

of the National COUNCIL of the Slovak Republic
of 25 October 1996
on Landfilling Charges

The National Council of the Slovak Republic has enacted the following Act:

Article 1
Introductory provision

- (1) This Act regulates the payment of charges for landfilling¹ on a landfill and the payment of charges for landfilling on a sludge bed.
- (2) For the purposes of this Act the term "sludge bed" shall mean the area enclosed by a dike system, which is used for landfilling of waste transported mainly by hydraulic means (sludge) other than sludge beds established as a result of the mining activity.² The list of sludge beds to which the charges under this Act apply shall be published by the Ministry of Environment of the Slovak Republic in its Bulletin.

Article 2
Charge Liability

The charges for landfilling on a landfill and the charges for landfilling on a sludge bed shall be paid by the waste producer³ (hereinafter referred to only as "producer").

Article 3
Fees and Method for the Calculation Thereof

- (1) The charges for landfilling shall be payable by the producer at the rate A or at the rate B, as specified in Annex 1 hereto.
- (2) The charge at the rate A shall be payable for the waste (based on its quantity) landfilled on a landfill, which complies with the technical requirements for its operations.⁴ Such charge shall be calculated by multiplying the quantity of the waste by the rate applicable to the specific item of waste.
- (3) The charge at the rate B shall be payable for the waste (based on its quantity) landfilled on a landfill, which is being operated under special conditions set forth in a decision issued under special regulation.⁵ Such charge shall be calculated by multiplying the quantity of the waste by the rate applicable to the specific item of waste.
- (4) The charge for landfilling on a sludge bed shall be payable by the producer at the rate specified in Annex 2 hereto. The charge shall be calculated by multiplying the quantity of the waste by the rate applicable to the specific category of waste.
- (5) The producer shall classify the waste for the purposes of calculation of the charge into the respective item under Annex 1 hereto or into the respective category under Annex 2 hereto.
- (6) The operator of the landfill and the operator of the sludge bed shall be liable for the correct calculation of the charge.

Article 4
Determination of the Quantity, Item and Category of Waste

¹ Article 2 *letter i*) of the Order of the Slovak Government No. 606/1992 Coll. on Handling of Waste

² Article 1 subparagraph 2 *letter f*) of the Act No. 238/1991 Coll. – Act on Waste Management

Act No. 44/1988 Coll. on Preservation and Exploitation of Mineral Resources (Mining Act), as amended by the Act of the Slovak National Council No. 498/1991 Coll.

³ Article 2 subparagraph 7 of the Act No. 238/1991 Coll.

⁴ Article 4 subparagraph 1 *letter a*) of the Act No. 238/1991 Coll.

⁵ Article 15 subparagraph 1 *letter b*) of the Act No. 238/1991 Coll.

- (1) The quantity of waste relevant for the calculation of the charge for landfilling shall be determined by the landfill operator by weighting the waste. If such method of determining the quantity is not available, the quantity shall be determined through expert appraisal or through a calculation (volume, specific weight). When determining the quantity of the waste the data specified in the consignment note shall also be taken into account and so shall be, in case of hazardous waste, the data specified on the hazardous waste movement form.⁶ The carrier shall be under the obligation to submit to the landfill operator such documents for their inspection.
- (2) If upon taking over the waste the operator of the landfill determines that the waste contains admixtures of hazardous waste⁷ or that more than 50% of the waste is composed of an admixture falling within the item of waste subject to a higher rate of charge, it shall use, for the purpose of calculation of the charge payable for the total quantity of the waste, the rate applicable to such item. Such different rate shall not affect the obligation to pay a penalty under special regulation.⁸
- (3) The quantity of waste relevant for the calculation of the charge for landfilling of waste on a sludge bed shall be determined by the sludge bed operator through measuring the quantity of the sludge and the contents of dry matter therein. In case the sludge bed is not equipped by suitable equipment for the purpose above, the sludge bed operator shall determine the quantity of the waste from the documents issued by the producer, based on a material balance of the technological process during which such waste has been generated.

Article 5

Payment and Levy of Charge

- (1) The producer shall pay the charge to the operator of the landfill or the sludge bed (as appropriate) within 15 days from the date of landfilling.
- (2) The operator of the landfill or the sludge bed shall be under the obligation to collect the charge for the dumping of waste.
- (3) The following charges shall constitute the revenue of the budget of the municipality in the territory of which the respective landfill or sludge bed are located:
 - a) charge for landfilling calculated at the rate A in accordance with Annex 1 hereto,
 - b) charge for landfilling operated under special conditions set forth in a decision issued under special regulation⁵ calculated in accordance with Annex 3 hereto,
 - c) 50% of the charge for landfilling of waste on a sludge bed calculated in accordance with Annex 2 hereto.
- (4) If the landfill or the sludge bed is located in the territory of two or more municipalities, then, unless the municipalities agree otherwise, the respective charges form the revenue of the budget of the municipalities pro rata to the territory over which the landfill or the sludge bed extends. The revenue from the charge may only be used for the creation and protection of the environment by the municipality.⁹
- (5) The following charges shall constitute the revenue of the State Environmental Fund of the Slovak Republic¹⁰ (hereinafter referred to only as "Fund"):
 - a) share of the charge for landfilling on a landfill operated under special conditions set forth in a decision issued under special regulation⁵ calculated in accordance with Annex 4 hereto,
 - b) 50% of the charge for landfilling on a sludge bed calculated in accordance with Annex 2 hereto.
- (6) The operator of the landfill or the sludge bed (as appropriate) shall pay, on a monthly basis - within the 15th working day of the following month, a part of amount of the charges collected under subparagraphs 3

⁶ Article 5 of the Order of the Slovak Government No. 605/1992 Coll. on Keeping of Records on Waste

⁷ Article 2 subparagraph 3 of the Act No. 238/1991 Coll.

