

NB: Unofficial translation; legally binding texts are those in Finnish and Swedish

Ministry of the Environment, Finland

WASTE TAX ACT

495/1996; amendments up to 1066/2002)

June 28, 1996

Section 1 General provisions

(1) A State tax shall be paid on waste deposited at landfills as provided in this Act.

Section 2 (1157/1998)

(1) For the purposes of this Act:

- 1) waste shall mean any substance or object which the holder discards or intends or is required to discard, though not waste explosive materials, nuclear waste or radioactive waste;
- 2) disposal shall mean operations aimed at rendering the waste harmless or permanently depositing it;
- 3) recovery shall mean operations aimed at leading to the separation and further use of the material or energy of the waste
- 4) landfill shall mean a waste disposal site for the deposit of waste onto or into land and:

- a) which is operated by a municipality or a body appointed by a municipality; or
- b) which is operated primarily for the purpose of receiving waste produced by another party, though not when the waste is generated by an undertaking in the same group.

(2) An area where waste is kept temporarily and separate from other waste for a period of less than three years before being disposed of or recovered shall not be regarded as a landfill.

(3) This Act does not apply to an area in which solely soil and bedrock matter is deposited. Nor does it apply to an area where separately collected biowaste and wastewater treatment plant sludge are composted or biologically treated in some other way, separately from other wastes. Similarly, the Act does not apply to a place where waste is recovered.

(4) An area or place referred to in subsections 2 and 3 above shall be clearly separated off from a landfill as referred to in subsection 1.

Section 3 Tax liability

(1) The party subject to pay waste tax is the operator of the landfill.

Section 4 Tax rate

(1) In 2003 and 2004, the rate of tax payable on waste delivered to a landfill is 23 euros per tonne. (1066/2002)

(2) From 2005, the rate of tax payable on waste delivered to a landfill is 30 euros per tonne. (1066/2002)

(3) If the waste cannot be weighed on arrival at the landfill, its taxable weight shall be calculated based on its volume by multiplying said volume by the coefficient for the appropriate waste category given in the conversion table appended to this Act.

(4) The applicable coefficient for unsorted waste consignments delivered to a landfill is that of the waste category in the consignment that has the highest coefficient.

Section 5 Exemptions (1157/1998)

(1) The following items are exempt from waste tax provided they are separated from other waste on delivery:

- 1) contaminated soil suitable for deposit in the landfill concerned;
- 2) de-inking waste produced during the cleaning of waste paper;
- 3) desulphurization waste and fly ash from power plants;
- 4) waste that will be recovered at the landfill for structures or constructions essential for its foundation, use, closure or aftercare.

(2) Glass waste, and concrete waste made up of pieces over 150 millimetres in diameter shall not be considered tax-exempt waste as referred to in subsection 1, paragraph 4, above.

Section 6 Basis for taxation

(1) The payable sum of waste tax is determined on the basis of the amount of waste delivered to a landfill per taxation period. Said taxation periods are January-March, April-June, July-September and October-December.

(2) If waste is kept in an area referred to in section 2, subsection 2, for over three years, tax shall be levied on all the waste in the area. When the tax is levied, all the waste shall be viewed as having been delivered to the landfill at the point when the three-year fixed period comes to an end. When tax is levied on the waste, the provisions of this Act concerning waste deposited in a landfill shall apply. (1157/1998)

Section 7

(1) The taxpayer is entitled to claim credit for taxes paid or payable on waste that has subsequently been removed from a landfill during the taxation period in question.

(2) If the credit referred to in subsection 1 cannot be granted in full during the taxation period in question, the taxpayer is entitled to deduct the difference in his forthcoming tax declaration for the following taxation periods of the same calendar year, or those of the following calendar year.

Section 8 Miscellaneous provisions

(1) The Customs is the authority responsible for taxation referred to in this Act, and for its supervision. The tax shall be levied by the district customs office in whose jurisdiction the landfill is located. On special grounds the National Board of Customs may delegate this duty to another district customs office.

Section 9

(1) Before commencing operations, the operator of the landfill shall register for taxation by submitting written notification to the district customs office referred to in section 8.

(2) The register is kept by the National Board of Customs.

