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**June 2017, GlobalDenmark Translations**

#### Statutory Order on Deposits on and the Collection etc. of Packaging for Certain Beverages<sup>1)</sup>

The following shall be laid down pursuant to section 9(1), section 9(2), nos. 1,5, section 9a(1)-(3), section 9c(2)-(4), section 9e(4), section 9f(2), section 52(3), section 53(1)-(4), section 53a(1) and (2), section 55c(1) and (2), section 56(3), section 67, section 80(1)-(3), section 88(1)-(3), and section 110(3) and (4) of the Environmental Protection Act, cf. Consolidation Act no. 1189 of 27 September 2016:

### **Part 1**

#### *Scope and definitions*

**1.-(1)** This Statutory Order shall cover packaging with a volume of less than 20 litres for the following beverages:

- 1) Beer, cf. section 1, no. 2a of the Act on Tax on Certain Packaging, Bags, Disposable Tableware and PVC Films (*lov om afgift af visse emballager, poser, engangsservice og pvc-folier*) and annex 1 to this Statutory Order.
- 2) Mineral water, lemonade and other products containing carbon dioxide (carbonated mineral water), cf. section 1, no. 2b of the Act on Tax on Certain Packaging, Bags, Disposable Tableware and PVC Films and annex 1 to this Statutory Order.
- 3) Mixer products of non-alcoholic beverages with spirits (alcoholic soft drinks), cf. section 1, no. 2c of the Act on Tax on Certain Packaging, Bags, Disposable Tableware and PVC Films and annex 1 to this Statutory Order.
- 4) Other fermented beverages etc. (including fermented alcoholic soft drinks (based on wine, fruit wine or malt)), cf. section 1, no. 2d of the Act on Tax on Certain Packaging, Bags, Disposable Tableware and PVC Films and annex 1 to this Statutory Order.
- 5) Mineral water, water, lemonade, iced tea and other ready-to-drink beverages that do not contain carbon dioxide (non-carbonated water, lemonade, iced tea etc.), cf. section 1, no. 2e of the Act on Tax on Certain Packaging, Bags, Disposable Tableware and PVC Films and annex 1 to this Statutory Order.

**(2)** Except where specifically stipulated, this Statutory Order shall not cover

- 1) barrels or casks,
- 2) plastic containers with a volume of more than 10 litres for water, spring water and non-carbonated mineral water,
- 3) packaging made of cardboard, including laminates consisting of cardboard and other materials, and
- 4) transport packaging, including crates, pallets and trays.

**2.** For the purpose of this Statutory Order:

- 1) "Store" shall mean: A business operator who markets beverages to consumers for the purpose of consumption elsewhere, including intermediaries with a permanent place of business, from where a broad range of everyday commodities are placed on the market.
- 2) "Central control unit" shall mean: The technical unit of Dansk Retursystem A/S which, through closed loop communication between Dansk Retursystem A/S and the recipient of returns, administers the counting, registration and forwarding of data regarding packaging and other technical equipment, cf. section 57. Moreover, the central control unit ensures validation of deposit payments from the store's recipient of returns and deposit settlement to the recipient of returns, cf. sections 5 and 61.
- 3) "Distributor" shall mean: A central warehouse or similar business that distributes beverages in packaging to its own stores or receives empty packaging for beverages from these stores, which does not simultaneously function as an intermediary.
- 4) "Operating fee" shall mean: A fee covering the variable and fixed costs of Dansk Retursystem A/S in connection with the collection of one-way packaging and the administration of deposits on one-way packaging.

The fee also covers the variable and fixed costs of Dansk Retursystem A/S relating to payment of stores and the administration of handling remuneration for stores.

5) "Beverages" shall mean: Products covered by section 1(1).

6) "EAN barcode" shall mean: An EAN barcode symbol used for electronic identification of a product's Global Trade Item Number (GTIN).

7) "Packaging" shall mean: One-way packaging and refillable packaging for beverages covered by this Statutory Order.

8) "Type of packaging" shall mean: Packaging for beverages produced from the same material, and with the same volume, external diameter, height and shape.

9) "One-way packaging" shall mean: Packaging for beverages registered with Dansk Retursystem A/S as one-way packaging, or packaging which is not intended for re-use by refilling.

10) "Recycling" shall mean Recovery as defined in the Statutory Order on Waste with the exception of the shapes and methods set out in R1, R 12 and R 13, cf. annex 5B to the relevant Order.

11) "Re-use" shall mean Any operation by which packaging, which has been conceived and designed to accomplish within its life cycle a minimum number of trips or rotations, is refilled or used for the same purpose for which it was conceived, with or without the support of auxiliary products present on the market enabling the packaging to be refilled. Such re-used packaging will become packaging waste when no longer subject to re-use.

12) "Average fee" shall mean Average operating fee for one-way packaging calculated for each deposit group within each material group, cf. annex 3.

13) "Refillable packaging" shall mean Packaging for beverages registered with Dansk Retursystem A/S as refillable packaging subject to the exceptions set out in this Statutory Order, or packaging which has been designed for re-use by refilling.

14) "GTIN" shall mean Global Trade Item Number (previously EAN product code): A number with eight or 13 digits consisting of a GTIN prefix (country code), a company reference number, a product reference number and a check digit to identify the individual products. A GTIN-12 (previously Universal Product Number (UPC)) may be used instead of a GTIN.

15) "Handling remuneration" shall mean Payment to stores for accepting returns and separating empty packaging. The remuneration reflects the costs incurred by stores for time spent (converted into salary costs) in connection with sorting refillable packaging and preparing for collection empty one-way packaging in the collection equipment of Dansk Retursystem A/S.

16) "Importer" shall mean Any person importing or ordering the importation of beverages in packaging which is not for personal use, i.e. with a view to placing them on the market or in connection with placing them on the market.

17) "Collection" shall mean Activities, equipment, administration, etc. connected with the collection of one-way packaging in collection equipment from Dansk Retursystem A/S at the recipients of returns, providers and intermediaries registered for collection, compression in compactors or collection in sealed containers at stores, transport to the terminals of Dansk Retursystem A/S as well as counting and compression at the such terminals.

18) "Collection equipment" shall mean Plastic sacks, plastic crates, pallet containers or other equipment assigned or supplied by Dansk Retursystem A/S for the collection of empty one-way packaging.

19) "Preparation" shall mean Filling and sealing Dansk Retursystem A/S' collection equipment for one-way packaging in accordance with Dansk Retursystem A/S' guidelines, including separation of one-way packaging into material groups, cf. section 53(3).

20) "Placing on the market" shall mean Any form of sale, distribution, transfer or offer for sale, including in restaurants, auction houses, bankruptcy estates, stores, liberal professions, in storages, mobile storages, at festivals, via the internet, on board domestic flights in Denmark, for one's own employees, etc.

21) "Material group" shall mean Aluminium, steel, plastic, glass and other materials.

22) "Intermediary" shall mean A wholesaler or other enterprise without a retail outlet that markets beverages to stores, distributors, recipients of returns or other intermediaries.

23) "Deposit label" shall mean A self-adhesive label with a deposit mark including a deposit code and material group or number or self-adhesive label with a deposit mark including a deposit code, material group or number as well as EAN barcode and GTIN issued and provided by Dansk Retursystem A/S, cf. annex 2.

24) "Deposit group" shall mean One-way packaging for which the same deposit is collected. There are three types of deposit group referred to as deposit group A, deposit group B and deposit group C, cf. annex 2.

25) "Deposit mark" shall mean A mark indicating that the one-way packaging is part of the deposit and return system for recycling. The deposit mark consists of an arrow logo with two arrows and the word "*Pant*" (deposit) accompanied by the letters A (*Pant A*), B (*Pant B*) or C (*Pant C*). The letters refer to the amount

refunded for one-way packaging. The deposit mark also includes a deposit code consisting of five black dots that function as a security code for refunding the correct amount of deposit.

26) "Primary marking" shall mean Deposit marking of one-way packaging by printing the deposit mark directly on the packaging or on the primary label of the packaging.

27) "Producer" shall mean Any person producing or filling beverages into packaging in Denmark with a view to placing them on the market.

28) "Product type" shall mean Packaging for beverages of the same type and with the same product name, content and GTIN.

29) "Accounting field" shall mean Accounts of revenues and costs within each material group for one-way packaging and refillable packaging, respectively.

30) "Sorting" shall mean Placing empty refillable packaging in the appropriate crates or trays with the same bottle size to be collected by the same provider. The same bottle size means a bottle of the same volume, external diameter and height and manufactured from the same material.

31) "Return group" shall mean Separation of packaging for beverages into eight groups, which forms the basis for the calculation of handling remuneration by Dansk Retursystem A/S, cf. section 64(4).

32) "Recipient of returns" shall mean Business operators who shall accept returns of one-way packaging with deposit marks, cf. section 5(1), no. 2, including stores, distributors, restaurants, liberal professions, festivals, etc.

33) "Auditing company" shall mean The independent state-authorised or registered public accountant who has entered into an agreement with Dansk Retursystem A/S, cf. section 80.

34) "Sales group" shall mean A group of one-way packaging items containing beverages manufactured from the same material and of the same volume for which the same operating fee is paid, or a group of refillable packaging manufactured from the same material.

35) "Secondary marking" shall mean Deposit marking of one-way packaging by applying a self-adhesive deposit label provided by Dansk Retursystem A/S.

36) "Provider" shall mean A producer or importer of beverages in packaging covered by this Statutory Order.

## **Part 2**

### *Deposits*

**3.-(1)** Any person who markets beverages in packaging in Denmark shall collect deposits for the packaging when placing them on the market, cf. however, sections 22 and 23.

**(2)** The deposits laid down in accordance with recommendations from the sector organisations for producers of beer and soft drinks shall constitute (including VAT) the following, cf. however, section 4:

- 1) Plastic packaging not exceeding 99cl, DKK 1.50
- 2) Refillable glass packaging exceeding 50cl, DKK 3.00
- 3) Other packaging not exceeding 99cl, DKK 1.00
- 4) Packaging exceeding 99cl, DKK 3.00

**4.-(1)** If the purchase price of a refillable packaging item including deposit, or an advance payment to the supplier of the product or the packaging exceeds the deposit rates set out in section 3(2), the Danish Environmental Protection Agency (Danish EPA) shall, upon application, grant permission to increase the deposit as stated in nos. 1-3, cf. however, subsection (2):

- 1) If the purchase price of the packaging is higher than or equal to DKK 5.00 (including VAT) and less than DKK 10.00 (including VAT), the deposit shall be set at DKK 5.00 (including VAT).
- 2) If the purchase price of the packaging is higher than or equal to DKK 10.00 (including VAT) and less than DKK 30.00 (including VAT), the deposit shall be set at DKK 10.00 (including VAT).
- 3) If the purchase price of the packaging is higher than or equal to DKK 30.00 (including VAT), the deposit shall be set at DKK 30.00 (including VAT).

**(2)** A condition for granting permission to use deposit rates pursuant to subsection (1) shall be that

- 1) the provider uses a special GTIN and EAN barcode assigned to the provider by Dansk Retursystem A/S, and
- 2) the provider of the packaging provides information about permission to use the special deposit. The Danish EPA may lay down requirements for the scope and wording of this information.

## **Part 3**

### *Accepting return packaging and payment of deposits*

**5.-(1)** Any person who has marketed packaging containing beverages in Denmark shall accept the packaging and pay the relevant deposit to the person who has returned the packaging, if the following conditions have been met, cf. however, subsections (2)-(5):

1) Refillable packaging: Refillable packaging shall be accepted if it corresponds to the marketed types of packaging or can be sorted into crates and trays together with the marketed types of packaging.

2) One-way packaging: Stores shall accept one-way packaging if this packaging is made of the same material as the marketed one-way packaging. Others who market beverages in one-way packaging shall accept the one-way packaging items they have marketed.

**(2)** The obligation to accept one-way packaging and pay deposits for empty one-way packaging shall not apply to providers and intermediaries.

**(3)** Stores shall accept all types of one-way packaging and pay deposits for this packaging if the store has installed a central control unit.

**(4)** A condition for paying deposits on a one-way packaging item, cf. however, subsection (5), shall be that

1) the one-way packaging item has been registered with Dansk Retursystem A/S, cf. section 12, and

2) the one-way packaging item complies with the requirements for marking, cf. sections 24-26 and annex 2.

**(5)** A condition for paying deposits on one-way packaging which is returned to the stores' reverse vending machines and which complies with the conditions in subsection (4) shall be that the packaging can be identified electronically, including by scanning the EAN barcode.

**6.-(1)** Stores registered with Dansk Retursystem A/S, cf. section 19, and which are located close to one another may apply to Dansk Retursystem A/S for approval to establish and run a joint take-back facility to comply with the individual accept obligation of the stores, cf. section 5.

**(2)** Dansk Retursystem A/S shall, upon application, decide whether stores can jointly comply with the accept obligation. A condition for Dansk Retursystem A/S to grant its approval, cf. subsection (1), shall be that

1) the stores have entered into a written agreement on establishing and running the joint facility,

2) the joint facility complies with the accept obligation of all stores, cf. section 5,

3) the stores can prove that a joint accept facility will not significantly complicate the possibility of consumers to return empty packaging and receive repayment of the deposits on this packaging,

4) one or several reverse vending machines with central control units is/are installed at the joint accept facility,

5) all stores pay deposits for all types of packaging returned to the joint accept facility if the conditions in section 5(1) and subsections (4)-(5) have been met, and

6) the individual accept obligation of the stores, cf. section 5, is re-instated if the joint accept facility is closed.

**(3)** In its approval pursuant to subsection (2), Dansk Retursystem A/S may lay down conditions for running the joint facility, including for closing down the facility.

**7.-(1)** Providers who market refillable packaging covered by this Statutory Order shall ensure that the refillable packaging is part of the deposit and return system in which the packaging is collected in appropriate crates and trays at the party to whom the provider has marketed the packaging with a view to re-using the packaging. At least 98% of the marketed refillable packaging shall be collected for re-use, cf. however, section 12(7), no. 2.

**(2)** Providers who accept refillable packaging shall ensure that the packaging is recycled when the packaging can no longer be re-used.

**(3)** Dansk Retursystem A/S shall ensure that collected empty one-way packaging is recycled.

**8.-(1)** Providers who stop marketing a refillable packaging item may, on behalf of those who have marketed the relevant refillable packaging, apply to Dansk Retursystem A/S for exemption from the accept, cf. section 5, for the relevant refillable packaging.

**(2)** Dansk Retursystem A/S may, upon application, cf. subsection (1), grant an exemption from the accept obligation, cf. section 5(1), no.1. Dansk Retursystem A/S may lay down conditions for exemption, including

1) on the duration of the provider's continued acceptance of the refillable packaging from the party to whom the provider stops marketing the relevant refillable packaging, and

2) that the provider shall prepare and provide information material on termination of acceptance of packaging to the party to whom the provider stops marketing the relevant refillable packaging and to stores in order to inform consumers about the termination.

**(3)** Dansk Retursystem A/S may enter into an agreement with a provider who, pursuant to subsection (2), is exempted from the accept obligation that Dansk Retursystem A/S shall assist the provider in connection with the termination of the accept obligation, including that Dansk Retursystem A/S

1) collects and pays deposits on the empty refillable packaging covered by the exemption at registered intermediaries and recipients of returns registered for collection, and

2) prepares and provides information material on termination of the accept obligation to registered intermediaries and recipients of returns, cf. section 19.

(4) A condition for Dansk Retursystem A/S to enter into an agreement with a provider on assistance, cf. subsection (3), shall be that the provider covers costs incurred by Dansk Retursystem A/S related to said assistance, including the costs of collection of empty refillable packaging, payment of deposits and information.

(5) Dansk Retursystem A/S shall keep separate accounts for this assistance, cf. subsection (3).

## **Part 4**

### *Registration with Dansk Retursystem A/S*

#### *Registration of providers and intermediaries*

**9.-(1)** Providers and intermediaries who sell beverages in refillable packaging shall be registered with Dansk Retursystem A/S.

(2) Providers shall register with Dansk Retursystem A/S by no later than at the same time as registering product and packaging types pursuant to section 10(2)-(5). Intermediaries who sell beverages in refillable packaging shall register by no later than at the same time as the intermediary plans to place the product or packaging type on the market.

(3) Registration shall take place by completing a registration form for providers and intermediaries which is available electronically at [www.dansk-retursystem.dk](http://www.dansk-retursystem.dk). The form shall be submitted to Dansk Retursystem A/S as stated in the form.

