

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

Ministry of the Environment, Finland

**No. 894
WASTE OIL CHARGE ACT**

December 5, 1986

General provisions

Section 1 (17.11.1989/985)

In order to cover the expenses arising from waste oil management and other hazardous waste management a waste oil charge shall be collected by the State as provided in this Act.

Section 2 (19.5.1989/442)

The waste oil charge shall be paid on lubricating oils and greases classified under Customs Tariff items 2710 00 81 - 2710 00 98, 3403 19 10 - 3403 19 99 and 3403 99 10 - 3403 99 90. (29.12.1994/1475)

The waste oil charge shall also be paid on transformer and circuit breaker oils, cutting, cleansing and mould release oils and on hydraulic oils included in the items referred to in paragraph 1 above.

*(Section 3 repealed)
(29.12.1994/1475)*

Basis for determining the charge

Section 4 (26.10.2001/924)

The waste oil charge payable is 4.2 cents per kilogram.

Exemptions

Section 5 (29.12.1994/1475)

The following are not subject to charge:

- 1) products shipped from Finland by an authorized warehouse keeper for consumption within the Community;
- 2) products attestably used in the manufacture of export goods, with the exception of lubricating oil used for lubrication purposes in the production of export goods;
- 3) products used in the manufacture of goods on which the waste oil charge is already charged; (15.11.1996/846)
- 4) products manufactured from raw materials referred to in section 2, on which a waste oil charge has been paid; and (15.11.1996/846)
- 5) products used as raw material in the manufacture of products other than those referred to in section 2 and whose use generates no waste oil. (15.11.1996/846)

If in subsequent inspection the warehouse keeper is unable to furnish reliable documentation on charge-exempt deliveries referred to in subparagraph 1, paragraph 1, a waste oil charge shall be payable as provided in this Act.

In addition to what is prescribed in paragraph 1, the relevant provisions of section 16, paragraphs 1 and 3-6, of the Excise Taxation Act concerning tax exemptions shall also apply.

(Section 6 repealed)

Use of funds

Section 7

Funds accruing from the waste oil charge shall be used, according to principles specified by the Government, for covering expenses arising from waste oil and its collection, transport, storage and treatment, and as allowances for the establishment and operating costs of regional reception facilities for hazardous waste and for the development of a national hazardous waste treatment facility. The State budget can transfer part of these funds to the oil pollution compensation fund referred to in the Act on the Oil Pollution Compensation Fund (379/74) to cover the expense of on-land oil pollution and combating thereof. (15.11.1996/846)

The Ministry of the Environment is entitled to conclude contracts with parties treating waste oil on the requisite duties they are to perform as a condition for receiving an allowance.

Miscellaneous provisions

Section 8

When a proposal on amendment of this Act has been submitted to Parliament, the Government is entitled to prescribe that a waste oil charge complying with the proposal is to be collected on lubricating oils.

If the waste oil charge paid in accordance with paragraph 1 exceeds the waste oil charge confirmed later, the amount corresponding to the difference shall be returned to the person liable to pay the charge upon application.

Section 9 (29.12.1994/1475)

Unless provided otherwise in this Act, what is laid down or provided in or under the Excise Taxation Act shall apply, as appropriate, concerning competent authorities, liability for payment, authorization and guarantees required from the payer, products subject to charge, levying of charges on products imported from outside the Community, the time at which the payment is determined and the amount of goods for which it is fixed, products returned to a tax warehouse, declaration, determination of the payable sum, its payment and collection, appeals, reimbursement, the payer's bookkeeping duties, inspections, the obligation to disclose information and in all other applicable respects.

The provisions of the Excise Taxation Act concerning the movement of taxable products shall apply to products specified in this Act only in so far as they concern the placement of goods imported from outside the Community in a tax warehouse managed by an authorized warehouse keeper or the transfer of goods between tax warehouses within Finland.

Section 10 (15.11.1996/846)

This Act comes into force on January 1, 1987.

The Waste Oil Charge Act (5.12.1986/894) came into force on 1 January 1987.

The Act Amending the Waste Oil Charge Act (19.5.1989/442) came into force on 1 July 1989.

The Act Amending the Waste Oil Charge Act (17.11.1989/985) came into force on 1 January 1990.

The Act Amending the Waste Oil Charge Act (29.12.1989/1359) came into force on 1 January 1990.

The Act Amending the Waste Oil Charge Act (21.11.1991/1364) came into force on 1 January 1992.

The Act Amending the Waste Oil Charge Act (29.12.1994/1475) came into force on 1 January 1997.

The Act Amending the Waste Oil Charge Act (15.11.1996/846) came into force on 1 January 1997.

The Act Amending the Waste Oil Charge Act (26.10.2001/924) came into force on 1 January 2002.