

DPA

DANSK
PRODUCENT
ANSVAR

Payment to the Danish Tax Agency for portable batteries

Dansk Producentansvar, December 2022

DPA is short for Dansk Producentansvar (Danish Producer Responsibility). DPA is in charge of administrative tasks associated with the rules on producer responsibility under the Danish environmental law regarding waste from electrical and electronic equipment, end-of-life batteries and accumulators, and end-of-life vehicles.

Producer responsibility for these waste types has authority in the Danish Environmental Protection Act. This Act translates into three statutory orders for the different waste types: the WEEE Order, the Battery Order, and the End-of-life Vehicles Order (the current statutory texts can be found on www.DPA.dk).

The Danish Statutory Orders take offset in three EU directives for the same waste types: the so-called WEEE Directive, the Batteries Directive, and the ELV Directive. Also, these directives with exact titles and dates can be found on www.DPA.dk.

Producer responsibility rests on the principle that each producer or importer assumes responsibility for collection and management of WEEE, waste batteries, and end-of-life vehicles to the effect that products becoming waste are managed in an environmentally correct manner, with the highest possible utilisation of resources contained in such products.

Producers and importers are in the following referred to as producers as the rules applying to both types are the same.

In general, the following abbreviations are used: WEEE for waste electrical and electronic equipment, BAT for batteries and accumulators, and ELV for end-of-life vehicles.

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Report portable batteries via virk.dk

In pursuance of the rules on producer responsibility for WEEE, waste batteries, and ELV this document describes how the payment for the producer responsibility for portable batteries is done through the Danish Tax Agency's (in Danish: Skattestyrelsen) self-service E-tax for businesses. This service is partly available in English.

It is a precondition for the reporting that you are registered for portable batteries with the Danish Business Authority (Erhvervsstyrelsen) and thereby have made a registration with both the Danish Tax Agency and Dansk Producentansvar. Read more on www.producentansvar.dk, registration.

On virk.dk you search payment for portable batteries 24.054 and then log on to the system.

Bestil NemID' and 'Du skal have et CVR-nummer / SE-nummer for at kunne foretage indberetningen.' At the bottom, there are three expandable sections: '+ Mere information', '+ Ændringer i de registrerede oplysninger', and '+ Nyttige links'." data-bbox="90 333 902 611"/>

When you have filled the form, you can print a receipt from the Danish Business Authority (Erhvervsstyrelsen). When the Danish Tax Agency has approved the registration, a proof of registration is available, if you log on to skat.dk self-service E-tax for businesses and choose profile - Proof of registration. If you have any questions to your registration or reporting, you can contact the Center for Excise Duties on 72 22 28 10. You are now ready to report your Excise Duties to the Danish Tax Agency (Skattestyrelsen).

Log on to "Business" on skat.dk

When you log on to "Business" you can use your company's NemID or your E-tax password.

The picture below shows the page where you log on to "Business"