(4) Providers and intermediaries who sell beverages in refillable packaging and who wish to register shall provide information as required in the form developed by Dansk Retursystem A/S. The form only contains information necessary for Dansk Retursystem A/S' administration, control and collection of deposits on one-way packaging and fees, including

- 1) contact information, including information on address and the address of the storage facilities in Denmark as well as any business registration no. (CVR no.) or civil registration no. (CPR no.),
- 2) information on professional status, and
- 3) bank details.

(5) If requested by Dansk Retursystem A/S, the provider shall submit additional documentation on the information provided in connection with the registration.

(6) Dansk Retursystem A/S shall decide whether the party who wishes to register is a provider, cf. section 2, no. 36, or an intermediary, cf. section 2, no. 22. If Dansk Retursystem A/S decides to register the provider or intermediary, this decision shall only be notified in the form of a confirmation of registration containing the information provided in connection with the registration.

#### *Registration of product and packaging types*

**10.-(1)** Providers shall register with Dansk Retursystem A/S each product and packaging type covered by this Statutory Order intended to be placed on the market in Denmark.

(2) Producers shall register a product and packaging type by no later than four weeks before the producer first intends to place the relevant product and packaging type on the market in Denmark, cf. however, subsection (4).

(3) Importers shall register a product and packaging type by no later than four weeks before the first import of the relevant product and packaging type, cf. however, subsection (5).

(4) Producers who wish to test market or distribute samples of up to 2,000 packaging items, cf. sections 22 and 23, shall register each product type by no later than two weeks before the producer first intends to test market or distribute samples of the relevant product type in Denmark.

(5) Importers who wish to test market or distribute samples of up to 2,000 packaging items, cf. sections 22 and 23, shall register each product type by no later than two weeks before the first import of the relevant product type.

(6) Providers shall register each product and packaging type by completing a form for packaging registration or a form for test marketing and distributing samples. This form is available electronically at [www.dansk-retursystem.dk](http://www.dansk-retursystem.dk). The form has been developed by Dansk Retursystem A/S and only contains information necessary for Dansk Retursystem A/S' administration of acceptance, deposit payment, marking, collection of fees and the test marketing and samples system, including

- 1) contact information, including information on address and the address of the storage facilities in Denmark as well as any business registration no. (CVR no.) or civil registration no. (CPR no.),

- 2) information on the original producer if the product type is imported,
- 3) information on product name on the packaging and content,
- 4) information on packaging, including on material group, whether the packaging is to be registered as refillable packaging or as one-way packaging and information on the EAN barcode and GTIN of the product and packaging type,
- 5) information on whether primary or secondary marking is to be used when marking one-way packaging, and what marking category is to be used, cf. section 26,
- 6) the reporting format to be used, cf. sections 46 and 47, and
- 7) where the packaging is to be marketed.

**(7)** Providers who wish to register product and packaging types shall provide the information required in the form. The form shall be submitted to Dansk Retursystem A/S as stated in the form.

**(8)** Providers shall, when submitting the form mentioned in subsection (6), submit two samples of the product or packaging type to be registered to Dansk Retursystem A/S. If Dansk Retursystem A/S so requests, the provider shall submit up to eight samples of the relevant packaging to Dansk Retursystem A/S.

**(9)** Providers of one-way packaging shall, in addition to submission pursuant to subsection (6), submit documentation to Dansk Retursystem A/S, e.g. in the form of a test print to ensure that the packaging is marked in accordance with the requirements for marking in this Statutory Order.

**(10)** Providers of refillable packaging shall, in addition to submission pursuant to subsection (6), submit documentation to Dansk Retursystem A/S that the packaging the provider wishes to place on the market is part of the deposit and return system for re-use. Moreover, the provider shall document that the deposit and return system is suitable to obtain the return rate in section 7(1).

**(11)** If requested by Dansk Retursystem A/S, the provider shall submit additional documentation on the information provided in connection with the registration.

**(12)** Dansk Retursystem A/S shall acknowledge receipt of the registration within one week.

#### *Collateral*

**11.-(1)** Dansk Retursystem A/S shall require that a provider is to lodge collateral for payment of deposits and fees for all product and packaging types before Dansk Retursystem A/S decides on registration of product and packaging types from the provider, cf. section 12, when a provider first, cf. however, subsection (4), wishes to register one-way packaging with primary marking, including when a provider who already has registered one-way packaging or refillable packaging with secondary marking, either wishes to

- 1) change the registration of the relevant packaging to primary marking, or
- 2) register new product and packaging types as one-way packaging with primary marking.

**(2)** Dansk Retursystem A/S may require that a provider who has already registered one-way packaging with primary marking shall lodge collateral for payment of deposits and fees if Dansk Retursystem A/S assesses the provider to pose a specific financial risk to Dansk Retursystem A/S, including that the provider has unpaid debt due to the company.

**(3)** Dansk Retursystem A/S may set the amount of the collateral to a maximum of DKK 500,000 per provider. However, the maximum collateral may not exceed DKK 100,000 if the relevant provider solely or mainly markets beverages in one-way packaging manufactured from glass.

**(4)** If a provider no longer mainly markets beverages in one-way packaging manufactured from glass, Dansk Retursystem A/S may require that the amount of collateral be regulated upwards to a maximum of DKK 500,000, cf. subsection (2).

**(5)** When Dansk Retursystem A/S requires collateral for registering product and packaging types, cf. subsection (1), the provider shall present the requested collateral to Dansk Retursystem A/S for approval. The collateral shall be issued to Dansk Retursystem A/S.

**(6)** Dansk Retursystem A/S shall ensure that the collateral provided is protected against any other creditors. Dansk Retursystem A/S shall accept as collateral

- 1) an on-demand guarantee provided by a bank or similar foreign enterprise with registered offices in the EU or EEA Member States which can provide services in Denmark under the Financial Business Act,
- 2) a guarantee insurance policy, or
- 3) deposit of cash in a designated account in a bank or similar foreign enterprise with registered offices in the EU or EEA Member States which can provide services in Denmark under the Financial Business Act.

**(7)** Dansk Retursystem A/S shall only accept the collateral mentioned in subsection (6) if the documents forming the basis for the collateral are presented in Danish, English or German.

**(8)** Dansk Retursystem A/S may accept other satisfactory collateral than that mentioned in subsection (6), including deposit of other valuables than cash, e.g. securities or mortgages in real property. Dansk Retursystem A/S may lay down conditions for accepting collateral.

**(9)** If Dansk Retursystem A/S does not accept the collateral provided, Dansk Retursystem A/S may register the product and packaging type with secondary marking, cf. section 26, no. 2.

**(10)** Dansk Retursystem A/S may, following a specific assessment of the financial risk for the company, decide to adjust the size of the collateral, including to re-establish the collateral up to the maximum, cf. subsections (3) and (4), if the collateral or parts thereof has(ve) been paid, or to decrease the collateral if the provider has reduced its debt to Dansk Retursystem A/S.

**(11)** Dansk Retursystem A/S shall release the collateral provided by no later than after two years, cf. however, subsection (12).

**(12)** Dansk Retursystem A/S may decide to extend the period in which a provider shall provide collateral by periods of up to two years if Dansk Retursystem A/S assesses that the provider continues to pose a financial risk for the company, including in cases in which

- 1) Dansk Retursystem A/S has been paid the collateral or parts thereof, or
- 2) the provider has made an instalment arrangement with Dansk Retursystem A/S.

#### *Decision on registration by Dansk Retursystem A/S*

**12.-(1)** On the basis of the information etc. provided by the provider in connection with registration, cf. sections 10 and 11, and within four weeks, Dansk Retursystem A/S shall decide whether the product and packaging type can be registered with Dansk Retursystem A/S, including whether

- 1) the product and packaging type shall be registered as refillable packaging or one-way packaging,
- 2) the one-way packaging shall be marked with primary or secondary marking, and in which marking category and material group the packaging shall be placed,
- 3) the reporting format shall be used, and
- 4) the requirements for marking of one-way packaging in this Statutory Order have been met.

**(2)** Dansk Retursystem A/S may decide that a provider may register a type of one-way packaging manufactured from glass for several variants of beverages as one product type. Dansk Retursystem A/S shall set as a condition for the decision that

- 1) the provider may market no more than 10,000 items of the relevant product type,
- 2) the provider shall register once again the packaging type for the variants of beverage, cf. section 14(1), no. 3 and subsection (2), if the provider wishes to continue to market the relevant packaging type manufactured from glass for several variants of beverage as one product type,
- 3) the provider may market, in one calendar year, no more than 20,000 one-way packaging items registered as one product type pursuant to this provision, and
- 4) the provider may not use simple reporting, cf. section 47, for marketed one-way packaging items registered as one product type pursuant to this provision.

**(3)** Dansk Retursystem A/S shall, after having decided pursuant to subsections (1) and (2) that a product and packaging type may be registered, issue a confirmation of registration, which shall include the information provided in connection with the registration. If Dansk Retursystem A/S decides to register the provider's packaging, Dansk Retursystem A/S shall only notify the provider in the form of a certificate of packaging registration, cf. however, section 35(3).

**(4)** A condition for Dansk Retursystem A/S to be able to register one-way packaging in marking categories (1) and (3), cf. section 26, nos. 1 and 2, shall be that an EAN barcode and a GTIN, which are used globally, are printed on the packaging or on the primary label on the packaging, and that the barcode and the GTIN can be scanned electronically in the reverse vending machines in the stores.

**(5)** A condition for Dansk Retursystem A/S to be able to decide to register a one-way packaging item in the material group "other" shall be that Dansk Retursystem A/S explains why the material groups aluminium, glass, plastic or steel may not be used for the packaging.

**(6)** A condition for Dansk Retursystem A/S to be able to register the packaging shall be that the requested reporting format can be used for the relevant product and packaging type, cf. Part 10.

**(7)** Dansk Retursystem A/S shall register packaging as refillable if there is sufficient documentation that the packaging

- 1) will be part of a deposit and return system with a view to re-using the packaging, and
- 2) that the deposit and return system is suitable for ensuring a return rate for the packaging of 75% after one year and after two years a return rate corresponding to the return rate for one-way packaging in the same material group.

**(8)** If Dansk Retursystem A/S considers that the conditions are not met for registering packaging as refillable, cf. subsection (7), or as one-way packaging in marking categories (1)-(3), or if the conditions in subsection (2) are not met, Dansk Retursystem A/S may decide that the provider can register the packaging as one-way packaging in marking category 4. This shall also apply if the conditions in section 11 on collateral are not met.

**(9)** The time limit in subsection (1) shall commence on the date on which Dansk Retursystem A/S received the information etc. as stated in section 10 and section 11.

**13.-(1)** Dansk Retursystem A/S shall, concurrently with a decision pursuant to section 12 that a product or packaging type may be registered, inform the provider of

- 1) the deposit on the packaging,
- 2) the operating fee for each individual packaging item to be paid to Dansk Retursystem A/S, and
- 3) the sales group, deposit group and return group to which the packaging belongs.

**(2)** No later than concurrently with a decision pursuant to section 12 that a product or packaging type may be registered, Dansk Retursystem A/S shall scan in relevant data on the packaging in the reverse vending machines of the recipient of returns, cf. however, section 35(3).

**14.-(1)** Dansk Retursystem A/S may decide that a product or packaging type registered with Dansk Retursystem A/S by the provider shall be registered again pursuant to the regulations in sections 10-13 if the information provided in connection with the previous registration or the conditions for the decision by Dansk Retursystem A/S to register the relevant product or packaging type are changed, including if

- 1) the provider requests to change a registered one-way packaging item to another marking category,
- 2) the provider requests a product and packaging type registered as one-way packaging to be registered as refillable packaging or vice versa,
- 3) the provider requests a packaging type for several variants of beverage registered as one product type, cf. section 12(2), to be registered again as one product type,
- 4) the provider requests to take over the placing on the market of a product or packaging type registered by another provider, or
- 5) the provider does not ensure a sufficient return rate for a product or packaging type registered as refillable, cf. section 7(1) and section 12(7), no. 2.

**(2)** Dansk Retursystem A/S may decide that a product or packaging type registered with Dansk Retursystem A/S by a provider in marking category 1 or 2 shall be registered once again pursuant to the regulations in sections 10-13 in marking category 3 or 4, and that the stock shall be re-marked within a reasonable time limit if

- 1) the provider who has provided collateral, cf. section 11, has incurred any debt,
- 2) the provider who fails to provide collateral has incurred any debt that poses a financial risk to Dansk Retursystem A/S,
- 3) the provider fails to comply with the requirements for marking of this Statutory Order, cf. sections 24-26, or
- 4) the provider fails to report one-way packaging placed on the market, cf. sections 46 and 47.

**(3)** A condition for Dansk Retursystem A/S to be able to register a product or packaging type again shall be that the provider changes the EAN barcode and GTIN on the packaging, if

- 1) the marking category is to be changed to or from group 2 or 4,
- 2) several variants of beverage in the same type of one-way packaging registered as one product type are to be registered again, and
- 3) a product or packaging type is to be taken over from another provider.

**15.-(1)** Providers may place the packaging on the market by no earlier than immediately after having received a certificate of packaging registration from Dansk Retursystem A/S, cf. section 12(3).

**(2)** Importers shall ensure that imports of packaging containing beverages are accompanied by a copy of a valid certificate of packaging registration for all product and packaging types imported, cf. section 12(3).

**16.-(1)** Dansk Retursystem A/S may decide to deregister a product or packaging type, including to terminate reporting, cf. section 46 and 47, if the provider who has registered the relevant product or packaging type notifies Dansk Retursystem A/S that the placing on the market has terminated, or the provider of the relevant product or packaging type is no longer registered with Dansk Retursystem A/S.

**(2)** Dansk Retursystem A/S shall prepare guidelines for decisions on deregistration of product and packaging types, including for any later termination of acceptance and repayment of deposits via reverse vending machines for deregistered product and packaging types.



**17.-(1)** The person responsible for an exhibition or a trade fair at which the objective is to supply beverages covered by this Statutory Order, including samples, against payment of an entrance fee or other payment, may apply to Dansk Retursystem A/S to be registered with Dansk Retursystem A/S to purchase deposit labels, cf. section 31. Application for registration shall be submitted by no later than four weeks before the festival is to take place.

**(2)** Registration shall take place by completing an application form which is available electronically at [www.dansk-retursystem.dk](http://www.dansk-retursystem.dk). The form shall be submitted to Dansk Retursystem A/S as stated in the form.

**(3)** The person responsible for an exhibition or a trade fair who is to be registered shall submit information as required in the form. The form has been developed by Dansk Retursystem A/S and only contains information necessary for Dansk Retursystem A/S' administration of collection of one-way packaging and payment of deposits, including

- 1) contact information, including any business registration number (CVR number) or civil registration number (CPR number),
- 2) information on the planned exhibition or trade fair, including on the address at which the exhibition or trade fair is planned to take place, the time of the exhibition or trade fair, the expected number of exhibitors and guests at the exhibition or trade fair, advertising of the exhibition or trade fair, entrance fee or other payment for supplying beverages covered by this Statutory Order, including samples, and
- 3) information on the number of deposit labels in marking category 4 that the person responsible for the exhibition or trade fair wishes to purchase.

**(4)** If requested by Dansk Retursystem A/S, the person responsible for the exhibition or the trade fair shall submit additional documentation on the information provided in connection with the application.

**(5)** In order to be registered, the person responsible for the exhibition or the trade fair shall document a specific need to purchase deposit labels in marking category 4.

**(6)** Dansk Retursystem A/S shall decide whether the person responsible for the exhibition or the trade fair can be registered. If Dansk Retursystem A/S decides to register the person responsible for the exhibition or the trade fair, this decision shall only be notified in the form of a confirmation of registration containing the information provided in connection with the registration.

**(7)** At the same time as the decision on registration, cf. subsection (6), Dansk Retursystem A/S shall decide whether the person responsible for the exhibition or the trade fair can purchase self-adhesive deposit labels in marking category 4 to mark packaging for beverages that are supplied at the exhibition or the trade fair, cf. section 31, and packaging that is not registered with Dansk Retursystem A/S pursuant to section 12(3).

#### *Registration of packaging in connection with legalisation pursuant to section 111a(3) of the Act*

**18.-(1)** In connection with legalisation of packaging that has been detained or confiscated pursuant to section 111a(1) and (2) of the Act, cf. subsection (3), Dansk Retursystem A/S shall register the person who, pursuant to section 111a(3) of the Act, may request to have the packaging returned. Registration shall only be to legalise the packaging.

