protection justification of the project of environmental protection measures;
- 3) feasibility of the project, technical correctness and compliance with the requirements of the best possible technique;
- 4) economic justification of the project;
- 5) correctness of the data provided;
- 6) the reality of deadlines;
- 7) existence of additional problems and risks;
- 8) controllability of the project implementation schedule and budget, as well as the specificity and controllability of the list of actions;
- 9) the correctness of the pollution charge forecast.

(3) The minister responsible for the field has the right to engage experts for the activities specified in subsection 2 of this section. The costs related to the involvement of experts shall be borne by the payer of the pollution fee. Experts are selected by agreement of the contracting parties.

(4) Substitution of the pollution fee shall be refused if:

- 1) the expected results of the project of environmental protection measures do not meet the requirements set forth in § 48 subsection 1 of this Act;
- 2) the project of environmental protection measures is not justified from the point of view of environmental protection;
- 3) the project is not feasible, technically correct or does not meet the requirements of the best possible technique;
- 4) the project is not economically justified;
- 5) deadlines are not realistic;
- 6) the project may involve additional environmental or economic risks that the pollution fee payer has not assessed or addressed in the application;
- 7) the project execution schedule or budget is not verifiable;
- 8) the outcome of the project is not consistent.

(5) The administrative body shall notify the applicant in writing of the approval or rejection of the application within 30 working days from the receipt of the application.

(6) The term specified in subsection 5 of this section shall be extended by the time necessary to obtain expert assessments.

§ 51. Pollution fee substitution agreement

The pollution fee substitution agreement determines:

- 1) the beginning of the pollution fee substitution;
- 2) duration of replacement of the pollution fee;
- 3) the planned amount of discharge of pollutants into the outside air, water body, groundwater or soil, the proportion of rainwater directed to the sewage treatment plant, or the reduction of waste through the implementation of environmental protection measures;
[RT I, 14.03.2011, 4 - enters into force. 01.04.2011]
- 4) the extent of replacement of the pollution fee by pollutant, waste or their groups;
- 5) the expected result of the measures necessary to reduce the hazardousness of the waste or to achieve landfill suitability in the event of the implementation of clause 48 (1) point 2 of this Act;
- 6) requirements for the construction of a landfill in case of implementation of § 48 (1) point 3 of this Act;
- 7) deadlines and ways of submitting reports;
- 8) arrangement for checking the execution of the contract;
- 9) deadlines for the implementation of environmental protection measures and the financing plan by quarter.

§ 52. Order for substitution of pollution fee

(1) The pollution fee payer submits a quarterly report on the implementation of environmental protection measures and documents certifying the expenses incurred to the Environmental Board by mail, on an electronic data carrier, using electronic data communication or by handing it over to the Environmental Board by the 10th of the month following the reporting quarter.

[RT I, 14.03.2011, 4 - enters into force. 01.04.2011]

(2) The Environmental Board makes a decision on the approval of the quarterly report on the implementation of environmental protection measures within ten working days from the receipt of the documents specified in subsection 1 of this section.

[RT I, 14.03.2011, 4 - enters into force. 01.04.2011]

1

(2) If the Environmental Board approves the quarterly report on the implementation of environmental protection measures, the pollution fee payer submits an environmental fee declaration to the Environmental Board for the reporting quarter by the deadline

4

specified in § 33 subsection 1 of this Act, in which the replacement of the pollution fee is taken into account based on the approved quarterly report on the implementation of environmental protection measures.

[RT I, 14.03.2011, 4 - enters into force. 01.04.2011]

2

(2) If, in accordance with § 48 (6) of this Act, a part of the pollution fee is replaced after the end of the contract, the pollution fee

4)

payer submits an environmental fee declaration by the due date specified in § 33 (1) of this Act, in which the replacement of the pollution fee is taken into account according to the notification specified in § 55 (2) of this Act.

[RT I, 14.03.2011, 4 - enters into force. 01.04.2011]

(3) Approval of the quarterly report on the implementation of environmental protection measures may be refused if:

- 1) the schedule for the implementation of environmental protection measures has not been followed;

2) investments have not been made to the extent prescribed in the schedule for the implementation of environmental protection measures.

1

(3) If the Environmental Board does not approve the quarterly report on the implementation of environmental protection measures or if the pollution fee payer has not submitted the quarterly report by the due date, the pollution fee payer shall submit an environmental fee declaration for the reporting quarter by the due date specified in § 33 4 subsection 1 of this Act, which does not take into account

the replacement of the pollution fee and shall pay the Tax on the same date - and transfer the amount to be paid on the basis of the declaration to the current account of the Customs Board.

[RT I, 14.03.2011, 4 - enters into force. 01.04.2011]

(4) If the Environmental Board does not approve the quarterly report on the implementation of environmental protection measures or if the quarterly report has not been submitted to it by the deadline, the Environmental Board issues a written warning to the payer of the pollution fee, in which it sets a deadline of up to three months for the elimination of deficiencies in the performance of the contract. If the deficiencies are not eliminated by the set deadline, the Environmental Board will notify the minister responsible for the field within 15 working days and propose to terminate the contract.

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

1

(4) If the payer of the pollution fee has eliminated the deficiencies in the execution of the contract, he has the right to submit a new environmental fee declaration for the quarter in question, in which the replacement of the pollution fee is taken into account.

[RT I, 14.03.2011, 4 - enters into force. 01.04.2011]

(5) Saastetasu maksja on kohustatud võimaldama Keskkonnaametil tutvuda lepinguga seotud originaaldokumentidega, tagama talle juurdepääsu keskkonnakaitsemeetmete rakendamise paika ning lubama tal teha seal lepingu täitmise kontrollimiseks vajalikke mõõtmisi ja võtta proove.

