

Exemption and relief from excise duty

THE FOLLOWING IS FULLY EXEMPT FROM EXCISE DUTY:

1. packaging on which a deposit has been established under the Packaging Act, except metal packaging of beverages, and from which at least 85 per cent of each class of packaging material is recovered;
2. metal packaging of beverages, from which at least 50 per cent is recovered;
3. other packaging recovered to the extent provided for in § 36 of the Packaging Act.

§ 36 of the Packaging Act provides for that a packaging undertaking shall recover packaging material types at least to the following extent per calendar year:

- ✓ 70 percent of the total mass of glass waste by way of recycling;
- ✓ 70 percent of the total mass of paper and paperboard waste, whereas 60 percent of the total mass by way of recycling;
- ✓ 60 percent of the total mass of metal waste by way of recycling;
- ✓ 55 percent of the total mass of plastic waste, whereas 45 percent of the total mass of plastic waste by way of recycling and 22.5 percent of the total mass of plastic waste by way of reprocessing into plastic;
- ✓ 45 percent of the total mass of wood waste, whereas 20 percent of the total mass by way of recycling.

In order to obtain a full exemption from excise duty, the percentage of recovering and recycling provided for packaging material must be calculated of the total weight of packaging of the goods placed on the market and must be complied with to the extent provided for.

THE RELIEF TO OPERATORS WHOSE QUANTITIES OF THE PACKAGING OF GOODS TO BE PLACED ON THE MARKET ARE SMALL

The requirements provided for a packaging undertaking, whose quantities of the packaging of goods to be placed on the market are small, have been relieved by the Packaging Act and the same principle has been provided for in the Packaging Excise Duty Act as well.

According to clause 8 (2) 5) of the Packaging Excise Duty Act plastic packaging of goods placed on the market in Estonia or acquired in and imported from another Member State with the weight of less than 25 kilograms per quarter and packaging made of another material with the weight of less than 50

kilograms per quarter.