**(2)** In connection with legalisation of packaging, cf. subsection (1), Dansk Retursystem A/S shall register the packaging with Dansk Retursystem A/S as one-way packaging with a special legalisation deposit label, cf. annex 2.

#### *Registration for collection of one-way packaging*

**19.-(1)** Providers, intermediaries and recipients of returns may register with Dansk Retursystem A/S for the purpose of collection etc. of one-way packaging, cf. section 53.

**(2)** In order to be registered, the provider, intermediary and recipient of returns shall document a need for regular collection, cf. however, section 20.

**(3)** Registration shall take place by completing a registration form for collection of empty one-way packaging which is available electronically at [www.dansk-retursystem.dk](http://www.dansk-retursystem.dk). The form has been developed by Dansk Retursystem A/S and only contains information necessary for Dansk Retursystem A/S' administration of collection of one-way packaging and payment of deposits, including

- 1) contact information, including any business registration number (CVR number) or civil registration number (CPR number),
- 2) the address at which collection is to take place,
- 3) bank details,
- 4) information about the one-way packaging items expected to be collected by Dansk Retursystem A/S, and
- 5) information about the volume of one-way packaging expected to be collected by Dansk Retursystem A/S.

**(4)** Providers, intermediaries and recipients of returns who wish to register shall provide the information required in the form. The form shall be submitted to Dansk Retursystem A/S as stated in the form.

**(5)** Dansk Retursystem A/S shall decide whether the provider, intermediary and recipient of returns meet the condition in subsection (2). If Dansk Retursystem A/S makes a decision on registration, this decision shall only be notified in the form of a confirmation of registration containing the information provided in connection with the registration.

**(6)** Dansk Retursystem A/S may decide that providers, intermediaries and recipients of returns can no longer be registered for collection of one-way packaging if the provider, intermediary or recipient of returns is no longer able to document a need for regular collection.

**20.-(1)** The person responsible for festivals, markets, town fairs, sports events, etc. at which beverages in one-way packaging are marketed may be registered with Dansk Retursystem A/S for the purpose of collection etc. of one-way packaging from such events, cf. section 54.

**(2)** In order to be registered, cf. subsection (1), the person responsible for the festival, market, town fair, sports event etc. shall be able to document a specific need for collection.

**(3)** Registration shall take place by completing a registration form for collection of empty one-way packaging which is available electronically at [www.dansk-retursystem.dk](http://www.dansk-retursystem.dk). The form has been developed by Dansk Retursystem A/S and only contains information necessary for Dansk Retursystem A/S' administration of collection of one-way packaging and payment of deposits, including

- 1) contact information, including any business registration number (CVR number) or civil registration number (CPR number),
- 2) the address at which collection is to take place,
- 3) bank details,
- 4) information about the one-way packaging items expected to be collected by Dansk Retursystem A/S, and
- 5) information about the volume of one-way packaging expected to be collected by Dansk Retursystem A/S.

**(4)** The person responsible for festivals, markets, town fairs, sports events, etc. who wishes to register shall provide the information required in the form. The form shall be submitted to Dansk Retursystem A/S as stated in the form.

**(5)** Dansk Retursystem A/S shall decide whether the festival, market, town fair, sports event, etc. meets the condition in subsection (2). If Dansk Retursystem A/S makes a decision on registration, this decision shall only be notified in the form of a confirmation of registration containing the information provided in connection with the registration.

**(6)** Dansk Retursystem A/S may decide that festivals, markets, town fairs, sports events, etc. can no longer be registered for collection of one-way packaging if the person responsible for the festival, market, town fair, sports event, etc. is no longer able to document a need for collection.

#### *Registration for receipt of handling remuneration*

**21.-(1)** Stores may register with Dansk Retursystem A/S for the purpose of receiving handling remuneration, cf. section 64.

**(2)** Registration shall take place by completing a registration form for the receipt of handling remuneration which is available electronically at [www.dansk-retursystem.dk](http://www.dansk-retursystem.dk). The form has been developed by Dansk Retursystem A/S and only contains information necessary for Dansk Retursystem A/S' administration of payment of handling remuneration, including

- 1) contact information, including any business registration number (CVR number) or civil registration number (CPR number), and
- 2) bank details.

**(3)** Stores that wish to register shall provide the information required in the form. The form shall be submitted to Dansk Retursystem A/S as stated in the form.

**(4)** Dansk Retursystem A/S shall decide whether the party who wishes to register is a store, cf. section 2, no. 1. If Dansk Retursystem A/S makes a decision on registration, this decision shall only be notified in the form of a confirmation of registration containing the information provided in connection with the registration.

## **Part 5**

### *Test marketing and samples*

**22.-(1)** Providers who wish to test market up to 2,000 packaging items of the same product type, and who wish to be exempted from the requirements mentioned in subsection (2), shall apply for this to Dansk Retursystem A/S.

**(2)** Dansk Retursystem A/S may, upon application, cf. subsection (1), exempt a provider from

- 1) collecting deposits for the packaging, cf. section 3,
- 2) marking the one-way packaging with a deposit mark, cf. section 24,
- 3) paying deposits to Dansk Retursystem A/S, cf. section 34,
- 4) paying a registration fee, cf. section 35,
- 5) paying an operating fee to Dansk Retursystem A/S, cf. section 36,
- 6) keeping account of the number of marketed packaging items, cf. section 41, and
- 7) reporting information on marketed packaging, cf. Part 10.

**(3)** A condition for obtaining exemption pursuant to subsection (2) shall be that

- 1) the test marketing only takes place for consumption at the drinks outlet, e.g. at a hotel or a restaurant,
- 2) the product type that is to be test marketed has not been placed on the market in Denmark within the past 12 months, and
- 3) the provider documents that a minimum of 98% of the packaging will be refilled or recycled.

**23.-(1)** Providers who wish to distribute samples of up to 2,000 packaging items of the same product type, and who wish to be exempted from the requirements mentioned in subsection (2), shall apply for this to Dansk Retursystem A/S.

**(2)** Dansk Retursystem A/S may, upon application, cf. subsection (1), exempt a provider from

- 1) collecting deposits for the packaging, cf. section 3,
- 2) marking the one-way packaging with a deposit mark, cf. section 24,
- 3) paying deposits to Dansk Retursystem A/S, cf. section 34,
- 4) paying a registration fee, cf. section 35,
- 5) paying an operating fee to Dansk Retursystem A/S, cf. section 36,
- 6) keeping account of the number of marketed packaging items, cf. section 41, and
- 7) reporting information on marketed packaging, cf. Part 10.

**(3)** A condition for obtaining exemption pursuant to subsection (2) shall be that

- 1) the provider who wishes to distribute samples has not placed the product type on the market in Denmark within the past 12 months,
- 2) the product type is not sold,
- 3) the product type is contained in a glass, cup or beaker, and
- 4) the provider documents that a minimum of 98% of the packaging will be refilled or recycled.

## **Part 6**

### *Marking requirements*

#### *Marking requirements for one-way packaging*

**24.-(1)** Any person who markets beverages in one-way packaging in Denmark shall, with a view to collecting and paying deposits, ensure that the one-way packaging has been registered, cf. section 10, and marked in accordance with the requirements in annex 2, cf. however, sections 22 and 23.

**(2)** Providers shall ensure that one-way packaging has been registered, cf. section 10, and marked in accordance with the requirements in annex 2, cf. however, sections 22 and 23, when the packaging is within a 1 km radius from the place at which the packaging is being marketed.

**(3)** Any person who purchases, receives, stores or possesses one-way packaging in Denmark with the aim of placing it on the market shall, with a view to collecting and paying deposits, ensure that the one-way packaging has been registered, cf. section 10, and marked in accordance with the requirements in annex 2, cf. however, sections 22 and 23.

**25.-(1)** Marking of one-way packaging may only be carried out by providers who are registered with Dansk Retursystem A/S, cf. section 9, and only after the provider has received a certificate of packaging registration, cf. however, section 31(3).

**(2)** Providers may only mark one-way packaging which has been registered with Dansk Retursystem A/S by the provider, cf. section 12, and shall ensure that marking is carried out in accordance with section 3(2) and the

requirements in annex 2, and that the marking is not changed before the packaging or product type is registered again, cf. sections 10-13.

**(3)** Dansk Retursystem A/S may decide to deviate from the requirements in annex 2 regarding

- 1) the size of the deposit mark including deposit code as well as EAN barcode and GTIN,
- 2) the positioning of the deposit mark including deposit code as well as EAN barcode and GTIN,
- 3) the colour of the deposit mark including deposit code as well as EAN barcode and GTIN,
- 4) the colour of the background of the deposit mark including deposit code as well as EAN barcode and GTIN, and
- 5) the use of marking category 4.

**26.** Providers shall mark one-way packaging in one of the following ways:

- 1) Primary marking: Direct imprint on the one-way packaging item or on the primary label of such packaging (marking category 1 or 2), cf. section 27 and annex 2.
- 2) Secondary marking: Application of a self-adhesive deposit label on the one-way packaging item (marking category 3 or 4), cf. section 28 and annex 2.

#### *Primary marking*

**27.-(1)** Any person who produces deposit marks for primary marking shall have permission to produce such marks from Dansk Retursystem A/S, cf. sections 10-13.

**(2)** Deposit marks for primary marking may not be sold or in other ways transferred.

**(3)** Any person who sells or in other ways transfers packaging marked with deposit marks for primary marking shall ensure that the deposit marks are produced in accordance with subsection (1).

**(4)** Deposit marks for primary marking may not be purchased or in other ways received.

**(5)** Any person who purchases, receives, stores or possesses packaging marked with deposit marks for primary marking shall ensure that the deposit marks are produced in accordance with subsection (1).

#### *Secondary marking*

**28.-(1)** Only Dansk Retursystem A/S may issue self-adhesive deposit labels.

**(2)** Only registered providers who have registered one-way packaging with Dansk Retursystem A/S may purchase and receive self-adhesive deposit labels for the packaging registered by the enterprise, cf. however, section 31(1).

**(3)** None other than Dansk Retursystem A/S may sell or in other ways transfer self-adhesive deposit labels, cf. however, section 31(3).

**(4)** No person may purchase or receive self-adhesive deposit labels from others than Dansk Retursystem A/S, cf. however, section 31(3).

**(5)** Providers may not store self-adhesive deposit labels within a 1 km radius from the place at which the provider markets the packaging, cf. however, section 31.

**(6)** No person may sell, transfer, purchase, receive, store or possess self-adhesive deposit labels issued without authorisation or products with deposit labels issued without authorisation, cf. subsection (1).

**29.-(1)** Providers who have registered one-way packaging in marking categories 3 and 4 shall order and purchase self-adhesive deposit labels from Dansk Retursystem A/S. The provider shall order a minimum of 500 labels.

**(2)** Dansk Retursystem A/S shall deliver the self-adhesive deposit labels to the provider in closed, sealed boxes of 500 labels with information on correct positioning and storage, cf. however, section 35(3) and section 94(4).

**(3)** Providers may only carry out secondary marking with self-adhesive deposit labels issued by Dansk Retursystem A/S, and supplied by Dansk Retursystem A/S to the provider.

**(4)** Dansk Retursystem A/S shall keep account of the self-adhesive deposit labels delivered, and to whom the labels have been delivered.

**30.-(1)** Providers who have ordered self-adhesive deposit labels may cancel the order as long as the deposit labels have not been delivered to the provider. In the event of cancellation, the provider shall cover the costs of printing the self-adhesive deposit labels incurred by Dansk Retursystem A/S.

**(2)** Providers may return unused self-adhesive deposit labels to Dansk Retursystem A/S by no later than three years after Dansk Retursystem A/S has delivered the deposit labels if

- 1) the provider files for bankruptcy or goes into liquidation, or

2) the provider ceases to market the relevant product type or packaging in the relevant deposit group or material group.

**(3)** If requested by Dansk Retursystem A/S, providers who return unused self-adhesive deposit labels shall document compliance with one of the conditions in subsection (2).

**(4)** In addition to the cases mentioned in subsection (2), providers may return unused self-adhesive deposit labels to Dansk Retursystem A/S by no later than one year after the deposit, cf. section 3(2), is changed, or the appearance or positioning of the deposit label, cf. annex 2, is changed.

**(5)** On return of labels pursuant to subsections (2) and (4), Dansk Retursystem A/S shall repay the deposit for the unused self-adhesive deposit labels and operating fees paid less the costs of printing the deposit labels incurred by Dansk Retursystem A/S.

**(6)** Providers may receive a refund for self-adhesive deposit labels from Dansk Retursystem A/S if the provider has marked the one-way packaging wrongly with the deposit labels.

**(7)** In order to obtain a refund pursuant to subsection (6), the provider shall ensure that the wrongly marked one-way packaging is destroyed by Dansk Retursystem A/S or under the supervision of Dansk Retursystem A/S. The provider shall pay all costs for destruction of the one-way packaging and for the supervision by Dansk Retursystem A/S.

**(8)** In connection with a refund pursuant to subsection (6), Dansk Retursystem A/S shall repay the deposit for the deposit labels on the wrongly marked one-way packaging and the operating fees paid less the costs of printing the deposit labels incurred by Dansk Retursystem A/S.

#### *Marking of packaging for registered exhibitions and trade fairs*

**31.-(1)** The person responsible for an exhibition or a trade fair registered pursuant to section 17 shall order and purchase from Dansk Retursystem A/S self-adhesive deposit labels in marking category 4 to mark one-way packaging at the exhibition or the trade fair.

**(2)** Dansk Retursystem A/S shall deliver the number of self-adhesive deposit labels ordered with information on correct positioning and storage, cf. however, section 94(4). Dansk Retursystem A/S shall keep an account of the self-adhesive deposit labels delivered, and to whom the labels have been delivered.

**(3)** The person responsible for an exhibition or a trade fair registered pursuant to section 17 may sell, deliver and transfer self-adhesive deposit labels purchased from Dansk Retursystem A/S to exhibitors at the relevant exhibition or trade fair. The deposit labels may only be sold, delivered and transferred for packaging distributed by the exhibitors at the exhibition or the trade fair. In connection with sales of deposit labels, the person responsible for the exhibition or the trade fair may only charge a price corresponding to the total price per deposit label paid by the person responsible for the exhibition or the trade fair to Dansk Retursystem A/S for printing the labels, deposits and operating fee.

**(4)** The person responsible for an exhibition or a trade fair registered pursuant to section 17 may receive a refund for unused self-adhesive deposit labels from Dansk Retursystem A/S no later than three years after Dansk Retursystem A/S has delivered the deposit labels.

**(5)** On return of labels pursuant to subsection (4), Dansk Retursystem A/S shall repay the deposit for the unused self-adhesive deposit labels and operating fees paid less the costs of printing the deposit labels incurred by Dansk Retursystem A/S.

#### *Legalisation of packaging pursuant to section 111a(3) of the Act*

**32.-(1)** Any person who, pursuant to section 111a(3) of the Act, may request to receive packaging which has been detained or confiscated, may request Dansk Retursystem A/S to legalise the packaging by marking it with a self-adhesive legalisation deposit label.

**(2)** Marking of packaging shall be carried out by Dansk Retursystem A/S as described in annex 2.

**(3)** Dansk Retursystem A/S may decide that the self-adhesive legalisation deposit label shall be positioned on the packaging in some other way than that described in annex 2.

**33.-(1)** Any person who, pursuant to section 32, may request Dansk Retursystem A/S to legalise packaging shall order and purchase self-adhesive legalisation deposit labels from Dansk Retursystem A/S. Only the number of legalisation deposit labels corresponding to the number of packaging items to be legalised may be ordered and purchased.

**(2)** A condition for Dansk Retursystem A/S to mark packaging with self-adhesive legalisation deposit labels shall be that any person who, pursuant to section 32, may request Dansk Retursystem A/S to legalise packaging

has paid the deposit, operating fee and costs of printing the legalisation deposit labels to Dansk Retursystem A/S. Payment shall be made on the basis of an invoice from Dansk Retursystem A/S, cf. section 94.

**(3)** Dansk Retursystem A/S shall keep account of the self-adhesive legalisation labels delivered.

## **Part 7**

### *Deposits and fees payable to Dansk Retursystem A/S*

#### *Payment of deposits*

**34.-(1)** Providers registered pursuant to section 9 shall pay a deposit and an operating fee to Dansk Retursystem A/S for each one-way packaging item that has been marked pursuant to this Statutory Order, and which is placed on the market in Denmark or exported from Denmark. Payment shall be made on the basis of an invoice from Dansk Retursystem A/S, cf. section 94.

