

(D-1)

Act on amendment of act on compensation in connection with collection of lead accumulators and hermetically sealed nickel-cadmium accumulators (closed nickel-cadmium batteries), act on tax on lead accumulators and hermetically sealed nickel-cadmium accumulators (closed nickel-cadmium batteries) and act on amendment of act on registration tax on motor vehicles etc.

ACT no. 397 of May 22, 1996 (in force)

Subsequent amendment to the directive

Consolidation Act no. 741 of September 22, 1997

ACT no. 1098 of December 29, 1997 § 26

Consolidation Act no. 547 of May 30, 2000

The Full Text

Act on amendment of act on compensation in connection with collection of lead accumulators and hermetically sealed nickel-cadmium accumulators (closed nickel-cadmium batteries), act on tax on lead accumulators and hermetically sealed nickel-cadmium accumulators (closed nickel-cadmium batteries) and act on amendment of act on registration tax on motor vehicles etc.

We, Margrethe the Second, Queen of Denmark by the grace of God, hereby makes the following known: Folketinget (= Parliament) has passed the following bill, which has received the Royal Assent:

§1

In act no. 404 of June 14 1995 regarding compensation in connection with collection of lead accumulators and hermetically sealed nickel-cadmium accumulators (closed nickel-cadmium batteries), the following amendments are made:

1. In the title of the act "lead accumulators and" is eliminated.
2. § 1, subsection 1 the wording is as follows:

"The Minister for Environment and Energy will pay 120 kr. for one kilogramme of collected, hermetically sealed nickel-cadmium accumulators (closed nickel-cadmium batteries) to private and public enterprises, associations, municipalities etc. which collect and deliver or organize delivery of nickel-cadmium batteries for recycling purposes."

3. In § 1, subsection 2, "arrangements of collection" is changed to "arrangement of collection".
4. In § 1, subsection 3 "the lead accumulators or" is eliminated.
5. In § 3 "lead accumulators or" is eliminated.

§ 2

In act no. 414 of June 14 1995 regarding tax on lead accumulators and hermetically sealed nickel-cadmium accumulators (closed nickel-cadmium batteries) the following changes will be made:

1. In the title of the act "lead accumulators and" is eliminated.
2. In § 1 "lead accumulators and" is eliminated.
3. § 2, subsection 1 the wording is as follows:

"The tax amounts to the following for:

- 1) nickel-cadmium looses roundels, individual or built together
button cells or flat pack

.... 6 kr.

apiece.

- 2) nickel-cadmium roundels built together
no less than
cell".

...36 k

.... 6 kr. per

4. In § 2, subsection 2, "and 1 kr. per kilogramme lead accumulator" is eliminated".
5. In § 3, subsection 1, 1st paragraph "lead accumulators or" is eliminated.
6. § 3, subsection 1, 2. paragraph is abolished.
7. § 19, subsection 1, the wording is as follows:
"Subsection 5. At the customs clearance, the delivery or the reception of goods as mentioned in subsection 1, the number of units of taxable goods shall be stated".
8. In § 26, subsection 1, no. 2 "or the capacity" is eliminated.
9. § 9, subsection 1, 3rd paragraph is eliminated.
10. In § 34, subsection 5, 2nd paragraph "1 kr. per kilogramme lead accumulator and" is eliminated.

§ 3

In act no. 413 of June 14 1995 regarding amendment of act on registration tax on motor

vehicles etc. (Tax exemption for mobile daycare centers and reduction of the taxable amount, as regards the tax on lead accumulators etc.), the following amendments are made:

1. § 1, no. 2 has the following wording:

"2. In § 8 after subsection 4 the following is inserted as a new part:

"Subsection 5. Fees for lead accumulators determined by the official environmental authorities as well as value-added tax thereof may be excluded from the taxable amount".