⁸ Article 11 of the Act No. 238/1991 Coll. as amended by the Act of the National Council of the Slovak Republic No. 255/1993 Coll.

⁹ Article 7 subparagraph 6 of the Act of the Slovak National Council No. 369/1990 Coll. on Municipality

¹⁰ Article 3 letter n) of the Act of the Slovak National Council No. 128/1991 Coll. on State Environmental Fund of the Slovak Republic

and 4 above to the budget of the municipality in the territory of which the landfill or the sludge bed is located, and the charges collected under subparagraph 5 to the budget of the Fund.

(7) The landfill operator shall prepare and send, by the 15th working day following the end of each quarter, to the Fund and to the respective District Office, a quarterly report on the quantity of the waste landfilled and on the collection and levy of the charges for landfilling using a printed form attached to this Act as Annex 5.

(8) The operator of a landfill or a sludge bed shall make possible to the municipality, in the territory of which the landfill or the sludge bed are located, to the appropriate District Office and to the Fund, to inspect its records and to examine the underlying documents relevant for the calculation of the charge.

Article 6

Deferral of Payment of Charge

- (1) If the producer takes measures aimed at the reduction of the quantity or the degree of hazard of the waste generated by the producer, in particular by adjusting or upgrading the technological process or by further treatment of the waste, the appropriate District Office¹¹ may, upon request of the producer, decide on a deferral of the payment of a part of the charge calculated at the rate B under Annex 1 of this Act, up to the maximum amount equal to a share of the charge calculated under Annex 4 hereto. The deferral period may not exceed 24 months.
- (2) When determining a part of the charge subject to deferral under subparagraph 1, the appropriate District Office shall base its considerations on the estimated reduction of the average quantity of waste per month or, as appropriate, on the extent of reduction of the level of hazard.

Article 7

Deferral of Levy of Charge

- (1) If the landfill operator takes measures aimed at meeting technical conditions applicable to the operation of the landfill and set forth in special regulations¹² the appropriate District Office may, upon request of the landfill operator, decide on a deferral of levy of a part of the charge calculated at the rate B under Annex 1 of this Act for the period necessary to take the measures above.
- (2) Out of the total amount of charge calculated at the rate B and payable for the landfilling of waste classified under items 1, 2, 4 and 5 of Annex 1 hereto the deferral period may be up to:
 - a) 50% of the charge to be paid by December 31, 1997 at the latest
 - b) 30% of the charge to be paid by July 31, 1999 at the latest
 - c) 10% of the charge to be paid by July 31, 2000 at the latest
- (3) Out of the total amount of charge for the landfilling of waste classified under item 3 of Annex 1 hereto the deferral period may be up to:
 - a) 70% of the charge to be paid by December 31, 1997 at the latest
 - b) 50% of the charge to be paid by July 31, 1999 at the latest
 - c) 30% of the charge to be paid by July 31, 2000 at the latest
- (4) Finance resulted from the deferral under subparagraphs 1 to 3, may the landfill operator use for the improvement of the technical conditions of the landfill only.
- (5) The revenues of the municipal budget under Article 5 subparagraphs 3 and 4 shall not be affected by the deferral of the payment of the charges and by the deferral of the levy of the charges.

¹¹ Article 5 subparagraph 3 letter e) of the Act of the Slovak National Council No. 494/1991 Coll. on State Administration of Waste Management.

Article 12 letter b) and Article 13 subparagraph 1 of the Act of the National Council of the Slovak Republic No. 222/1996 Coll. on Local State Administration and on amendments to other acts

¹² Order of the Slovak Government No. 606/1992 Coll. as amended by the Order of the Slovak Government No. 190/1996 Coll.

Article 8
Remission and After Payment of Charge

- (1) If after having taken measures under Article 6 subparagraph 1 and Article 7 subparagraph 1 the conditions to which the deferral was subject, shall have been met, the appropriate District Office¹¹⁾ shall, upon request of the producer of the landfill operator, decide on remission of the after payment of a part of the charge, in the case of the producer, or decide on remission of the levy of a part of the charge, in the case of the landfill operator.
- (2) If the conditions, to which the deferral of the payment of a part of the charge or for the levy of a part of the charge is subject, are not met, the appropriate District Office¹¹⁾ shall impose an obligation to pay the part of the charge to which the deferral applied, increased by the interest in amount of the discount rate set by the National Bank of Slovakia at the date of deferral decision and for the whole deferral period. Such charge and interest shall be after paid or, as appropriate, paid to the respective budget, within the stipulated period.