**(2)** The person responsible for an exhibition or a trade fair registered pursuant to section 17 shall pay a deposit to Dansk Retursystem A/S for each deposit label received from Dansk Retursystem A/S, cf. section 31(2). Payment shall be made on the basis of an invoice from Dansk Retursystem A/S, cf. section 94.

#### *Registration fee*

**35.-(1)** Providers shall pay a fee of DKK 2,000 when registering one or more new types of packaging or new types of product to Dansk Retursystem A/S, cf. however sections 22-23. The fee of DKK 2,000 shall also apply to registrations of new types of packaging or new types of product made subsequently in the calendar year concerned, cf. however subsection (4).

**(2)** The fee shall cover, in full or in part, the costs incurred by Dansk Retursystem A/S in connection with registering the GTIN and technical specifications of the packaging; performing ongoing maintenance of the database; providing technical guidance to the provider and scanning in relevant data about the packaging into the reverse vending machines of the recipients of returns.

**(3)** Dansk Retursystem A/S shall have received the registration fee mentioned in subsection (1) as a condition for providing deposit labels pursuant to section 29(2), issuing confirmations of registration, cf. section 12(3), and scanning in relevant data about packaging items into the reverse vending machines of the recipients of returns pursuant to section 13(2).

**(4)** Dansk Retursystem A/S shall collect registration fees in connection with legalisation pursuant to section 111a(3) of the Act, even if the person from whom the packaging items were detained or confiscated, or another person who can document being entitled to the items, has paid a registration fee pursuant to subsection (1) within the same calendar year, or has legalised packaging following confiscation or detention within the same calendar year.

#### *Operating fee*

**36.-(1)** Every calendar month, on the basis of a statement from Dansk Retursystem A/S, cf. section 60(3), providers who market packaging containing beverages shall pay an operating fee to Dansk Retursystem A/S for each item of packaging which the provider has marketed in Denmark or exported from Denmark with marking pursuant to this Statutory Order, cf. however sections 22, 23 and 33. Payment shall be made on the basis of an invoice from Dansk Retursystem A/S, cf. section 94.

**(2)** The operating fee shall cover the annual costs incurred by Dansk Retursystem A/S pursuant to the Act and the regulations in this Statutory Order, cf. section 73 and annex 3, unless the costs are covered by deposits posted as revenue, cf. section 70.

#### *Administration fee for handling remuneration*

**37.-(1)** Stores registered with Dansk Retursystem A/S to receive handling remuneration, cf. section 21, shall pay an annual administration fee of DKK 500 to Dansk Retursystem A/S.

(2) If a store registers to receive handling remuneration during the course of a calendar year and after the date on which the annual fee is charged, Dansk Retursystem A/S shall make a reduction in the administration fee commensurate with the time elapsed.

(3) The administration fee shall cover, in full or in part, the costs incurred by Dansk Retursystem A/S in connection with registering and updating information about the individual store; the costs incurred in connection with processing reports made by providers, intermediaries and distributors on the number of refillable packaging items accepted in return from the individual store, cf. section 51, and the operator's data on accepted and collected one-way packaging, cf. section 59(2); as well as the costs incurred in connection with calculating and paying handling remuneration.

#### *Fees for wasted journeys*

**38-(1)** Recipients of returns who are registered for collection etc. of one-way packaging, cf. section 19, may be charged a fee for wasted journeys by Dansk Retursystem A/S if Dansk Retursystem A/S is not able to carry out collection of packaging and this is due to circumstances attributable to the recipient of returns from where one-way packaging was to be collected. Such circumstances may include failure to prepare packaging, inadequate preparation of packaging, inadequate clearing of snow or rejection of the collection.

(2) The fee payable according to subsection (1) shall cover the costs incurred by Dansk Retursystem A/S in connection with the wasted journey. Dansk Retursystem A/S shall calculate the average costs of a wasted journey, including salary costs and costs associated with transport materials related to the journey to and from the recipient of returns, and registering that collection was not possible. Based on this calculation, Dansk Retursystem A/S shall determine the fee for the wasted journey to and from the recipient of returns in connection with the annual determination of the operating fee.

### **Part 8**

#### *Calculating and determining operating fees*

**39.-(1)** Once a year, Dansk Retursystem A/S shall calculate the operating fee according to the guidelines in annex 3. Based on these calculations, Dansk Retursystem A/S shall determine the fee rates. To the extent necessary, the fee rates will be adjusted between the annual determination of fees. The fee rates shall be subject to approval by the Danish EPA, cf. however, subsection (2).

(2) The Danish EPA may decide that the fees, cf. subsection (1), shall instead be determined by the Danish EPA pursuant to the regulations of this Statutory Order.

(3) By no later than on 1 December every year, Dansk Retursystem A/S shall notify all providers and intermediaries of the fee rates that have been determined, cf. subsection (1), and that are applicable for the coming calendar year. Upon request, Dansk Retursystem A/S shall provide the same information to recipient of returns.

(4) Operating fees applying specifically to one individual packaging type shall only be notified to the relevant provider and shall not otherwise be made public.

(5) At the request of the Danish EPA, Dansk Retursystem A/S and the auditing company shall provide all information and arrange for all investigations and calculations that the Danish EPA deems necessary in order to determine and approve the fee rates, cf. subsection (1).

**40.** For each financial year, Dansk Retursystem A/S shall calculate whether the amounts paid as operating fees are too low or too high relative to the costs incurred. The result of this calculation shall be part of the calculation of operating fees in future years, cf. annex 3.

### **Part 9**

#### *The accounts of providers, intermediaries and distributors for marketed packaging containing beverages*

**41.-(1)** Providers shall keep accounts of the number of packaging items containing beverages, broken down by sales group and product type, that the provider has marketed to each intermediary or recipient of returns, or that the provider has exported, cf. however, sections 22 and 23.

(2) Intermediaries shall keep accounts of the number of refillable packaging items containing beverages, broken down by sales group and product type. The accounts shall moreover be broken down by

- 1) individual provider from whom the intermediary has purchased the packaging items, or from whom the packaging items have been supplied or transferred to the intermediary, and
- 2) individual stores, other recipients of returns, distributors and intermediaries to whom the intermediary has marketed the packaging.

**(3)** Distributors shall keep account of the number of packaging items containing beverages, broken down by sales group and product type. The accounts shall moreover be broken down by

- 1) individual provider and intermediary from whom the distributor has purchased the packaging items or from whom the packaging items have been supplied or transferred to the distributor, and
- 2) individual stores to which the distributor has marketed the packaging.

## **Part 10**

### *Reporting of marketed packaging and refillable packaging accepted in return*

#### *Basis for reporting*

**42.-(1)** Each calendar month, Dansk Retursystem A/S shall send a revised list to all providers, registered intermediaries and distributors stating all intermediaries and recipients of returns required to report marketed packaging, cf. however section 45(3).

**(2)** A reporting period shall run from the first day to the last day of a calendar month.

**43.-(1)** Dansk Retursystem A/S shall divide packaging for beverages into sales groups and, where necessary, create new sales groups.

**(2)** Dansk Retursystem A/S shall notify all providers, registered intermediaries and distributors of existing sales groups as well as creation of new sales groups.

#### *General information about reporting by providers, intermediaries and distributors*

**44.-(1)** When registering a provider's product or packaging type, cf. section 12, Dansk Retursystem A/S shall decide on the format of the provider's reporting of marketed packaging, cf. sections 46-49. The decision on reporting format shall be binding on the provider for the relevant calendar year.

**(2)** Providers may apply to Dansk Retursystem A/S to have the reporting format of a registered product or packaging type changed for the coming calendar year.

**(3)** Following an application pursuant to subsection (2), Dansk Retursystem A/S may decide to change the reporting format of a registered product or packaging type.

**(4)** It is a condition for changing the registration format mentioned in section 47(1) that the requirements in section 47(2) are complied with.

**45.-(1)** Reporting of marketed packaging, cf. sections 46-49, and empty refillable packaging accepted, cf. section 51, shall be provided by the relevant management group at the provider, the registered intermediary and the distributor.

**(2)** Reporting shall be electronic using a standard format as directed by Dansk Retursystem A/S. Reporting shall take place by no later than on the 15th of the following calendar month, cf. section 42.

**(3)** Providers, registered intermediaries and distributors shall report on marketing, cf. sections 46-49, and on acceptance of return packaging, cf. section 51, even if the intermediary or the recipient of returns to whom the packaging items have been marketed or at whom the packaging items have been accepted is not included in the list mentioned in section 42.

#### *Reporting of marketed one-way packaging*

**46.-(1)** Every calendar month, providers shall report to the auditing company, cf. section 80, the following information concerning marketed one-way packaging, cf. however subsections (3) and (4), as well as sections 22, 23 and 47:

- 1) Name, address and customer no. of each intermediary and recipient of returns to whom the packaging items have been marketed.
- 2) The number of one-way packaging items marketed to each intermediary and recipient of returns, broken down by individual product type.
- 3) The number of one-way packaging items, broken down by sales group exported with a deposit mark.



**(2)** Every calendar month, distributors shall report to the auditing company, cf. section 80, the following information concerning marketing of one-way packaging to the distributor's stores, cf. however subsection (3):

- 1) Name, address and customer number of each store to which the packaging items have been marketed.
- 2) The number of one-way packaging items marketed to each store, broken down by individual product type.
- 3) The number of one-way packaging items exported with a deposit mark, broken down by sales group.

**(3)** Providers and distributors who market less than 500 one-way packaging items per product type in total during one calendar month shall only report the following information concerning the period to the auditing company:

- 1) The total number of marketed one-way packaging items per product type.
- 2) A list of intermediaries and recipients of returns to whom the packaging items have been marketed.

**(4)** Providers who have registered one-way packaging with secondary marking, cf. section 26, no. 2, to Dansk Retursystem A/S may choose not to report in accordance with subsection (1). Not reporting in accordance with subsection (1) is conditional on the provider paying an operating fee to Dansk Retursystem A/S as an average fee for all product and packaging types registered as one-way packaging with secondary marking.

**47.-(1)** Providers who have made registrations with Dansk Retursystem A/S of one-way packaging items with primary marking manufactured from glass only, and who market less than one million of such items in total every year, may, notwithstanding section 46(1), make simple reporting to the auditing company every calendar month of the marketed one-way packaging glass items with primary marking, cf. however section 12(2), no. 4, stating either

- 1) the total number of packaging items broken down by deposit group, or
- 2) the total number of packaging items broken down by volume.

**(2)** Reporting according to subsection (1), no. 1 is conditional on the provider paying an operating fee to Dansk Retursystem A/S as an average fee for the one-way packaging items.

#### *Reporting of marketed refillable packaging*

**48.-(1)** Every calendar month, providers and registered intermediaries shall report to the auditing company, cf. section 80, the following information concerning marketed refillable packaging, cf. however sections 22, 23 and 49:

- 1) Name, address and customer number of each intermediary, distributor and store to which the packaging items have been marketed.
- 2) The number of refillable packaging marketed to each intermediary, distributor and store, broken down by individual sales group.

**(2)** Every calendar month, distributors shall report to the auditing company, cf. section 80, the following information concerning marketing of refillable packaging to the distributor's stores:

- 1) Name, address and customer number of each store to which the packaging items have been marketed.
- 2) The number of refillable packaging items, broken down by sales group from the individual provider or intermediary, that the distributor has marketed to each of the distributor's stores.

**(3)** Once every year, and by no later than 1 March, providers shall report to Dansk Retursystem A/S the total number of refillable packaging items marketed by the provider in the past calendar year, in order for Dansk Retursystem A/S to be able to calculate the total return rate of refillable packaging in the past year.

**49.** Providers who have registered refillable packaging with Dansk Retursystem A/S, and who market less than 20 million refillable packaging items in total every year, may, notwithstanding section 48(1), make simple reporting to the auditing company every calendar month of the total number of refillable packaging items, broken down by plastic and glass, which have been marketed to intermediaries, distributors and stores, respectively.

#### *Calculation and reporting of empty refillable packaging accepted*

**50.-(1)** Providers and registered intermediaries shall provide information to each individual store, distributor or intermediary from which the provider or intermediary has accepted refillable packaging concerning the number of empty refillable packaging items, broken down by return group, that the provider or intermediary has accepted from each individual store, distributor and intermediary.

**(2)** Providers, registered intermediaries and distributors shall keep accounts of empty refillable packaging accepted in return from each individual store, broken down by return group. The accounts shall form the basis of calculating the handling remuneration paid for the period, as well as supervision by the authorities.

**51.-(1)** Every calendar month, providers and registered intermediaries shall report to Dansk Retursystem A/S the following information concerning empty refillable packaging accepted in return from intermediaries, distributors and stores, including the providers' or intermediaries' own stores, cf. however, sections 22 and 23:

- 1) Name, address and customer number of each intermediary, distributor and store from which empty refillable packaging has accepted.
- 2) The number of refillable packaging accepted by the provider or intermediary from each individual intermediary, distributor and store, broken down by return group.

**(2)** Every calendar month, distributors shall report to Dansk Retursystem A/S the following information concerning empty refillable packaging accepted in return from stores, including the distributors' own stores, cf. however section 23:

- 1) Name, address and customer number of each store from which empty refillable packaging has been accepted.
- 2) The number of refillable packaging items accepted by the distributor from each individual store, broken down by return group.

**(3)** Once every year, and by no later than 1 March, providers shall report to Dansk Retursystem A/S the total number of empty refillable packaging items accepted in the past calendar year, in order for Dansk Retursystem A/S to be able to calculate the total return rate of refillable packaging.

## **Part 11**

### *Collection and counting of one-way packaging items by Dansk Retursystem A/S*

#### *Collection of empty one-way packaging*

**52.-(1)** Dansk Retursystem A/S shall provide the necessary capacity to collect and count empty one-way packaging, including land areas, buildings (terminals) as well as the necessary technical equipment, technical facilities and installations.

**(2)** Dansk Retursystem A/S shall be responsible for the central operation of the terminals. Dansk Retursystem A/S shall take the necessary measures to ensure correct deposit settlement to the recipient of returns, including measures regarding the design of technical facilities and installations.

**53.-(1)** Every month, Dansk Retursystem A/S shall collect empty one-way packaging marked with a deposit mark from providers, intermediaries and recipients of returns which are registered with Dansk Retursystem A/S, cf. section 19, and which comply with the condition in section 19(2).

**(2)** The provider, the intermediary and the recipient of returns may agree with Dansk Retursystem A/S that collection shall take place at other intervals than stated in subsection (1).

**(3)** Dansk Retursystem A/S shall prepare collection guidelines, including guidelines for preparation of one-way packaging, cf. section 56(1).

**54.-(1)** Every month, Dansk Retursystem A/S shall collect empty one-way packaging on which deposits are payable at festivals, markets, town fairs, sports events, etc. that are registered with Dansk Retursystem A/S, cf. section 20, and that comply with the condition in section 20(2).

**(2)** The party responsible for the festival, market, town fair, sports event, etc. shall make an agreement with Dansk Retursystem A/S concerning collection frequency.

**55.** The Danish EPA may decide that Dansk Retursystem A/S shall collect one-way packaging from providers, intermediaries and recipients of returns in cases in which

- 1) the product and packaging type is not registered, cf. section 10, or
- 2) the product and packaging type is not covered by this Statutory Order, cf. section 1, or

**56.-(1)** Any party from whom Dansk Retursystem A/S collects empty one-way packaging pursuant to sections 19 and 20 shall use the collection equipment directed or supplied by Dansk Retursystem A/S, and shall otherwise prepare one-way packaging in accordance with relevant guidelines from Dansk Retursystem A/S, cf. section 53(3).

**(2)** Any party to whom Dansk Retursystem A/S supplies collection equipment, and who is only obligated to accept in return one-way packaging marketed by the same party, cf. section 5(1), no. 2, 2nd clause, shall pay the cost of such collection equipment associated with single use and delivery costs. Dansk Retursystem A/S shall determine the payment annually in connection with preparing its budget for the coming calendar year.

### *Counting, registering and forwarding data concerning empty one-way packaging returned*

**57.-(1)** Counting and registration of empty one-way packaging returned shall be performed either in reverse vending machines at recipients of returns where a compactor or sealed container has been installed, cf. section 66(1) and section 68(1), or on counting machines at Dansk Retursystem A/S.