2. § 2, subsection 3 has the following wording:

"Subsection 3. For vehicles, which, as mentioned in § 1, no. 2 of the act, are taxable according to act on registration tax on motor vehicles etc. § 9, subsection 2 or 4, the act comes into force, when, as from the effect of the act, by announcing a price, the fee including registration tax of the taxable amount has been deducted, which for the vehicle in question must be levied according to the regulations of the official environmental authorities.

§ 4

The act comes into force on July 1 1996.

Given at Christiansborg Slot, May 22 1996.

Under my hand and seal

MARGRETHE R.

/Svend Auken

Official notes

None

(D-2)

Promulgation of act on tax on hermetically sealed nickel-cadmium accumulators (closed nickel-cadmium batteries).

Consolidation Act no. 561 of August 3 1998 (in force)

Subsequent amendment to the directive

Act on no. 380 of June 2 1999 § 6

Act on no. 165 of March 15 2000 § 27

Act on no. 1029 of November 11 2000

The Full Text

Promulgation of act on tax on hermetically sealed nickel-cadmium accumulators (closed nickel-cadmium batteries).1)

Hereby, act no. 414 of July 14 1996 on tax on lead accumulators and hermetically sealed nickel-cadmium accumulators (closed nickel-cadmium batteries) is promulgated, with the amendments resulting from § 2 of act no. 397 of May 22 1996 and § 26 of act no. 1098 of December 1997.

Taxable goods and tax tariffs

§ 1.¹⁾ Tax on hermetically sealed nickel-cadmium accumulators shall be paid to the Ministry of Finance.

§ 2.¹⁾ The tax amounts to:

1) For nickel-cadmium loose roundels, individual or built together button cells or flat packs 6 kr. per unit.

2) For built together nickel-cadmium roundels 36 kr. per pack.

no less than 6 kr. per cell.

Subsection 2.¹⁾ For used goods the tax shall amount to the same amount as for a similar new item, however, no less than 120 kr. per kilogramme nickel-cadmium accumulators.

Registered companies

§ 3.¹⁾ A person, who manufactures nickel-cadmium accumulators, must register his or hers business with the official customs and tax authorities.

Subsection 2. A person, who receives taxable goods from abroad with the purpose of selling them, may register his or hers business with the official customs and tax authorities.

Subsection 3. A certificate for proof of registration shall be issued to the registered companies.

§ 4. Registered companies are entitled to receive taxable goods from abroad and from other registered companies, with the purpose of reselling them, without the tax being settled.

Tax period and assessment of the taxable amount

§ 5. The tax period shall be the actual month.

§ 6. Registered companies must assess the dutiable amount for a tax period as the amount of dutiable goods that has been delivered from the company during that period.

Subsection 2. Consumption of own goods by registered companies shall be ranked alongside delivery.

§ 7. From the dutiable amount which is assessed according to § 6, the following shall be deducted:

- 1) goods delivered to another registered company, cf. § 4,
- 2) goods delivered to abroad,
- 3) goods delivered to aircraft or ships of 5 gross register tonnage or more, apart from sports planes and pleasure craft,
- 4) goods while stored at the company or during transport to and from the company have been destroyed by fire etc., or
- 5) goods which are returned to the company, if the buyer is compensated (price of goods included tax).

Subsection 2. The official customs and tax authorities can establish control measures for deduction according to subsection 1.

Tax exemption and compensation

§ 8. Goods delivered to the diplomatic representations, international institutions etc. and to the persons affiliated to these, as mentioned in § 4 of the Customs Act, shall be tax exempt. The Minister for Taxation may determine the rules for tax exemption.

§ 9. The official customs and tax authorities may, in case the annual compensation is at least 500 kr., grant the company, which has not been registered according to § 3, compensation for the paid tax on unused goods, which is dealt with in § 7, subsection 1, no. 2 and 3.

Subsection 2. The official customs and tax authorities continue the directives for accounts and control in connection with tax compensation according to subsection 1.

