

ENVIRONMENTAL TAX RATES IN ESTONIA

Name	Type	General tax-base	Specific tax-base	Tax rate national currency	Tax rate - Euro
Air pollution charge	Fee/Charge	Other measured or estimated emissions to air	CO	14.00 EEK per tonne	0.89 € per tonne
Air pollution charge	Fee/Charge	Other measured or estimated emissions to air	CO2	7.50 EEK per tonne	0.48 € per tonne
Air pollution charge	Fee/Charge	Other measured or estimated emissions to air	Heavy metals	3476.00 EEK per tonne	222.12 € per tonne
Air pollution charge	Fee/Charge	Other measured or estimated emissions to air	Mercaptans	198970.00 EEK per tonne	12714.18 € per tonne
Air pollution charge	Fee/Charge	Measured or estimated NOx emissions	Nox	218.00 EEK per tonne	13.93 € per tonne
Air pollution charge	Fee/Charge	Other measured or estimated emissions to air	Particulates	95.00 EEK per tonne	6.07 € per tonne
Air pollution charge	Fee/Charge	Other measured or estimated emissions to air	SO2	95.00 EEK per tonne	6.07 € per tonne
Air pollution charge	Fee/Charge	Other measured or estimated emissions to air	VOC	218.00 EEK per tonne	13.93 € per tonne
Air pollution non-compliance fees	Fee/Charge	Other measured or estimated emissions to air	CO	70.00 EEK per tonne	4.47 € per tonne
Air pollution non-compliance fees	Fee/Charge	Other measured or estimated emissions to air	CO2	7.50 EEK per tonne	0.48 € per tonne
Air pollution non-compliance fees	Fee/Charge	Other measured or estimated emissions to air	Heavy metals	347600.00 EEK per tonne	22211.64 € per tonne
Air pollution non-compliance fees	Fee/Charge	Other measured or estimated emissions to air	Mercaptans	1989700.00 EEK per tonne	127141.83 € per tonne
Air pollution non-compliance fees	Fee/Charge	Measured or estimated NOx emissions	Nox	2180.00 EEK per tonne	139.30 € per tonne

Air pollution non-compliance fees	Fee/Charge	Other measured or estimated emissions to air	Particulates	475.00 EEK per tonne	30.35 € per tonne
Air pollution non-compliance fees	Fee/Charge	Other measured or estimated emissions to air	SO2	950.00 EEK per tonne	60.71 € per tonne
Air pollution non-compliance fees	Fee/Charge	Other measured or estimated emissions to air	VOC	2180.00 EEK per tonne	139.30 € per tonne
Fee for hunting rights	Fee/Charge	Management of biodiversity and wildlife	Hunting district area	1.10 EEK per ha of hunting district	0.07 € per ha of hunting district
Fishing charge	Fee/Charge	Management of fish stocks	Baltic herring	40.00 EEK per tonne	2.56 € per tonne
Fishing charge	Fee/Charge	Management of fish stocks	Calmar	300.00 EEK per tonne	19.17 € per tonne
Fishing charge	Fee/Charge	Management of fish stocks	Cod	500.00 EEK per tonne	31.95 € per tonne
Fishing charge	Fee/Charge	Management of fish stocks	Deep-sea flounder	1000.00 EEK per tonne	63.90 € per tonne
Fishing charge	Fee/Charge	Management of fish stocks	Flounder	150.00 EEK per tonne	9.59 € per tonne
Fishing charge	Fee/Charge	Management of fish stocks	Mackerel	300.00 EEK per tonne	19.17 € per tonne
Fishing charge	Fee/Charge	Management of fish stocks	Salmon	5.00 EEK per individual fish	0.32 € per individual fish
Fishing charge	Fee/Charge	Management of fish stocks	Sea perch	300.00 EEK per tonne	19.17 € per tonne
Fishing charge	Fee/Charge	Management of fish stocks	Shrimps in the district of Spitzbergen	1500.00 EEK per fishing day	95.85 € per fishing day
Fishing charge	Fee/Charge	Management of fish stocks	Shrimps in the NAFO district	400.00 EEK per tonne or 2,500 EEK per fishing day	25.56 € per tonne or 160 € per fishing day
Fishing charge	Fee/Charge	Management of fish stocks	Smelt	40.00 EEK per tonne	2.56 € per tonne
Fishing charge	Fee/Charge	Management of fish stocks	Sprat	40.00 EEK per tonne	2.56 € per tonne
Fishing charge	Fee/Charge	Management of fish stocks	Unregulated species	500.00 EEK per tonne	31.95 € per tonne
Fuel excise tax	Tax	Other energy products for transport purposes	Aviation petrol	1.12 EEK per litre	0.07 € per litre
Fuel excise tax	Tax	Diesel	Diesel	2.55 EEK per	0.16 € per litre

