

NB! This newsletter from the Danish EPA and The Danish Tax and
and Customs Administration is translated by DPA-System.

22 January 2010

Producer responsibility on portable batteries and accumulators: – Producers and importers payment to SKAT (*Danish Tax and Customs Administration*)

Financing and collection

Producers and importers are required to make an annual payment to SKAT (*Danish Tax and Customs Administration*) for the quantity of portable batteries and accumulators which they have placed on the market. The payment covers collection expenses incurred by municipal collection of portable batteries and accumulators.

Producers and importers are any person in Denmark who as the first level in the distribution chain places batteries or accumulators, including those incorporated into appliances or vehicles, on the market in Denmark on a professional basis.

“Placing on the market” means supplying or making available, whether in return for payment or free of charge, to a third party.

The rules are laid out in the Danish Statutory Order on batteries, accumulators and waste batteries and accumulators No 1186 of 7 December 2009. This statutory order is issued on the basis of the Danish Environmental Protection Act, and it implements the EU Battery Directive (EC 66/2006) in Denmark.

Batteries covered by producer responsibility and reporting and payment obligations to SKAT

As a guiding principle, producer responsibility applies to all types of batteries and accumulators.

“A battery or an accumulator” means “any source of electrical energy generated by direct conversion of chemical energy and consisting of one or more primary battery cells or consisting of one or more secondary battery cells.”

Reporting and payment obligations to the Danish Tax and Customs Administration apply exclusively to portable batteries and accumulators, which are defined below.

- “Portable batteries or accumulators” means “any battery, button cell, battery pack or accumulator that:
 - (a) is sealed,
 - (b) can be hand-carried;
 - (c) is neither an industrial battery or accumulator nor an automotive battery or accumulator.
- By “button cell batteries” is meant “any small round portable battery or accumulator whose diameter is greater than its height”

The payment applies to all portable batteries and accumulators whether they are sold as incorporated parts or on a single weight basis.

The payment does not apply to portable batteries and accumulators which are specifically designed for use in:

- Appliances which serve the essential interests and protection of Denmark, arms, munition and other appliances if they are specifically produced for military purposes,
- Appliances, which are intended to be launched into space.

“Automotive batteries or accumulators” means “any battery or accumulator used for automotive starter, lighting or ignition power.”

“Industrial battery or accumulators” means “any battery or accumulator designed for exclusively industrial or professional uses or used as propulsion in any type of electric vehicle.”

Rate of payment to SKAT

The current payment rate for portable batteries and accumulators, which have been placed on the market is set to DKK 2.70/kilogram for batteries put on market in 2009. The Danish EPA adjusts the payment rate once a year. The current payment rate is published on the Danish EPA website www.mst.dk.

“Kilogram” means “the exact weight of batteries or accumulators in kilograms including the weight of the electrolyte, excluding, for instance, the weight of the appliances into which the battery has been incorporated. For single batteries and accumulators the weight excludes the weight of packaging, instruction manuals etc.”

The period for payment, reporting and marketing is the calendar year. The first period for which payment is due, is the calendar year 2009.

Calculation of marketed output

The quantity of portable batteries and accumulators which is placed on the market is reported in kilograms of batteries, which the producers or importers have:

- Produced for professional purposes,
- Imported,
- Had in stock by the beginning of the calendar year,
- Added to stock as returned goods

The following can be subtracted from the quantity of portable batteries and accumulators placed on the market and reported to SKAT by a producer or an importer:

- Portable batteries and accumulators for own use,
- Portable batteries and accumulators which are exported
- Portable batteries and accumulators which are remanufactured to industrial batteries or accumulators,
- Portable batteries and accumulators which are damaged by the producer or importer by fire, during transport or similar circumstances,
- Portable batteries and accumulators which are returned to the producer or importer by the buyer, if the producer or importer returns the full amount of the goods inclusive payment to SKAT,
- The stock supply by the end of the calendar year.

Furthermore, the quantity of portable batteries or accumulators resold to another company, which has then exported them, can be subtracted from the quantity of portable batteries and accumulators placed on the market in the calculation and reporting to SKAT by a producer or an importer. However this requires presentation of a declaration from the company which has either remanufactured or exported the portable batteries or accumulators. The declaration must contain the following information:

- The company's name, address and CVR number,
- The quantity and type of those portable batteries and accumulators which have been exported or remanufactured to industrial batteries or accumulators,
- Invoice number and date for the quantity resold,
- Invoice number and date for the quantity bought,

This declaration must be kept as a part of the documentation of the accounting.