[RT I, 10.07.2020, 2 - jõust. 01.01.2021]

§ 53. Saastetasu asendamise lepingu täitmise lõpparuanne

(1) Lepingu täitmise lõpparuanne peab sisaldama:

- 1) keskkonnakaitsemeetmete rakendamise eesmärgi, ajakava täitmise ja saavutatud tulemuste kokkuvõtlikku ülevaadet;
- 2) keskkonnakaitsemeetmete rakendamisel tehtud tööde vastuvõtuakte;
- 3) keskkonnakaitsemeetmete rakendamiseks tehtud kulutusi tõendavaid dokumente;
- 4) saasteainete välisõhku, veekogusse, põhjavette või pinnasesse väljutamise või jäätmete kõrvaldamise vähendamist või muude käesoleva seaduse § 48 lõikes 1 sätestatud nõuete täitmist tõendavaid dokumente.

(2) Valdkonna eest vastutaval ministril on õigus kaasata eksperte lepingu täitmise lõpparuande ja saavutatud tulemuste hindamiseks. Ekspertide kaasamisega seotud kulud kannab saastetasu maksja. Ekspertid valitakse lepingupoolte kokkuleppel.

§ 54. Saastetasu asendamise lepingu lõpetamine

(1) Valdkonna eest vastutav minister võib lepingu ühepoolset lõpetada saastetasu maksja taotluse alusel või lõpparuande kinnitamata jätmise korral. Valdkonna eest vastutav minister võib lepingu ühepoolset lõpetada Keskkonnaameti ettepanekul, kui:

- 1) saastetasu maksja ei esita keskkonnakaitsemeetmete rakendamise kvartaliaruannet;
- 2) Keskkonnaamet jätab keskkonnakaitsemeetmete rakendamise kvartaliaruande kinnitamata ja saastetasu maksja ei kõrvalda puudusi määratud tähtajaks;
- 3) saastetasu maksja on oluliselt rikkunud lepingu tingimusi;
- 4) saastetasu maksja ei esita lepingu täitmise lõpparuannet.

[RT I 2009, 3, 15 - jõust. 01.02.2009]

(2) Lepingu ühepoolse lõpetamise korral tuleb saastetasu maksjal kogu lepinguga asendatud saastetasu maksta kolme kuu jooksul lepingu lõpetamise päevast arvates.

(3) Käesoleva paragrahvi lõikes 2 nimetatud juhul esitab Keskkonnaamet saastetasu maksjale tasumisele kuuluva saastetasu kohta keskkonnatasu teate 15 tööpäeva jooksul lepingu lõpetamise päevast arvates.

[RT I, 14.03.2011, 4 - jõust. 01.04.2011]

(4) [Kehtetu - RT I, 14.03.2011, 4 - jõust. 01.04.2011]

§ 55. Saastetasu asendamise lepingu lõppemine

Leping loetakse lõppenuks, kui on täidetud kõik järgmised nõuded:

1) saavutatud on saasteainete või jäätmete koguste vähendamine või muude nõuete täitmine käesoleva seaduse § 48 lõikes 1 sätestatud ulatuses;

2) saastetasu maksja on esitanud valdkonna eest vastutavale ministrile lepingu täitmise lõpparuande ning valdkonna eest vastutav minister on lõpparuande heaks kiitnud, väljastades saastetasu maksjale ja Keskkonnaametile vastavasisulise teatise, milles märgitakse ka käesoleva seaduse § 48 lõike 6 kohaselt lepingu kehtivuse ajal asendamata jäänud saastetasu summa, saasteainete või jäätmeliigid, mille saastetasu kuulub asendamisele, ning periood, mille jooksul eelnimetatud summat saab asendada;

[RT I, 14.03.2011, 4 - jõust. 01.04.2011]

3) Keskkonnaamet on andnud saastetasu maksjale keskkonnakaitsemeetmete rakendamise tulemusena kujunenud keskkonnatingimustele vastava uue keskkonnaloa.

[RT I 2009, 3, 15 - jõust. 01.02.2009]

8. peatükk

KESKKONNATASUDEST LAEKUVA RAHA JAOTUS JA KESKKONNAKAITSE VALDKONNA TOETAMINE

§ 55¹. Laekunud keskkonnatasude jaotumine riigieelarve ja kohaliku omavalitsuse üksuste eelarvete vahel

(1) The fee for the right to extract mineral resources shall be transferred:

- 1) 100 percent to the state budget, if the mineral resource is mined in a public body of water, an economic zone or another body of water not distributed among local government units;
- 2) for one excavated cubic meter of dolo stone fill soil to the budget of the local government unit of the location of the mining area: from January 1, 2017 - 0.208 euros, from January 1, 2018 - 0.214 euros, from January 1, 2019 - 0.220 euros, from 2020 from January 1, 2021 – 0.227 euros, from January 1, 2021 – 0.234 euros;
- 3) for one mined cubic meter of low-grade dolostone to the budget of the local government unit of the location of the mining area: from January 1, 2017 - 0.295 euros, from January 1, 2018 - 0.304 euros, from January 1, 2019 - 0.313 euros, from 2020 from January 1 – 0.322 euros, from January 1, 2021 – 0.332 euros;
- 4) for one mined cubic meter of high-grade dolostone to the budget of the local government unit of the location of the mining area: from January 1, 2017 - 0.525 euros, from January 1, 2018 - 0.541 euros, from January 1, 2019 - 0.557 euros, from 2020 from January 1, 2021 – 0.574 euros, from January 1, 2021 – 0.591 euros;
- 5) for one mined cubic meter of technological dolo stone to the budget of the local government unit of the location of the mining area: from January 1, 2017 - 0.835 euros, from January 1, 2018 - 0.860 euros, from January 1, 2019 - 0.886 euros, from 2020 from January 1 – 0.913 euros, from January 1, 2021 – 0.940 euros;
- 6) for one mined cubic meter of finishing dolo stone to the budget of the local government unit of the location of the mining area: from January 1, 2017 - 0.638 euros, from January 1, 2018 - 0.657 euros, from January 1, 2019 - 0.677 euros, from 2020. from January 1, 2021 – 0.697 euros, from January 1, 2021 – 0.718 euros;
- 7) for one excavated cubic meter of gravel backfill to the budget of the local government unit of the location of the mining area: from January 1, 2017 - 0.486 euros, from January 1, 2018 - 0.501 euros, from January 1, 2019 - 0.516 euros, from 2020 from January 1 – 0.531 euros, from January 1, 2021 – 0.547 euros;
- 8) for one mined cubic meter of construction gravel to the budget of the local government unit of the location of the mining area: from January 1, 2017 - 1,798 euros, from January 1, 2018 - 1,852 euros, from January 1, 2019 - 1,908 euros, from 2020. from January 1, 2021 – 1.965 euros, from January 1, 2021 – 2.024 euros;
- 9) for one mined cubic meter of sand backfill to the budget of the local government unit of the location of the mining area: from January 1, 2017 - 0.284 euros, from January 1, 2018 - 0.293 euros, from January 1, 2019 - 0.302 euros, from 2020 from January 1 – 0.311 euros, from January 1, 2021 – 0.320 euros;
- 10) for one mined cubic meter of construction sand to the budget of the local government unit of the location of the mining area: from January 1, 2017 - 1,150 euros, from January 1, 2018 - 1,185 euros, from January 1, 2019 - 1,221 euros, from 2020. from January 1, 2021 – 1.258 euros, from January 1, 2021 – 1.296 euros;
- 11) for one mined cubic meter of technological sand to the budget of the local government unit of the location of the mining area: from January 1, 2017 - 1,466 euros, from January 1, 2018 - 1,510 euros, from January 1, 2019 - 1,555 euros, from 2020 from January 1 – 1.602 euros, from January 1, 2021 – 1.650 euros;
- 12) for one mined cubic meter of limestone backfill to the budget of the local government unit of the location of the mining area: from January 1, 2017 - 0.225 euros, from January 1, 2018 - 0.232 euros, from January 1, 2019 - 0.239 euros, from 2020 from January 1, 2021 – 0.246 euros, from January 1, 2021 – 0.253 euros;
- 13) for one mined cubic meter of low-grade limestone to the budget of the local government unit of the location of the mining area: from January 1, 2017 - 0.325 euros, from January 1, 2018 - 0.335 euros, from January 1, 2019 - 0.345 euros, from 2020 from January 1 – 0.355 euros, from January 1, 2021 – 0.366 euros;
- 14) for one mined cubic meter of high-quality limestone to the budget of the local government unit of the location of the mining area: from January 1, 2017 - 0.525 euros, from January 1, 2018 - 0.541 euros, from January 1, 2019 - 0.557 euros, from 2020 from January 1, 2021 – 0.574 euros, from January 1, 2021 – 0.591 euros;
- 15) for one mined cubic meter of technological and cement limestone to the budget of the local government unit of the location of the mining area: from January 1, 2017 - 0.538 euros, from January 1, 2018 - 0.554 euros, from January 1, 2019 - 0.571 euros, from 2020. from January 1, 2021 – 0.588 euros, from January 1, 2021 – 0.606 euros;
- 16) for one mined cubic meter of finishing limestone to the budget of the local government unit of the location of the mining area: from January 1, 2017 - 0.693 euros, from January 1, 2018 - 0.714 euros, from January 1, 2019 - 0.735 euros, from 2020. from January 1, 2021 – 0.757 euros, from January 1, 2021 – 0.780 euros;
- 17) ceramic clay for one mined cubic meter to the budget of the local government unit of the location of the mining area: from January 1, 2017 - 0.543 euros, from January 1, 2018 - 0.559 euros, from January 1, 2019 - 0.576 euros, from January 1, 2020 from January 1 - 0.593 euros, from January 1, 2021 - 0.611 euros;
- 18) expanded clay for one mined cubic meter to the budget of the local government unit of the location of the mining area: from January 1, 2017 - 0.559 euros, from January 1, 2018 - 0.576 euros, from January 1, 2019 - 0.593 euros, from 2020. from January 1, 2021 – 0.611 euros, from January 1, 2021 – 0.629 euros;
- 19) for one mined cubic meter of hard-melting clay to the budget of the local government unit of the location of the mining area: from January 1, 2017 - 1,013 euros, from January 1, 2018 - 1,043 euros, from January 1, 2019 - 1,074 euros, from 2020. from January 1, 2021 – 1.106 euros, from January 1, 2021 – 1.139 euros;
- 20) for one mined cubic meter of cement clay to the budget of the local government unit of the location of the mining area: from January 1, 2017 - 0.551 euros, from January 1, 2018 - 0.568 euros, from January 1, 2019 - 0.585 euros, from 2020. from January 1, 2021 – 0.603 euros, from January 1, 2021 – 0.621 euros;
- 21) for one mined cubic meter of basic building stone to the budget of the local government unit of the location of the mining area: from January 1, 2017 - 0.425 euros, from January 1, 2018 - 0.438 euros, from January 1, 2019 - 0.451 euros, from 2020 from January 1 – 0.465 euros, from January 1, 2021 – 0.479 euros;
- 22) for one mined ton of slightly decomposed peat to the budget of the local government unit of the location of the mining area: from January 1, 2017 - 1,215 euros, from January 1, 2018 - 1,251 euros, from January 1, 2019 - 1,289 euros, from 2020 from January 1, 2021 – 1.328 euros, from January 1, 2021 – 1.368 euros;
- 23) 0.29 euros for one ton of mined well-decomposed peat to the budget of the local government unit of the location of the mining

area;

24) for one mined ton of phosphorite to the budget of the local government unit of the location of the mining area: from January 1, 2017 - 0.513 euros, from January 1, 2018 - 0.528 euros, from January 1, 2019 - 0.544 euros, from 2020. from January 1, 2021 – 0.560 euros, from January 1, 2021 – 0.577 euros;

25) 0.275 euros for one ton of mined oil shale to the budget of the local government unit of the location of the mining area;

26) 100 percent to the budget of the local government unit of the place where the excavation or pavement was created or the sediment, rock, liquid or gas deposit or part of it was removed from its natural state not taken into account as a mineral resource, if the fee for the right to extract the excavation or pavement or other substance determined to be equivalent to the mineral resource is paid in accordance with § 9 subsection 9 of this Act or According to § 30 subsection 1 point 1.