§ 10. Goods imported or received from abroad are tax-free to the same extent and under similar conditions as determined for tax exemption according to act on value-added tax § 36, subsection 1, no. 1-3.

Accounting rules

§ 11. Manufacturing companies shall keep accounts on production of taxable goods, supply of unexamined goods and delivery and consumption of taxable goods. The companies shall keep the stock of taxable goods and unexamined goods separate.

Subsection 2. Other registered companies shall keep accounts on supply of unexamined goods and delivery as well as consumption of dutiable goods.

Subsection 3. The official customs and tax authorities determines further rules for the accounting of the registered companies.

Settlement of the tax

§ 12. Registered companies shall, after the expiry of each month and no later than the on the 15th of the following month, inform the official customs and tax authorities of the amount of goods, of which the company must pay tax, cf. §§ 6 and 7. The information shall be signed by the management of the company.

Subsection 2. If the information mentioned in subsection 1 is not submitted within the expiry of the mentioned deadline, the official customs and tax authorities may discontinue the registration of the company, until the missing information has been received by the official customs and tax authorities.

§ 13. The tax for a tax period shall be paid to the official customs and tax authorities no later than on the 15th of the month following the tax period. If the tax is less than 50 kr., payment may be cancelled.

Subsection 2. If the tax is not paid on time, a monthly interest of 1.3% for each commenced month must be paid, starting from the 1st of the month during which the amount must be paid by the company, however, at least 50 kr.

Subsection 3. The Minister of Taxation determines the further rules for the payment of the tax.

§ 14. The official customs and tax authorities may order a company, which does not pay tax on time, to submit information for shorter periods than one month.

Subsection 2. Furthermore, the official customs and tax authorities may order a company, which does not pay tax on time, to operate with a shorter deadline of payment the one in § 13, subsection 1 and demand security for the payment of the tax.

§ 15. If the due amount has not been paid 14 days after the expiry of the deadline, the official customs and tax authorities may discontinue the registration of the company, until the due amount has been paid.

Subsection 2. If the tax period or the time for payment has been shortened according to § 14, the registration may be discontinued immediately after the expiry of the time for payment.

§ 16. If it is found that a company has given false information, so that the company has not paid sufficient tax, the company shall be asked for payment of the amount due to be paid no later than 14 days after the claim.

Subsection 2.²⁾ If the size of the tax amount, which is to be paid by the company, cannot be

determined on the basis of the accounts of the company, the official customs and tax authorities may make an estimated assessment of the tax liability.

Subsection 3. If the tax is not paid on time, a monthly interest of 1.3 percent for each commenced month must be paid, starting from the 1st of the month during which the amount must be paid by the company, however, at least 50 kr.

Tax on goods received from abroad

§ 17. For dutiable goods imported from areas outside EU or from certain areas that are not covered by the tax area of the relevant EU countries, the tax shall be paid upon import, unless the goods are supplied to a registered company or are covered by § 10. The tax is paid according to the rules of chapter 4, cf. subsection 2 and the Customs Act.

Subsection 2. For goods imported by a company registered according to § 29 of the Customs Act, the rules of § 18 shall apply correspondingly.

§ 18. In other cases, the tax shall be paid in connection with the reception of the goods in this country, unless the goods are received according to the rules of § 4 or are covered by § 10. Businesses receiving goods, shall, prior to the shipment of taxable goods from abroad, register the official customs and tax authorities. This registration is valid for 5 years.

Subsection 2. Businesses receiving goods as mentioned in subsection 1 must, at the expiry of each month and no later than on the 15th of the following month, state the amount of goods received by the company during that month. Other recipients of goods shall submit information upon reception. The statement shall be signed by the recipient of the goods.

Subsection 3. The tax shall be paid to the official customs and tax authorities no later than at the time of the submission of the information mentioned in subsection 2. If the tax is less than 50 kr., the business may cancel the amount.