				litre	
Fuel excise tax	Tax	Diesel	Diesel fuel for special purposes	0.42 EEK per litre	0.03 € per litre
Fuel excise tax	Tax	Other energy products for transport purposes	Kerosene (as motor fuel)	3.15 EEK per litre	0.20 € per litre
Fuel excise tax	Tax	Leaded petrol	Leaded petrol	3.50 EEK per litre	0.22 € per litre
Fuel excise tax	Tax	Light fuel oil	Light fuel oil (for heating purposes)	0.42 EEK per litre	0.03 € per litre
Fuel excise tax	Tax	Other energy products for transport purposes	Liquid petroleum gas (as motor fuel)	1.50 EEK per kilogram	0.10 € per kilogram
Fuel excise tax	Tax	Other energy products for transport purposes	Methane (as motor fuel)	1.30 EEK per kilogram	0.08 € per kilogram
Fuel excise tax	Tax	Unleaded petrol	Unleaded petrol	3.50 EEK per litre	0.22 € per litre
Heavy goods vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Lorries, 2 axles (maximum authorised weight from 12,000 to 12,999 kg)	0 - 125 EEK per quarter	0,00 - 7,99 € per quarter
Heavy goods vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Lorries, 2 axles (maximum authorised weight from 13,000 to 13,999 kg)	125 -340 EEK per quarter	7,99-21,73 € per quarter
Heavy goods vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Lorries, 2 axles (maximum authorised weight from 14,000 to 14,999 kg)	340 - 475 EEK per quarter	21,73-30,35 € per quarter
Heavy goods vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Lorries, 2 axles (maximum authorised weight more than 15,000 kg)	475 - 1075 EEK per quarter	30,35-68,69 € per quarter
Heavy goods vehicles tax	Tax	Transport - Registration or use	Lorries, 3 axles (maximum		

		of motor vehicles, recurrent taxes	authorised weight from 12,000 to 14,999 kg)		
Heavy goods vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Lorries, 3 axles (maximum authorised weight from 15,000 to 16,999 kg)	125 - 215 EEK per quarter	7,99-13,74 € per quarter
Heavy goods vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Lorries, 3 axles (maximum authorised weight from 17,000 to 18,999 kg)	215 - 440 EEK per quarter	13,74-20,12 € per quarter
Heavy goods vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Lorries, 3 axles (maximum authorised weight from 19,000 to 20,999 kg)	440 - 565 EEK per quarter	28,12-36,10 € per quarter
Heavy goods vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Lorries, 3 axles (maximum authorised weight from 21,000 to 22,999 kg)	565 - 875 EEK per quarter	36,10-55,91 € per quarter
Heavy goods vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Lorries, 3 axles (maximum authorised weight more than 23,000 kg)	875 - 1350 EEK per quarter	55,91-86,27 € per quarter
Heavy goods vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Lorries, 4 axles (maximum authorised weight from 12,000 to 22,999 kg)		
Heavy goods vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Lorries, 4 axles (maximum authorised weight from 23,000 to 24,999 kg)	565 - 575 EEK per quarter	36,10-36,74 € per quarter
Heavy goods vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Lorries, 4 axles (maximum authorised weight from 25,000 to 29,999 kg)	575 - 890 EEK per quarter	36,74-56,87 € per quarter