[RT I, 27.05.2022, 1 - enters into force. 06.06.2022]

1

(1) If the oil shale mining right fee valid in the reporting quarter is equal to or greater than 0.37 euros per ton, the following requirements apply to the distribution of the oil shale mining right fee calculated for this reporting quarter between the state budget and the budgets of local government units: [RT I, 22.12.2018

, 1 - by force. 01.01.2020]

1) from the oil shale mining right fee, 0.24 euros per tonne mined is transferred to the budget of the local government unit where the oil shale mining area is located, 0.08 euros per tonne mined to the budget of the local government unit where the facility is located for thermal processing of oil shale, including production of liquid fuel or electricity, and 0.05 euros per per mined ton to the budgets of the local government units of the location of the oil shale rock allocations, distributing it among the local government units according to the calculated value of the area unit that overlaps with the rock allocations of the local government unit;

[RT I, 21.12.2019, 1 - enters into force. 01.01.2020]

2) in order to allocate the fee stipulated in point 1 of this paragraph to the local government unit where the mining allocation is located, 0.05 euros per ton of mined oil shale is divided by the total sum of the values of the calculated area units overlapping with the mining allocation and multiplied by the value of the calculated area unit overlapping with the mining allocations of the local government unit;

[RT I, 10.11.2016, 1 - enters into force. 01.01.2018]

3) the area of mining allotments and local government units is calculated as of January 1 of the year of mining.

[RT I, 10.11.2016, 1 - enters into force. 01.01.2018]

2

(1) To calculate the value of the calculated area unit that overlaps with mining allocations, the share of the area of oil shale mining allocations located in the territory of the local government unit from the total area of the local government unit is multiplied by the area of oil shale mining allocations located in the territory of the local government unit.

[RT I, 10.11.2016, 1 - enters into force. 01.01.2018]

(2) [Repealed - RT I, 07.03.2023, 6 - entered into force. 08.04.2023]

(3) 100 percent of the fee for the special use right of water is transferred to the state budget, if water is taken from a border water body under special use.

[RT I, 10.11.2016, 1 - enters into force. 01.01.2017]

(4) The special water use right fee is transferred to the budget of the local government unit of the location of the special water use per 1000 cubic meters of water:

1) for water taken from water bodies belonging to the drinking water catchment of the surface water system of the city of Tallinn - 19.17 euros;

2) for cooling water taken from water bodies belonging to the drinking water catchment of the surface water system of the city of Tallinn - 3.83 euros;

3) for water taken from other water bodies – 14.76 euros;

4) for cooling water taken from other bodies of water – 0.81 euros;

5) for water taken from the Quaternary aquifer – 31.51 euros;

6) for water taken from the Devonian aquifer to the Ordovician layer - 42.34 euros;

7) for water taken from the Ordovician-Cambrian aquifer – 43.19 euros;

8) for water taken from the Cambrian-Venti groundwater layer – 47.74 euros;

9) for drinking water quality water of the Cambrian-Ventian aquifer used for technological purposes, except for the production of foodstuffs, - 85.04 euros;

10) for drinking mineral water – 734.50 euros;

11) for therapeutic bath mineral water – 115.04 euros.

[RT I, 10.11.2016, 1 - enters into force. 01.01.2017]

(5) The special water use right fee is transferred to the budget of the local government unit of the location of the mining area per 1,000 cubic meters of water:

1) for water pumped out of quarries – 3.82 euros;

2) for water pumped out of mines – 10.65 euros.

[RT I, 10.11.2016, 1 - enters into force. 01.01.2017]

(6) The fee for the right of special use of water specified in points 1 and 2 of subsection 4 of this section is distributed among local government units as follows:

1) 15 percent to the city of Tallinn;

2) 18.75 percent to Anija municipality;

3) 18.75 percent to Rae municipality;

4) 37.5 percent to Kose municipality;

5) 5 percent to Järva municipality;

[RT I, 22.12.2018, 1 - enters into force. 01.01.2019]

6) 5 percent to the city of Paide.

[RT I, 22.12.2018, 1 - enters into force. 01.01.2019]

1

(6) From the pollution fee for disposal of a ton of oil shale fly ash and hearth ash, 0.08 euros per ton disposed of is transferred to the budget of the local government unit of the location of disposal.

[RT I, 22.12.2018, 1 - enters into force. 01.01.2020]

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

1 of this section;

1) the part exceeding the fee specified in subsection 1, points 2–25 and subsections 4, 5 and 6

[RT I, 22.12.2018, 1 - enters into force. 01.01.2020]

2) fishing right fee and hunting right fee;

1

3) pollution fee, with the exception of the fee specified in subsection 6 of this section .

[RT I, 22.12.2018, 1 - enters into force. 01.01.2020]

(8) In the case of changes to the environmental fee data, the recalculation is done retroactively, and the environmental fee allocated to local government units is adjusted with the amount of untransferred or more transferred allocations.

[RT I, 22.12.2018, 1 - enters into force. 01.01.2019]

2

§ 55 . Transferring the fee for the production of electricity from wind energy to the budget of the local government unit

(1) The fee for the production of electricity from the wind energy of a wind power plant located on land is transferred to the budget of the local government unit in whose territory the wind power plant is located.

[RT I, 09.08.2022, 1 - enters into force. 01.07.2023, partially amended (RT I, 07.03.2023, 21)]

(2) The fee for the production of electricity from the wind energy of a wind power plant located in the sea, with the exception of the

4

amount required for the payment of the compensation of the fishing enterprise provided for in § 55 of this Act , shall be transferred to the budget of the local government unit located in the area of influence of the offshore wind farm.

[RT I, 09.08.2022, 1 - enters into force. 01.07.2023, partially amended (RT I, 07.03.2023, 21)]

(3) The extent of the influence area of the offshore wind farm is calculated from the center of the wind farm's nearest wind power plant tower to the border of the coastline of the territory of the local government unit.

