

Payment to Skattestyrelsen (The Danish Tax Agency) for portable batteries

DPA-System is short for Danish Producer Responsibility System. DPA-System is in charge of administrative tasks associated with the rules on producer responsibility under Danish environmental law regarding waste from electrical and electronic equipment, end-of-life batteries and accumulators, and end-of-life vehicles.

Producer responsibility for these waste types has authority in the Danish Environmental Protection Act. This Act translates into three Statutory Orders for the different waste types: the WEEE Order, the Battery Order, and the End-of-life Vehicles Order (the current statutory texts can be found on www.dpa-system.dk).

The Danish Statutory Orders take offset in three EU directives for the same waste types: the so-called WEEE Directive, the Batteries Directive, and the ELV Directive. Also these directives with exact titles and dates can be found on www.dpa-system.dk.

Producer responsibility rests on the principle that each producer or importer assumes responsibility for collection and management of WEEE, waste batteries, and end-of-life vehicles to the effect that products becoming waste are managed in an environmentally correct manner, with the highest possible utilisation of resources contained in such products.

Producers and importers are in the following referred to as *producers* as the rules applying to both types are the same.

In general, the following abbreviations are used: WEEE for waste electrical and electronic equipment, BAT for batteries and accumulators, and ELV for end-of-life vehicles.