		cles, recurrent taxes	weight from 25,000 to 26,999 kg)		
Heavy goods vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Lorries, 4 axles (maximum authorised weight from 27,000 to 28,999 kg)	890 - 1415 EEK per quarter	56,87-90,42 € per quarter
Heavy goods vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Lorries, 4 axles (maximum authorised weight more than 29,000 kg)	1415 - 2100 EEK per quarter	90,42-134,19 € per quarter
Heavy goods vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Road trains (truck + trailer), 2+1 axles (maximum authorised weight from 12,000 to 13,999 kg)		
Heavy goods vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Road trains (truck + trailer), 2+1 axles (maximum authorised weight from 14,000 to 15,999 kg)		
Heavy goods vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Road trains (truck + trailer), 2+1 axles (maximum authorised weight from 16,000 to 17,999 kg)	0 - 50 EEK per quarter	0,00 - 3,20 € per quarter
Heavy goods vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Road trains (truck + trailer), 2+1 axles (maximum authorised weight from 18,000 to 19,999 kg)	50 - 125 EEK per quarter	3,20-7,99 € per quarter
Heavy goods vehicles tax	Tax	Transport - Registration or use	Road trains (truck + trailer),	125 - 290 EEK per quarter	7,99-18,53 € per quarter

		of motor vehicles, recurrent taxes	2+1 axles (maximum authorised weight from 20,000 to 21,999 kg)		
Heavy goods vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Road trains (truck + trailer), 2+1 axles (maximum authorised weight from 22,000 to 22,999 kg)	290 - 375 EEK per quarter	18,53-23,96 € per quarter
Heavy goods vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Road trains (truck + trailer), 2+1 axles (maximum authorised weight from 23,000 to 24,999 kg)	375 - 690 EEK per quarter	23,96-44,09 per quarter
Heavy goods vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Road trains (truck + trailer), 2+1 axles (maximum authorised weight more than 25,000 kg)	690 - 1200 EEK per quarter	44,09-76,68 € per quarter
Heavy goods vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Road trains (truck + trailer), 2+2 axles (maximum authorised weight from 12,000 to 14,999 kg)		
Heavy goods vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Road trains (truck + trailer), 2+2 axles (maximum authorised weight from 15,000 to 22,999 kg)		
Heavy goods vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Road trains (truck + trailer), 2+2 axles	115 - 275 EEK per quarter	7,35-17,57 € per quarter

		cles, recurrent taxes	(maximum authorised weight from 23,000 to 24,999 kg)		
Heavy goods vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Road trains (truck + trailer), 2+2 axles (maximum authorised weight from 25,000 to 25,999 kg)	275 - 450 EEK per quarter	17,57-28,76 € per quarter
Heavy goods vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Road trains (truck + trailer), 2+2 axles (maximum authorised weight from 26,000 to 27,999 kg)	450 - 665 EEK per quarter	28,76-42,49 € per quarter
Heavy goods vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Road trains (truck + trailer), 2+2 axles (maximum authorised weight from 28,000 to 28,999 kg)	665 - 800 EEK per quarter	42,49-51,12 € per quarter
Heavy goods vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Road trains (truck + trailer), 2+2 axles (maximum authorised weight from 29,000 to 30,999 kg)	800 - 1315 EEK per quarter	51,12-84,03 € per quarter
Heavy goods vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Road trains (truck + trailer), 2+2 axles (maximum authorised weight from 31,000 to 32,999 kg)	1315 - 1825 EEK per quarter	84,03-116,62 € per quarter
Heavy goods vehicles tax	Tax	Transport - Registration or use of motor vehicles	Road trains (truck + trailer), 2+2 axles	1825 - 2675 EEK per quarter	116,62-170,93 € per quarter

		cles, recurrent taxes	(maximum authorised weight more than 33,000 kg)		
Heavy goods vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Road trains (truck + trailer), 2+3 axles (maximum authorised weight from 12,000 to 35,999 kg)		
Heavy goods vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Road trains (truck + trailer), 2+3 axles (maximum authorised weight from 36,000 to 37,999 kg)	1275 - 1775 EEK per quarter	81,47-113,42 € per quarter
Heavy goods vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Road trains (truck + trailer), 2+3 axles (maximum authorised weight from 38,000 to 39,999 kg)	1775 - 2465 EEK per quarter	113,42-157,51 € per quarter
Heavy goods vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Road trains (truck + trailer), 2+3 axles (maximum authorised weight more than 40,000 kg)	2465 - 3640 EEK per quarter	157,51-232,60 € per quarter
Heavy goods vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Road trains (truck + trailer), 3+3 or more axles (maximum authorised weight from 12,000 to 35,999 kg)		
Heavy goods vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Road trains (truck + trailer), 3+3 or more axles (maximum authorised	725 - 875 EEK per quarter	46,33-55,91 € per quarter