(4) If there are several local government units in the area of influence of the offshore wind farm, the fee specified in subsection 2 of this section is divided among the local government units according to the proportion of distance points calculated for each local government unit.

(5) When calculating the distance points specified in subsection 4 of this section, wind power plants whose shortest distance from the coastline of each local government unit located in the area of influence is not more than 20 kilometers are taken into account. When calculating the distance point, the distance of the wind power plant from the nearest point of the coastline of the respective municipality is subtracted from 20 kilometers. The distance points calculated for wind power plants are summed up for each local government unit located in the area of influence, and the share of the distance points of each municipality in the total sum of distance points is found.

[RT I, 09.08.2022, 1 - enters into force. 01.07.2023]

3

§ 55 . Payment of the fee for the production of electricity from wind energy by the local government unit to natural persons living in the area of influence of the onshore wind farm

(1) On the basis of § 55 2 (

1) of this Act, the local government unit shall pay 50 percent of the fee for electricity production from the wind energy of the onshore wind farm received by the local government unit to the owners of residential premises located in the area of influence of the onshore wind farm (hereinafter the fee for electricity production from wind energy related to the residence), *if* the dwelling meets the following conditions :

[RT I, 09.08.2022, 1 - enters into force. 01.07.2023, partially amended (RT I, 07.03.2023, 21)]

1) the dwelling is the property of a natural person and

2) the dwelling is the residence of the owner according to the population register.

(2) For the purposes of this Act, the area of influence of an onshore wind farm is the region of the Republic of Estonia, which extends to a distance of two kilometers in the case of a wind power plant up to 250 meters high, and three kilometers in the case of a 250-meter or higher wind power plant from the center of the nearest tower of the wind power plant. If, respectively, a boundary line extending to a distance of two or three kilometers from the center of the nearest tower of the wind power plant passes through the property, the area of influence extends to the farthest border of the property.

(3) The maximum amount of the fee for the production of electricity from wind energy related to the place of residence per dwelling is the minimum Estonian wage for six months of the corresponding year in a calendar year.

(4) The local government unit publishes information on the website about the fee for electricity generation from wind energy related to the place of residence.

(5) If the total annual fee for electricity production from wind energy related to the residence calculated in accordance with subsection 3 of this section exceeds 50 percent of the fee received by the local government unit, 50 percent of the received fee is distributed proportionally among the owners of the residences located in the area of influence of the wind farm.

(6) If the total annual amount of fees for the production of electricity from wind energy related to the residence paid out in accordance with subsection 1 of this section is less than 50 percent of the fee for the production of electricity from the wind energy of the wind power plant located on land received by the local government unit, the part of the received fee that exceeds the paid amount remains with the local government unit.

(7) In order to receive payment for the production of electricity from the wind energy connected to the residence, the owner of the dwelling specified in subsection 1 of this section or his authorized person in writing submits a written request for the previous calendar year no later than March 1 to the local government unit in whose territory the wind power plant is located.

(8) The fee for electricity production from wind energy related to the place of residence is paid once a year for the calendar year.
[RT I, 09.08.2022, 1 - enters into force. 01.07.2023; wording changed (RT I, 07.03.2023, 21)]

(9) The person who was the owner of the respective dwelling as of January 1 of the previous calendar year has the right to receive payment for the production of electricity from wind energy related to the residence.

(10) One application can be submitted per dwelling. If the residence is jointly or jointly owned by persons, the persons submit the application jointly, and the local government unit pays the co-owner or joint owner the fee for electricity production from the wind energy associated with the residence in proportion to the ownership share of the residence.

(11) The fee for the production of electricity from wind energy related to the residence shall be paid by the local government unit to the owner of the residence or to a person authorized by him in writing within 30 days after the application deadline.
[RT I, 09.08.2022, 1 - enters into force. 01.07.2023; wording changed (RT I, 07.03.2023, 21)]

(12) A local government unit pays the fee for the production of electricity from wind energy related to a residence for a wind farm located in its territory also for a dwelling meeting the conditions set forth in subsection 1 of this section located in the territory of another local government unit, if there is no wind power plant in the local government unit where the dwelling is located.
[RT I, 09.08.2022, 1 - enters into force. 01.07.2023]

4

§ 55 . Fisherman's compensation

(1) In a proven case, a fishing operator has the right to compensation in the area of influence of a wind power plant located at sea in the event of a reduction in fish harvest caused by the wind power plant at the expense of the fee for electricity production from the wind energy of the wind power plant located at sea received from the state.

(2) A fishing operator submits a written application to receive compensation for a calendar year to the person or institution specified in 6 of this Act (hereinafter § 21 *the fishing operator's compensation processor*) by March 31 of the following calendar year.

(3) A fisherman registered on the same professional fishing permit and the holder of a fishing permit cannot apply for compensation for the wind power plant at the same time. In this case, the request submitted by the fisherman will be returned without being reviewed.

(4) Within 30 calendar days from the receipt of the application, the person handling the compensation of the fishing operator shall calculate the amount of the compensation to the fishing operator on the basis of the regulation provided for in subsection 7 of this section.

(5) If the amount of compensation calculated on the basis of subsection 4 of this section exceeds ten percent of the fee for electricity production from the wind energy of a wind power plant located at sea calculated for the previous calendar year on the basis of § 21 subsection 2 of this Act, the amount of compensation of all fishing enterprises receiving compensation in the area of influence of this wind farm will be reduced proportionally.
[RT I, 09.08.2022, 1 - enters into force. 01.07.2023; wording changed (RT I, 07.03.2023, 21)]

(6) The person handling compensation for the fishing company shall pay the compensation to the fishing company by September 1 of the year in which the request for compensation is submitted.

