

Transfer of obligations to recovery organisation

If a payer of the excise duty has transferred its obligations to a recovery organisation founded by packaging operators, the period of taxation and of record-keeping concerning excise duty is one calendar year.

Pursuant to **§ 11¹ of the Packaging Excise Duty Act**, a payer of excise duty may transfer the obligations provided for in the Packaging Excise Duty Act under a written contract to a recovery organisation.

A payer of excise duty will transfer the obligations to a recovery organisation on a date specified in a written contract. The payer of excise duty cannot retroactively transfer such obligations relating to the period preceding the entry into the contract whose term of performance has expired, regardless of whether the parties have performed the obligations arising from the contract.

A recovery organisation organises the accept of the return and recovery of packaging and packaging waste of packaged goods for the payers of excise duty who have concluded the contract with the organisation and have placed the goods on the Estonian market, pursuant to the rates of recovery established by law. The payers of excise duty submit the necessary information to the recovery organisation and the organisation submits the information concerning the use of packaging to the relevant authorities for the payer of excise duty.

The payer of excise duty who has not transferred its obligations to a recovery organisation must keep quarterly records concerning the sale, transfer without charge, exchange and use for self-consumption of the packaging of goods placed on the market in Estonia or acquired in and imported from another Member State, based on the weight of packaging and type of packaging material. The payer of excise duty is obliged to keep quarterly records on the recovery of packaging as well.

If the tax liability of excise duty on packaging arises, a payer of excise duty must submit an excise duty return to the Tax and Customs Board by the fifteenth day of the month following the period of taxation.