**(2)** If counting takes place electronically in reverse vending machines at recipients of returns where a compactor or a sealed container system has been installed, the central control unit of the reverse vending machine shall register data concerning the packaging, cf. subsection (3), nos. 1-6. The registered data shall be forwarded electronically from the central control unit to a central server at the operator with whom Dansk Retursystem A/S has made an agreement, cf. section 58. If the compactor or the sealed container system at a recipient of returns is out of service, counting, registration and forwarding of data concerning empty one-way packaging returned shall be performed by Dansk Retursystem A/S, cf. subsections (3)-(5).

**(3)** If Dansk Retursystem A/S is responsible for counting and registration of empty one-way packaging returned, the counting shall be performed electronically by scanning the packaging barcode and deposit code, and the following data about the packaging shall be registered:

- 1) Packaging type.
- 2) Product type (GTIN).
- 3) Deposit group and sales group to which the packaging belongs.
- 4) Recipient of returns who has accepted the packaging in return
- 5) Provider.
- 6) Deposit code, if relevant.

**(4)** If a one-way packaging item cannot be scanned by a counting machine, cf. subsection (3), manual control shall be performed in order to identify the deposit mark of the one-way packaging item.

**(5)** If Dansk Retursystem A/S is not able to ascertain the actual number of empty one-way packaging items collected, Dansk Retursystem A/S shall provide an estimate of the number of packaging items collected.

**(6)** Dansk Retursystem A/S shall forward the registered data, cf. subsections (3) and (4), and the estimates, cf. subsection (5), electronically and without delay to a central server at the operator with whom Dansk Retursystem A/S has entered into an agreement, cf. section 58. Subsequently, Dansk Retursystem A/S shall delete the data. Dansk Retursystem A/S may not copy, store or otherwise make the information available.

**58.-(1)** Dansk Retursystem A/S shall enter into an agreement with an independent operator on registration and forwarding of data concerning empty one-way packaging that has been returned and collected. The agreement shall impose an obligation on the operator to forward registered data to the auditing company and to Dansk Retursystem A/S, see section 59.

**(2)** Dansk Retursystem A/S shall immediately terminate the agreement with the operator if the operator submits other data than the data stated in section 59(2) to Dansk Retursystem A/S.

**(3)** Dansk Retursystem A/S shall send a copy of the agreement entered into with the operator to the Danish EPA for information.

**59.-(1)** The operator shall forward to the auditing company, cf. section 80, the data received by the operator from the central control units of the reverse vending machines, cf. section 57(2), and from Dansk Retursystem A/S, cf. section 57(6).

**(2)** The operator shall forward data to Dansk Retursystem A/S concerning the number of returned and collected one-way packaging items, broken down by deposit groups and sales groups based on the data received by the operator from the central control units of the reverse vending machines, cf. section 57(2), and from Dansk Retursystem A/S, cf. section 57(6).

## **Part 12**

### *Statements of marketed packaging by the auditing company and Dansk Retursystem A/S*

**60.-(1)** Every calendar month, the auditing company, see section 80, shall prepare an overall statement of marketed packaging based on the information that providers, intermediaries and distributors are required to report to the auditing company pursuant to sections 46-49. Every calendar month, the auditing company shall submit the statement to Dansk Retursystem A/S for the purpose of collection of deposits and operating fees by Dansk Retursystem A/S.

**(2)** The statement from the auditing company, cf. subsection (1), shall include information regarding

- 1) the total number of refillable packaging items, broken down by sales group, which has been marketed to each individual store, intermediary and distributor,
- 2) the total number of refillable packaging items, broken down by sales group, which has been marketed by each provider and intermediary,
- 3) the total number of one-way packaging items, broken down by sales group, which has been marketed to each individual recipient of returns and intermediary,
- 4) the total number of one-way packaging items, broken down by sales group, which has been marketed by each provider, and
- 5) the total number of one-way packaging items marked with a deposit mark that providers have exported from Denmark.

**(3)** Based on the statements submitted to Dansk Retursystem A/S by the auditing company in accordance with subsection (1), Dansk Retursystem A/S shall prepare a statement of the number of packaging items per sales group or deposit group, respectively, on which the provider shall pay an operating fee or a deposit, respectively.

### **Part 13**

#### *Payment of deposits by Dansk Retursystem A/S for one-way packaging collected*

**61.-(1)** Dansk Retursystem A/S shall pay deposits to any party from whom Dansk Retursystem A/S collects one-way packaging pursuant to sections 19 and 20, based on data received by Dansk Retursystem A/S from the operator, cf. section 59(2), concerning empty one-way packaging items, which have been returned and collected.

**(2)** A condition for paying deposits shall be that

- 1) the one-way packaging items have been prepared using the collection equipment assigned by Dansk Retursystem A/S, cf. section 56,
- 2) Dansk Retursystem A/S or its subcontractors may collect the one-way packaging returned,
- 3) the volume of collected one-way packaging corresponds to the data on returned packaging received from the operator by Dansk Retursystem A/S, cf. subsection (1),
- 4) the one-way packaging complies with requirements for marking, including the requirements stipulated in annex 2,
- 5) the one-way packaging can be scanned electronically using a deposit code or EAN barcode, or the deposit mark on the one-way packaging can be identified manually, and
- 6) if the one-way packaging has been returned through a reverse vending machine at a recipient of returns where a compactor or a sealed container system has been installed, the recipient of returns shall comply with the requirements in section 66(3) and (4), and section 68(2) concerning compactors and sealed container systems, and the requirements in section 69(3) and (4) concerning central control units, security cameras and other technical equipment.

**(3)** Dansk Retursystem A/S shall pay deposits on one-way packaging which has been returned and counted electronically at reverse vending machines at recipients of returns where a compactor or sealed container has been installed, cf. section 57(2), as soon as possible, and by no later than two weeks after data concerning the packaging has been transferred from the central control unit of the reverse vending machine to the operator.

**(4)** Dansk Retursystem A/S shall pay deposits on one-way packaging collected and counted by Dansk Retursystem A/S, cf. section 57(3)-(5), as soon as possible, and by no later than five weeks after collection of the one-way packaging by Dansk Retursystem A/S.

**62.-(1)** Following consultation with Dansk Retursystem A/S, the Danish EPA may decide that Dansk Retursystem A/S shall terminate its payment of deposits to parties from where Dansk Retursystem A/S collects packaging, cf. sections 19 and 20, with regard to a registered one-way packaging item (product type), if

- 1) the total amount of deposits paid in connection with collection of one-way packaging by Dansk Retursystem A/S exceeds the total amount of deposits paid by the provider to Dansk Retursystem A/S for the packaging in question,
- 2) the provider who has registered the one-way packaging with Dansk Retursystem A/S has failed to pay the fees due to the company, or
- 3) it is obvious that it will not be possible for Dansk Retursystem A/S to collect deposits and fees due from the provider.

**(2)** In consultation with Dansk Retursystem A/S, the Danish EPA may decide that Dansk Retursystem A/S shall terminate its payment of deposits to parties from where Dansk Retursystem A/S collects packaging, cf. sections 19 and 20, with regard to one-way packaging not registered in accordance with section 10, or packaging which carries a deposit marking without authorisation in accordance with section 24.

**(3)** Dansk Retursystem A/S shall immediately notify parties from whom Dansk Retursystem A/S collects packaging, cf. sections 19 and 20, of one-way packaging items not eligible for payment of deposits from Dansk Retursystem A/S, as well as any special characteristics of the packaging. Furthermore, Dansk Retursystem A/S shall ensure that reverse vending machines with a central control unit installed at recipients of returns no longer pay out deposits on the one-way packaging in question.

**(4)** Dansk Retursystem A/S shall not pay deposits if the parties from whom Dansk Retursystem A/S collects packaging, cf. sections 19-20, knew or ought to have known that no deposits had been paid to Dansk Retursystem A/S on the one-way packaging, cf. subsections (2) and (3).

**(5)** Dansk Retursystem A/S shall collect deposits and fees due from the provider in question if there is evidence that the provider has a duty to pay deposits and fees to Dansk Retursystem A/S on the one-way packaging in question.

**63.** If Dansk Retursystem A/S terminates payment of deposits on a one-way packaging item, cf. section 62, and this is not due to circumstances attributable to the provider marketing the packaging, Dansk Retursystem A/S shall assign the provider with a new EAN barcode and GTIN which are only approved for the Danish market. Dansk Retursystem A/S shall inform the provider, at reasonable notice, of the time at which the provider shall start using the new EAN barcode or GTIN. Marketing of packaging with the formerly used EAN barcode and GTIN approved only for the Danish market shall no longer be permitted.

## **Part 14**

### *Handling remuneration*

**64.-(1)** By no later than four weeks after receiving reporting, cf. section 51, Dansk Retursystem A/S shall pay handling remuneration for refillable packaging to stores registered with Dansk Retursystem A/S, cf. section 21. Payment of handling remuneration for packaging accepted in return by stores during one calendar month shall be based on information reported to Dansk Retursystem A/S, cf. section 51.

**(2)** By no later than four weeks after receiving data from the central control unit, cf. section 61(3), or after counting, cf. section 61(4), Dansk Retursystem A/S shall pay handling remuneration for one-way packaging to stores registered with Dansk Retursystem A/S, cf. section 21. Payment of handling remuneration for one-way packaging accepted in return by stores shall be based on data received Dansk Retursystem A/S, cf. section 59(2).

**(3)** At the request of the store, Dansk Retursystem A/S shall send to the store a statement of the information, cf. subsection (1), which provides the basis of the calculation of the handling remuneration. If the store so requests, the statement shall also be sent to the distributor, provided that the distributor has been registered with Dansk Retursystem A/S, cf. section 19.

**(4)** The handling remuneration shall reflect the costs incurred by stores for time spent (converted into salary expenses) in connection with sorting refillable packaging and preparing for collection of one-way packaging using the collection equipment of Dansk Retursystem A/S. For the purpose of calculating handling remuneration, packaging shall be divided into the following return groups:

- 1) Refillable packaging manufactured from glass.
- 2) Refillable packaging manufactured from plastic.
- 3) One-way packaging manufactured from aluminium.
- 4) One-way packaging manufactured from steel.
- 5) One-way packaging manufactured from plastic < 1.0 litre.
- 6) One-way packaging manufactured from plastic ≥ 1.0 litre.
- 7) One-way packaging manufactured from glass.
- 8) One-way packaging manufactured from other materials.

**(5)** Dansk Retursystem A/S shall prepare guidelines for calculation by the company of handling remuneration.

**(6)** Based on these guidelines, cf. subsection (5), every four years, and initially on 1 January 2017, Dansk Retursystem A/S shall revise the rates on which calculation of the payment of handling remuneration to each individual store is based. A proposal for revised rates shall be submitted for approval by the Danish EPA by no later than 1 November in the previous year.

**65.-(1)** Dansk Retursystem A/S shall carry out checks to ensure that stores registered as recipients of handling remuneration prepare one-way packaging in accordance with the guidelines from Dansk Retursystem A/S, cf. section 53(3), and perform sorting procedures for refillable packaging in accordance with the guidelines from Dansk Retursystem A/S.

**(2)** Dansk Retursystem A/S may decide to terminate payment of handling remuneration to a store for one calendar month at a time, if the sorting of refillable packaging or the preparation of one-way packaging performed by the store is inadequate, and this is not due to lack of crates, trays, collection equipment or other special conditions.

**(3)** Dansk Retursystem A/S shall draw up a procedure for the checks in subsection (1), and the administrative basis of the company's decisions to terminate payment of handling remuneration to stores stipulated in subsection (2).

## **Part 15**

### *Lending, leasing and installation of compactors, sealed container systems, central control units, etc. and cleaning of reverse vending machines*

**66.-(1)** Dansk Retursystem A/S may enter into an agreement with recipients of returns who have installed reverse vending machines concerning lending, leasing and installation of compactors and sealed container systems. Dansk Retursystem A/S may make installation of compactors and sealed container systems conditional on the recipient of returns paying charges, cf. section 67. Dansk Retursystem A/S shall publish the general terms and conditions of lending, leasing and installation of compactors and sealed container systems at [www.dansk-retursystem.dk](http://www.dansk-retursystem.dk).

**(2)** Dansk Retursystem A/S shall lay down guidelines concerning requirements for compactors and sealed container systems, including technical specifications, location guidelines, installation, connection, etc.

**(3)** If a recipient of returns has a compactor or a sealed container system installed by Dansk Retursystem A/S, the recipient of returns shall follow instructions from Dansk Retursystem A/S concerning operation, maintenance, and safety aspects, etc. of the compactor or sealed container system, as well as other terms for lending or leasing laid down by Dansk Retursystem A/S.

**(4)** Recipients of returns shall grant Dansk Retursystem A/S and the authorities access to inspect, test, repair, make technical changes, maintain, update etc. the compactors and sealed container systems covered by subsection (1), including installation of new compactors and sealed container systems.

**(5)** Dansk Retursystem A/S may enter into an agreement with recipients of returns to the effect that, against payment, Dansk Retursystem A/S shall clean reverse vending machines installed at the recipient of returns, and the costs incurred by Dansk Retursystem A/S in this connection shall be paid by the recipient of returns.

**67.** Each year, Dansk Retursystem A/S shall prepare an assessment of the volume of one-way packaging a recipient of returns shall accept before it is financially viable for Dansk Retursystem A/S to lend and install equipment covered by section 66(1) at recipients of returns, and shall prepare an assessment of the charge a recipient of returns shall pay if the recipient of returns does not accept a sufficient volume of one-way packaging.

**68.-(1)** Recipients of returns may, on their own account, purchase and install compactors and sealed container systems.

**(2)** Recipients of returns who purchase and install equipment pursuant to subsection (1) shall

- 1) follow the guidelines from Dansk Retursystem A/S, cf. section 66(2),
- 2) grant Dansk Retursystem A/S access to install equipment covered by section 69(1),
- 3) follow the instructions from Dansk Retursystem A/S concerning equipment covered by section 69(1), cf. section 69(3), and
- 4) use the collection equipment assigned by Dansk Retursystem A/S, cf. section 56(1).

**69.-(1)** Dansk Retursystem A/S may enter into an agreement with recipients of returns on lending or leasing central control units, security cameras or other technical equipment. Dansk Retursystem A/S shall install the equipment at the recipient of returns.

**(2)** Dansk Retursystem A/S shall determine the volume of one-way packaging to be accepted by recipients of returns in order to be able to borrow the equipment covered by subsection (1) from Dansk Retursystem A/S. Recipients of returns who only accept a small volume of one-way packaging may lease equipment covered by subsection (1) from Dansk Retursystem A/S.

**(3)** Recipients of returns who install equipment covered by subsection (1) shall follow instructions from Dansk Retursystem A/S concerning operation, maintenance, and safety aspects, etc. as well as other contractual terms etc. laid down by Dansk Retursystem A/S for lending or leasing.

**(4)** Recipients of returns shall grant Dansk Retursystem A/S and the authorities access to inspect, test, repair, make technical changes, maintain, update etc. of the installed equipment covered by subsection (1), including installation of new equipment.

## **Part 16**

### *Dansk Retursystem A/S*

#### *Use of deposits posted as revenue*

**70.-(1)** Dansk Retursystem A/S shall apply non-collected deposits which the company pursuant to section 9c(1) of the Act has posted as revenue for purposes within the systems regulated in this Statutory Order, cf. however, subsection (3) and section 71.

**(2)** Prior to paying other costs, Dansk Retursystem A/S shall apply deposits posted as revenue to ensure that the obligation for the company to pay deposits pursuant to the regulations in this Statutory Order is fulfilled. Subsequently, Dansk Retursystem A/S may, prior to paying other costs, apply deposits posted as revenue to secure the company against losses as a consequence of non-payment of deposits and fees. The Danish EPA may order Dansk Retursystem A/S to reduce or increase the size of the amounts thus provided to consolidate the company.

**(3)** After consolidation, cf. subsection (2), Dansk Retursystem A/S shall apply deposits posted as revenue to

- 1) pay the state in accordance with section 9c(3) of the Act, and

- 2) pay the costs of inspection and administration by the customs and tax authorities, cf. section 97(2).

**(4)** After consolidation, cf. subsection (2), and payment to the state as well as payment of costs of inspection by the customs and tax authorities, cf. subsection (3), Dansk Retursystem A/S may apply deposits posted as revenue to pay the costs of

- 1) administration, operation, control and inspection by the Danish EPA in connection with the systems laid down in this Statutory Order, and

- 2) collection etc. of packaging which is not registered with Dansk Retursystem A/S or which is not covered by this Statutory Order, cf. section 55.