Article 9
Penalties

- (1) If the producer fails to pay the charge referred to in Article 5 subparagraph 1 or if the landfill or sludge bed operator fails to transfer the charge referred to in Article 5 subparagraph 6 within the due date or for the total amount, they are obliged to pay of 0,2% of the outstanding charge for each day of delay. However such fines may not be higher than three times the charge due.
- (2) The fines for the outstanding payment of charge form the revenue of the landfill or of the sludge bed operator, as appropriate. The fines for the outstanding levy of charge or the part thereof under Article 5 subparagraph 6 form the revenue of the municipal or the Fund's budget.
- (3) The appropriate District Office or the Slovak Environmental Inspection may inflict upon the landfill or the sludge bed operator a penalty of:
 - a) from 5 000 Sk to 50 000 Sk if the operators fail to collect the charge for landfilling of the waste on the landfill or the charge for landfilling on the sludge bed as provided in Article 5 subparagraph 2,
 - b) from 5 000 Sk to 250 000 Sk if the operators fail to pay the charges collected under Article 5 subparagraph 6 to the budget of the municipality or the Fund,
 - c) from 500 Sk to 5 000 Sk if the operators fail to report to the Fund and to the appropriate District Office the data listed under Article 5 subparagraph 7.
- (4) The appropriate District Office or the Slovak Environmental Inspection may inflict upon the producer of waste landfilled on a sludge bed a penalty of 5 000 Sk to 50 000 Sk if he reports wrong information concerning the quantity or the category of the landfilled waste for the purpose of calculation of the charge.
- (5) The penalties under subparagraphs 3 and 4 may be inflicted within one year from the date on which the appropriate District Office or the Slovak Environmental Inspection have learned the breach of the relevant obligations, however not later than three years from the date of landfilling on the landfill or on the sludge bed.
- (6) The penalties under subparagraphs 3 and 4 shall form revenues of the budget of the Fund.

Article 10
Common Provision

General regulations on administrative proceedings¹³ shall apply to the procedure of deferral payment of the charge and deferral of levy of the charge of remission and after payment of the charge and of inflicting and enforcing of penalties.

Article 11
Derogational Provisions

The Act of the Slovak National Council No. 309/1992 Coll. on Landfilling Charges shall hereby be derogated.

¹³ Act No. 71/1967 Coll. on Administrative Proceedings

Article 12
Effective date

This Act shall come into effect on January 1, 1997.

Annex 1
To the Act of the National Council
of the Slovak Republic No. 327/1996 Coll.

CHARGEs for LandfillING ON A LANDFILL

Waste Item	Charge at the rate A per 1 ton of waste in Sk	Charge at the rate B per 1 ton of waste in Sk
1. Mould and barren rock	1	3
2. Waste other than under item 1	10	100
3. Municipal waste	20	300
4. Special waste other than under item 3	40	480
5. Hazardous waste	250	3 500

Annex 2

To the Act of the National Council
of the Slovak Republic No. 327/1996 Coll.

ChARGEs for LANDFILLIng on a sludge bed

Category of Waste¹	Rate per 1 ton of dry matter²
1. Other waste	6
2. Special waste	10
3. Hazardous waste	15

¹ Regulation of the Ministry of Environment of the Slovak Republic No. 19/1996 Coll., which establishes the categories of waste and promulgates the Catalogue of Waste

² STN 83 0550-3 Physical and chemical analysis of sludge. Determination of the total dry matter, residue after annealing and loss due to annealing

Annex 3
To the Act of the National Council
of the Slovak Republic No. 327/1996 Coll.

share of the CHARGE calculated at the rate b under annex 1

for the calculation of the revenue of municipality

Waste Item	%
1. Mould and barren rock	33
2. Waste other than under item 1	10
3. Municipal waste	7
4. Special waste other than under item 3	8
5. Hazardous waste	7

Annex 4
To the Act of the National Council
of the Slovak Republic No. 327/1996 Coll.

share of the CHARGE calculated at the rate b under annex 1

for the calculation of the revenue of the state environmental fund of the Slovak Republic

Waste Item	%
1. Mould and barren rock	67
2. Waste other than under item 1	90
3. Municipal waste	93
4. Special waste other than under item 3	92
5. Hazardous waste	93

report on the quantity of the landfilled waste and on COLLECTION AND LEVY of the LANDFILLING CHARGES

for quarter of

Landfill or the sludge bed operator:

Municipality in the territory of which the landfill or the sludge bed is located

Variable code¹

WASTE DESCRIPTION	Quantity of landfilled waste in tons					Charge collected at the rate A, B ²					Charge paid					
	1 st month	2 nd month	3 rd month	Quarter	From the beginning of the year	month 1	month 2	month 3	Quarter	From the beginning of the year	Total for the quarter	From the beginning of the year	to the municipality		to the Fund	
													For the quarter	From the beginning of the year	For the quarter	From the beginning of the year
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17

¹ to be assigned to the landfill by the District Office² Cross the option, which is not applicable