			weight from 36,000 to 37,999 kg)		
Heavy goods vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Road trains (truck + trailer), 3+3 or more axles (maximum authorised weight from 38,000 to 39,999 kg)	875 - 1315 EEK per quarter	55,91-84,03 € per quarter
Heavy goods vehicles tax	Tax	Transport - Registration or use of motor vehicles, recurrent taxes	Road trains (truck + trailer), 3+3 or more axles (maximum authorised weight more than 40,000 kg)	1315 - 2090 EEK per quarter	84,03-133,55 € per quarter
Mining charges	Fee/Charge	Management of land, soil and forest resources	Cement clay	2.90 EEK per cubic metre	0.19 € per cubic metre
Mining charges	Fee/Charge	Management of land, soil and forest resources	Cement limestone	8.80 EEK per cubic metre	0.56 € per cubic metre
Mining charges	Fee/Charge	Management of land, soil and forest resources	Construction gravel	8.90 EEK per cubic metre	0.57 € per cubic metre
Mining charges	Fee/Charge	Management of land, soil and forest resources	Construction limestone and dolomite	3.6 - 5.8 EEK per cubic metre	0,23-0,37 € per cubic metre
Mining charges	Fee/Charge	Management of land, soil and forest resources	Construction sand	5.80 EEK per cubic metre	0.37 € per cubic metre
Mining charges	Fee/Charge	Management of land, soil and forest resources	Decorative dolomite	11.60 EEK per cubic metre	0.74 € per cubic metre
Mining charges	Fee/Charge	Management of land, soil and forest resources	High-decomposing peat	2.70 EEK per cubic metre	0.17 € per cubic metre
Mining charges	Fee/Charge	Management of land, soil and forest resources	Industrial dolomite	21.50 EEK per cubic metre	1.37 € per cubic metre
Mining charges	Fee/Charge	Management of land, soil and forest resources	Industrial sand	6.90 EEK per cubic metre	0.44 € per cubic metre
Mining charges	Fee/Charge	Management of land, soil and forest resources	Low-decomposing	4.30 EEK per cubic metre	0.27 € per cubic metre

		rest resources	peat		
Mining charges	Fee/Charge	Management of land, soil and forest resources	Oil shale	4.90 EEK per tonne	0.31 € per tonne

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Motor vehicle excise tax	Tax	Transport - Motor vehicles, one-off import or sales taxes	Diesel motors - engine capacity 1,500 - 2,500 ccm	3000.00 EEK plus 5 EEK per each ccm exceeding 1,500 ccm	192.00 € plus 0.32 ccm per each ccm exceeding 1,500 ccm
Motor vehicle excise tax	Tax	Transport - Motor vehicles, one-off import or sales taxes	Diesel motors - engine capacity less than 1,500 ccm	2.00 EEK per 1 ccm of engine capacity	0.13 € per 1 ccm of engine capacity
Motor vehicle excise tax	Tax	Transport - Motor vehicles, one-off import or sales taxes	Diesel motors - engine capacity more than 2,500 ccm	8000.00 EEK plus 15 EEK per each ccm exceeding 2,500 ccm	512.00 € plus 0.96 ccm per each ccm exceeding 2,500 ccm
Motor vehicle excise tax	Tax	Transport - Motor vehicles, one-off import or sales taxes	Engine capacity 1,600 - 2,500 ccm	3200.00 EEK plus 5 EEK per each ccm exceeding 1,600 ccm	204.00 € plus 0.32 € per each ccm exceeding 1,600 ccm
Motor vehicle excise tax	Tax	Transport - Motor vehicles, one-off import or sales taxes	Engine capacity 2,500 - 3,000 ccm	7700.00 EEK plus 15 EEK per each ccm exceeding 2,500 ccm	493.00 € plus 0.96 € per each ccm exceeding 2,500 ccm
Motor vehicle excise tax	Tax	Transport - Motor vehicles, one-off import or sales taxes	Engine capacity less than 1,600 ccm	2.00 EEK per 1 ccm of engine capacity	0.13 € per 1 ccm of engine capacity
Motor vehicle excise tax	Tax	Transport - Motor vehicles, one-off import or sales taxes	Engine capacity more than 3,000 ccm	15200.00 EEK plus 15 EEK per each ccm exceeding 3,000 ccm	972.00 € plus 0.96 € per each ccm exceeding 3,000 ccm
Motor vehicle excise tax	Tax	Transport - Motor vehicles, one-off import or sales taxes	Motorcycles	2.50 EEK per 1 ccm of engine capacity	0.16 € per 1 ccm of engine capacity
Motor vehicle excise tax	Tax	Transport - Motor vehicles, one-off import or sales taxes	Motorcycles 1 to 5 years of age	100.00 EEK per year of age	6.40 € per year of age

