Sealess

Requirements on waste disposal changed

From 1 September 2023, <u>new rules</u>* on waste disposal will take effect.

Specifically, the previously established requirements applicable to the disposal of computer, electronic and optical equipment waste will also apply to:

- (i) electrical equipment (generators, transformers, lighting fixtures, air conditioners, shredders, etc.) that has lost its consumer properties; and
- (ii) waste equipment that contains ozone-depleting substances (refrigerators, certain chemical waste).

With respect to the above types of waste, the new rules set out the technological process for their disposal, which include:

- 1. identification of serviceable equipment and elements thereof suitable for recovery and reuse;
- 2. sorting by type of waste;
- 3. disassembly and sorting by components;
- 4. removal of parts containing hazardous substances from the equipment, etc.

An important development is the establishment of a minimum percentage (85%) of the total mass of electronic and electrical equipment waste to be reused for further production (including recycling).

It should be noted that the new rules will mainly affect companies engaged in recycling the types of waste mentioned above.

However, other business entities should also take note of the new requirements.

As a rule, persons whose activities generate waste are obliged to transfer it to specialised companies licenced to process such waste within 11 months from the date the waste is generated. For office operations this is primarily computer waste.

Recommendations

Once the new rules come into force, it is advisable, when concluding a contract with a waste disposal company, to check whether the company has not only a licence to process the particular type of waste but also the necessary capacity (equipment) to carry out the disposal process prescribed by the rules. Otherwise, disputes could potentially arise with the tax authorities over the rationale behind attributing the cost of disposal company's services to expenses (for corporate income tax purposes). Claims from the environmental authorities are also possible.

* In Russian

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