

The Danish tax on the extraction of raw materials and on imported raw materials ("Råstofafgiften")

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Background and Purpose

- The taxable commodities, for example clay and chalk
- The tax on raw materials entered into force in 1978
- Earmarked to cover state expenditure on mapping and development in connection with raw materials
- However, since 1990 the tax has been passed on to the Treasury

Background and Purpose

- To reduce the consumption of raw materials
- To promote recycling of construction waste
- To fund the State's environmental activities
- Is combined with a waste tax

Revenue and Waste Statistics

- The tax currently accounts for 0.7 EURO/m³ of raw material
- Revenue in Euro – See table
- Proportion of green taxes and GDP – See table
- Waste Statistics – See table

Tax Structure

- All raw materials found in Denmark – See Law Annex 1
- Imports of the type of raw materials extracted in Denmark (Law Annex 2)
- Imports of goods competing with Danish raw materials - eg. Cement – (Law Annex 2)

Tax Structure

- Tax payers: Enterprises which extract or import raw materials etc.
- Reimbursement Scheme for exports
- No charge for less than 200 m³ per year

Tax Structure

Exemptions:

- Beach Claims
- Seabed Materials
- Landfills
- Over Soil and mulch delivered free of charge

Tax Structure

- The balance between Danish raw materials and imported raw materials etc.
- The case of Cement