Motor vehicle excise tax	Tax	Transport - Motor vehicles, one-off import or sales taxes	Motorcycles 6 to 10 years of age	150.00 EEK per year of age	9.60 € per year of age
Motor vehicle excise tax	Tax	Transport - Motor vehicles, one-off import or sales taxes	Motorcycles older than 10 years	250.00 EEK per year of age	16.00 € per year of age
Motor vehicle excise tax	Tax	Transport - Motor vehicles, one-off import or sales taxes	Vehicles 1 to 5 years of age	200.00 EEK per year of age	12.80 € per year of age
Motor vehicle excise tax	Tax	Transport - Motor vehicles, one-off import or sales taxes	Vehicles 6 to 10 years of age	300.00 EEK per year of age	19.20 € per year of age
Motor vehicle excise tax	Tax	Transport - Motor vehicles, one-off import or sales taxes	Vehicles older than 10 years	500.00 EEK per year of age	32.00 € per year of age
Municipal waste user charge	Fee/Charge	Waste management - in general	Quantity of municipal waste generated	200.00 EEK per tonne	12.78 € per tonne
Nature protection non-compliance fees	Fee/Charge	Management of biodiversity and wildlife	Amphibians	1500 - 9000 EEK per individual	95,85-575,1 € per individual
Nature protection non-compliance fees	Fee/Charge	Management of biodiversity and wildlife	Atlantic fish	double market price	
Nature protection non-compliance fees	Fee/Charge	Management of biodiversity and wildlife	Brown bear	15000.00 EEK per individual	958.50 € per individual
Nature protection non-compliance fees	Fee/Charge	Management of biodiversity and wildlife	Elk, red deer	9000.00 EEK per individual	575.10 € per individual
Nature protection non-compliance fees	Fee/Charge	Management of biodiversity and wildlife	Fish	15 - 300 EEK per individual	0,96-19,17 € per individual
Nature protection non-compliance fees	Fee/Charge	Management of biodiversity and wildlife	Grey seal, ringed seal	6000.00 EEK per individual	383.40 € per individual
Nature protection non-compliance fees	Fee/Charge	Management of biodiversity and wildlife	Mink, otter	6000.00 EEK per individual	383.40 € per individual
Nature protection non-compliance fees	Fee/Charge	Management of biodiversity and wildlife	Protected birds	15 - 1500 EEK per individual	0,96-95,85 € per individual