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In pursuance of the rules on producer responsibility for WEEE, waste batteries, and ELV this document describes how the payment for the producer responsibility for portable batteries is done through Skattestyrelsens (The Danish Tax Agency) self-service E-tax for businesses. This service is partly available in English.

It is a precondition for the reporting that you are registered for portable batteries with The Danish Business Authority (Erhvervsstyrelsen) and thereby have made a registration with both Skattestyrelsen and DPA-System. Read more on DPA-System.dk - [Registration](#).

1. On Virk.dk you search payment for portable batteries – 24.054 and then log in to the system.

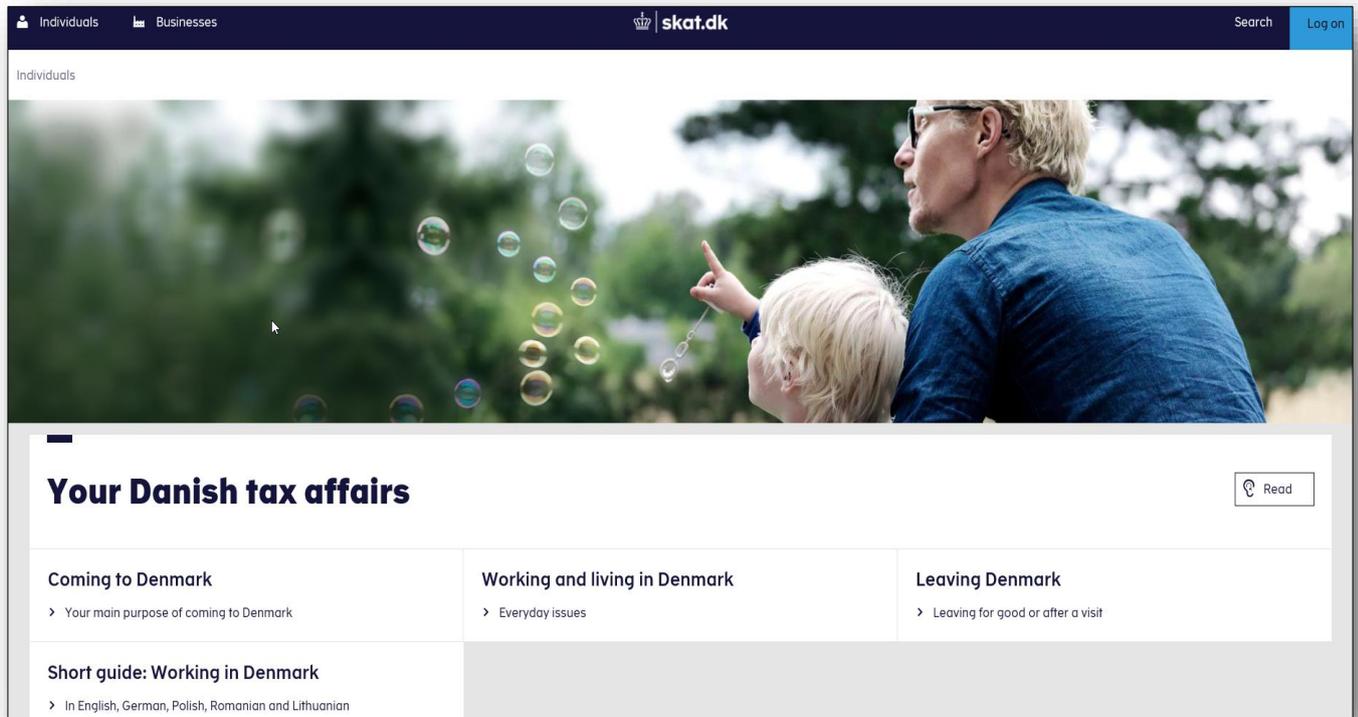
The screenshot shows the Virk.dk website interface. At the top left is the Virk logo and 'Indberet' text. A search bar contains 'Søg på Virk | Indberet'. On the right is the 'mit virk' logo and a 'Log ind' button. Below the search bar, the main heading is 'Betaling for bærbare batterier - 24.054'. A large orange 'Start' button is prominent. Below this, there are tabs for 'Sådan gør du', 'Vejledning', and 'Kontakt'. The 'Sådan gør du' tab is active, showing a list of requirements: 'Du skal have NemID medarbejdersignatur: **Bestil NemID**' and 'Du skal have et CVR-nummer / SE-nummer for at kunne foretage indberetningen.' To the right, under 'Trin for trin', a three-step process is listed: 1. Klik [Start], 2. Udfyld felterne og klik [Næste] for at fortsætte, 3. Klik [Opsummering] og derefter [Send] for at indsende anmeldelsen. At the bottom left, there is a 'Mere information' section with a warning: 'Vær opmærksom på, at en registrering for bærbare batterier og akkumulatorer er gældende indtil virksomheden aktivt afmelder den. Du skal derfor kun anvende denne blanket første gang virksomheden skal registreres for betaling for bærbare batterier og akkumulatorer.'