1
(6) If the amount of compensation calculated on the basis of subsection 4 of this section is less than ten percent of the fee for the production of electricity from the wind energy of a wind power station located at sea calculated for the previous calendar year on the basis of § 21 subsection 2 of this Act, the fishing entrepreneur's compensation was not requested or none of the requests were

satisfied, the fee is paid according to the remaining part or in full back to the owner of the wind power plant. The fee shall be repaid within two months from the deadline set in subsection 6 of this section or on its basis.
[RT I, 07.03.2023, 21 - enters into force. 01.07.2023]

(7) The principles of calculating the compensation of the fishing operator, the procedure for requesting and paying the compensation, including the procedure for proving and considering the reduction of fish catch as proven, shall be established by the Government of the Republic by regulation.
[RT I, 09.08.2022, 1 - enters into force. 01.07.2023]

§ 56. Supporting the field of environmental protection

[RT I, 22.12.2018, 1 - entered into force. 01.01.2019]

(1) On the basis of § 4 (3) of this Act, the Ministry of Climate organizes the implementation of the support program in the field of environmental protection (hereinafter referred to as *the environmental program*) from the funds allocated to it from the state budget for this purpose through a state foundation, whose founding rights are exercised by the Ministry of Climate (hereinafter *the foundation*). In order to implement the environmental program, the Climate Ministry annually allocates an amount, the size of which corresponds at least to the amount of money received in the state budget from fees for the special use right of water in the year preceding the preparation of the state budget.
[RT I, 21.12.2019, 1 - enters into force. 01.01.2020]

1

(1) Four of the members of the board of the foundation specified in subsection 1 of this section are members of the Riigikogu, who are appointed by a decision of the Riigikogu on the proposal of the Riigikogu Environment Committee. The minister responsible for the field is a member of the foundation council ex officio. The other members of the foundation council are appointed by the executor of the

founder's rights, with one member taking into account the provisions of § 81 subsection 4 of the State Property Act.
[RT I, 09.08.2022, 1 - enters into force. 19.08.2022]

(2) The foundation specified in subsection 1 of this section organizes the use of environmental program funds through the financing of areas of environmental protection or the implementation of environmental projects in accordance with the administrative agreement concluded between the Ministry of Climate and the foundation, the conclusion of which is subject to the provisions of § 53, subsection

Act

1, subsection 2 of the State Budget
[RT I, 09.08.2022, 1 - enters into force. 19.08.2022]

(3) Administrative supervision over the foundation's execution of the administrative contract concluded in accordance with subsection 2 of this section is carried out by the Ministry of Climate.
[RT I, 13.03.2014, 4 - enters into force. 01.07.2014]

(4) The activities of the Ministry of Climate are monitored according to the procedure provided by law.

(5) If the administrative contract is terminated unilaterally or there is another reason that prevents the foundation specified in subsection 1 of this section from continuing to perform the administrative task specified in the contract, the Ministry of Climate will organize the further performance of the administrative task.
[RT I 2009, 26, 160 - entry into force. 06.06.2009]

(6) The list of areas of environmental protection financed from the environmental program and the proportions of the distribution of funds between the areas shall be approved by the minister responsible for the area in a directive.
[RT I, 22.12.2018, 1 - enters into force. 01.01.2019]

1

§ 56 . Management of funds received from environmental fees

[Repealed - RT I, 22.12.2018, 1 - entered into force. 01.01.2019]

§ 57. Additional environmental fee

In addition to what is stipulated in § 3 of this Act, for the purposes of this chapter, 50 percent of the money received in the state budget based on the Packaging Excise Act, compensation for damage to the environment, and money received from the sale of fish caught for the purpose of conducting research and educational practice in special fishing and improving the ecosystem of water bodies are considered environmental fees. Money received from the sale of fish caught for the purpose of research in special fishing is not considered an additional environmental fee in the event that a commercial fishing vessel and commercial fishing equipment are used for trawling. A corresponding note is made on the special fishing permit.

[RT I, 30.06.2017, 4 - enters into force. 10.07.2017]

1

§ 57 . Allocation of money from the amount transferred to the state budget from the net profit of the State Forest Management Center

[Repealed - RT I, 10.11.2016, 1 - entered into force. 01.01.2017]

§ 58. Designation of areas of environmental protection financed for specific purposes

[Repealed - RT I, 22.12.2018, 1 - entered into force. 01.01.2019]

§ 59. Funding of areas of environmental protection and evaluation of applications

[RT I, 09.08.2022, 1 - entered into force. 19.08.2022]

(1) The Ministry of Climate organizes the assessment of the applications submitted for financing the areas of environmental protection. The Ministry of Climate may partially or fully transfer the organization of the evaluation of applications submitted for financing the fields of environmental protection to the foundation specified in § 56 subsection 1 with the administrative agreement specified in § 56 subsection 2 of this Act.

[RT I, 09.08.2022, 1 - enters into force. 19.08.2022]

1

(1) The foundation specified in subsection 1 of § 56 of this Act makes a decision to approve or reject applications based on the evaluation results and supervises the fulfillment of the conditions for the use of support.

[RT I, 09.08.2022, 1 - enters into force. 19.08.2022]

(2) The financing of project applications related to the fulfillment of obligations arising from laws and regulations and international agreements is decided by the minister responsible for the field. Based on the decisions of the minister responsible for the field, the foundation arranges funding and controls the execution of contracts.

(3) The project applications referred to in subsection 1 of this section and related to subsection 2 submitted for financing the areas of environmental protection must meet the following general criteria:

1) the extent of the project's positive environmental impact;

2) [invalidated - RT I, 22.12.2018, 1 - entered into force. 01.01.2019] 3) the compatibility of the project with the action and development plans related to the environment and environmental protection.

(4) The requirements, conditions, procedures and criteria for evaluating applications, supported activities, decision-making, control over its execution, and reporting procedures shall be established by a regulation of the minister responsible for the field of environmental protection . In the case of application assessment criteria, the provisions of subsection 3 of this section are based on the specifics of the field.

[RT I, 09.08.2022, 1 - enters into force. 19.08.2022]

(5) An application submitted for financing shall be rejected if the application or the applicant does not meet the grounds set forth in subsection 3 of this section or the requirements or criteria established on the basis of subsection 4.