Nature protection non-compliance fees	Fee/Charge	Management of biodiversity and wildlife	Protected plants (86 species)	30 - 1500 EEK per plant	1,92-95,85 € per plant
Nature protection non-compliance fees	Fee/Charge	Management of biodiversity and wildlife	Salmon	1500.00 EEK per individual	95.85 € per individual
Nature protection non-compliance fees	Fee/Charge	Management of biodiversity and wildlife	Sturgeon wells	30 - 1500 EEK per individual	1,92-95,85 € per individual
Packaging excise tax	Tax	Waste management - individual products	Glass and ceramics	0.50 EEK per packaging, plus 2 EEK per litre	0.03 € per packaging, plus 12 cents per litre
Packaging excise tax	Tax	Waste management - individual products	Metal	0.75 EEK per packaging, plus 2 EEK per litre	0.05 € per packaging, plus 12 cents per litre
Packaging excise tax	Tax	Waste management - individual products	Other materials	0.25 EEK per packaging, plus 1 EEK per litre	0.02 € per packaging, plus 6 cents per litre
Packaging excise tax	Tax	Waste management - individual products	Plastic	1.00 EEK per packaging, plus 2 EEK per litre	0.06 € per packaging, plus 12 cents per litre
Sewage charge	Fee/Charge	Other measured or estimated effluents to water	Water consumption by companies	7.97 - 26.3 EEK per m3	0,51-1,68 € per m3
Sewage charge	Fee/Charge	Other measured or estimated effluents to water	Water consumption by households	6.4 - 16.65 EEK per m3	0,41-1,06 € per m3
Waste disposal charge	Fee/Charge	Waste management - in general	Hazardous waste (high hazard level)	273.30 EEK per tonne	17.46 € per tonne
Waste disposal charge	Fee/Charge	Waste management - in general	Hazardous waste (high hazard level) - disposal to landfills that do not meet requirements	1640.00 EEK per tonne	104.80 € per tonne
Waste disposal charge	Fee/Charge	Waste management - in general	Hazardous waste (low hazard level)	10.10 EEK per tonne	0.65 € per tonne
Waste disposal charge	Fee/Charge	Waste management - in general	Hazardous waste (low hazard level) - disposal to landfills that do not meet requirements	60.60 EEK per tonne	3.87 € per tonne
Waste disposal charge	Fee/Charge	Waste management - in general	Hazardous waste (medium hazard)	27.00 EEK per tonne	1.73 € per tonne

			level)		
Waste disposal charge	Fee/Charge	Waste management - in general	Hazardous waste (medium hazard level) - disposal to landfills that do not meet requirements	162.00 EEK per tonne	10.35 € per tonne
Waste disposal charge	Fee/Charge	Waste management - in general	Hazardous waste that contains heavy metals, PCBs and PCTs	2732.00 EEK per tonne	174.57 € per tonne
Waste disposal charge	Fee/Charge	Waste management - in general	Hazardous waste that contains heavy metals, PCBs and PCTs - disposal to landfills that do not meet requirements	16398.00 EEK per tonne	1047.83 € per tonne
Waste disposal charge	Fee/Charge	Waste management - in general	Mining waste	1.90 EEK per tonne	0.12 € per tonne
Waste disposal charge	Fee/Charge	Waste management - in general	Mining waste - disposal to landfills that do not meet requirements	11.40 EEK per tonne	0.73 € per tonne
Waste disposal charge	Fee/Charge	Waste management - in general	Non-hazardous waste	3.30 EEK per tonne	0.21 € per tonne
Waste disposal charge	Fee/Charge	Waste management - in general	Non-hazardous waste - disposal to landfills that do not meet requirements	19.80 EEK per tonne	1.27 € per tonne
Waste disposal charge	Fee/Charge	Waste management - in general	Oil shale ash	4.60 EEK per tonne	0.29 € per tonne
Waste disposal charge	Fee/Charge	Waste management - in general	Oil shale ash - disposal to landfills that do not meet requirements	18.40 EEK per tonne	1.18 € per tonne
Waste disposal charge	Fee/Charge	Waste management - in general	Oil shale semi-coke	5.00 EEK per tonne	0.32 € per tonne
Waste disposal charge	Fee/Charge	Waste management - in general	Oil shale semi-coke - disposal to landfills that do not meet requirements	20.00 EEK per tonne	1.28 € per tonne
Waste disposal non-compliance fees	Fee/Charge	Waste management - in general	Hazardous waste (high hazard level)	273300.00 EEK per tonne	17463.87 € per tonne

