

401/1998
ACT
of 16 December 1998
on air pollution charges

The National Council of the Slovak Republic has concluded this Act as follows.

Article 1

Liability to pay charge

- (1) The air pollution charge (hereinafter referred to as the "due charge") shall be paid by legal persons and natural persons entitled to undertaking business who operate large sources of air pollution, medium sources of air pollution, and small sources of air pollution¹⁾ under conditions as stipulated by the law.
- (2) The liability to payment does not rise if the due charge to the operator of large source of air pollution or medium source of air pollution would amount to as much as SKK 1000 per annum or less.

Article 2

Competency of air protection authorities

- (1) The District Office shall decide about the due charge to be paid by the legal person and the natural person entitled to undertaking business who operate large source of air pollution or medium source of air pollution (hereinafter referred to as "operator of large or medium source").²⁾
- (2) The Municipality shall decide about the due charge to be paid by the legal person and the natural person entitled to undertaking business who operate a small source of air pollution (hereinafter referred to as "operator of small source").³⁾

Article 3

Computing due charge

- (1) The due charge to the operator of large or medium source shall be determined for a period of one calendar year based on data notified as in accordance with Article 4, paragraph 1 or Article 4, paragraph 2 covering all polluting substances released that are subject to charging liability, and specified in the Annex 1 hereto (hereinafter referred to as "polluting substances"), based on computation set forth in Annex 2 hereto; the due charge is to round down to whole SKK 100.
- (2) The due charge to the operator of small source shall be determined for a calendar year and for each source by a lump sum not exceeding SKK 20 000, based on data notified in accordance with Article 6, paragraphs 4 and 5 on pro rata basis regarding quantity and harmfulness of substances released, or consumption of fuels and raw materials the polluting substances arise therefrom.
- (3) The annual due charge to operator of large or medium source consists of sums of charges for all large sources of air pollution and medium sources of air pollution he operates in one District.
- (4) The annual due charge to operator of small source consists of a sum of charges for all small sources of air pollution that he operates in one Municipality.

Article 4

Reporting

- (1) By 15 February, the operator of large or medium source shall annually notify in writing to the competent District Office complete and true data on quantities and kinds of polluting substances released into the

atmosphere during the year elapsed, as well as data on compliance with emission limits ⁴⁾ ascertained in accordance with a separate provision; ⁵⁾ computation of due charge for each large source of air pollution and medium source of air pollution, and computation of annual due charge.

(2) Should the operator of large or medium source fail to submit data on amounts and kinds of polluting substances discharged into atmosphere in the year elapsed, he had to have ascertained in accordance with a separate provision ⁶⁾ by continuous monitoring or snap sample measurement, so he shall notify in writing such data based on qualified analysis to the competent District Office by the same deadline as set forth in above paragraph 1. ⁷⁾ Also in this case he shall notify computation of the due charge for each large source of air pollution and medium source of air pollution along with computation of annual charge.

Article 5

Proceedings in charging matters

(1) The notification according to Article 4 is a proposal to begin proceedings in terms of general provisions on administrative proceedings. ⁸⁾

(2) If operator of large or medium source of pollution does not prove, as according to separate provision ⁹⁾, the data complying with the set up emission limit ⁴⁾ for any polluting substance in the place where released during the year elapsed, so

a) the coefficient of emission limit K_{ELN} shall be used to compute the due charge for such polluting substance released which ranks to the Category A ¹⁰⁾ at the place of its release; and

b) the emission limit coefficient K_{ELN} that applies to Category A instead of the emission limit coefficient K_{ELB} shall be used to compute due charge for air pollution by such polluting substance ranking to Category B ¹⁰⁾ at the place of its release in the years 2000 and 2001.

(3) The District Office shall determine the annual charge for the air pollution for previous year by its decision. The District Office shall suspend the proceeding if it finds out that the charge duty does not apply (s. Article 1, paragraph 2 above).