Din virksomheds skatteforhold

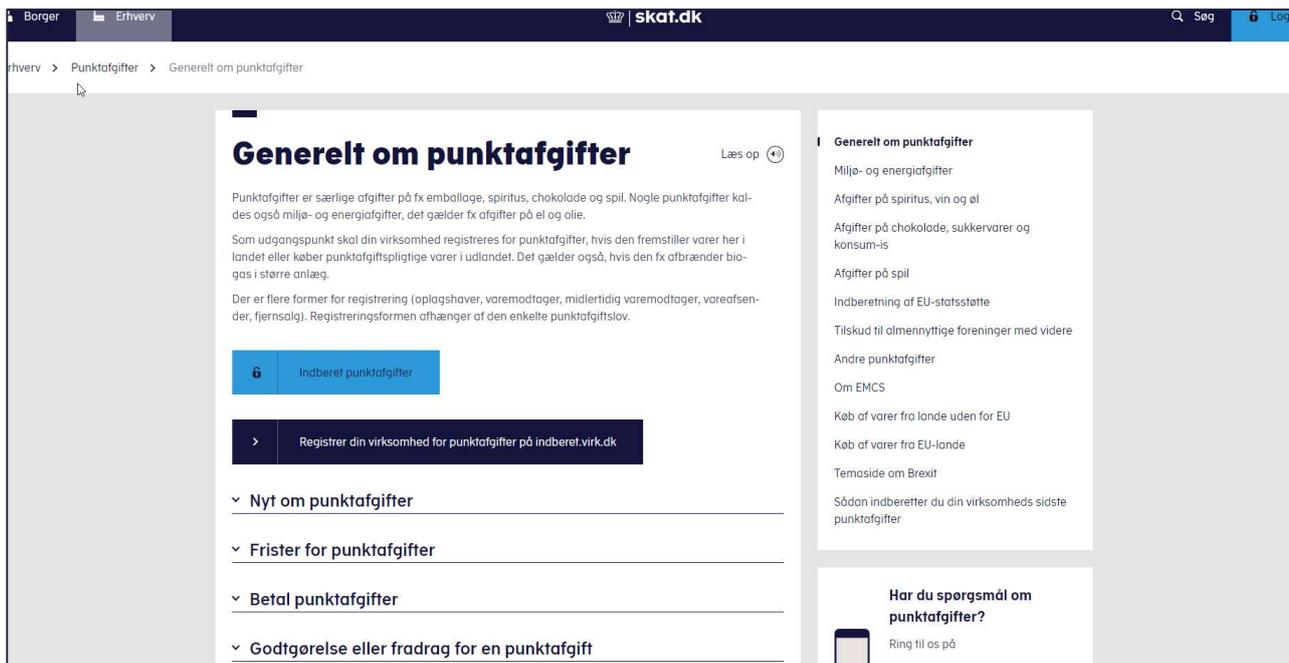
| | | |
|---|---|---|
| Moms > Læs om frister, indberetning, betaling og mere | Egen virksomhed > Om virksomhed, skat, fradrag og regnskab | Ansatte og løn > Når du er arbejdsgiver og har ansatte i din virksomhed |
| Told for virksomheder > Om told, toldsystemer og handel med andre lande | Motor > Når du ejer, køber eller sælger et køretøj | Covid-19 og din virksomhed > Hjælp og lånemuligheder til virksomheder ifm. corona-situationen |
| Betaling og skattekonto > Indberetninger og betalingsfrister | Selskaber, fonde og foreninger > Om selskabsformer, skat og udbytte | Lønsumsafgift > Når du sælger momsfriske ydelser |
| Punktafgifter > Afgifter på fx energi, øl eller sukkervarer | eKapital > Om lovpligtig indberetning (3. parts indberetning) | Erhvervsjendomme > Om ejendomsvurderinger for erhverv |

1. Find the item "punktafgifter" (excise duties) and enter

Punktafgifter

| | | |
|--|---|---|
| Generelt om punktafgifter > Registrering, frister og betaling | Miljø- og energifgifter > Kvælstofoxider, vand og emballage | Spiritus, vin og øl > Afgifter og tillægsafgifter på varer |
| Chokolade, sukkervarer og konsum-is > Afgifter og dækningsafgifter | Afgifter på spil > Registrering og afgiftsregler for lotteri, spilleautomater mv. | Indberetning af EU-statsstøtte > Virksomheder som får over 500.000 euro pr. ordning |
| Tilskud til almennyttige foreninger > Hvordan søger du? | Andre punktafgifter > Tobak og forsikringer | Om EMCS > Excise Movement and Control System |
| Køb af varer fra lande uden for EU > Forhåndsmeldt varer og betal punktafgifter | Køb af varer fra EU-lande > Forhåndsmeldt varer og betal punktafgifter | Temaside om Brexit > For dig, der skal handle med Storbritannien efter Brexit |
| Sådan indberetter du de sidste punktafgifter > Når du har afmeldt virksomheden for punktafgifter | | |

2. Then you choose "excise duties in general" and enter, you will then see the screenprint below



4. Report "excise duties". Remember to report all batteries you have imported and marketed in the previous calendar year in Denmark in kilo. Please fill in all relevant fields of the report.

Approve or correct your report

Click Godkend (approve) when you have filled in the report. You will then see a receipt for you to print. Now you can log off from self-service E-tax for businesses.

If you have reported incorrectly you have the possibility to correct your report before 4 pm on the same day. Your report will hereafter be "locked". However it is still possible to make a correction afterwards by using this form [Skat.dk: Efterangivelse - Fejl i afgiftsafregningen - Punktafgiftsregistreret virksomhed](#)
The deadline for reporting to the Danish Tax Agency is on 15 February.

Dansk Producentansvar will then receive the quantities placed on the market cf. producer responsibility in the producer register by 15 March.

Deregister for non-sale of portable batteries

Please follow the guidance to point 3 and instead of choosing "excise duties in general" you choose "How to report the last excise duties".

In General:

It is important that the company reports excise duties to the date where you deregister. If the date for deregistration for example is the (4.12.2021) the company also has to report excise duties for 2021.

Help and further information

If you have problems with your reporting please feel free to contact the Danish Tax Agency (Skattestyrelsen), Center for Excise Duties on tel.no. +45 72 22 28 10.

Dansk Producentansvar, 2022

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