**71.-(1)** If, after consolidation of Dansk Retursystem A/S, payment to the state and payment of costs pursuant to section 70, additional amounts from deposits posted as revenue are available, Dansk Retursystem A/S may apply deposits posted as revenue on grants for public interest purposes, including to establish environmental measures, teaching, information, research and other relevant environmental projects. Deposits posted as revenue applied on grants for public interest purposes may be paid to persons, foundations, institutions, public authorities and associations, etc.

**(2)** Dansk Retursystem A/S may not apply deposits posted as revenue on grants for public interest purposes where this would constitute as state aid within the meaning of the TFEU if the state paid the funds.

**(3)** Deposits posted as revenue remaining in Dansk Retursystem A/S after cessation of this Statutory Order shall be paid by the Board of Directors of the company for public interest purposes, cf. subsection (1).

**72.** Dansk Retursystem A/S may pay costs for the purposes mentioned in section 70(4), no. 1 through the packaging fees if the costs cannot be covered or can only partly be covered by deposits posted as revenue.

#### *Dansk Retursystem A/S' costs*

**73.-(1)** Pursuant to the regulations of this Statutory Order, Dansk Retursystem A/S shall pay necessary and reasonable costs in connection with the systems covered by this Statutory Order, cf. however, subsection (2). The following costs shall be considered necessary and reasonable:

- 1) Handling remuneration for stores and administration in this connection, cf. section 64.

- 2) Collection and payment of deposits on one-way packaging items and administration in this connection.
- 3) Collection of one-way packaging items on which deposits are payable and administration in this connection.
- 4) Administration and development of systems covered by this Statutory Order.
- 5) Supervision, control and administration by authorities in connection with the systems, cf. section 75.
- 6) Other costs associated with administration and control of the systems.
- (2)** Dansk Retursystem A/S shall pay necessary and reasonable costs related to
  - 1) collection etc. of packaging which is not registered with Dansk Retursystem A/S or which is not covered by this Statutory Order, cf. section 55, and
  - 2) activities etc. in connection with tasks carried out pursuant to section 66(5) and section 79(2)-(4).

**74.-(1)** Pursuant to section 9c(3) of the Act, Dansk Retursystem A/S shall pay an annual amount to the state. Payment shall be made on a half-yearly basis on 20 June and on 20 December. Payment shall be made to the Danish EPA in accordance with detailed instructions and for the first time on 20 June 2015.

**(2)** If an amount is not paid in due time, or deferral of payment has been granted, a monthly interest rate of 1.3% shall be paid from the due date, cf. subsection (1).

**75.-(1)** Dansk Retursystem A/S shall pay an annual amount to the Danish EPA to cover documented expenses paid by the Danish EPA for supervision, control and administration in connection with the deposit and return system as well as for external assistance in this connection.

**(2)** Moreover, Dansk Retursystem A/S shall pay an annual amount for supervision and administration by the Danish EPA and the Danish customs and tax authorities pursuant to section 111a of the Act.

**76.-(1)** Dansk Retursystem A/S may pay a maximum dividend on the share capital invested in the company corresponding to an amount calculated as the net paid up share capital in the company multiplied by a rate which, for a whole year, is set at the reference interest rate »Copenhagen Interbank Offered Rate« (CIBOR 12 months) published by Danmarks Nationalbank plus one percent as at 31 December in the financial year for which the dividend is distributed.

**(2)** Payment of dividends shall take into account the relevant provisions of the Public Companies Act.

**(3)** Amounts calculated pursuant to subsection (1) which have not been paid pursuant to subsection (2) may, in observance of subsection (2), be paid in subsequent years.

#### *Specific obligations regarding operating Dansk Retursystem A/S*

**77.-(1)** Dansk Retursystem A/S shall put up for tender procurement of goods and services pursuant to the provisions which, according to EU law, are applicable to the state, cf. however, subsection (2).

**(2)** Dansk Retursystem A/S shall put up for tender cleaning of reverse vending machines, cf. section 66(5), irrespective of whether the company is so obligated pursuant to subsection (1).

**78.-(1)** Dansk Retursystem A/S may only take out loans approved by the Danish EPA. Dansk Retursystem A/S may only mortgage assets with the approval of the Danish EPA.

**(2)** The Danish EPA may approve that Dansk Retursystem A/S take out a loan, including to pay the costs covered by section 70(3), no. 2 and subsection (4), and mortgages assets.

**(3)** The Danish EPA may make an approval pursuant to subsection (2) conditional and stipulate requirements, including that

- 1) taking out loans to pay the costs covered by section 70(3), no. 2 and subsection (4) be with a view to Dansk Retursystem A/S at a later stage applying deposits posted as revenue to repay the loan including interest etc., and
- 2) the repayment of loans to pay the costs covered by section 70(3), no. 2 and (4) is continuously secured by budgeting that deposits posted as revenue be applied to make repayments, interest payments, etc. on the loan before applying the deposits posted as revenue for the purposes described in section 71.

**(4)** Dansk Retursystem A/S may only acquire real property and buildings after approval from the Danish EPA.

**(5)** Fees and deposits paid to Dansk Retursystem A/S and interest thereon shall be deposited in a bank account and may only be used to pay costs and deposit payments pursuant to the regulations of this Statutory Order.

**79.-(1)** Dansk Retursystem A/S may not conduct any other business than administration etc. of the systems covered by the regulations of this Statutory Order and of the Act or assume obligations, including to pay costs, that are not related to this administration etc., cf. however, subsections (2)-(4).



**(2)** The Danish EPA may approve that Dansk Retursystem A/S carry out activities, including acquire materials and know-how, that are naturally related to the tasks performed by Dansk Retursystem A/S pursuant to this Statutory Order, including activities to ensure that other packaging with a deposit can be received by reverse vending machines.

**(3)** However, as a naturally related activity, Dansk Retursystem A/S may collect empty refillable packaging without an approval from the Danish EPA, cf. however, section 8(3)-(5). It shall be a condition that Dansk Retursystem A/S has previously concluded an agreement with one or several providers who take back the relevant packaging with a view to re-use, cf. section 7(1)-(2).

**(4)** Moreover, the Danish EPA may approve that Dansk Retursystem A/S carry out activities in connection with supervision pursuant to this Statutory Order, including storage of packaging that has been detained or confiscated as well as destruction of such packaging to the extent that the packaging is not legalised or sold at an auction in accordance with section 111a(4) of the Act.

**(5)** The Danish EPA may make an approval conditional pursuant to subsections (2) and (4) and stipulate more detailed requirements, including requirements that

- 1) Dansk Retursystem A/S shall keep separate accounts etc. for its activities,
- 2) Dansk Retursystem A/S's costs related to its activities shall be financed by the users who are likely to benefit from said activities,
- 3) Dansk Retursystem A/S shall provide collateral for the financial obligations assumed by Dansk Retursystem A/S in connection with its activities,
- 4) Dansk Retursystem A/S shall cease its activities without further notice if the Danish EPA assesses that these activities are incompatible with the law, including EU law, and
- 5) activities be limited in time.

## **Part 17**

### *Auditing company*

**80.-(1)** Dansk Retursystem A/S shall enter into an agreement with a state-authorised public accountant or a registered public accountant (the auditing company) which is independent of Dansk Retursystem A/S on reporting information by providers, intermediaries and distributors to the auditing company regarding marketed packaging, forwarding of data by the operator concerning returned and collected one-way packaging, cf. section 58(1) and section 59(1), and storage, processing and forwarding of information by the auditing company in accordance with the regulations of this Statutory Order. The auditing company may not simultaneously be active as an auditor for Dansk Retursystem A/S or businesses represented in the Board of Directors of Dansk Retursystem A/S. Dansk Retursystem A/S shall send a copy of the agreement currently in force to the Danish EPA for information.

**(2)** Dansk Retursystem A/S shall notify all providers, intermediaries and distributors of the auditing company to which reporting shall be made.

**81.-(1)** Collaboratively with the auditing company, Dansk Retursystem A/S shall set out control instructions in order to allow the auditing company to carry out reconciliation and analysis of the probability that the information reported by the providers, intermediaries and distributors is correct.

**(2)** The auditing company shall notify Dansk Retursystem A/S about deviations from the expected and usual reporting from providers, intermediaries and distributors regarding marketed packaging, broken down by sales group. Dansk Retursystem A/S shall request, as appropriate, the auditing company to collect additional information from the provider, intermediary or distributor. The auditing company shall forward the collected additional information to Dansk Retursystem A/S in order to enable Dansk Retursystem A/S to investigate the cause of the deviations.

**(3)** If the auditing company becomes aware of material deviations from the procedures etc. established for forwarding data and information, cf. subsection (1) and sections 58, 59, 60 and 83, the auditing company shall notify the Danish EPA in this respect.

**82.-(1)** The auditing company shall process and store information reported to the company pursuant to the regulations of this Statutory Order in an appropriate manner to prevent access to the information by unauthorised persons or other misuse. This shall also apply to information which may have been notified to the auditing company according to previously applicable regulations.

**(2)** If the agreement between Dansk Retursystem A/S and the auditing company terminates, the auditing company shall ensure that reported and collected information and IT equipment containing information are only transferred to another auditing company which has entered into an agreement with Dansk Retursystem A/S

pursuant to section 80(1). If Dansk Retursystem A/S has not entered into an agreement with another auditing company, the information and IT equipment containing information shall be transferred to the Danish EPA. The Danish EPA may decide that the information and IT equipment shall be transferred to another auditing company or destroyed.

**(3)** The Danish EPA may order Dansk Retursystem A/S to terminate the agreement with an auditing company if the Board of Directors finds that the agreement is not compatible with administration pursuant to the Act or the regulations of this Statutory Order.

#### *Instructions for IT security in Dansk Retursystem A/S*

**83.** Collaboratively with the auditor of the company, Dansk Retursystem A/S shall lay down control instructions with procedures for IT security at Dansk Retursystem A/S. Pursuant to the control instructions, the auditor shall carry out regular inspections to ensure that IT security as well as storage, processing and forwarding of data in Dansk Retursystem A/S follow the established procedures and regulations of this Statutory Order.

**(2)** Dansk Retursystem A/S shall send a copy of the control instructions mentioned in subsection (1) to the Danish EPA for information.

### **Part 18**

#### *Budget, financial statements and auditing etc. of Dansk Retursystem A/S*

##### *Annual report*

**84.-(1)** Dansk Retursystem A/S shall be covered by the relevant regulations regarding preparation and auditing of annual reports for public limited companies.

**(2)** In the management's review of the annual report, Dansk Retursystem A/S shall, in addition to that required pursuant to the relevant regulations regarding preparation of annual reports for public limited companies, state

- 1) return rates for packaging for beverages,
- 2) the percentage of reported sales volumes for one-way packaging and refillable packaging, respectively, and
- 3) the company's goals for effectiveness, efficiency and economy as well as a status regarding achievement of these goals.

**(3)** The Danish EPA may decide that the management's review of the annual report shall contain additional information than that stated in subsection (2), nos. 1-3.

**(4)** Dansk Retursystem A/S shall submit the audited annual report to the Danish EPA at the same time as the annual report is submitted to the Danish Business Authority pursuant to the regulations of the Financial Statements Act.

##### *Annual reporting to the Danish EPA*

**85.-(1)** Each year, Dansk Retursystem A/S shall prepare annual reporting to the Danish EPA containing

- 1) income statements for fees collected and costs for each accounting area,
- 2) statement of deposits received pursuant to section 34 and deposits paid pursuant to section 61, changes in provisions for deposit liability in the financial year and statement of deposit liabilities at the end of the financial year, and
- 3) statement of deposits posted as revenue and application of these, cf. sections 70-71, in the financial year and statement at the end of the financial year of costs incurred and expected to be financed by future deposits posted as revenue, cf. sections 70-72.

**(2)** Annual reporting shall cover the same period and be prepared according to the same accounting principles as the annual report, cf. section 84(1).

**(3)** Annual reporting shall be prepared such that the Danish EPA can supervise Dansk Retursystem A/S pursuant to the provisions of this Statutory Order.

**(4)** The Danish EPA may decide that the annual reporting shall contain additional information than that stated in subsection (1), nos. 1-3.

**(5)** The annual reporting shall be signed by the group of persons mentioned in the regulations on the presentation of annual reports under the Financial Statements Act regarding and submitted to the Danish EPA by no later than at the same time as the annual report, cf. section 84(4).

### *Interim reporting to the Danish EPA*

**86.-(1)** Each year, Dansk Retursystem A/S shall prepare interim reporting to the Danish EPA covering the first six months of the company's financial year and containing

- 1) income statements for fees collected and costs for each accounting area,
- 2) statement of deposits received pursuant to section 34 and deposits paid pursuant to section 61, changes in provisions for deposit liability in the period and statement of deposit liabilities at the end of the accounting period, and
- 3) application of deposits posted as revenue in the accounting period, cf. sections 70-71, and statement at the end of the period of costs incurred, cf. sections 70-72, expected to be financed by future deposits posted as revenue.

**(2)** Dansk Retursystem A/S shall prepare the interim reporting according to the same accounting principles applied in company's annual report, cf. section 84(1).

**(3)** The Danish EPA may decide that the interim reporting shall contain additional information than that stated in subsection (1), nos. 1-3.

**(4)** The interim reporting shall be signed by the management of Dansk Retursystem A/S and submitted to the Danish EPA by no later than 15 September.

### *Budget*

**87.-(1)** Dansk Retursystem A/S shall prepare a budget proposal for the coming calendar year. The budget shall be accompanied by a description of

- 1) Dansk Retursystem A/S' goals for the collection rate for one-way packaging in the coming year and the following two budget years,
- 2) Dansk Retursystem A/S' activities in the coming year,
- 3) Dansk Retursystem A/S' goals for effectivity, efficiency and economy in the coming year, cf. section 84(2), no. 3,
- 4) the basis for non-collected deposits that Dansk Retursystem A/S expects to post as revenue, and the application of deposits posted as revenue, and
- 5) the basis for Dansk Retursystem A/S' determination of operating fees for the coming year.

**(2)** The budget shall be prepared such that the Danish EPA can supervise Dansk Retursystem A/S pursuant to the provisions of this Statutory Order, and shall contain a detailed description of the assumptions on which the budget and the budgeted fee income are based.

**(3)** The Danish EPA may stipulate more detailed regulations for preparation by Dansk Retursystem A/S of its budget and basis for calculation for determining operating fees.

**(4)** Dansk Retursystem A/S shall submit the budget proposal, cf. subsection (1), to the Danish EPA by no later than 15 September of the year preceding the beginning of the budget year. No later than two months after receipt of the budget, the Danish EPA shall submit comments on the budget to Dansk Retursystem A/S.

**(5)** Together with the budget proposal for the following calendar year, Dansk Retursystem A/S shall submit:

- 1) information on the fee laid down for wasted journeys to and from recipients of returns, cf. section 38(2),
- 2) information on the payment laid down for collection equipment in the budget year, cf. section 56(2), and
- 3) the assessment of the return volume that renders it financially viable for Dansk Retursystem A/S to lend equipment, and the assessment of any charge to be paid, cf. section 67.

**(6)** Dansk Retursystem A/S shall notify the Danish EPA immediately in the event of budget deviations which are significant for the company's operation and administration of the deposit and return system.

### *Registration systems etc.*

**88.** Dansk Retursystem A/S shall plan procedures to ensure that the company registers on an ongoing basis the direct and indirect costs and revenues associated with the individual accounting areas etc., such that the activities of the company can be implemented in accordance with the regulations of this Statutory Order, and such that fees can be determined for each sales group on a detailed and cost-genuine basis for calculation.

**89.** Dansk Retursystem A/S shall prepare a description of the registration by the company of transactions pursuant to the provisions in the Bookkeeping Act. The description shall be supplemented by a detailed description of the procedures of the company for registration and allocation of costs and revenues to the individual accounting areas.

### *Audit and control*

**90.-(1)** In instructions for auditors for Dansk Retursystem A/S, the Danish EPA may establish guidelines for work carried out by the company's auditors elected by the annual general meeting to support supervision by the Danish EPA of compliance with the provisions of this Statutory Order.

