

Procedure for determination of packaging material

Regulation No. 63 of the Minister of the Environment of 12 October 2005

This Regulation is established on the basis of subsection 4 (2) of the Packaging Excise Duty Act.

§ 1. Scope of application and definitions

- (1) This Regulation establishes the procedure for the determination of the taxable packaging material specified in the Annex to the Packaging Excise Duty Act.
- (2) For the purposes of this Regulation, “sales packaging” is defined in clause 3 (1) 1) of the Packaging Act.
- (3) For the purposes of this Regulation, “packaging material” means the material which constitutes the main part of packaging. If a packaging consists of several different materials listed in § 2 (e.g. plastic-metal, cardboard-plastic, etc.), the material which weight is the biggest in the composition of the packaging shall be deemed to be packaging material.

§ 2. Classification of packaging material

The classes of packaging are:

- 1) glass – all classes of melted inorganic glass, irrespective of its colour, transparency and chemical composition (e.g. crystal glass) covered by heading No 7010 of Council Regulation 2658/87/EEC on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 256, 07.09.1987, pp. 1–675);
- 2) ceramics – all inorganic ceramic materials produced by high-temperature sintering (e.g. porcelain, china) covered by heading 6909 of Council Regulation 2658/87/EEC;
- 3) plastic – all materials based on natural or artificial polymers (e.g. polyethylene, polypropylene, polystyrene, polyvinyl chloride, polyethylene terephthalate i.e. PET, polymethyl methacrylate i.e. organic glass and other polymers and their copolymers), in both single-layer and multiple-layer configurations, covered by heading 3923 of Council Regulation 2658/87/EEC;
- 4) metal – steel covered by heading 7310 of Council Regulation 2658/87/EEC and aluminium covered by heading 7612 of Council Regulation 2658/87/EEC and other metals used as packaging material and covered by section XV (base metals and articles of base metal) of the combined nomenclature;

- 5) paper and cardboard, including composite cardboard products – all materials based on paper and cardboard, including composite cardboard materials covered by heading 4819 of Council Regulation 2658/87/EEC and upon the determination of which subsection 1 (3) of this Regulation shall be taken into account;
- 6) other – all packaging materials which cannot be classified under the groups listed above.

§ 3. Repeal of Regulation

The Regulation No 9 of the Minister of the Environment of 11 February 1997 “Approval of procedure for determination of packaging material” (RTL 1997, 25, 146) is repealed.