

Tabled on 22 February 1995 by Minister of Taxation Carsten Koch

Bill

for

duty on lead accumulators and hermetically sealed  
nickel-cadmium accumulators  
(sealed nickel-cadmium storage batteries)

*Dutiable area of goods and rates of duty*

§ 1. Duty shall be payable to the Treasury on lead accumulators and hermetically sealed nickel-cadmium accumulators.

§ 2. The duty shall amount to the following for:

- |    |  |                                   |
|----|--|-----------------------------------|
| 1) | Lead accumulators of up to 100 Ah for starting piston engines                    | DKK 20 per unit                   |
| 2) | Lead accumulators of 100 Ah and above for starting piston engines                | DKK 40 per unit<br>DKK 30 per kWh |
| 3) | Other lead accumulators  |                                   |
| 4) | Nickel-cadmium loose round cells, single or integrated button cells or flat pack | DKK 6 per unit<br>DKK 36 per pack |
| 5) | Integrated nickel-cadmium round cells<br>however, minimum                        | DKK 6 per cell.                   |

(2) The duty shall be the same for used goods as for equivalent new goods, however, minimum DKK 120 per kg nickel-cadmium accumulators and DKK 1 per kg lead accumulators.

### *Registered enterprises*

§ 3. Any party manufacturing lead accumulators or nickel-cadmium accumulators shall register his business with the national customs and tax authorities. Processing accumulators shall be regarded as manufacturing.

(2) Any party receiving dutiable goods from abroad with a view to sales can register his business with the national customs and tax authorities.

(3) A registration certificate will be issued to registered enterprises.

§ 4. Registered enterprises shall be entitled to receive dutiable goods for resale from abroad and from other registered enterprises without the duty having been paid.

### *Duty period and calculation of the dutiable quantity*

§ 5. The duty period shall be the month.

§ 6. Registered enterprises shall calculate the dutiable quantity for a duty period as the quantity of dutiable goods which have been delivered from the enterprise during the period.

(2) Registered enterprises' consumption of their own goods shall be equivalent to delivery.

§ 7. From the dutiable quantity calculated in accordance with § 6 deductions shall be made for

- 1) goods which are delivered to another registered enterprise, cf. § 4,
- 2) goods which are delivered abroad
- 3) goods which are delivered to airplanes or ships of 5 GRT or above except for sports planes and pleasure craft,
- 4) goods which have been lost in connection with fire or similar events at the enterprise or during transport to and from the enterprise, or
- 5) goods which are returned to the enterprise.

## *Penal Provisions*

- § 32. Any party who intentionally or through gross negligence
- 1) provides incorrect information or misinformation or fails to disclose information to be used for the duty control,
  - 2) violates § 3 (1), § 11 (1) or (2), § 12 (1), § 18 (1) second sentence or (2), § 20 (2-5), § 23 first sentence and § 34 (3-6),
  - 3) disregards conditions laid down in pursuance of § 8 or § 9 (2),
  - 4) fails to comply with an order given in pursuance of § 14 (1) or § 18 (4) first sentence,
  - 5) continues the operation of a dutiable activity, the registration of which has been revoked by the state customs and tax authorities in accordance with § 12 (2) or § 15 or,
  - 6) transfers, purchases, acquires or uses goods on which no duty has been paid which should have been paid in accordance with the Act, or attempts to do so,
- shall be punished by penalty.

(2) In regulations which are issued in pursuance of the Act penalties can be laid down for any party who intentionally or through gross negligence violates the provisions in the regulations.

(3) Any party who commits one of the above violations intentionally in order to avoid paying duty to the Treasury shall be punished by penalty, simple detention or imprisonment of up to 2 years.

(4) For violations which are committed by companies, associations, independent institutions, foundations or similar organizations the legal entity as such can be held liable to pay such penalty. Where the violation has been committed by a municipality or a local authority association, cf. § 60 of the Danish Act on the management of municipalities, the municipality or the local authority association can be held liable to pay penalty.

### *Transitional and Commencement Provisions*

§ 34. The Minister of Taxation will lay down the date of commencement of the Act or parts hereof. § 34 (3) can, however, at the earliest enter into force on 15 December 1995, and the other provisions of the Act on 1 January 1996.

(2) The Act shall apply for goods which are delivered from or consumed by registered enterprises, declared for customs clearance or received from abroad from the date of commencement of the Act.

(3) Enterprises which must be registered from the date of commencement of the Act shall register with the state customs and tax authorities at the latest 8 days before the Act enters into force.

(4) Enterprises which are registered from when the Act enters into force shall prepare an inventory of dutiable goods, incl. goods which are subject to a special duty, as at the date of commencement of the Act. Enterprises shall submit the inventory statement of goods which are subject to special duty to the state customs and tax authorities at the latest 15 days after the date of commencement of the Act. The state customs and tax authorities will lay down the further rules for the inventory statement.