**(2)** Moreover, the instructions for auditors may contain guidelines for reporting by the auditor.

**91.-(1)** Dansk Retursystem A/S and the auditing company shall, on request, forward any information to the Danish EPA necessary for Danish EPA's supervision and enforcement of the Act and the regulations of this Statutory Order, including on irregularities in connection with the administration of the systems covered by this Statutory Order. Moreover, Dansk Retursystem A/S and the auditing company shall, at their own initiative, forward information to the Danish EPA if this information is important for the Danish EPA's supervision and enforcement.

**(2)** Dansk Retursystem A/S and the auditing company shall, on request, procure and provide information and documentation of any kind on the administration of the systems covered by this Statutory Order and the company's affairs in general to the Danish EPA. Moreover, Dansk Retursystem A/S and the auditing company shall, on request, carry out the investigations and calculations that the Danish EPA deems necessary for supervision by the authorities, cf. section 97.

## **Part 19**

### *Transfer of Dansk Retursystem A/S' shares and assets to the Danish state*

**92.-(1)** The right of the Danish Minister for the Environment to purchase shares in Dansk Retursystem A/S, cf. section 9e(1) of the Act, shall be entered in the company's register of shareholders.

**(2)** Dansk Retursystem A/S shall submit a copy of the company's register of shareholders to the Danish EPA and immediately inform the Danish EPA about any change of ownership by providing a copy of the relevant note in the register of shareholders.

**(3)** The Danish EPA shall notify in writing the shareholders listed in the register of shareholders if the Minister for the Environment wishes to exploit the right to acquire the shares in Dansk Retursystem A/S. The notification shall provide information about the legal basis for the acquisition, the circumstances justifying the acquisition, the calculation and size of the consideration as well as a deadline of no less than two weeks and place to which to submit any share certificates. The shareholders may contest the calculation of the consideration when submitting their share certificates. Following the receipt of the share certificates, the Minister for the Environment shall pay the consideration to the shareholders within five weekdays.

**(4)** Following the acquisition of the shares, the Minister for the Environment shall be registered as a shareholder in the register of shareholders of Dansk Retursystem A/S.

**93.-(1)** The Danish EPA shall notify Dansk Retursystem A/S in writing if the Minister for the Environment intends to exploit the Minister's right to acquire assets in Dansk Retursystem A/S, cf. section 9e(2) of the Act. The notification shall include information on the legal basis for the acquisition, the circumstances justifying the acquisition, the assets acquired, as well as the time of collection of the assets, which shall be no sooner than five weekdays after the notification. The notification may state that more detailed information about the assets acquired and the time of their collection will not be available until after an inspection has been carried out in accordance with subsection (6).

**(2)** Consideration for assets acquired shall amount to the carrying amount of the assets on the date of collection less depreciation for the period following the previous financial year by an amount which corresponds to the fee revenue generated by the company during the period to cover depreciation on the assets acquired.

**(3)** On request, Dansk Retursystem A/S shall offer its assistance in connection with collection of the assets. Furthermore, the company shall, at its own initiative, supply all written materials, including contracts, guarantee certificates, correspondence, drawings, user manuals, etc., concerning the assets acquired.

**(4)** In connection with collection of the assets, the parties shall sign a list of the assets acquired.

**(5)** Following collection of the assets, Dansk Retursystem A/S shall submit to the Minister a documented statement of the amount of the consideration, cf. subsection (2). After receiving the statement, the Minister shall pay the consideration to Dansk Retursystem A/S within five weekdays. If an objection is raised to the amount of the consideration, the Minister shall pay the uncontested part of the consideration within the deadline, and the remaining amount within five weekdays after a decision has been reached with regard to the objection.

**(6)** The Minister, or any person authorised by the Minister, may carry out an inspection of the assets of Dansk Retursystem A/S, which includes a technical examination, test runs, etc. to make observations on the nature,

condition and functionality of the assets prior to a possible acquisition. On request, Dansk Retursystem A/S shall offer its assistance in connection with an inspection.

## **Part 20**

### *Administrative provisions*

**94.-(1)** In accordance with this Statutory Order, Dansk Retursystem A/S shall collect deposits and fees due from providers every calendar month, cf. however, sections 35, 36, 37 and subsection (4).

**(2)** Dansk Retursystem A/S shall collect deposits on one-way packaging with primary marking from the provider based on the statement submitted by the auditing company, cf. section 80, to Dansk Retursystem A/S according to section 60(1).

**(3)** Dansk Retursystem A/S shall collect deposits, cf. subsection (2), by no later than two weeks after the auditing company has ascertained the number of one-way packaging items, broken down by deposit group, for which deposits are payable, cf. section 60. Dansk Retursystem A/S shall send an itemised invoice to the provider.

**(4)** Dansk Retursystem A/S shall collect deposits on packaging registered for secondary marking and payment of costs for printing deposit labels, cf. sections 28, 31 and 33. As a condition for delivery of self-adhesive deposit labels, the producer and the importer shall have paid deposits to Dansk Retursystem A/S as well as the costs for printing the deposit labels. Where a provider is not obligated to report marketed one-way packaging with secondary marking, cf. section 46(4), a further condition for delivery of deposit labels is that the provider has paid an operating fee as the average fee.

**(5)** Dansk Retursystem A/S shall collect deposit fees from providers by no later than two weeks after the auditing company has ascertained the number of packaging items, broken down by sales groups, for which operating fees are payable, cf. section 60, cf. however, subsection (4). Dansk Retursystem A/S shall send an itemised invoice to the provider.

**(6)** Payment of fees, costs for printing self-adhesive deposit labels and deposits for self-adhesive deposit marks as well as deposits etc. due, shall be made to Dansk Retursystem A/S by no later than eight days after the invoice date. If payment is not made on time, interest shall be payable. Interest shall be payable as of the due date and otherwise in accordance with section 88(3) of the Act.

**(7)** If the amounts due have not been paid to Dansk Retursystem A/S by no later than 14 days upon demand, Dansk Retursystem A/S will bring the case before the courts.

**(8)** In cases concerning minor debt obligations, as an alternative to bringing the case before the courts, Dansk Retursystem A/S may agree with the debtor on an appropriate instalment plan to pay off the debt.

**95.-(1)** Where a provider fails to make the reporting required in the Statutory Order, cf. Part 10, Dansk Retursystem A/S may settle on an estimated sales volume which can provide the basis for collection of fees, ingoing and outgoing payments of deposits, etc.

**(2)** If a provider has provided incorrect information about the quantity of marketed packaging containing beverages, and if, as a result of this or for other reasons, the provider has not paid the required fees or deposits, Dansk Retursystem A/S shall collect the amount due. Dansk Retursystem A/S may settle on an estimated sales volume to provide the basis for collection of fees and payment of deposits. Collection of fees related to estimated sales shall be based on any previous reports and statements on packaging accepted in return, as well as on counts of empty packaging according to section 57. If Dansk Retursystem A/S finds significant or unusual deviations in the statements of marketed packaging, cf. section 60(1), Dansk Retursystem A/S may, for the purpose of estimating sales volumes, gather any necessary information on return and sales volumes at product type level from the auditing company. The Danish EPA shall receive information that such data is being collected.

**(3)** If a provider has paid too much in fees or deposits, the overpaid amount shall be returned by Dansk Retursystem A/S by no later than 14 days after the overpayment is discovered by Dansk Retursystem A/S.

**96.-(1)** Dansk Retursystem A/S may submit and disclose the following information as digital communication, including on digital portals:

- 1) Decision on registration etc., cf. sections 9-23.
- 2) Notification on set fees, cf. section 39.
- 3) Information on the reporting basis, cf. sections 42-43.
- 4) Statement on the basis of handling remuneration paid to stores, cf. section 64(3).
- 5) Itemised invoice to providers and collection of deposits and fees from providers, cf. section 94(3) and (5).
- 6) Other communication.

**(2)** Upon request, Dansk Retursystem A/S shall send the information mentioned in subsection (1) by letter.

**(3)** However, Dansk Retursystem A/S shall always send notification of termination of deposit payments, cf. section 62, and other crucial decisions by letter.

## **Part 21**

### *Supervision and control*

#### *Supervision*

**97.-(1)** The Danish EPA shall supervise compliance with the regulations in this Statutory Order, cf. however, subsection (2).

**(2)** The Danish customs and tax authorities and the Danish EPA shall supervise compliance with the regulations in Parts 4-6 of this Statutory Order and shall be responsible for public administration pursuant to section 110a(1) and section 111(a) of the Act.

**98.** Dansk Retursystem A/S shall inform the Danish EPA about guidelines prepared by Dansk Retursystem A/S in accordance with sections 16(2), 53(3) and 64(4), the control procedure and administrative basis in accordance with section 65(3), the control instructions for the auditing company, cf. section 81(1), and the descriptions prepared in accordance with section 89. If the guidelines, control instructions or descriptions are changed significantly by virtue of these provisions, Dansk Retursystem A/S shall moreover inform the Danish EPA about this.

#### *Control*

**99.-(1)** Dansk Retursystem A/S shall carry out regular controls to ensure compliance with the regulations on marking one-way packaging, collection and payment of deposits, as well as on registration of providers and intermediaries with Dansk Retursystem A/S. Controls shall be carried by means of observations at sites that are accessible by the general public.

**(2)** Dansk Retursystem A/S may collect supplementary data on sales and return volumes at product type level from the auditing company, if the information in accordance with section 59(2) is inadequate for assessing the basis of a possible decision to terminate payment of deposits in accordance with section 62. The Danish EPA shall receive information that such data is being collected.

**100.** If requested by the auditing company, the Danish EPA or the Danish customs and tax authorities, providers, intermediaries, distributors and other recipients of returns shall submit any piece of information or documentation to the auditing company and to the public authorities concerning the company's marketing of packaging containing beverages for a specified period of time. It may be decided in this connection that the provider, intermediary, distributor, or other recipient of returns shall, on its own account, engage a state-authorized or registered public accountant to review the invoicing for the relevant period, and that the auditor shall submit a statement declaring the correctness of the information provided.

**101.-(1)** On request from the Danish EPA or the customs and tax authorities, the auditing company shall report the result of the investigation carried out in accordance with section 100. Furthermore, the auditing company shall inform Dansk Retursystem A/S of the result of the investigation by way of the information mentioned in section 60(2).

**(2)** If a provider, intermediary, distributor, or other recipient of returns has provided incorrect information, and the extent of such misinformation is not of minor importance, or if, upon request, the provider, intermediary, distributor or other recipient of returns has failed to provide information which the company has a duty to provide, Dansk Retursystem A/S shall report this to the Danish EPA.

## **Part 22**

### *Decisions, appeal and guidance*

**102.-(1)** Any decision made by Dansk Retursystem A/S according to this Statutory Order shall state the grounds on which it is based. These grounds shall include a reference to the rules of law according to which the decision was made. To the extent that the decision arrived at according to these rules relies on an administrative judgment, the grounds shall furthermore state the primary concerns which were decisive for making the

judgment. If necessary, the grounds shall also include a brief statement of the information concerning the facts of the case which has been given particularly significant with regard to the decision.

**(2)** The decision shall be accompanied by guidance on the right of appeal, stating that an appeal against the decision may be lodged with the Danish EPA within four weeks, and that such appeal shall be in writing, cf. section 103.

**(3)** If, when making its decision, Dansk Retursystem A/S intends to give weight to information concerning factual circumstances which is significant to the decision, and with which the addressee of the decision cannot be assumed to be familiar, Dansk Retursystem A/S may not make any decision until it has made the addressee aware of such information and allowed the addressee to present a statement. However, this applies only if the information is to the disadvantage of the addressee and is of significance for the decision.

**103.** An appeal against decisions made by Dansk Retursystem A/S may be lodged with the Danish EPA in accordance with this Statutory Order. The time limit for appeal shall be four weeks from the date of issuing the decision. The appeal shall be made in writing. If an appeal against a decision by Dansk Retursystem A/S is sent to Dansk Retursystem A/S, Dansk Retursystem A/S shall forward the appeal to the Danish EPA immediately.

**104.** To the extent necessary, Dansk Retursystem A/S shall provide guidance and assistance regarding questions that concern the activities of Dansk Retursystem A/S falling within the scope of this Statutory Order.

**105.-(1)** The Danish EPA may grant exemption from the regulations in this Statutory Order. In this connection, the Danish EPA may decide that further terms and conditions shall be complied with.

**(2)** Decisions made by the Danish EPA under this Statutory Order may not be brought before any other administrative authority.

## **Part 23**

### *Penalties*

**106.-(1)** Unless a more severe penalty is due under other legislation, fines shall be imposed on any person who

- 1) fails to collect deposits or uses other rates than the fixed deposit rates, cf. sections 3 and 4,
- 2) fails to take back packaging or pay out deposits, cf. section 5,
- 3) fails to ensure that refillable packaging forms part of a deposit and return system, cf. section 7(1),
- 4) fails to ensure that packaging is recycled, cf. sections 7(2), 22(3), no. 3 and 23(3), no. 4,
- 5) fails to register, or fails to register packaging, with Dansk Retursystem A/S in accordance with sections 9, 10 and 17,
- 6) fails to comply with the deadlines for registration with Dansk Retursystem A/S stated in section 9(2), section 10(2)-(5), and section 17(1),
- 7) markets packaging which is not registered with Dansk Retursystem A/S, cf. section 10,
- 8) markets packaging before receiving a certificate of packaging registration from Dansk Retursystem A/S, cf. section 15(1),
- 9) fails to ensure that imported products are accompanied by a copy of a valid certificate of packaging registration, cf. section 15(2),
- 10) conducts test marketing or distributes samples in violation of section 22 or 23,
- 11) markets, purchases, receives, stores or possesses one-way packaging in violation of section 24,
- 12) marks packaging in violation of section 25,
- 13) markets packaging marked in violation of section 25 or 26,
- 14) produces deposit marks for primary marking in violation of section 27(1),
- 15) sells, transfers, purchases or receives deposit marks for primary marking in violation of section 27(2) and (4),
- 16) sells, transfers, purchases, receives, stores or possesses packaging marked with deposit marks for primary marking in violation of section 27(3) and (5),
- 17) produces self-adhesive deposit labels in violation of section 28(1),
- 18) sells or otherwise transfers self-adhesive deposit labels in violation of section 28(3),
- 19) purchases or otherwise receives self-adhesive deposit labels from parties other than Dansk Retursystem A/S in violation of section 28(4),
- 20) possesses self-adhesive deposit labels in violation of section 28(5),

21) sells, transfers, purchases, receives, stores or possesses self-adhesive deposit labels issued without authorisation or products with deposit labels issued without authorisation in violation of section 28(6),  
 22) sells, surrenders or transfers self-adhesive deposit labels in violation of section 31,  
 23) fails to pay deposits to Dansk Retursystem A/S, cf. section 34,  
 24) pays costs through fees, deposits posted as revenue or other revenue for purposes other than those warranted by this Statutory Order, cf. section 35(2), section 36(2), 38(2), sections 70-72 and section 78,  
 25) fails to comply with the authorities' request to obtain information, carry out investigations or make calculations, cf. section 39(5),  
 26) fails to keep account of the number of marketed packaging items, cf. section 41,  
 27) fails to report on marketed packaging, cf. section 46 and section 48,  
 28) fails to register or performs incorrect registration on an invoice or fails to keep account of empty refillable packaging accepted, cf. section 50,  
 29) fails to report empty refillable packaging accepted, cf. section 51,  
 30) fails to use collection equipment as directed by Dansk Retursystem A/S, cf. section 56,  
 31) fails to prepare one-way packaging or conducts such preparation contrary to the instructions from Dansk Retursystem A/S, cf. section 56,  
 32) copies, stores or otherwise makes information available in violation of section 57(6),  
 33) enters into an agreement with an operator in violation of section 58,  
 34) continues an agreement with an operator in violation of section 58,  
 35) passes on, transfers, processes or stores information in violation of section 59, section 60(3), or section 82(1) and (2),  
 36) disregards instructions from Dansk Retursystem A/S concerning operations, maintenance and safety aspects, etc., with regard to compactors, sealed container systems, central control units and other technical equipment, cf. section 66(3), and section 69(3),  
 37) purchases and installs compactors and sealed container systems in violation of section 68(2), nos. 1 and 3-4,  
 38) fails to complete a tendering procedure or completes such procedure in violation of section 77,  
 39) takes out a loan for a purpose or on terms and conditions not approved by the Danish EPA, or mortgages assets or acquires real property or buildings not approved by the Danish EPA, cf. section 78(1)  
 40) pursues other business activities, assumes obligations or launches activities without prior approval, cf. section 79,  
 41) violates the terms and conditions stipulated by the Danish EPA when granting an approval, cf. section 79(4), or an exemption, cf. section 105(1),  
 42) enters into an agreement with an auditing company in violation of section 80(1),  
 43) disregards an order to terminate a cooperation relationship with an auditing company, cf. section 82(3),  
 44) fails to prepare and submit annual reports, interim reports and budgets, cf. sections 84-87,  
 45) disregards guidelines set out by the Danish EPA concerning the preparation of budgets, cf. section 87(3),  
 46) fails to inform the Danish EPA about major budget variances, cf. section 87(6), or changes in the company's recording of transactions, cf. section 89,  
 47) registers costs and revenue contrary to established business procedures, cf. sections 88 and 89,  
 48) carries out work or submits reports in violation of an auditing instruction laid down by the Danish EPA, cf. section 90(1).  
 49) fails to provide or deliver information and documentation, or to carry out investigations at the request of the Danish EPA, cf. section 91.  
 50) fails to notify the Danish EPA about a transfer of ownership in Dansk Retursystem A/S, cf. section 92(2),  
 51) fails to supply written material and documentation as stated in section 93(3) and (5), or fails to offer assistance, cf. section 93(3) and (6),  
 52) fails to provide information to the auditing company or to the Danish EPA, cf. section 100,  
 53) fails to pass on information to the Danish EPA, cf. section 101(1), or  
 54) gives incorrect or misleading information or documentation according to the regulations of this Statutory Order.