Subsection 4. The official customs and tax authorities may ask businesses receiving goods, which repeatedly do not pay the tax on time, to submit the information upon the reception of the goods. Furthermore, the official customs and tax authorities may ask the business to pay the tax upon the reception of the goods.

Subsection 5. The regulation of § 11, subsection 2 and § 16 of the act shall apply correspondingly.

Subsection 6. The Minister of Taxation may determine the rules for declaration and payment of the tax.

Cover tax

§ 19. For goods, that are not in themselves taxable according to § 1, but contain dutiable goods, a cover tax shall be paid upon import from areas outside EU or from certain areas that are not covered by the tax area of the relevant EU countries. The tax is paid according to the rules of chapter 4, cf. subsection 2 of the Customs Act.

Subsection 2. For goods imported by a company registered according to § 29 of the Customs Act, the rules of § 18, subsection 1, 2 and 3 paragraph and subsection 6 shall apply correspondingly.

Subsection 3. In other cases, the tax shall be paid upon reception in this country. The regulations of § 18, subsection 1, 2 and 3 and subsection 2-6 shall apply correspondingly.

Subsection 4. The tax shall be paid according to the tax tariffs in § 2.

Subsection 5.1) At the customs clearance, the delivery or reception of goods as mentioned in subsection 1, information of the number of units must be declared.

Subsection 6. The regulations of §§ 9 and 10 shall apply correspondingly

Control regulations

§ 20. The official customs and tax authorities are entitled to conduct inspections of the companies, which are covered by the law, and to inspect the stock, the ledgers and other accounting material of the companies as well as their correspondence, etc.

Subsection 2. The owners of the companies and the employees shall offer the necessary assistance and help to the official customs and tax authorities during the inspections mentioned in subsection 1.

Subsection 3. The material mentioned in subsection 1 shall, upon the request of the official customs and tax authorities, be submitted or sent to the official customs and tax authorities.

Subsection 4. Suppliers of raw material for production of dutiable goods shall, upon request, inform the official customs and tax authorities of their delivery of goods to companies manufacturing dutiable goods.

Subsection 5. Businesses shall, upon request, inform the official customs and tax authorities of their purchases of dutiable goods for the company.

Subsection 6. The official customs and tax authorities are entitled to conduct inspections of goods during transport, when these goods are sold from abroad for business or transported to other companies than those registered for business.

§ 21. Official authorities shall, upon request, provide the official customs and tax authorities with all information for use at registration of and control of companies covered by the law.

Subsection 2. The police shall assist the official customs and tax authorities according to rules that are determined as a result of negotiation between the Minister of Taxation and the Minister of Justice.

§ 22. The Minister of Taxation may determine the rules of the control measures necessary for the implementation of the act.

Other regulations

§ 23. Businesses, which are registered according to § 47, subsection 2 of the act on value-added tax, and by way of telesales in this country, sell dutiable or cover taxable goods, shall register with the official customs and tax authorities. For these businesses the taxable amount is assessed as the amount of goods which the business during the period has sold in this country by way of telesales. For the cover taxable goods mentioned in § 19, subsection 1, § 19 subsection 4 and 5 shall apply correspondingly.

§24. A person who transfers, acquires, gets hold of or uses goods, of which no tax has been paid, where tax was due, shall pay tax of the goods.

Subsection 2. Tax of the goods mentioned may be asked to be paid no later than 14 days

after claim. The same situation is valid, if a company has received a too big amount as compensation according to § 9, subsection 1.

§ 25. A fee (65 kr.) for reminders regarding payment of tax shall be paid according to this act.

§ 26.2) The Minister of Taxation may give the official customs and tax authorities the authority to make decisions according to this act. The minister may determine the rules of the possibility to contest the decisions, including whether the decisions can be brought before a higher administrative authority.

§ 27.2) The National Tax Tribunal shall decide claims regarding the rulings of the official customs and tax authorities in the court of first instance as regards:

- 1) Questions of liability to duty of goods.
- 2) Questions of the dutiable number.
- 3) Questions of assessment of the dutiable amount.
- 4) Questions of the scope of the tax exemption and tax compensation according to §§ 8, 9, 10 and 19, subsection 6.
- 5) Questions about estimated assessment according to § 16, subsection 2.