Furthermore, for producers or importers to be eligible for a deduction from SKAT, it is a condition that the portable batteries or accumulators which have been exported or remanufactured to industrial batteries or accumulators are new and unused.

Reporting and payment to SKAT

Payment to SKAT is due on 1 January following the end of the reporting and payment period. The deadline for reporting and payment is no later than 15 February.

NOTE: this first payment to SKAT can be conducted 1 February to 15 February 2010.

Deadline for reporting and payment to SKAT

Following the end of every reporting period, producers and importers are required to report to SKAT the quantity of portable batteries and accumulators which has been placed on the market during the previous calendar year. Reporting is submitted electronically through www.skat.dk. Therefore, producers and importers must sign up for "TastSelv Erhverv". Further information is available at SKAT's webpage.

Reporting must be divided into the four battery types specified in the form below. Payment will be in accordance with the reported quantity. Payment to SKAT must be done using internet banking.

The quantity must be reported with the following information¹:

Portable batteries and accumulators	Quantity in kilograms
Button cell batteries (Zink / Mercury Oxide /Silver Oxide)	
Lead acid	
Nickel Cadmium	
Others	

Payment to SKAT can be omitted if the amount due is less than DKK 50 for a payment period. However, reporting to SKAT of the quantity must be submitted in any event. In case of no quantity, please report 0 (zero).

In case of a lack of reporting SKAT will apply a temporary estimated payment for producers and importers. A reminder payment of DKK 65 plus interest will be assessed to the reminder letter.

Registration of producers and importers for producer responsibility and payment

Danish Producer Responsibility System - DPA-System operates a statutory producer register for producers and importers of all types of batteries and accumulators.

Producers and importers, who were registered by DPA-System before 31 December 2009 need do nothing further in terms of registration. DPA-System will automatically transfer registration information to SKAT.

¹ The form at the webpage is in Danish, but this form corresponds to the Danish-language version.

New producers and importers must register both at DPA-System for producer responsibility and at The Danish Commerce and Companies Agency (DCCA) in regards to the reporting and payment obligation to SKAT for portable batteries placed on the market.

Registration to The DCCA concerning reporting and payment to SKAT must be done through www.virk.dk. Companies need to carry out the registration digitally by using form number 24.054.

Information concerning registration for producer responsibility is available at www.DPA-System.dk.

Accounting

Producers and importers must keep accounts as a basis for calculating the quantity of waste batteries and accumulators placed on the market. Accounts will be carried out as a part of the ordinary business accounting.

Supervision

SKAT and The Danish EPA will carry out supervision of this field. SKAT handles administration and control of calculation and reporting of quantities and payment.

SKAT has access to carry out control on the companies' premises and to collect information from other business operators, authorities and DPA-System.

Penalty

There are fixed rules mandating penalties to those who violate the Danish Statutory Order, including reporting incorrect or misleading information, concealing information for control of calculation, or refraining from registering.

Appeals

DPA-System can decide whether a company must be registered. DPA-System can also decide whether the batteries and accumulators placed on the market belongs to the categories portable, industrial or automotive batteries or accumulators.

Decisions made by DPA-System can be appealed to the Danish EPA.

Decisions made by the Danish Tax and Customs Administration, e.g., about reporting obligations and payment can be appealed to the Danish National Tax Tribunal.

Nickel-Cadmium Batteries

The tax on hermetically sealed nickel-cadmium accumulators (closed nickel-cadmium batteries) continues unchanged. Kindly refer to the Danish Statutory Order No 1251 of 6 December 2006.²

Further Information

Should you need further information about reporting and payment, please feel free to contact SKAT. SKAT can be contacted on phone number +45 7222 1818 or through the email form on www.skat.dk/kontakt.

This newsletter will be made available at SKAT's webpage www.skat.dk, DPA Systems webpage www.dpa-system.dk and at the Danish EPA's webpage www.mst.dk.

Should you need further information about which batteries are subject to producer responsibility, please feel free to contact DPA-System. DPA-System can be contacted on phone number +45 33779193 or by e-mail info@dpa-system.dk.

Kind regards

² Danish language version only: <https://www.retsinformation.dk/Forms/R0710.aspx?id=17548>.

The Danish Environmental Protection Agency & SKAT