Waste disposal non-compliance fees	Fee/Charge	Waste management - in general	Hazardous waste (high hazard level) - disposal to landfills that do not meet requirements	1639800.00 EEK per tonne	104783.22 € per tonne
Waste disposal non-compliance fees	Fee/Charge	Waste management - in general	Hazardous waste (low hazard level)	50.50 EEK per tonne	3.23 € per tonne
Waste disposal non-compliance fees	Fee/Charge	Waste management - in general	Hazardous waste (low hazard level) - disposal to landfills that do not meet requirements	303.00 EEK per tonne	19.36 € per tonne
Waste disposal non-compliance fees	Fee/Charge	Waste management - in general	Hazardous waste (medium hazard level)	135.00 EEK per tonne	8.63 € per tonne
Waste disposal non-compliance fees	Fee/Charge	Waste management - in general	Hazardous waste (medium hazard level) - disposal to landfills that do not meet requirements	810.00 EEK per tonne	51.76 € per tonne
Waste disposal non-compliance fees	Fee/Charge	Waste management - in general	Hazardous waste that contains heavy metals, PCBs and PCTs	1366000.00 EEK per tonne	87287.40 € per tonne
Waste disposal non-compliance fees	Fee/Charge	Waste management - in general	Hazardous waste that contains heavy metals, PCBs and PCTs - disposal to landfills that do not meet requirements	8196000.00 EEK per tonne	523724.40 € per tonne
Waste disposal non-compliance fees	Fee/Charge	Waste management - in general	Mining waste	9.50 EEK per tonne	0.61 € per tonne
Waste disposal non-compliance fees	Fee/Charge	Waste management - in general	Mining waste - disposal to landfills that do not meet requirements	47.50 EEK per tonne	3.04 € per tonne
Waste disposal non-compliance fees	Fee/Charge	Waste management - in general	Non-hazardous waste	16.50 EEK per tonne	1.05 € per tonne
Waste disposal non-compliance fees	Fee/Charge	Waste management - in general	Non-hazardous waste - disposal to landfills that do not meet requirements	99.00 EEK per tonne	6.33 € per tonne

Waste disposal non-compliance fees	Fee/Charge	Waste management - in general	Oil shale ash	23.00 EEK per tonne	1.47 € per tonne
Waste disposal non-compliance fees	Fee/Charge	Waste management - in general	Oil shale ash - disposal to landfills that do not meet requirements	92.00 EEK per tonne	5.88 € per tonne
Waste disposal non-compliance fees	Fee/Charge	Waste management - in general	Oil shale semi-coke	25.00 EEK per tonne	1.60 € per tonne
Waste disposal non-compliance fees	Fee/Charge	Waste management - in general	Oil shale semi-coke - disposal to landfills that do not meet requirements	100.00 EEK per tonne	6.39 € per tonne
Water abstraction charge	Fee/Charge	Management of water resources	Abstraction mineral bathwater	2.20 EEK per m ³	0.14 € per m ³
Water abstraction charge	Fee/Charge	Management of water resources	Abstraction of groundwater - drinking and industrial water from Quaternary aquifer	0.36 EEK per m ³	0.02 € per m ³
Water abstraction charge	Fee/Charge	Management of water resources	Abstraction of groundwater - drinking water from Cambrian - Vendian aquifer	0.54 EEK per m ³	0.03 € per m ³
Water abstraction charge	Fee/Charge	Management of water resources	Abstraction of groundwater - industrial water from Cambrian - Vendian aquifer	0.97 EEK per m ³	0.06 € per m ³
Water abstraction charge	Fee/Charge	Management of water resources	Abstraction of groundwater - other aquifer systems	0.48 EEK per m ³	0.03 € per m ³
Water abstraction charge	Fee/Charge	Management of water resources	Abstraction of mine and open-cast drainage water	0.06 EEK per m ³	0.00 € per m ³
Water abstraction charge	Fee/Charge	Management of water resources	Abstraction of mineral water	22.00 EEK per m ³	1.41 € per m ³
Water abstraction charge	Fee/Charge	Management of water resources	Abstraction of surface water - cooling water for the city of Tallinn	0.04 EEK per m ³	0.00 € per m ³
Water abstraction	Fee/Charge	Management of	Abstraction of sur-	0.03 EEK per	0.00 € per m ³