Subsection 2. The rules in chapters 3 and 3 A of the tax administration act are used in case of claims taken to the National Tax Tribunal according to subsection 1.

§ 28 The rules of remission and extension of the time for payment of the act on value-added tax shall apply correspondingly as regards tax, interest, fees and administrative fines according to this act. The rules are also used for sums to be paid as compensation for the lack of payment on the part of companies.

§ 29.2) (Abolished)

§ 30 Liable for payment of tax shall be, according to the rules of this act, a person who owns, leases or similarly runs the company at his own expense, and the recipient of goods as well as those, who are in position of the goods as stated in § 18, subsection 1.

§ 31 The Faroes, Greenland and Copenhagen Free Port rank alongside areas outside EU as regards the rules of this act.

Penalty provision

§ 32. A person who willfully or by gross negligence:

- 1) submits false or misleading information or withholds information for the use of the tax inspection,
- 2) violates § 3, subsection 1, § 11, subsection 1 or subsection 2, § 12, subsection 1, § 18, subsection 1, 2nd paragraph or subsection 2, § 20, subsection 2-5, § 23, 1st paragraph and § 34, subsection 3, 4 and 6.
- 3) disregards conditions determined pursuant to § 8 or § 9, subsection 2,
- 4) neglects to comply with a, pursuant to § 14, subsection 1, or § 18, subsection 4, 1st paragraph, notified order.

5) continues the operation of a dutiable enterprise, whose registration has been discontinued by the official customs and tax authorities according to § 12, subsection 2, or § 15, or

6) transfers, acquires or gets hold of goods or uses goods, of which no tax has been paid according the regulations, or makes attempts to do so.

Subsection 2. In regulations issued in pursuant of the act, a person, who wilfully or by gross negligence, violates the regulations, shall pay a fine.

Subsection 3. A person who commits any of the above violations wilfully and with the intention to evade paying tax to the Ministry of Finance, is punishable by a fine, detention on lenient terms or prison of up to 2 years.

Subsection 4.2) Companies etc. (legal persons) can be held criminally responsible, according to the regulations of chapter 5 of the criminal code.

§ 33. If a violation is deemed not to cause a more severe penalty than a fine, the Ministry of Taxation, or a person authorized by him, may inform the person in question that the case can be settled without a legal process, in case the person in question pleads guilty of the violation and declares himself willing to pay the specified fine in the proposed settlement within a specified deadline.

Subsection 2. With regard to the proposed settlement in subsection 1, the regulation regarding indictment in § 930, cf. § 926, of the Administration of Justice Act shall apply correspondingly.

Subsection 3. If the fine is paid on time, or if it is collected, or a sentence is served in lieu of a fine, further legal process will be abolished.

Subsection 4. Search in cases with violations of the regulations of this act takes place in accordance with the search rules of the Administration of Justice Act in cases, which according to the act may lead to a prison sentence.

Temporary provisions and commencement rules

§ 34.1) The Minister of Taxation shall determine the effective date of the act. However, the earliest effective date of the act shall be January 1, 1996. The Minister of Taxation may decide that the rules of § 3, subsection 1, shall come into force prior to the other rules of the act.

Subsection 2. The act concerns goods, which from the time of coming into force of the act, are delivered from or consumed in registered companies, are specified for customs clearance or received from abroad.

Subsection 3. Businesses registered from the coming into force of the act, shall make an inventory of dutiable, including cover dutiable, goods at the effective date of the act. The businesses shall, no later than 15 days after the coming into force of the act, submit the inventory of cover dutiable stock to the official customs and tax authorities. The official customs and tax authorities determines the further rules for the inventory.