(4) In the proceedings on determining the annual charge based on data as according to Article 4, paragraph 2 above, the District Office shall decide in terms of information acquired by qualified analysis. If by 30 September of current year the operator of large or medium source submits the data on quantities and kinds of polluting substances released into atmosphere that he determined by a substitute snap-sample measurement, the District Office shall decide on the annual charge in terms of information so acquired.

Article 6

Payment of due charges

(1) The annual due charge shall be paid as follows.

a) If amount is between SKK 1 100 and one million per annum, it is payable in quarterly instalments amounting one quarter of annual charge, due by 15th day of the first month of next quarter of year at the latest.

b) From annual charge amount of one million SKK upwards, in monthly instalments amounting one-twelfth of annual charge, due by 15th day of the next month at the latest..

(2) Before the Decision becomes effective, the operator of large or medium source shall pay the charge based on his own computation by instalments under paragraph 1. The operator shall deduct his overpayments, if any, from instalments to be paid after the Decision on annual due charge entered into force or pay outstanding amounts in line with the first instalment to be paid after such decision entered into force or within a period of 60 days from the date it became effective.

(3) The overpaid amounts paid before the Decision on determination of annual due charge became effective, that cannot be settled in terms of above paragraph 2, shall be settled by the National Environmental Fund ¹¹⁾ after the Decision on determination of annual due charge became effective, and the overpaid amount shall be returned

to the operator of large or medium source within 60 days from the date the claim of return was obtained or, if the overpaid amount was not claimed, within one year from the date when such Decision became effective.

(4) The operator of small source shall notify the Municipality every year by 15 February of fuels and raw materials consumption from which the polluting substances arise, and of other data needed to ascertain amounts and harmfulness of polluting substances released into atmosphere in the year elapsed, especially those of fuel and raw material type and quality parameters, number of operating hours of the small source of air pollution, and on kind and efficiency of separating equipment.

(5) The Municipality may set up accessories to the notification as according to above paragraph 4 and other details concerning due charge to the operator of small source, including small sources of air pollution to which the charge will not be levied, and excluding small sources of air pollution to operators of which the provision of above paragraph 4 shall not apply by a Generally binding regulation.

(6) The Municipality shall examine the data indicated in the notification, and issue the Decision, based on amounts and harmfulness of polluting substances released to atmosphere or consumption of fuels and raw materials, wherein it determines the annual due charge to the operator of small source for pollution of atmosphere in the year elapsed, amounts and deadlines to pay instalments of due charge, and further conditions concerning the liability of small source operator to pay the charge.

Article 7

Charge beneficiary

(1) Due charge paid by the operator of large and medium source shall become income to the National Environmental Fund.¹²⁾

(2) The due charge paid by the operator of small source shall become income to the Budget of Municipality.

Article 8

Penalties

(1) For neglect of duty defined in Article 4, paragraph 1 or paragraph 2, and Article 9, paragraph 2 or paragraph 3, shall the District Office levy to the operator of large source of air pollution a penalty amounting between SKK 5,000 and 1,000,000.

(2) For neglect of duty defined in Article 4, paragraph 1 or paragraph 2, and Article 9, paragraph 2 or paragraph 3, shall the District Office levy to the operator of medium source of air pollution a penalty amounting between SKK 1,000 and 200,000.

(3) For neglect of duty defined in Article 6, paragraph 4, and the Decision of Municipality issued as under Article 6, paragraph 6, shall the Municipality levy to the operator of a small source a penalty not exceeding SKK 20,000.

(4) The penalty as according above paragraphs 1 to 3 can be levied within one year from the date the District Office or the Municipality learned about such default, however, within three years from the day when such default occurred at the latest.

Article 9

Common and temporary provisions

(1) General provisions on administrative proceedings⁸⁾ shall apply to proceedings concerning the matter of due charge for air pollution in terms of this Act, unless it sets forth otherwise.

