

REPUBLIC OF BENIN

Ministry of the Environment of Haiti and Urbanism

MINISTRY OF FINANCE AND ECONOMICS

MINISTRY OF PUBLIC WORKS AND TRANSPORT

MINISTRY OF INDUSTRY, TRADE AND PROMOTION OF EMPLOYMENT

MINISTRY OF THE INTERIOR, SECURITY AND DECENTRALIZATION

INTERMINISTERIAL Decree

ANNE 2004 N ° 079 / MEHU / MFE / MTPT / MICPE / MISD / DC / SG / DE / SLRCCAME / DLRE / SA

FIXING THE METHODS OF RECOVERY AND REPAYMENT OF PRODUCTS OF ECOTAXES AND FINES

ADOPT

Article 1: According to article 10 of the budget law for the management of 2004, it is created in the Republic of Benin a category of taxes called "ecotaxes" on acts or activities, sources of pollution.

Article 2: These ecotaxes concern vehicles put into circulation in Benin, vehicles in transit, tires, clinker, and disposable plastic packaging.

Article 3: This decree defines the conditions for recovery and repayment of the products of these environmental taxes and the fines levied in the context of the fight against pollution, pursuant to Article 3 of Law No. 2002-25 of 31 December 2002 relating to the Finance Act for 2003 management and Articles 13, 14, 15 of Act 2003-23 of 26 December 2003 on the Finance Act for 2004.

Article 4: The institution of environmental taxes aims to clean up the environment, promote and create permanent resources to strengthen institutional capacity for environmental management, and the protection of the natural resources.

Article 5: Any natural or legal person who carries out sales or purchases of any of the products referred to in Article 2 of this Order shall be subject to the payment of the ecotax. The amount of the ecotaxes is fixed, according to the types of product, as follows:

[Non-plastic items in table skipped, plastic items summarized below]

For disposable plastic packaging: funds received in National Environmental Fund and the General Treasury and Public Accounting Department, in CAF, at a tax of 1% of the value

Article 6: The amount of ecotaxes is incorporated in the purchase invoice and collected later, on the 10th of the month following that of collection, at the windows of the Treasury Public by the points of perception indicated in the table below. above.

// Articles 7-14: Not relevant for plastics

Article 15: Any violation of the provisions of this order is punishable by the penalties provided by the laws in force.

// Rest of the document not visible, or not relevant for plastics