Section 10

(1) The taxpayer shall submit a tax declaration per each taxation period to the district customs office referred to in section 8 no later than the twelfth day of the month following the end of that taxation period.

(2) Unless the National Board of Customs makes a special exception in the case of an individual taxpayer, a separate tax declaration shall be submitted for each individual landfill.

Section 11(1157/1998)

(1) The taxpayer shall keep books that provide the information needed for carrying out and supervising the taxation.

(2) The operator of an area as referred to in section 2, subsection 2, shall keep books that specify the type of waste delivered to the area, the amount and the period of keeping. The bookkeeping shall be presented for inspection to a customs official on demand. What is provided in section 12 regarding the duty to provide information, inspection, confidentiality duty and otherwise shall apply as appropriate.

(3) The bookkeeping material referred to in this section shall be kept for at least four calendar years from the end of the tax period or period of keeping referred to in subsection 2.

Section 12

(1) Unless prescribed otherwise elsewhere in this Act, what is laid down or provided in or under the Excise Taxation Act (1469/1994) shall apply, as appropriate, concerning the obligation to submit a tax declaration, the imposition, payment and collection of taxes, advance rulings, appeals, tax concessions, tax inspections, confidentiality, penalties and the obligation to supply samples. The provisions of the Excise Taxation Act concerning registered traders shall apply to taxpayers referred to in this Act.

(2) Without prejudice to the provisions of the Excise Taxation Act concerning confidentiality, the customs authorities are authorized to disclose information and documents submitted for the purpose of taxation defined in this Act, provided these are disclosed only to regional environment centres referred to in the Waste Act and to the Environmental Protection Committee as proves necessary for carrying out their statutory or prescribed duties.

(3) The customs authorities have right of access to any necessary information in the possession of authorities referred to in subsection 2 pertaining to taxation within the scope of this Act and supervision thereof.

Section 13

(1) When a proposal for amendment of this Act has been brought before Parliament, the Government is authorized to prescribe that waste referred to in this Act shall be taxed according to the proposal. If the tax paid in accordance with subsection 1 exceeds the tax subsequently adopted, the amount corresponding to the difference shall be returned to the taxpayer on application.

Section 14

(1) More detailed provisions on the implementation of this Act may be issued by decree.

Section 15 Entry into force

(1) This Act comes into force on September 1, 1996.

(2) The Act applies to waste that is delivered to a landfill on the day that the Act comes into force and thereafter.

(3) In addition to what is provided in section 5, no tax is levied on construction waste that is delivered to a landfill separate from other waste before the end of 1997.

(4) Measures necessary for the implementation of this Act may be undertaken before the Act's entry into force.

Section 16

(1) Notwithstanding what is provided in section 6, for the duration of 1996, a taxation period is taken to be one calendar month.

(2) Whosoever is already operating a landfill as defined in this Act at the time the Act enters into force is required to register for taxation by submitting written notification referred to in section 9, subsection 1, no later than one month of its entry into force.

Annex

CONVERSION COEFFICIENT TABLE

Waste category	Conversion coefficient, i.e. volumetric coefficient (t/m ³)
Solid municipal waste and industrial waste transported to a landfill:	
- in a vehicle or container equipped with a compressor	0.35
- in a skip used as a waste receiver	0.1
- waste transported by other means:	
- municipal waste	0.18
- industrial waste	0.3
Municipal and industrial wastewater sludge deriving from:	
- the metal industry	2.0
- other origin, which is:	
- dried mechanically	1.3
- other	1.1
Ash and slag waste	1.3
Construction and demolition waste	0.6
Unsorted soil and stone materials	1.3
Individual bulky items	0.7

The Act (1157/1998) came into force on January 1, 1999.

Section 2, subsection 2, and section 6, subsection 2, of this Act also apply to an area where waste is being kept temporarily when the Act comes into force. The fixed period referred to in section 2, subsection 2, of this Act is then calculated from the date on which keeping of the waste began. Section 2, subsection 4, and section 11, subsections 2 and 3, of this Act apply to an area as referred to in subsection 3 when this Act comes into force. For inspection purposes, an operator maintaining an area as referred to above shall compile a list of all the waste in the area when this Act comes into force, providing the information laid down in section 11, subsection 2.

The Act (1066/2002) came into force on January 1, 2003.