(2) If the operator of large or medium source is substituted by another one, the previous operator shall pay the annual due charge determined for the air pollution in the year elapsed, and also the due charge for air pollution

for the part of the year in course in which he operated the source before another operator began doing so. For this purpose the previous operator of large or medium source shall, within 15 days period from the date he was substituted, notify the District Office as according to provision of above Article 4, paragraph 1 or Article 4, paragraph 2, in order to enable determining due charge for the period of respective year before the operator was substituted, and computing due charge; he shall also notify the date of substitution and the name of the new operator of source. The due charge shall be paid at once or by instalments and in terms as stipulated by the decision of the District Office.

(3) Should the large source of air pollution or medium source of air pollution cease, the operator shall pay the annual due charge as determined for pollution of atmosphere in the year elapsed, and also the due charge for air pollution for the part of year in course when he polluted the atmosphere before the source ceased. Within 15 days from the date of cease, he shall notify for this purpose the District Office of ceasing thereof, including data as according to provision of above Article 4, paragraph 1 or Article 4, paragraph 2, as necessary to determining due charge for the period of respective year, and computing the due charge. The due charge shall be paid at once or by instalments and in terms as stipulated by the decision of the District Office.

(4) To proceedings that began before this Act entered in force, previous provisions shall apply.

Final provisions

Article 10

The Act of the Slovak National Council No. 311/1992 Zb. on air pollution charges shall be repealed.

Article 11

This Act shall become effective on 1 January 2000.

Jozef Migaš, man. sign.

Mikuláš Dzurinda, man. sign.

¹⁾ Article 3, paragraph 2, and Article 17, paragraph 1, Act No. 309/1991 Zb. on air protection from polluting substances (Air protection act), as amended by the Act No.218/1992 Zb., and the Act of the National Council of the Slovak Republic No. 148/1994 Z.z.

²⁾ Article 5, Act of the Slovak National Council, No.134/1992 Zb. on state administration in air protection as amended by the Act of the National Council of the Slovak Republic, No. 148/1994 Z.z., and the Act of the National Council of the Slovak Republic No.256/1995 Z.z., and the Act of the National Council of the Slovak Republic, No. 222/1996 Z.z. and the Act No. 393/1998 Z.z.

³⁾ Article 6, the Slovak National Council Act No.134/1992 Zb., amended by the Act of the National Council of the Slovak Republic, No. 148/1994 Z.z.

⁴⁾ Article 4, paragraphs 1 and 2, Regulation of the Government of the Slovak Republic No. 92/1996 Z.z., to effectuating the Act No. 309/1991 Zb., on protection from air polluting substances (Air protection act) as amended by later provisions.

⁵⁾ Article 7, paragraph 1(b), and 1(d), Act No. 309/1991 Zb., as amended by the Act No. 393/1998 Z.z.

Decree of the Ministry of Environment of the Slovak Republic No. 41/1997 Z.z. on assessing quantities of emitted polluting substances and adhering to set up pollution limits.

⁶⁾Article 7, paragraph 1(d), Act No. 309/1991 Zb., Decree of the Ministry of Environment of the Slovak Republic No. 41/1997 Z.z.

⁷⁾ Article 5, Decree of the Ministry of Environment of the Slovak Republic No. 41/1997 Z.z.

⁸⁾ Article 18, Act No. 71/1967 Zb. on administrative proceedings (Administration order).

⁹⁾ Article 7, paragraph 1(b), Act No. 309/1991 Zb., as in wording of the Act No. 393/1998 Z.z. Decree of the Ministry of Environment of the Slovak Republic No. 41/1997 Z.z.

¹⁰⁾ Article 20, paragraphs 3 and 6, Act No. 309/1991 Zb., as amended by the Act No. 393/1998 Z.z.

¹¹⁾ Article 1, Act no. 69/1998 Z.z. on National Environmental Fund.

¹²⁾ Article 3, Act no. 69/1998 Z.z.

Annex 401/1998 Z.z.

Annex 1, to the Act No. 401/1998 Z.z.