charge		water resources	face water - cooling water from other water bodies	m3	
Water abstraction charge	Fee/Charge	Management of water resources	Abstraction of surface water - drinking and industrial water for the city of Tallinn	0.30 EEK per m3	0.02 € per m3
Water abstraction charge	Fee/Charge	Management of water resources	Abstraction of surface water - drinking and industrial water from other water bodies	0.17 EEK per m3	0.01 € per m3
Water effluent charge	Fee/Charge	Measured or estimated effluents of oxydizeable matters (BOD, COD)	BOD 7	3902.00 EEK per tonne	249.34 € per tonne
Water effluent charge	Fee/Charge	Other measured or estimated effluents to water	Mono-phenols	26172.00 EEK per tonne	1672.39 € per tonne
Water effluent charge	Fee/Charge	Other measured or estimated effluents to water	Oil products	6231.00 EEK per tonne	398.16 € per tonne
Water effluent charge	Fee/Charge	Other measured or estimated effluents to water	Other dangerous substances	26172.00 EEK per tonne	1672.39 € per tonne
Water effluent charge	Fee/Charge	Other measured or estimated effluents to water	Suspended solids	1973.00 EEK per tonne	126.07 € per tonne
Water effluent charge	Fee/Charge	Other measured or estimated effluents to water	Total nitrogen	3682.00 EEK per tonne	235.28 € per tonne
Water effluent charge	Fee/Charge	Other measured or estimated effluents to water	Total phosphorus	5878.00 EEK per tonne	375.60 € per tonne
Water pollution non-compliance fees	Fee/Charge	Measured or estimated effluents of oxydizeable matters (BOD, COD)	BOD 7 - discharges without permit	58930.00 EEK per tonne	3765.63 € per tonne
Water pollution non-compliance fees	Fee/Charge	Other measured or estimated effluents to water	Mono-phenols - discharges above permitted level	261720.00 EEK per tonne	16723.91 € per tonne
Water pollution non-compliance fees	Fee/Charge	Other measured or estimated effluents to water	Mono-phenols - discharges without permit	392580.00 EEK per tonne	25085.86 € per tonne
Water pollution non-compliance	Fee/Charge	Other measured or estimated effluents	Oil products - discharges above	62310.00 EEK per ton-	3981.61 € per tonne

fees		to water	permitted level	ne	
Water pollution non-compliance fees	Fee/Charge	Other measured or estimated effluents to water	Oil products - discharges without permit	93465.00 EEK per tonne	5972.41 € per tonne
Water pollution non-compliance fees	Fee/Charge	Other measured or estimated effluents to water	Other dangerous substances - discharges above permitted level	261720.00 EEK per tonne	16723.91 € per tonne
Water pollution non-compliance fees	Fee/Charge	Other measured or estimated effluents to water	Other dangerous substances - discharges without permit	261720.00 EEK per tonne	16723.91 € per tonne
Water pollution non-compliance fees	Fee/Charge	Other measured or estimated effluents to water	Suspended solids - discharges above permitted level	19730.00 EEK per tonne	1260.75 € per tonne
Water pollution non-compliance fees	Fee/Charge	Other measured or estimated effluents to water	Suspended solids - discharges without permit	29595.00 EEK per tonne	1891.12 € per tonne
Water pollution non-compliance fees	Fee/Charge	Other measured or estimated effluents to water	Total nitrogen - discharges above permitted level	36820.00 EEK per tonne	2352.80 € per tonne
Water pollution non-compliance fees	Fee/Charge	Other measured or estimated effluents to water	Total nitrogen - discharges without permit	55230.00 EEK per tonne	3529.20 € per tonne
Water pollution non-compliance fees	Fee/Charge	Other measured or estimated effluents to water	Total phosphorus - discharges above permitted level	58780.00 EEK per tonne	3756.04 € per tonne
Water pollution non-compliance fees	Fee/Charge	Other measured or estimated effluents to water	Total phosphorus - discharges without permit	88170.00 EEK per tonne	5634.06 € per tonne
Water user charge	Fee/Charge	Management of water resources	Water consumption by companies	5 - 18.64 EEK per m3	0,32-1,19 € per m3
Water user charge	Fee/Charge	Management of water resources	Water consumption by households	4 - 10.59 EEK per m3	0,26-0,68 € per m3

Source: OECD/EEA database on environmentally related taxes, fees and charges, other economic instruments and voluntary approaches used in environmental policy and natural resources management