(5) Other enterprises which have stocks on which the total dutiable amount for goods which are subject to duty or special duty amounts to DKK 1,000 or more as at the date of commencement of the Act shall submit an inventory statement of their total stocks as at the date of commencement of the Act at the latest 15 days after the Act has entered into force.

(6) Enterprises which are covered by (4) second sentence or by (5) shall pay duty on their stocks of dutiable goods, incl. goods which are subject to special duty, to the state customs and tax authorities at the latest 15 days after the forwarding of the inventory statement. For the assessment of the duty a rate of duty for goods used of DKK 1 per kg lead storage battery and DKK 120 per kg nickel-cadmium storage battery can be used. In the event of a failure to pay the duty on the due date, § 13 (2) shall apply correspondingly.

(7) The enterprises shall give the state customs and tax authorities access to check the inventory statements through inspection of warehouses, business ledgers, etc. The owners of the enterprises and the persons employed in the enterprises shall provide the state customs and tax authorities with all the necessary guidance and assistance.

§ 35. The Act shall not apply for the Faroe Islands and Greenland.

Tabled on 22 February 1995 by Minister of the Environment and Energy Svend Auken

MINISTRY OF THE ENVIRONMENT

National Agency of Environmental Protection J. NO.: 014-0001

14 JUNE 1995

LETTER NO.: 68 APPENDIX:

Bill

for

remuneration in connection with the collection of  
lead accumulators and hermetically sealed  
nickel-cadmium accumulators  
(sealed nickel-cadmium storage batteries)

§ 1. The Minister of the Environment and Energy will pay a remuneration of DKK 1 per collected kg lead accumulators and DKK 120 per collected kg hermetically sealed nickel-cadmium accumulators (sealed nickel-cadmium storage batteries) to enterprises, associations, etc. which collect and deliver or manage delivery of lead accumulators and nickel-cadmium storage batteries for recycling.

(2) The Minister can pay expenses for or pay a remuneration for expenses incurred in connection with information activities about the collection schemes. The annual appropriation shall be fixed in the Budget.

(3) The payment of remuneration in accordance with (1) shall be subject to the lead accumulators or nickel-cadmium storage batteries being collected in Denmark and to the collection being made in accordance with the Danish Environmental Protection Act and rules laid down in pursuance hereof and to delivery for recycling being made to enterprises which comply with the rules on approval laid down in the Danish Environmental Protection Act.

§ 2. The Minister of the Environment and Energy shall lay down the further provisions on the payment of remuneration in accordance with § 1, including on the content of the application and on any repayment of remuneration and interest accrued in certain cases. Moreover, the Minister can lay down rules on the supervision of the fulfilment of the grant conditions.

(2) For amounts which are to be repaid in accordance with (1) the association or the party who owns, leases or carries on similar business shall be liable for its/his own account. A right to levy distraint shall apply for the amounts.

§ 3. Any party who collects, transports or recycles lead accumulators or nickel-cadmium storage batteries shall, on request, provide the Minister of the Environment and Energy with any information which is of material importance to the administration of § 1.

§ 4. The environmental authorities or any persons authorized for this purpose by said authorities shall, if deemed necessary, have access to public and private property and premises from time to time without a court order against the presentation of ID in order to exercise the powers vested in them in pursuance of the present Act. This shall include the right to carry out inspections of importance to the object of the Act.

(2) The police shall provide assistance for this. Following negotiations with the Minister of the Environment and Energy, the Minister of Justice can lay down further rules on this.

(3) In connection with the inspection of enterprises the owner and any employees shall provide the environmental authorities with the necessary guidance and assistance.

§ 5. Up to 20 per cent of the remuneration in accordance with the present Act can be withheld and used to set off any arrears owed by the company, association, etc. to the State.

§ 6. The Minister of the Environment and Energy can authorize an agency or similar institution set up under the Ministry to exercise the powers vested in the Minister in accordance with the present Act.

(2) The Minister can lay down rules on the right to appeal against decisions which have been made in pursuance of the authority granted in pursuance of (1), including that the decisions cannot be brought before the Minister.

§ 7. Unless a more severe penalty applies in pursuance of other legislation, any party who provides incorrect or misleading information or refrains from providing information in accordance with § 3 shall be punished by penalty.

(2) In regulations which are issued in pursuance of § 2 penalties can be imposed on any party who intentionally or through gross negligence violates the provisions in the regulations.

(3) For violations which are committed by limited liability companies, private limited companies, co-operative societies or other enterprises, the company as such can be held liable to pay a penalty. Where the violation has been committed by the State, a county, a municipality or a local authority association, cf. § 60 of the Danish Act on the management of municipalities, the State, county, municipality or local authority association can be held liable to pay a penalty.

(4) The criminal liability shall be statute-barred after 5 years.

§ 8. The Minister of the Environment and Energy will lay down the date of commencement of the Act. The Act can, however, at the earliest enter into force on 1 January 1996.

§ 9. The Act shall not apply for the Faroe Islands and Greenland.