POLLUTING SUBSTANCES SUBJECT TO CHARGE PAYMENT DUTY AND RANKING THEREOF INTO CHARGE CATEGORIES

Basic polluting substances

Particulate matters

For the purpose of charging particulate matters are also deemed the solid substances as listed in the charge categories 1 and 2, however, only if the mass flow rate of particular kind of polluting substance at the place of its release equals or is less than mass flow rate applying to new sources of air pollution, as specified under items 1 and 2 of part II, Annex 3 to separate provision, ¹³⁾ from overriding of which applies the obligation to adhere to concentration emission limit.

Sulphur oxides expressed as sulphur dioxide

Nitrogen oxides expressed as the nitrogen dioxide

Carbon monoxide

Organic matters in gaseous phase expressed as total organic carbon (ΣC)

For purpose of levying charges, emissions from large sources of air pollution and medium sources of air pollution shall be deemed to be organic substances in gaseous phase expressed as total organic carbon (ΣC) if there is an emission limit set up for organic substances expressed as ΣC . Also emissions from other large sources of air pollution and medium sources of pollution may be deemed to be organic substances in gaseous phase expressed as a total carbon (ΣC) for purposes of levying due charge if there is a mixture of three and more gaseous organic substances released from the place of discharge which are specified in particular charge categories. However in this case all kinds of released gaseous organic substances shall be included into the amount of released air polluting substances expressed as the ΣC , even though those are not indicated under the charge categories.

Other polluting substances

Charge category 1

asbestos (chrysotile, krokidolite, amosite, antophyllite, actinolite, and tremolite)

benzo(a)pyren

beryllium, and compounds thereof expressed as Be

dibenzo(a,h)anthracene

cadmium, and compounds thereof expressed as Cd

2-naphtylamine

mercury, and compounds thereof expressed as Hg
thallium, and compounds thereof expressed as Tl

Charge category 2

acrylonitrile

antimony, and compounds thereof expressed as Sb

hydrogen antimonide

arsenic, and compounds thereof expressed as As

hydrogen arsenide

benzene

1,3-butadiene

tin, and compounds thereof expressed as Sn

1,2-dibromethane

epichlorhydrin

ethylene oxide

fluorides, expressed as F-

hydrogen phosphoride

phosgene

hydrazine

chloro cyane

chromium, and compounds thereof expressed as Cr

cobalt, and compounds thereof expressed as Co

cyanides, expressed as CN-

manganese, and compounds thereof expressed as Mn

copper, and compounds thereof expressed as Cu

nickel, and compounds thereof expressed as Ni

lead, and compounds thereof expressed as Pb

propylene oxide

selenium, and compounds thereof expressed as Se

tellurium, and compounds thereof expressed as Te

vanadium, and compounds thereof expressed as V

vinyl chloride

zinc, and compounds thereof expressed as Zn

Charge category 3

acetaldehyde

aniline
benzyl chloride
biphenyl
bromine, and gaseous compounds thereof expressed as HBr
cyclohexylamine
diethylamine
1,2-dichlorethane
1,1-dichlorethylene
dimethylamine
2-aminoethanol
ethyl acrylate
phenol
fluorine, and gaseous compounds thereof expressed as HF
formaldehyde
furfural
chlorine
cresols
hydrogen cyanide
acrylic acid
formic acid
methyl acrylate
methylamine
nitrobenzene
nitrophenols
nitrocresols
nitrotoluene
organic compounds containing reduced sulphur, expressed as H₂S
pyridine
carbon sulfide
hydrogen sulfide
tetrachlorethane
toluidine
trichloroethylene
trichloromethane

Charge category 4

acetone
alkyl alcohols
ammonia
anorganic gaseous chlorine compounds, expressed as HCl
benzaldehyde
2-butanone
butyl acetate
butyl aldehyde
cyclohexanone
dibutyl ether
diethyl ether
diphenyl ether
1,4-dichlorbenzene
1,1-dichlorethane
1,2-dichlorethylene
dichlormethane
diisopropyl ether
dimethyl ether
ethyl acetate
ethyl benzene
ethylene glycol
4-hydroxy-4-methyl-2-pentanone
chlorbenzene
chlorethane
2-chloroprene
2-chloropropane
isopropyl benzene
acetic acid
methyl acetate
methyl ester of benzoic acid
methyl metacrylate
1-methyl naphtalene
2-methyl naphtalene
4-methyl-2-pentanone
N-methyl pyrolidone
naphtalene

olefins, except 1,3-butadiene (Category 2)

paraffins, except methan

styrene

tetrachloretylene

toluene

vinyl acetate

xylene

¹³) Regulation of the Government of the Slovak Republic No. 92/1996 Z.z.