Subsection 4. Other businesses, which, at the time of the coming into force of the act, possess a stock where the total dutiable amount for dutiable or cover dutiable goods amounts to 1,000 kr. or more, shall, no later than 15 days after the coming into force of the act, submit an inventory of their total stock to the official custom and tax authorities at the time of the coming into force of the act.

Subsection 5.1) Businesses covered by subsection 3, 2nd paragraph or by subsection 4 shall, no later than 15 days after the submission of the inventory, pay tax of the inventory of dutiable goods, including cover dutiable goods, to the official customs and tax authorities. Upon calculation of the tax, a tax tariff for used goods of kr. 120 per kilogramme nickel-cadmium batteries can be used. If the total tax is not paid on time, § 13, subsection 2, shall apply correspondingly.

Subsection 6. The businesses shall allow the official customs and tax authorities access to check the inventory, depots and ledgers etc. The owners of the businesses and the employees shall offer the necessary assistance and help to the official customs and tax authorities.

§ 35. The act does not extend to the Faroes and Greenland.

The Ministry of Taxation, August 3, 1998

Ole Stavad

/John Furmann

Official notes

- 1) Act no. 397 of May 22, 1996 (termination of tax on lead accumulators in connection with agreement on collection of and tax on lead accumulators) came into force June 1, 1996.
- 2) Act no. 1098 of December 29, 1997 (altered claim structure etc.) came into force April 1, 1998.

(D-3)

Notification of certain batteries containing dangerous substances

Notification no. 1044 of December 16, 1999 (in force)

Legislation concerned by the directive

Consolidated act no. 21 of January 16, 1996

Subsequent amendments to the directive

Summary

* Chapter 1 - The scope of the notification

* Chapter 2 - Inspection and control

* Chapter 3 -

The Full Text

Notification of certain batteries containing dangerous substances 1)

Pursuant to §§ 22, 30, 45 and § 59, subsection 4 of act on chemical substances and products, cf. consolidated act no. 21 of January 16, 1996, amended by law no. 231 of April 21 1999, the following is determined:

Chapter 1

The scope of the notification

§ 1. Import and sale of batteries and accumulators with a percentage by weight of mercury of more than 0,0005 is prohibited. The prohibition notice also applies when batteries and accumulators are built into devices.

Subsection 2. The prohibition notice in subsection 1 does not apply to button cells and batteries composed of button cells with a percentage by weight of mercury of more than 2.

Subsection 3. By mercury is understood the element mercury both in metallic form and as a chemical compound.

§ 2. Import and sale of batteries and accumulators containing:

- 1) more than 25 mg of mercury per battery cell or accumulator cell, except alkaline-manganese batteries.
- 2) more than 0.025 cadmium percentage by weight.
- 3) more than 0.4 lead percentage per weight.

is only allowed, if the battery or the accumulator is marked with one of the marks shown in appendix 1, for the purpose of separate collection and subsequent utilization or disposal.

§ 3. The mark mentioned in appendix 1 shall be provided with the chemical name for the contained heavy metal, Hg, Cd or Pb respectively.

Subsection 2. The symbol mentioned in appendix 1 shall cover 3 percent of the surface of the biggest side of the battery or the accumulator and must have a dimension of max. 5 cm x 5 cm. On cylinder shaped batteries, the symbol shall cover 3 percent of half of the surface of the cylinder and must have a dimension of max. 5 cm x 5 cm. If the battery or the accumulator has such a size that the surface of the symbol will be smaller than 0,5 cm x 0,5 cm, no marking of the battery or the accumulator is necessary. However, a 1 cm x 1 cm symbol is to be printed on the package.

Subsection 3. The name mentioned in subsection 1 shall be printed under the symbol mentioned in appendix 1. Its size should be at least one fourth of the symbol described in subsection 2 of the present section.

Subsection 4. The symbols shall be printed, so that they are visible, readable and indelible.

§ 4. Import and sale of devices containing built-in batteries or accumulators must take place only if they can be removed easily by the consumer, before the disposal of the device.

