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Search:

Environmental Taxes in Denmark

The tax revenue from environmental taxes is in Denmark the highest from all countries in EU. The most environmental taxes in Denmark are levied on companies. Environmental taxes can be divided into three general groups:

- taxes on environmentally, harmful products involved in consumption or manufacturing (for instance pesticides and insecticides)
- taxes on discharge of pollutants (for instance wastewater tax and carbon dioxide tax)
- taxes on scarce resources (for instance tax on water and raw materials)

Water in pipelines

Tax object: tax payable on groundwater and surface water

Tax basis: quantity of water supplied to the consumer (end of pipe) or at least 90 % of the extraction)

Tax rate is 5 DKK per m³

Wastewater

Wastewater is discharged from registered sewage disposal plants or properties. Tax object: wastewater discharged to lakes, rivers and streams or the sea, wastewater irrigated to fields, etc., to seep into the soil.

The tax is charges on the following substances in the wastewater:

- nitrate 20 DKK per kg
- phosphate 110 DKK per kg
- organic material 11 DKK per kg

The taxable amount of these substances in the wastewater can be ascertained by monthly measurements or standard assessments.

Sulphur

The sulphur content in the following energy products if the sulphur content is above 0.05 %: gas oil and diesel oil, fuel oil, fuel tar, kerosene, coal, petroleum coke, lignite, petrol (leaded and unleaded), auto gas (LPG), gas (LPG), gas from refineries (mineral oils), natural gas.

The sulphur content in: wood, straw, waste etc. used for energy purposes in plants with a capacity of 1000 kW and more. Tax rate is:

- 20 DKK per kg in the mentioned energy (for gas oil, diesel oil, kerosene, petroleum, coke, lignite...)
- 40 DKK per tone (for wood)
- 23 DKK per tone (for straw)
- 9 DKK per tone (waste)

Pesticides

Tax object:

- insecticides
- chemical products for disinfecting of soil
- herbicides
- chemical products for reduction of plant growth
- chemical deterrents of insects and mammals
- fungicides
- chemicals for destruction of alga, slime creating organisms in paper pulp
- deterrents of rats, mice, moles and rabbits
- microbiological pesticides

Tax rate

- products falling under points 1 to 2: 35 % of the retail value, including excise duty and VAT
- products falling under points 3 to 5: 25 % of the retail value, including excise duty and VAT
- products falling under points 6 to 9: 3 % of the retail value, including excise duty and VAT

Nitrogen

Tax object:

- ammoniac falling under customs tariff items 2814
- potassium nitrate and calcium nitrate falling under customs tariff items 2834
- ammonium chloride falling under customs tariff items 2827
- manures and fertilizers falling under customs tariff items 3102 and 3105
- nitrate in manure which is pulverized, granulated or otherwise processed and which is determined for sale in packages of 50 kg or less

Tax rate

DKK 5 per kg nitrogen

Sealed NiCad batteries

Tax object:

- NiCad batteries which are hermetically sealed

Tax rate

NiCad loose round cells, single or assembled button cells or gasket: DKK 6 per piece

Assembled NiCad round cells: DKK 36 per parcel, minimum DKK 6 per piece

Tax on certain packaging, disposable tableware

The object:

- packaging and multi-packaging with a cubic content of not more than 20 liters
- packaging and multi-packaging of any other material
- plastic or paper bags with a cubic content of not less than five liters
- disposable tableware
- film wrapping product of soft polyvinyl chloride (PVC) used for wrapping foodstuff

Tax rate is different for material. The lowest tax rate is 0,05 DKK and the higher tax rate is 33.30 DKK.

PVC and phtalates tax

The object:

- goods containing soft PVC and phtalates

Tax rate is different for goods. The lowest tax rate is 0.16 DKK per kg and the higher tax rate is 3.60 DKK per kg.

Certain chlorinated solvents

Tax object:

- tetrachlorethylen
- trichlorethylen
- dichlormethan

The tax rate is DKK 2 per kg net weight of the above mentioned substances.

Carbon dioxide tax on certain energy products

Tax object:

- the tax applies to gas, diesel, petrol, fuel oil, kerosene, electricity, gas, refinery gas and coal

The CO2 tax has no separate administrative system but is linked to the energy laws on mineral oil, coal, electricity and natural gas CO2-emissions.

The tax is balanced around 90 DKK/ tones CO2:

- gas oil and diesel oil: 0.243 DKK/l
- fuel oil: 0.288 DKK/kg
- fuel tar: 0.252 DKK/kg
- kerosene: 0.243 DKK/l
- coal: 217.8 DKK/t
- petroleum coke: 290.7 DKK/t
- lignite: 160.2 DKK/t
- electricity: 0.09 DKK/kWh
- auto gas (LPG): 0.144 DKK/l
- gas (LPG): 0.27 DKK/kg
- gas from refineries (mineral oils): 0.261 DKK/kg
- natural gas: 0.198 DKK/Nm3
- petrol: 0.22 DKK/l

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