

Portable batteries and accumulators – on the collection of payment by SKAT (*the Danish Tax and Customs Administration*) in Denmark

Financing and collection

Producers and importers are required to pay for the quantity of portable batteries and accumulators which they have placed on the market. The payment covers the collection expenses incurred by the municipal collection of portable batteries and accumulators. The payment will be collected by SKAT.

By “a producer or importer” is meant any person in Denmark who places batteries or accumulators, including those incorporated into equipments and or vehicles, on the market for the first time in Denmark on a professional basis.

By “placing on the market” is meant supplying or making available, whether in return for payment or free of charge, to a third party.

The rules are laid out in the Danish Statutory Order on batteries, accumulators and waste batteries and accumulators No 1186, 7 December 2009. This statutory order is issued on the basis of the Danish Environmental Protection Act, and it implements the EU Battery Directive (EC 66/2006) in Denmark.

Which batteries are covered by the producer responsibility and the reporting and payment obligations to SKAT?

As a guiding principle, producer responsibility applies to all types of batteries and accumulators.

By “a battery or accumulator” is meant “any source of electrical energy generated by direct conversion of chemical energy and consisting of one or more primary battery cells or consisting of one or more secondary battery cells.”

The reporting and payment obligations apply exclusively to portable batteries and accumulators, which are defined below.

- By “portable batteries or accumulators” is meant “any battery, button cell, battery pack or accumulator that:
 - (a) is sealed,
 - (b) can be hand-carried;
 - (c) is neither an industrial battery or accumulator nor an automotive battery or accumulator.
- By “button cell batteries” is meant “any small round portable battery or accumulator whose diameter is greater than its height”

The payment applies to all portable batteries and accumulators independent of whether they are sold as incorporated parts or on a single weight basis.

The payment does not apply to portable batteries and accumulators which are incorporated in:

- equipments connected with the protection of Denmark's essential security interests, arms, munitions and war material, with the exclusion of products that are not intended for specifically military purposes
- equipments designed to be sent into space
- Equipments which serve the essential interests and protection of Denmark, weapons, ammunitions and other equipments if they are specifically produced for military purposes,
- Equipments, which are intended to be sent into space.

By "automotive batteries or accumulators" is meant "any battery or accumulator used for automotive starter, lighting or ignition power."

By "industrial battery or accumulators" is meant "any battery or accumulator designed for exclusively industrial or professional uses or used in any type of electric vehicle."

How much is the payment to SKAT?

The current payment rate for portable batteries and accumulators, which have been placed on the market is set to 2.70 DKK/kilogram for the year 2009. The Danish EPA regulates the payment rate once a year. The current payment rate is published on the Danish EPA's website www.mst.dk.

By "kilogram" is meant "the exact weight of batteries or accumulators in kilograms including the weight of the electrolyte, excluding, for instance, the weight of the equipment into which the battery has been incorporated. For single batteries and accumulators the weight excludes the weight of packaging, instructions manuals etc.

The period for payment, reporting and marketing is considered per calendar year. The first period for which the payment is due is the calendar year 2009.

How do you reckon the market quantity?

The quantity of portable batteries and accumulators which is placed on the market is reckoned up in kilograms which the producers or importers have:

- produced for professional purposes,
- introduced from abroad,
- had in stock by the beginning of the calendar year,
- Added to their stock as returned goods

The following can be subtracted from the quantity of portable batteries and accumulators placed on the market, reckoned and reported to SKAT by a producer or an importer:

- Portable batteries and accumulators for own use,
- Portable batteries and accumulators which are sent abroad,
- Portable batteries and accumulators which are remanufactured to industrial batteries or accumulators,
- Portable batteries and accumulators which are damaged by the producer or importer by fire , during transport or similar circumstances,
- Portable batteries and accumulators which are returned to the producer or importer by the buyer, if the producer or importer returns the full quantity of the goods inclusive payment to SKAT,
- The stock supply by the end of the calendar year.

Furthermore, the quantity of portable batteries or accumulators resold to another company, which has then sent them abroad, can be subtracted from the quantity of portable batteries and accumulators placed on the market in the reckoning and reporting to SKAT by a producer or importer. However on condition of presenting a declaration from the company which has either remanufactured or sent abroad the portable batteries or accumulators. The declaration must contain the following information:

- The company's name, address and CVR number,
- The quantity and type of those portable batteries and accumulators which have been sent abroad or remanufactured to industrial batteries or accumulators,
- Invoice number and date for the quantity resold,
- Invoice number and date for the quantity bought,

This declaration must be kept as a part of the documentation of the account.