COMPUTING DUE CHARGE TO OPERATOR OF LARGE OR MEDIUM SOURCE

Within the period of concern, the due charge for the amount of polluting substance (i) released to atmosphere from the source of air pollution shall be calculated by formula No. 1 as a sum of charges for amounts of this polluting substance released into atmosphere under particular charge modes, and the charge for overriding the determined emission quota. ¹⁴⁾ For the amount of polluting substance (i) released from the source to atmosphere above the determined emission quota, also the charge for overriding of the emission quota shall be paid beside the charge under respective charge mode.

$$1. P_{ZLi} = P_{ZLiD} + P_{ZLiP} + P_{ZLiB} + P_{ZLiN} + P_{ZLiQ}$$

P_{ZLi} - Charge for polluting substance (i) released from source of air pollution

P_{ZLiD} - charge for amount of polluting substance (i) released from air pollution source in conformity with emission limit

P_{ZLiP} - charge for amount of polluting substance (i) released from air pollution source by overriding emission limit

P_{ZLiB} - charge for amount of polluting substance (i) released from air pollution source within category B¹⁵⁾

P_{ZLiN} - charge for amount of polluting substance (i) released from air pollution source if data on conformity with emission limit not ascertained (Article 5, paragraph 2)

P_{ZLiQ} - charge for overriding emission quota for amount of polluting substance (i) released from air pollution source above the set out emission quota

The due charge for the amount of polluting substance (i) released to atmosphere from the source of air pollution under respective charge modes, and the charge for overriding the emission quota for the amount of air polluting substance (i) released to the atmosphere above the set out emission quota shall be calculated by formulas No. 2 to 6. In the calculations, coefficients of emission limits, and compensation coefficients shall be used as specified in the Table No. 2 that apply for the year the polluting substances were actually released.

$$2. P_{ZLxiD} = Z_{Pi} \times K_K \times K_{ELD} \times \Sigma M_{xiD}$$

$$3. P_{ZLxiP} = Z_{Pi} \times K_K \times K_{ELP} \times \Sigma M_{xiP}$$

$$4. P_{ZLxiB} = Z_{Pi} \times K_K \times K_{ELB} \times \Sigma M_{xiB}$$

$$5. P_{ZLxiN} = Z_{Pi} \times K_K \times K_{ELN} \times \Sigma M_{xiN}$$

$$6. P_{ZLxiQ} = Z_{Pi} \times K_K \times K_Q \times M_{xQ}$$

M_{xiD} - Amount of polluting substance (i) from the place of discharge (x) released under observing emission limit; any amounts of polluting substance (i) shall be involved into this very quantity as released during observance of emission limit, under conditions where no emission limit is obligatory to observe, ¹⁶⁾ under conditions where is no obligatory evidence to adhere to emission limit established by a separate provision ¹⁷⁾, and exceeding of such emission limit is not proven (dangerous conditions, emergency conditions, and conditions of immediate jeopardizing or deterioration of atmosphere), and amounts from non-defined discharging places (fugitive emissions) and amount from area sites

M_{xiP} - Amount of polluting substance (i) from the place of discharge (x) released whereas overriding emission limit; any amounts of polluting substance (i) released shall be involved into this quantity for which it has been proven overriding of emission limit in accordance with the separate provision¹⁷⁾ (processed results of continuous monitoring, and amounts of polluting substance released in the time between snap sample measurement that proved overriding of emission limit and the snap sample measurement proving adhering to emission limit performed after the remedying measures were taken)

M_{xiB} - Amount of polluting substance (i) from the place of discharge (x) released whereas in category B¹⁵⁾