[RT I, 09.08.2022, 1 - enters into force. 19.08.2022]

(6) The grant shall not be paid or the granted grant shall be partially or fully returned if the recipient of the grant has violated the terms of the grant.

[RT I, 09.08.2022, 1 - enters into force. 19.08.2022]

1

§ 59 . Recovery of support

(1) The subsidy must be returned within 60 calendar days from the decision to recover the subsidy. The decision to recover the subsidy can be made within ten years from the date of the decision to grant the subsidy.

(2) The decision to recover support is an enforcement document within the meaning of § 2 (1) point 21 of the Code of Enforcement Procedures.

(3) If the support recipient has not returned the support by the deadline, he is obliged to pay a late payment of 0.06 percent of the unpaid amount by the due date for each calendar day delayed in repaying the support, but in total no more than the amount of the support to be recovered.

(4) Payments received when repaying the subsidy are considered to be paid in arrears first, then the subsidy due to be returned.

(5) In case of recovery of illegal and misused state aid, the provisions of § 42 of the Competition Act shall be used, unless the law of the European Union states otherwise.

[RT I, 09.08.2022, 1 - enters into force. 19.08.2022]

§ 60. Other allocations for the reproduction of natural resources, maintaining the state of the environment and repairing environmental damage

(1) Lisaks käesolevas seaduses sätestatud võib Kliimaministeerium keskkonnaseisundi hoidmiseks, loodusvarade taastootmiseks ja keskkonnakahjustuste heastamiseks sõlmida käesoleva seaduse §-s 56 nimetatud sihtasutusega sama paragrahvi lõikes 2 sätestatud korras halduslepinguid, et korraldada:

[RT I, 22.12.2018, 1 - jõust. 01.01.2019]

- 1) riigieelarvest ja kohalikest eelarvetest tehtud muude sihtotstarbeliste eraldiste kasutamist;
- 2) vastavate riikidevaheliste ja rahvusvaheliste programmide finantseerimist;
- 3) valitsusteväliste organisatsioonide ja riigi vastavate koostööprojektide realiseerimist.

(2) Haldusjärelevalvet käesoleva paragrahvi lõike 1 kohaselt sõlmitud halduslepingute täitmise üle sihtasutuse poolt teostab Kliimaministeerium.

[RT I, 13.03.2014, 4 - jõust. 01.07.2014]

(3) Kui haldusleping lõpetatakse ühepoolset või esineb muu põhjus, mis takistab käesoleva seaduse §-s 56 nimetatud sihtasutusel jätkata lepingus nimetatud haldusülesande täitmist, korraldab haldusülesande edasise täitmise Kliimaministeerium.

[RT I 2009, 26, 160 - jõust. 06.06.2009]

9. peatükk ARUANDLUS

§ 61. Aruandlus keskkonnatasude kohta

(1) Keskkonnatasude laekumise aruande esitab valdkonna eest vastutavale ministrile:

- 1) loodusvara kasutamise, saasteainete välisõhku, veekogusse, põhjavette või pinnasesse väljutamise ja jäätmete kõrvaldamise korral

Maksu- ja Tolliamet, välja arvatud käesoleva lõike punktides 1¹ ja 2 sätestatud juhtudel;

[RT I, 14.03.2011, 4 - jõust. 01.04.2011]

- 1¹) kalapüügiõiguse tasu korral keskkonnaloa andja.

[RT I, 16.05.2013, 2 - jõust. 01.06.2013]

- 2) [kehtetu - RT I, 22.12.2018, 1 - jõust. 01.01.2019]
- 3) [kehtetu - RT I, 14.03.2011, 4 - jõust. 01.04.2011]

(2) The statistics of declared environmental fees shall be placed in the publicly available information network.

[RT I, 13.03.2019, 2 - enters into force. 15.03.2019]

§ 62. Reporting of the foundation organizing the use of money received from environmental use

(1) Reporting and auditing of the foundation specified in § 56 of this Act is organized by the foundation council in accordance with the Foundations Act and the Accounting Act.

(2) The report on the use of money received from environmental use shall be submitted by the foundation organizing the use of money received from environmental use in accordance with the procedure stipulated in the administrative agreement concluded between the minister responsible for the field and the foundation.

Chapter 10 PRE-COURT RESOLUTION OF DISPUTES

§ 63. Filing an objection regarding the determination of environmental fees

[RT I, 14.03.2011, 4 - entered into force. 01.04.2011]

- (1) [Repealed - RT I, 14.03.2011, 4 - entered into force. 01.04.2011]

(2) [Repealed - RT I, 14.03.2011, 4 - entered into force. 01.04.2011]

(3) An objection to the determination of the environmental fee may be submitted to the minister responsible for the field, who will resolve it within 30 working days from the day of receipt of the objection.

[RT I, 14.03.2011, 4 - enters into force. 01.04.2011]

1

(3) This section does not apply to the determination of the fee for the production of electricity from wind energy.

[RT I, 09.08.2022, 1 - enters into force. 01.07.2023]

(4) The minister responsible for the field has the right to involve experts in resolving disputes and to demand the taking of control samples and their analysis.

(5) The expenses related to the involvement of experts and the taking and analysis of control samples shall be covered by the complainant. If the appeal is upheld, the costs will be borne by the administrative body.

(6) The minister responsible for the field has the right to extend the due date for resolving the dispute:

1) by the time needed to obtain expert assessments and take and analyze control samples;

2) for another important reason by 30 working days.

[RT I, 14.03.2011, 4 - enters into force. 01.04.2011]

1

§ 63 . Objection to the administrative act and action of the Tax and Customs Board

Complaints against an administrative act or action of the Tax and Customs Board shall be submitted in accordance with the procedure laid down in the Tax Administration Act.

[RT I, 14.03.2011, 4 - enters into force. 01.04.2011]

Chapter 11 FINAL PROVISIONS

§ 64. – § 68. [Omitted from this text.]