§ 5. Exempt from the prohibition in § 4 is:

- 1) Devices whose batteries are welded to or in other ways fixed to the point of contact in order to secure a permanent supply of electricity for intensive, industrial purposes, and in order to maintain the memory and data in certain forms for electronic data processing equipment and office equipment, when the usage of the batteries and accumulators mentioned in § 2 are necessary from a technical point of view.
2. Reference cells in scientifically and commercial used equipment as well as batteries and accumulators in medical equipment, the purpose of which is to maintain vital functions, and in pacemakers, when it is absolutely necessary that the equipment in question functions without interruption, and when the batteries and the accumulators can be removed only by qualified personnel.
- 3) Transportable devices, when exchange of the batteries by unqualified personnel may constitute a danger to the user or damage the device, for instance in places where volatile substances are present.

Subsection 2. Devices covered by subsection 1, no. 1-3, where batteries and accumulators cannot easily be exchanged by the user, shall be accompanied by an instruction manual informing the user of the contents of environmentally damaging batteries and accumulators, and indicate how the user can dispose of them in a safe way.

Chapter 2

Inspection and control

§ 6. Inspection and control of the rules in the notification is the responsibility of the Danish Environmental Protection Agency. See the rules of the act as regards this.

Chapter 3

Punishment and implementation

§ 7. Unless a more severe punishment is called for, according to other legislation, a person who violates the rules of § 1, subsection 1, §§ 2, 3 and 4 and § 5, subsection 2 of the notification, shall be punishable by a fine.

Subsection 2. The punishment may be changed to lenient imprisonment or imprisonment, if the violation has been committed wilfully or by gross negligence, and if the violations has caused:

- 1) injury to people or domestic animals or damage of health or risk of damage of health or
- 2) damage to the environment or risk hereof or
3. a calculated financial gain, including retrenchment, for the person in question or others.

Subsection 3. Businesses etc. (legal persons) can be held criminally liable according to the rules of chapter 5 of the criminal code.

§ 8. The notification comes into force January 1, 2000.

Subsection 2. Simultaneously, the Ministry of the Environment's notification no. 966 of December 13 1993 about certain batteries and accumulators containing dangerous substances is repealed.

Subsection 3. Violation of the Ministry of Environment's notification no. 966 of December 13, 1993 about certain batteries and accumulators containing dangerous substances, shall be punished according to current regulations.

Appendix 1

Symbols for indication of separate collection.

The Ministry of Environment and Energy, December 16 1999.

Svend Auken

/Helge Andreasen

Official notes

¹⁾ The notification contains regulations which implement:

1) The Council's directive no. 91/157 regarding regulations on batteries and accumulators containing dangerous substances (EF-Tidende 1991, L 78).

2) The Commission's directive no. 93/86 about adaptation to the technical development from the Council's directive 91/157 (EF-Tidende 1993, L264) and

3) The Council's directive 98/101 about adaptation to the technical development from the Council's directive 91/157 (EF-Tidende 1999, L1)

(D-4)

Promulgation of act on compensation in connection with collection of hermetically sealed nickel-cadmium accumulators (closed nickel-cadmium batteries)

Consolidated act no.547 of May 30, 2000 (in force)

Subsequent amendments to the directive

Summary

The Full Text

Promulgation of act on compensation in connection with collection of hermetically sealed nickel-cadmium accumulators (closed nickel-cadmium batteries)

Promulgation is hereby given of act on compensation in connection with collection of hermetically sealed nickel-cadmium accumulators (closed nickel-cadmium batteries), cf. act no. 404 of June 14 1995 with the amendments following act no. 397 of May 22 1996 and act no. 1105 of December 29, 1999.

§ 1. The Minister for Environment and Energy shall pay a compensation of kr. 150 per collected kilogramme hermetically sealed nickel-cadmium accumulators (closed nickel-cadmium batteries) to private and public enterprises, associations, municipalities etc. which collect and deliver or organize delivery of nickel-cadmium batteries for the purpose of reuse.