M_{xiN} - Amount of polluting substance (i) from the place of discharge (x) released under missing data on adhering to emission limit (Article 5, paragraph 2)

M_{iQ} - Amount of polluting substance (i) released from air pollution source above the determined emission quota

Z_{Pi} - Basic charge for the polluting substance (i)

K_K - Compensation coefficient

K_{ELD} - Coefficient of emission limit under adhering to emission limit

K_{ELP} - Coefficient of emission limit under overriding emission limit

K_{ELB} - Coefficient of emission limit whereas in the Category B

K_{ELN} - Coefficient of emission limit if failing data of adhering to emission limit

K_Q - Coefficient of overriding emission quota from the source of air pollution

Due charge to the operator of large or medium source for a single source (Z) shall be computed as the sum of charges for individual polluting substances (i) that are subjects to charge in accordance with the formula No. 7. Referring to the Article 3, paragraph 1, the due charge for the source P_Z shall be round down to whole SKK 100.

$$7. P_Z = \Sigma P_{ZLi}$$

P_Z - Due charge for the source (Z)

P_{ZLi} - Charge for polluting substance (i) released from source of air pollution

The annual due charge to the operator of large or medium source shall be computed in accordance with formula No. 8 as a sum of charges for all large sources of air pollution, and medium sources of air pollution across the one District.

$$8. P_R = \Sigma P_Z$$

P_R - Annual due charge to operator of large or medium source

P_Z - Due charge for the source (Z)

For basic charges relating to particular polluting substances, see Table No. 1 below.

For coefficients of emission limit, coefficients of overriding emission quotas, and compensation coefficients see Table No. 2.

Table No. 1: Basic charges for polluting substances subject to charging duty

Polluting substance	ZP [SKK.Tone ⁻¹]
Particulate matters	5 000
Sulphur dioxide	2 000
Nitrogen oxides	1 500
Carbon monoxide	1 000
ΣC	4 000
Category 1	40 000
Category 2	20 000
Category 3	10 000
Category 4	2 000

ZP - Basic charge

Table No. 2: Coefficients of emission limit, coefficients of overriding emission quotas, and compensation coefficients for all the polluting substances subject to charging duty

Categories A&B EQ overridden	EL adhered to	Category A ¹⁰) EL overridden	Data not available (Art. 5,	Category B ¹⁵)
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Year	Par.2)					
	K _K	K _Q	K _{ELD}	K _{ELP}	K _{ELN}	K _{ELB}
1999	0,55	-	1,0	4,0	1,5	1,1
2000	0,60	-	1,0	4,0	1,5	1,3
2001	0,65	3,0	1,0	4,0	1,5	1,8
2002	0,73	3,0	1,0	4,0	1,5	2,5
2003	0,80	3,0	1,0	4,0	1,5	3,5
2004	0,85	3,0	1,0	4,0	1,5	5,0
2005	0,90	3,0	1,0	4,0	1,5	10,0
2006	0,95	3,0	1,0	4,0	1,5	16,0
2007 a later	1,00	3,0	1,0	4,0	1,5	-

EQ - Emission quota

EL - Emission limit

K_K - Compensation coefficient

K_Q - Coefficient of overriding emission quota

K_{ELD} - Coefficient of emission limit if adhering to emission limit

K_{ELP} - Coefficient of emission limit if overriding emission limit

K_{ELB} - Coefficient of emission limit if ranking in Category B

K_{ELN} - Coefficient of emission limit if failing data of adhering to emission limit

¹⁴⁾ Article 5, paragraphs 8, and 12, Act No. 309/1991 Zb., as amended by Act No. 393/1998 Z.z.

¹⁵⁾ Article 20, paragraph 5, Act No. 309/1991 Zb., as amended by Act No. 393/1998 Z.z.

¹⁶⁾ Article 9, paragraph 4, Regulation of the Government of the Slovak Republic No.92/1996 Z.z.

¹⁷⁾ Decree of the Ministry of Environment of the Slovak Republic No.41/1997 Z.z.