1

§ 68 . Implementation of the law

(1) The revision of § 16 point 6 and § 19 subsection 1 point 5 of this Act, which was adopted on June 19, 2008, shall apply from January 1, 2008.

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

(2) For the mining of rock or sediment belonging to the state on the basis of a mineral extraction permit issued on the basis of the Subsoil Act, the mining right fee must be paid in accordance with the regulation established on the basis of subsection 9 (2) of § 9 of this Act. The amount of the fee for the right to extract rock or sediment mined on the basis of a mineral extraction permit is determined on the basis of subsection 9 (10) of this Act.

[RT I, 22.12.2018, 1 - enters into force. 01.01.2019]

(3) Sections 5-10 of this Act shall apply to the reporting period that began before April 1, 2011, and to the report prepared for it. provisions of the chapter in the version valid before April 1, 2011.

[RT I, 14.03.2011, 4 - enters into force. 01.04.2011]

(4) The revision of subsection 5 of § 11 of this Act, which was adopted on May 2, 2012, applies retroactively from December 30, 2011, to the fee rates for professional fishing rights established for 2012 on the basis of subsection 2, point 1 of § 11 of this Act.

[RT I, 25.05.2012, 6 - enters into force. 04.06.2012]

(5) The fee for fishing rights calculated for 2012 on the basis of the revision of subsection 5 of § 11 of this Act, which was adopted on May 2, 2012, shall be refunded in the overpaid part on the basis of clause 1 of § 44 of this Act and in accordance with the procedure prescribed in Chapter 6.

[RT I, 25.05.2012, 6 - enters into force. 04.06.2012]

(6) The provisions of § 13 of this Act in the version valid before January 1, 2013 shall apply to the reporting period that began before January 1, 2013, and to the report prepared for it.

[RT I, 21.12.2012, 3 - enters into force. 01.01.2013]

1

(7) § 9 subsection 5 of this Act shall apply from January 1, 2015.

[RT I, 30.12.2014, 5 - enters into force. 31.12.2014]

(8) Clause 1, clause 2 of § 56 of this Act shall be applied retroactively from January 1, 2017, in the wording in force upon the entry into force of this subsection.

[RT I, 25.05.2017, 1 - enters into force. 04.06.2017]

2

§ 68 . Implementation of provisions related to energy minerals

1

(1) §§ 2, 3, 4, 9 and 9 of this Act shall be applied retroactively from July 1, 2015, in the wording in effect upon entry into force of this subsection.

(2) Section 19 of this Act shall be applied retroactively from January 1, 2016, in the wording in force upon entry into force of this subsection.

(3) Pursuant to § 9 subsection 2 of this Act, the fee rate for the right to extract energetic mineral resources established on the basis of § 9 subsection 2 of this Act shall be changed no later than one month after the entry into force of this subsection.

(4) In accordance with subsection 3 of this section, the fee rate for the right to extract energetic mineral resources shall be applied retroactively from July 1, 2015.

(5) The overpayment of the environmental fee arising from the application of subsections 2 and 4 of this section shall be returned in accordance with the procedure provided for in § 43 1

subsection 2 of this Act and § 89 of the Tax Organization Act.

(6) The Environmental Board ensures the availability of pre-filled declarations for the retroactive change of the ambient air pollution charge and the mineral extraction right charge by August 1, 2016, as a result of subsections 2 and 4 of this section.

(7) As a result of subsections 2 and 4 of this section, interest for the period from the payment of the fee until it is returned within the time limit specified in subsection 6 of this section is not calculated on the air pollution fee and mineral extraction right fee paid in a larger amount.

(8) As a result of the elimination of the coefficients referred to in subsection 2 of this section and the retroactive application of the rates of the mining right fee and the basis for calculating the mining right fee referred to in subsection 4, the mineral mining right fee entered in the budget of the local government unit on the basis of § 13 of this Act will not be reduced to the extent valid until January 1, 2017, nor will the 2016 until July 1 of the year , the air pollution fee and the fee for the right to extract mineral resources allocated to the foundation on the basis of § 56 (1) of this Act.

[RT I, 05.07.2016, 2 - enters into force. 06.07.2016]

3

§ 68 . Application of the law to oil shale fly ash and hearth ash from January 1 to December 31, 2020

The rate of payment for oil shale fly ash and hearth ash stipulated in clause 21 (1) point 3 of this Act is 1.31 euros from January 1 to December 31, 2020.

[RT I, 10.07.2020, 7 - enters into force. 20/07/2020]

4

§ 68 . Analysis of the recovery of waste generated during the extraction and processing of oil shale

(1) The Ministry of the Environment, in cooperation with the Ministry of Economic Affairs and Communications and the Ministry of Finance, by October 15, 2020, will analyze the need to further influence the treatment of this waste by means of the pollution fee rate for waste disposal, based on the opportunities for recycling the waste specified in points 3 and 4 of § 21 (1) of this Act and the environmental impact, and will submit proposals to the Government of the Republic .

(2) Regarding the waste pollution fee rates specified in subsection 1 of this section, a new principle of pollution fee implementation will be proposed for implementation starting in 2021, if it turns out to be necessary as a result of the analysis.

[RT I, 10.07.2020, 7 - enters into force. 20/07/2020]

5

§ 68 . Implementation of the fee for the production of electricity from wind energy

(1) The fee for the production of electricity from wind energy is applied to the owner of the wind farm who starts construction activities related to the wind farm or electricity production after the entry into force of this section, to the extent provided in this Act.

[RT I, 09.08.2022, 1 - enters into force. 01.07.2023]

(2) The owner of a wind power plant, who has submitted a notice of the start of construction of a wind power plant before the entry into force of this section, but starts electricity production after the entry into force of this section, shall pay the fee for the production of electricity from wind energy from the entry into force of this section until the start of bringing in electricity, taking into account the

provisions of § 21 5 of this Act

[RT I, 07.03.2023, 21 - enters into force. 01.07.2023]

§ 69. Entry into force of the law

This Act enters into force on January 1, 2006.