Subsection 2. The minister may pay expenses or compensation for expenses in connection with information activities as regards the collection arrangement. The annual authorization is stated in the Finance Act.

Subsection 3. A condition for payment of compensation according to subsection 1 is as follows. The nickel-cadmium batteries must be collected in this country and the collection must take place in accordance with the Environmental Protection Act and rules promulgated pursuant to this act. Delivery for reuse shall take place only to enterprises that observe the rules of the Environmental Protection Act.

§ 2. The Minister for Environment and Energy determines the further rules for payment of compensation according to § 1, in particular the contents of the application, the payment of compensation to financial institutions, possible repayment of compensation and interest, in certain cases claim for revision. The minister may also determine the rules regarding inspection of the fulfillment of conditions of subvention.

Subsection 2. The association or the person who owns, leases or runs an enterprise at his own expense, shall be liable for amounts to be repaid according to subsection 1. There is a lien on the amounts.

§ 3. Anyone who collects, transports or reuses nickel-cadmium batteries shall submit to the Minister for Environment and Energy any piece of information containing significant importance for the administration of § 1.

§ 4. The environmental authorities, or individuals given authority by the environmental

authorities, shall, at all times and on proof of identity, in case it is considered necessary, be given access to public and private houses and premises without a warrant, in order to exercise the authority given to them pursuant to this act. Inspections of importance to the purpose of the act may be conducted.

Subsection 2. The police shall provide assistance as regards this. The Minister of Justice may, after having negotiated with the Minister for Environment and Energy, determine the further rules as regards this.

Subsection 3. Upon inspection of industrial enterprises, the owner and the employees shall offer the necessary assistance and help to the environmental authorities.

§ 5. Up to 20 percent of the compensation may, according to this act, be withheld and used as a set-off against the outstanding amount owed by the enterprises and the association to the state.

§ 6. The Minister for Environment and Energy may authorize a national agency, set up under the ministry, or a similar institution, to exercise the authority, which is bestowed to the minister.

Subsection 2. The minister may determine the rules for the right to make a complaint against the decisions, which are made in accordance with subsection 1, including the fact that the decisions cannot be brought before the minister.

§ 7. Unless a more severe punishment is called for according to other legislation, a person who gives false information or neglects to provide information according to § 3, is punishable by a fine.

Subsection 2. In regulations issued in pursuant of § 2, a person, who wilfully or by gross negligence, violates the regulations, shall pay a fine.

Subsection 3. The enterprise as such may be punishable for violations committed by corporations, cooperatives etc. A violation committed by the state, a county, a municipality, a municipal community, cf. § 60 of act on management of the municipalities, the state, the county, the municipality or the municipal community may be punishable by a fine.

Subsection 4. The period of limitation for the criminal liability is 5 years.

§ 8. The Minister for Environment and Energy determines the effective date for the act. However, the earliest effective date for the act shall be January 1, 1996. The Minister for Environment and Energy may fail to make the rules of the act on lead accumulator come into force.

§ 9. The act does not extend to the Faroes and Greenland.

Act no. 397 of May 22 1996, regarding amendment of act on compensation in connection with collection of lead accumulators and hermetically sealed nickel-cadmium accumulators (closed nickel-cadmium batteries) etc., concerning § 1, subsection 1, 2 and § 3 contains the following implementation regulation:

§ 4

The act comes into force June 1 1996.

Act no. 1105 of December 29 1999 regarding amendment of act on compensation in connection with collection of lead accumulators and hermetically sealed nickel-cadmium accumulators (closed nickel-cadmium batteries) etc., concerning § 1, subsection 1 and § 2, subsection 1 contains the following implementation regulation:

§ 2

The act comes into force January 1 2000.

The Ministry for Environment and Energy, May 30 2000

Svend Auken

/Helge Andreasen