When you have filled the form, you can print a receipt from The Danish Business Authority (Erhvervsstyrelsen). When The Danish Tax Agency has approved the registration, a proof of registration is available, if you log on to skat.dk self-service E-tax for businesses and choose profile - Proof of registration. If you have any questions to your registration or reporting, you can contact The Center for Excise Duties on 72 22 28 10. You are now ready to report your Excise Duties to Skattestyrelsen (The Danish Tax Agency).

Log on to “Business” on skat.dk

When you log on to “Business” you can use your company’s NemID or your E-tax password.

2. The picture below shows the page where you log on to “Business”



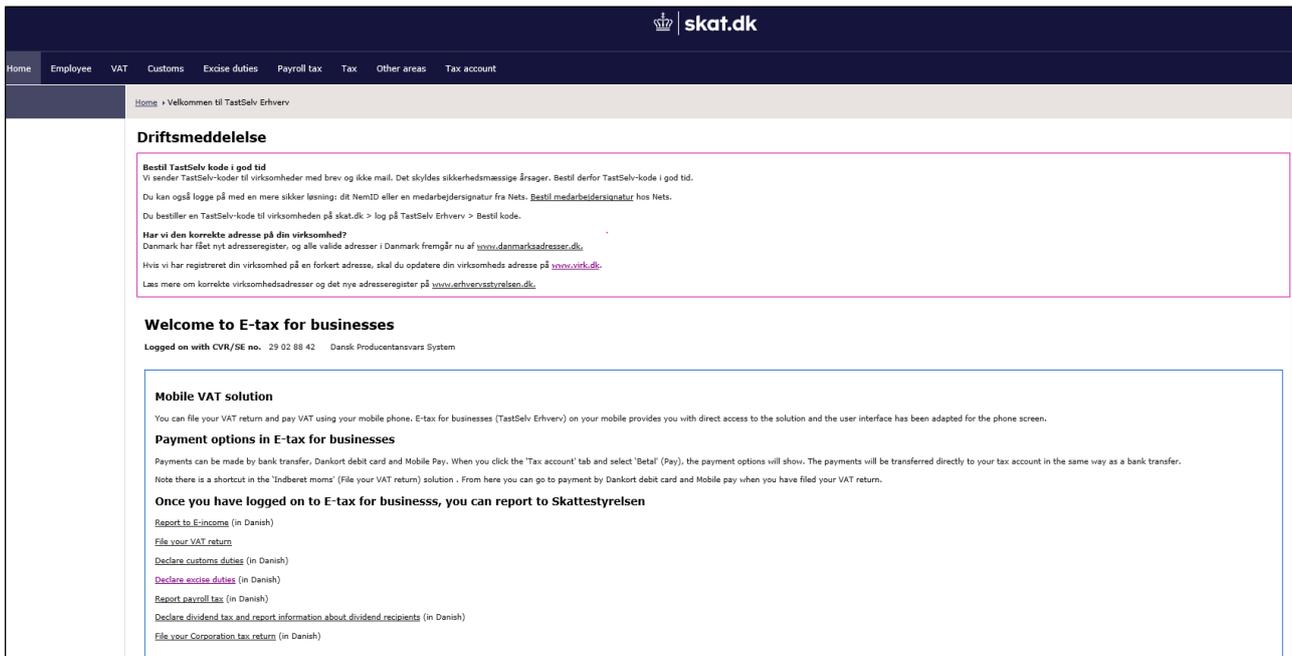
The screenshot shows the skat.dk website interface. At the top, there is a dark blue navigation bar with 'Individuals' and 'Businesses' tabs, the 'skat.dk' logo, and 'Search' and 'Log on' buttons. Below the navigation bar, the word 'Individuals' is displayed. The main content area features a large photograph of a man and a young child blowing bubbles. Below the photo, the heading 'Your Danish tax affairs' is prominently displayed, accompanied by a 'Read' button. Underneath, there are three columns of content: 'Coming to Denmark' with a sub-link 'Your main purpose of coming to Denmark', 'Working and living in Denmark' with a sub-link 'Everyday issues', and 'Leaving Denmark' with a sub-link 'Leaving for good or after a visit'. A fourth section, 'Short guide: Working in Denmark', is located below the first column with a sub-link 'In English, German, Polish, Romanian and Lithuanian'.

Find the item punktafgifter (*excise duties*)

NOW YOU ARE LOGGED ON TO YOUR SITE WITH SKAT.

3. You will see a welcome page and must now find the menu item punktafgifter (Declare *excise duties*) in the menu below.

(Note that the below screen dates from 2019)



The screenshot shows the skat.dk website interface. At the top, there is a dark blue navigation bar with the skat.dk logo and a menu with items: Home, Employee, VAT, Customs, Excise duties, Payroll tax, Tax, Other areas, and Tax account. The 'Excise duties' item is highlighted. Below the navigation bar, the main content area displays a 'Driftsmeddelelse' (Business Notice) section with several paragraphs of text and links. Below this, there is a 'Welcome to E-tax for businesses' section with a login status. At the bottom, there is a 'Mobile VAT solution' section with a list of links for various tax reporting tasks.

Report portable batteries in kilograms

NB! Remember the report to Skattestyrelsen concerns only portable batteries.

You must report the weight (kilograms) of the amount of portable batteries you have imported and placed on the market in Denmark in the previous year.

Click on Indberet (*report*) under Punktafgifter (Excise Duties) in the left-hand side menu.

Fill in the relevant fields of the report.

Approve and print receipt

Click Godkend (*approve*) when you have filled in the report. You will then see a receipt for you to print. Now you can log off from self-service E-tax for businesses.

If you have reported incorrectly you have the possibility to correct your report before 4 p.m. on the same day. You can retrieve your report under Tidligere indberettet (*reported previously*) in the left-hand side menu.

DPA-System will then receive the quantities placed on the market for our producer responsibility register.

Help and further information

The deadline for reporting to SKAT is on 15 February. If you have problems with your reporting please feel free to contact Skattestyrelsen (The Danish Tax Agency) The Center for Excise Duties on tel.no. +45 72 22 28 10.

DPA-System, 2019

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