Furthermore, for producers or importers to be eligible for a deduction from SKAT, it is a condition that the portable batteries or accumulators which have been sent abroad or remanufactured to industrial batteries or accumulators are new and unused.

How to report and pay to SKAT?

The payment to SKAT is due on 1 January following the end of the reporting and payment period. The deadline for reporting and payment is no later than 15 February.

When to report and pay to SKAT?

Following the end of every reporting period, producers and importers are required to report to SKAT the quantity of portable batteries accumulators which has been placed on the market for the previous calendar year. Reporting is submitted electronically through www.skat.dk. Therefore, producers and importers must be enrolled in "TastSelv Erhverv". Further information is available at SKAT's webpage.

The reporting must be divided into the four battery types specified in the form below. The payment demanded will be in accordance with the reported quantity. The payment to SKAT must be done using internet banking.

The quantity must be reported with the following information¹:

Portable batteries and accumulators	Quantity in kilograms
Button cell batteries (Zink / Mercury Oxide /Silver Oxide)	
Lead acid	
Nickel Cadmium	
Others	

The payment to SKAT can be omitted if it is less than DKK 50 for a payment period. However, the reporting to SKAT of the quantity must be submitted. In case of no quantity, please report 0 (zero).

In case of a lack of reporting SKAT will apply a temporary estimated payment for the producers and importers. A reminder payment of DKK 65 plus interest will be assessed to the reminder letter.

Registration of producers and importers for producer responsibility and payment, respectively

Danish Producer Responsibility System - DPA-System in short operates a statutory producer register for producers and importers of all types of batteries and accumulators.

Producers and importers, who were registered by DPA-System before 31 December 2009 need to do nothing further in terms of registration. DPA-System will automatically transfer the registration information to SKAT.

New producers and importers must register both at DPA-System for producer responsibility and at The Danish Commerce and Companies Agency (DCCA) in regards to the reporting and payment obligation to SKAT for the portable batteries placed on the market.

The registration concerning reporting and payment to SKAT must be done at The DCCA through www.virk.dk. Companies need to carry out the registration digitally by using form number 24.054.

Information concerning registration for producer responsibility is available at www.DPA-System.dk.

Accounting

Producers and importers must keep an account as a basis for reckoning the quantity of waste batteries and accumulators placed on the market. The account will be carried out as a part of the ordinary business accounting.

Supervision

SKAT and The Danish EPA will carry out supervision of this field. SKAT handles the administration and control of the reckoning up and reporting of quantities and the payment.

¹ The form at the webpage is in Danish, but this form corresponds to the Danish-language version.

SKAT has access to carry out control on the companies' premises and to collect information from other business operators, authorities and DPA-System.

Penalty

There are fixed rules mandating penalties to those who violate the Danish Statutory Order, including reporting incorrect or misleading information, concealing information for control of the reckoning-up, or refraining from registering.

Appeals

DPA-System can decide whether a company must be registered. DPA-System can also decide whether the batteries and accumulators placed on the market belongs in the categories portable, industrial or automotive batteries or accumulators.

Decisions made by DPA-System can be appealed to the Danish EPA.

Decisions made by the Danish Tax and Customs Administration, e.g., about reporting obligations and payment can be appealed to the Danish National Tax Tribunal.

Nickel-Cadmium Batteries

The tax on hermetically sealed nickel-cadmium accumulators (closed nickel-cadmium batteries) continues unchanged. Kindly refer to the Danish Statutory Order No 1251 of 6 December 2006.²

Further Information

Should you need further information about reporting and payment, please feel free to contact SKAT. SKAT can be contacted on phone number +45 7222 1818 or through the email form on www.skat.dk/kontakt.

This newsletter will be made available at SKAT's webpage www.skat.dk, DPA Systems webpage www.dpa-system.dk and at the Danish EPA's webpage www.mst.dk.

Should you need further information about which batteries are covered by the producer responsibility, please feel free to contact DPA-System. DPA-System can be contacted on phone number +45 33779193 or by e-mail info@dpa-system.dk.

Kind regards

The Danish Environmental Protection Agency & SKAT

² Danish language version only:
<https://www.retsinformation.dk/Forms/R0710.aspx?id=17548>.