

## Tax & Legal Weekly Alert

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#### **Postponing by 2020 the contribution for failure to achieve the collection targets for electrical and electronic equipment and portable batteries and accumulators**

On June 27th a law was published amending the Emergency Ordinance no. 196/2005 on the Environment Fund, which postpones until 2020 the payment of the contribution for failure to achieve the collection targets both by economic operators placing on the market electrical and electronic equipment and portable batteries and accumulators, as well as for the collective organizations.



## Postponing by 2020 the contribution for failure to achieve the collection targets for electrical and electronic equipment and portable batteries and accumulators

The new law modifying Emergency Ordinance no. 196/2005 on the Environmental Fund provides as follows:

- The tax of 80 lei collected from landlords or storage managers for inert and non-hazardous waste entrusted by third parties for final disposal by warehousing that will enter into force in 2019, will not be declared and paid monthly, as initially foreseen, but quarterly;
- The term for which the contribution of 4 lei/kg is due by economic operators for the difference between the quantities of electrical and electronic equipment ("**EEE**") and portable batteries and accumulators ("**B/A**") declared as placed on the market and the quantities ascertained by the Environmental Fund Administration as placed on the market, will be extended until December 31<sup>st</sup> 2019. Until the emergence of the new law this term was December 31<sup>st</sup>, 2017;
- As of 1 January 2020, the contribution of 4 lei/kg will be due for the difference between the quantities of waste EEE and B/A corresponding to the annual collection targets and waste EEE and B/A actually collected;
- Collective organizations that take responsibility for the management of EEE and B/A on behalf of their clients will owe a contribution of 4 lei/kg for failure to meet the EEE and B/A collection targets from 2020. Until the emergence of the new law this term was 2019.

### How will these changes impact you?

We recommend that you analyse how these changes affect you on EEEs and B/A declaration to the Environmental Fund Administration, but also in relation to the collective organizations to which you transferred the responsibility for managing EEEs and B/A.

For further questions regarding the aspects mentioned in this alert, please contact us.



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