

Law amending the ordinary law of 16 July 1993 for completing the federal structure of the State

The Chambers have adopted and we approve the following:

Article 1. This law regulates a matter covered by Article 78 of the Constitution.

Article 2. The following amendments are made to Article 369 of the ordinary law of 16 July 1993 for completing the federal structure of the State:

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3) The 8th [paragraph] is replaced by the following provision:

8 - Batteries: current generators operating by the transformation of energy released by suitable chemical reactions, including rechargeable batteries;

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Article 9. Article 378 of the same law is replaced by the following provision:

"Art. 378. - § 1. When batteries are subjected to a deposit system or return premium system or when a collection and recycling system is set up, they are exempted from the ecotax referred to in Article 377 if the following conditions are fulfilled:

1. For batteries subjected to a deposit system or return premium system:

a) the amount of the deposit or of the return premium must amount to a minimum of 10 [Belgian] francs per battery. The King may, by an order deliberated on in the Council of Ministers, at the proposal of the follow-up committee [*Commission de suivi/Opvolgingscommissie*], amend the minimum deposit amount or the minimum return premium amount in order to increase the efficacy of these systems. The King shall refer to the legislative Chambers, immediately if they are in session, or from the opening of the next session, a draft law confirming the orders made in execution of this sub-item a);

b) a proof must be given to buyers of batteries, demonstrating that their purchase occurred in Belgium; the King shall determine the manner in which this proof may be provided.

2. For batteries for which a collection and recycling system is set up:

a) the recycling system must be financed by means of a collection and recycling

contribution of which the amount shall be set by the King. The King may amend the amount of this contribution by an order deliberated on in the Council of Ministers, at the proposal of the follow-up committee;

b) the following quantities, expressed as rates of the weight of batteries put on the Belgian market in one year, must be collected, without recourse to used batteries from abroad:

1996:	40%
1997:	50%
1998:	60%
1999:	67.5%
2000:	75%

c) all the batteries collected must undergo appropriate processing or be recycled using the best available technological means which are economically feasible, in accordance with regional legislation on waste processing.

3. Natural or legal persons who put batteries on the market or persons they approve for this purpose shall provide the competent authorities for the system chosen with all information these authorities deem useful for evaluating the collection, the suitable processing or the recycling and, for the option dealt with under 2 [above], the destination of the collection and recycling contribution.

Natural or legal persons who put batteries on the market or persons they approve for this purpose shall further provide, by all means judged necessary by the public authorities, proof that they have informed the consumer of the operation of the system they have chosen.

4. If it emerges during the annual evaluation by the follow-up committee that the rates shown at *2b* [above] have not been achieved, the body to which the natural or legal persons placing the batteries on the market have entrusted the assignments referred to at 3 [above] or, by default, these persons themselves, shall pay a fine equal to the difference between the number of batteries that would have been collected if the rates referred to in *2b* had been reached and the number of batteries actually collected, multiplied by an amount equal to the ecotax increased by the amount of the collection and recycling contribution and the VAT on the two aforementioned elements. This amount shall always be rounded up to the nearest franc. Furthermore, in this case, the possibility

provided for at item 2 shall be withdrawn for the following year, unless the King decides otherwise on advice from the follow-up committee.

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Article 20. Article 394 of the same law is replaced by the following provision:

"Article 394. - Apart from the cases expressly provided for in this law, the ecotax is due from the taxpayer at the point of consumption.

§ 1. For goods liable to the ecotax existing in the stocks of retailers at the time this tax comes into force, the tax will be due on expiry of a deadline reflecting the normal speed of stock rotation with retailers, to which a safety margin has been added.

§ 2. In no case, after the date mentioned in sub-paragraph 2 below, may products liable to the ecotax under this law, in so far as they are not exempted by virtue of this same law, be in stock nor in the departments of retailers unless the latter can provide proof of payment of the ecotax pertaining to these products.

For the purposes of the sub-paragraph above, the following dates are applicable:

- drinks containers: 1 October 1996;
- disposable razors: 1 July 1996;
- disposable cameras: 1 July 1996;
- batteries: 12 July 1996;
- receptacles containing certain industrial products: 1 October 1996;
- pesticides and phytopharmaceutical products: 1 October 1996.

§ 3. For stocks of products liable to the ecotax which are with retailers at the time when an exemption previously granted is withdrawn or expires, the ecotax must be paid within a period of one month after the date when the exemption has come to an end.

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Article 24. Article 401 of the same law is replaced by the following provisions:

"Article 401. - The ecotax applies:

1. to containers for beverages:

- to containers containing sparkling waters, beers, colas and lemonades: from 1 April 1994;

- to containers containing other drinks: from 1 January 1996;

2. to disposable razors: from six months after this law comes into force;

- to disposable cameras: from 1 July 1994;

3. to batteries: from 1 January 1996;

4. to receptacles containing certain industrial products: from 1 January 1996;

5. to pesticides: from the date mentioned in Annexe 16 next to the active ingredient of the pesticide;

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