**(2)** The penalty may be increased to imprisonment of up to two years if the violation was intentional or a consequence of gross negligence, and if the environment has been adversely affected or exposed to danger due to the violation, or if the violation led to, or was made with the intention of achieving, a financial benefit, including savings, for the perpetrator of the violation or for others.

**(3)** Companies, etc. (legal persons) may incur criminal liability according to the regulations in chapter 5 of the Criminal Code.



## Part 24

### *Entry into force and transitional provisions*

**107.-(1)** This Statutory Order shall enter into force on 1 July 2017, cf. however, subsection (5), and shall automatically be repealed on 1 January 2023, unless otherwise decided prior to this date.

**(2)** Statutory Order no. 1353 of 25 November 2015 on Deposits on and the Collection etc. of Packaging for Certain Beverages shall be repealed.

**(3)** Appeals pending with regard to decisions made before this Statutory Order entered into force shall be finalised in accordance with the regulations of this Statutory Order.

**(4)** Exemption cases pending shall be finalised in accordance with the regulations of this Statutory Order.

**(5)** If providers report marketed packaging according to a decision made prior to entry into force of this Statutory Order by Dansk Retursystem A/S in accordance with the exemption granted to Dansk Retursystem A/S by the Danish EPA on 18 December 2008, the providers may continue reporting such packaging in accordance with this exemption, provided, however, that the monthly reporting requirements stipulated in this Statutory Order are observed. Any change in the reporting format for the relevant packaging and reporting of packaging registered after this Statutory Order entered into force, shall be implemented in accordance with the regulations of this Statutory Order.

*Ministry of Environment and Food of Denmark, 22 May 2017*

Esben Lunde Larsen

/ Claus Torp

## Annex 1

### **Table of packaging covered by this Statutory Order, cf. section 1(1)**

This Statutory Order shall apply to packaging for beverages covered by the product groups listed in section 1, no. 2, and annex 2 of the Consolidation Act on Tax on Certain Packaging, Bags, Disposable Tableware and PVC films, cf. Consolidation Act no. 1236 of 4 October 2016 (the Packaging Tax Act), cf. section 1(1) of this Statutory Order.

The table below summarises annex 2, no. 2, a-e (second part of annex 2) of the Packaging Tax Act, which outlines the taxable product area for the volume-based packaging tax, cf. section 1, nos. 1 and 2 of the Packaging Tax Act.

Where the table below refers to parts of annex 2 of the Packaging Tax Act which are not included in the table, this will be indicated with footnotes to the table.

**Table of the taxable product area for the volume-based packaging tax**

<b>2. Covered by the compulsory deposit and return system</b>		
a.	Beer falling under heading 2203 of the EU's combined nomenclature.  <i>Beer</i>	Includes the following: <ul style="list-style-type: none"><li>– Beer with an alcoholic strength by volume exceeding 0.5%</li></ul> Does <i>not</i> include the following: <ul style="list-style-type: none"><li>– Other fermented beverages with an alcoholic strength by volume not exceeding 10%, including alcoholic soft drinks based on malt, which are covered by no. 2d<sup>2</sup> below (other fermented beverages).</li><li>– Other fermented beverages with an alcoholic strength by volume exceeding 10% which are covered by no. 1c<sup>1</sup> above</li></ul>

		(fruit wine).
b.	<p>Mineral waters, lemonade and other carbonated products, falling under heading 2201 and 2202 of the EU's combined nomenclature.</p> <p><i>Carbonated mineral waters</i></p>	<p>Includes the following:</p> <ul style="list-style-type: none"> <li>– Carbonated beverages with an alcoholic strength by volume not exceeding 0.5%, including:</li> <li>– Aerated water ("dansk vand"), natural mineral water and spring water with natural or added carbonation, whether or not flavoured.</li> <li>– Sweetened or flavoured carbonated soft drinks.</li> <li>– Other non-alcoholic carbonated beverages, such as low alcohol beer, wine and fruit wine, including apple cider and pear cider etc. with an alcoholic strength by volume not exceeding 0.5%.</li> </ul> <p>Does <i>not</i> include the following:</p> <ul style="list-style-type: none"> <li>– Non-carbonated beverages with an alcoholic strength by volume not exceeding 0.5%, including concentrated fruit juices that are not ready to drink, fruit and vegetable juices and ready-to-drink beverages based on milk, or cocoa and milk.</li> </ul>
c.	<p>Mixtures of non-alcoholic beverages with spirits falling under heading 2208 of the EU's combined nomenclature, when the mixture has an alcoholic strength by volume not exceeding 10%. In addition to headings 2201 and 2202 of the EU's combined nomenclature, non-alcoholic beverages also include beverages falling under heading 2009.</p> <p><i>Alcoholic soft drinks (alcopops) based on spirits</i></p>	<p>Includes the following:</p> <ul style="list-style-type: none"> <li>– Mixtures of spirits with:</li> <li>– Carbonated non-alcoholic beverages, see point b<sup>4)</sup>.</li> <li>– Non-carbonated beverages, including chocolate milk or milk.</li> <li>– Fruit or vegetable juices.</li> </ul> <p>Provided that the mixture has an alcoholic strength by volume exceeding 0.5%, but not exceeding 10%.</p> <p>Does <i>not</i> include the following:</p> <ul style="list-style-type: none"> <li>– Mixtures described above which have an alcoholic strength by volume exceeding 10%, and which are instead covered by no. 1a<sup>5)</sup> (spirits).</li> </ul>
d.	<p>Other fermented beverages and mixtures of fermented beverages falling under heading 2206 of the EU's combined nomenclature, and mixtures of non-alcoholic beverages with fermented beverages falling under heading 2206 of the EU's combined nomenclature, when the beverage or the mixture has an alcoholic strength by volume not exceeding 10%, with the exception, however, of ready-made glögg (mulled wine), consisting of red wine and glögg spice extract, cf. no. 1c<sup>6)</sup>. In addition to headings 2201 and 2202 of the EU's combined nomenclature, non-alcoholic beverages also include beverages falling under heading 2009.</p>	<p>Includes the following:</p> <ul style="list-style-type: none"> <li>– Other fermented beverages and mixtures of beverages with an alcoholic strength by volume not exceeding 10%.</li> <li>– Mixtures of fermented beverages, i.e. beer, wine or fruit wine, with:</li> <li>– Carbonated non-alcoholic beverages, see point b.</li> <li>– Non-carbonated beverages, including chocolate milk or milk.</li> </ul>

	<p><i>Other fermented beverages</i></p> <ul style="list-style-type: none"> <li>– including fermented alcoholic soft drinks (based on wine, fruit wine or malt)</li> </ul>	<ul style="list-style-type: none"> <li>– Fruit or vegetable juices.</li> </ul> <p>Provided that the mixture has an alcoholic strength by volume exceeding 0.5%, but not exceeding 10%.</p> <p>Does <i>not</i> include the following:</p> <ul style="list-style-type: none"> <li>– Beverages or mixtures described above which have an alcoholic strength by volume exceeding 10%, and which are instead covered by no. 1c<sup>2)</sup> (fruit wine).</li> </ul> <p>Ready-made glögg (mulled wine), consisting of red wine and glögg spice extract, which is covered by no. 1c<sup>8)</sup> (fruit wine).</p>
e.	<p>Mineral water, water, lemonade, iced tea and other beverages that are non-carbonated and ready to drink, falling under heading 2201 and 2202, where the packaging containing such products forms part of a deposit and return system.</p> <p><i>Non-carbonated water, lemonade, iced tea, etc.</i></p>	<p>Includes the following:</p> <ul style="list-style-type: none"> <li>– Waters, including non-carbonated natural or artificial mineral waters, whether or not containing added sugar or other sweetening matter, and whether or not flavoured.</li> </ul> <p>Provided that the mixture is immediately ready to drink, e.g. flavoured waters, lemonades, orangeades, iced tea, etc., and provided that the mixture has an alcoholic strength by volume not exceeding 0.5%.</p> <p>Does <i>not</i> include the following:</p> <ul style="list-style-type: none"> <li>– Fruit or vegetable juices.</li> <li>– Beverages based on milk, or cocoa and milk.</li> </ul>

2) "no. 2d" refers to the Packaging Tax Act, section 1, no. 2d.

3) "no. 1c" refers to the first part of annex 2 of the Packaging Tax Act, which is not summarised here.

4) "point b" refers to the Packaging Tax Act, section 1, no. 2b.

5) "no. 1a" refers to the first part of annex 2 of the Packaging Tax Act, which is not summarised here.

6) "no. 1c" refers to the first part of annex 2 of the Packaging Tax Act, which is not summarised here.

7) "no. 1c" refers to the first part of annex 2 of the Packaging Tax Act, which is not summarised here.

8) "no. 1c" refers to the first part of annex 2 of the Packaging Tax Act, which is not summarised here.

## Annex 2

### Marking of one-way packaging

This annex sets out the requirements for marking of one-way packaging for beverages covered by this Statutory Order, cf. sections 24-26.

#### 1. Deposit mark

##### 1.1. Deposit mark

The deposit mark shall consist of the following elements, cf. figure 1:

- 1) A logo with two arrows illustrating that the one-way packaging is part of a deposit and return system for recycling.

- 2) A letter indicating the deposit payable for the one-way packaging in question (deposit group). The deposit comprises the following:
  - a) Group A: Deposit of DKK 1.00
  - b) Group B: Deposit of DKK 1.50
  - c) Group C: Deposit of DKK 3.00
- 3) The word "Pant" (deposit), which makes it clear to the consumer and the recipient of returns that a deposit is payable on the packaging in question.
- 4) A deposit code consisting of five black dots. Dansk Retursystem A/S may change the appearance of the deposit code subject to prior approval by the Danish EPA.

### *1.2. Size and colour of the deposit mark and its placement against a white background*

When one-way packaging items are marked as belonging to marking categories 1 and 2 (primary marking), the deposit mark, including the deposit code, shall be printed with adequate contrast between the background and the deposit mark itself, incl. the deposit code, cf. figure 1. At the request of the provider, Dansk Retursystem A/S shall supply information concerning the printing tolerances for the deposit mark.

Printing of the deposit mark, including the deposit code, shall comply with the following requirements:

- 1) The deposit mark logo, the text ("A", "B" or "C" and "Pant" (deposit)) and the deposit code shall be printed in black.
- 2) The font shall be Helvetica Rounded Bold.
- 3) The minimum font size shall be 6 point (the word "Pant") and 8 point (the letter "A", "B" or "C").
- 4) The dimensions of the full graphical representation of the deposit mark shall be 14.8 mm (width) x 15.4 mm (height).
- 5) Each of the five dots in the deposit code shall have a radius of 1.2 mm. The distance between the dots shall be 0.7 mm.
- 6) The width of the arrow logo shall be 11 mm.
- 7) The distance from the arrow logo to the deposit code shall be 3 mm.
- 8) The deposit mark may not be embossed or profiled on the one-way packaging as the mark has to be in flat print.

The following shall apply to the background of the deposit mark (quiet zone):

- 1) The deposit mark, including the deposit code, shall be printed on a white background (white quiet zone).
- 2) The white quiet zone around the deposit mark, including the deposit code, shall have a height of 19.4 mm and a width of 18.8 mm.
- 3) The distance from the outer edge of the white quiet zone around the deposit mark to the deposit mark itself, including the deposit code, shall be at least 2 mm.
- 4) The white quiet zone around the deposit mark may be rectangular or it may follow the contours around the deposit mark, respecting the 2 mm distance.
- 5) The white quiet zone may not contain any figures etc. apart from the deposit mark, including the deposit code.

## *2. EAN barcode and GTIN*

The EAN barcodes and GTINs which form part of the marking shall, for all marking categories, comply with the relevant GS1 standard. Please refer to the relevant GS1 manual published by GS1 Denmark.

When ordering EAN barcodes and GTINs, the following shall apply:

- 1) Marking categories 1-3: The provider orders the necessary GTINs from the GS1 organisation in the provider's home country prior to registering the one-way packaging with Dansk Retursystem A/S.
- 2) Marking category 4: When the one-way packaging is registered, Dansk Retursystem A/S assigns a unique Danish EAN barcode and a unique Danish GTIN to the one-way packaging.
- 3) Legalisation marking: Dansk Retursystem A/S shall assign to the packaging a specifically selected EAN barcode with a GTIN approved only for the Danish market for the specific purpose of legalisation.

Requirements for the EAN barcode:

- 1) When placing the EAN barcode in proximity to the deposit mark, GTIN 12 requirements regarding the size of the bar code quiet zone shall be complied with.

- 2) Marking categories 1 and 2: The EAN barcode (GTIN 13, GTIN 8, GTIN 12) shall be produced in compliance with the GS1 standard which stipulates a size of 1.0 inch for cans and 0.8 inch for primary marks on one-way plastic or glass bottles.
- 3) Marking category 3: There are no requirements with respect to the size of the EAN barcode.
- 4) Marking category 4: Dansk Retursystem A/S shall ensure that the EAN barcode on the deposit label has a size of 0.9 inch, irrespective of the type of material. The EAN barcode and the GTIN of the deposit label shall comply with the EAN barcode and the GTIN with which the product and packaging type has been registered in accordance with section 10.

### *3. Deposit labels*

#### *3.1. Deposit labels*

Pursuant to section 28(1), Dansk Retursystem A/S shall issue the following deposit labels for marking of one-way packaging, cf. figures 2, 5, 6 and 7:

- 1) Deposit label for marking category 3, see figures 2 and 5, with a deposit mark, including a deposit code, and indication of material group or a number.
- 2) Deposit label for marking category 4, see figures 2 and 6, with a deposit mark, including a deposit code, indication of material group or a number, and an EAN barcode and a GTIN approved only for the Danish market.
- 3) Deposit label indicating compliance with regulatory requirements (legalisation deposit label) pursuant to section 111a(3) of the Act, cf. figure 7, with a deposit mark, including a deposit code, indication of material group as well as an EAN barcode and a GTIN selected by Dansk Retursystem A/S for the purpose of legalisation. The legalisation deposit label differs from the regular deposit label in that two vertical bars have been added, together with a dot next to the arrow logo.

Material, colour and size of the deposit label:

- 1) The deposit label shall be printed on paper or plastic foil.
- 2) The deposit label shall be self-adhesive.
- 3) The colour and design of the deposit label shall provide the best possible protection against the label being copied.
- 4) The maximum size of the deposit label shall be 60 mm (height) x 33 mm (width).

#### *Material groups*

Dansk Retursystem A/S issues and supplies deposit labels for the material groups plastic, glass, aluminium, steel and others.

The material group is indicated as follows on the deposit label:

- 1) Plastic is indicated by the word "PLAST" and the letter "P".
- 2) Glass is indicated by the word "GLAS" and the letter "G".
- 3) Aluminium is indicated by the word "ALU" and the letter "A".
- 4) Steel is indicated by the word "STÅL" and the letter "S".
- 5) Other material groups are indicated by the word "DRS" and a number between 01 and 99.

Dansk Retursystem A/S may also issue and supply deposit labels with the word "DRS" and a number between 01 and 99 for marking of one-way packaging to be supplied at exhibitions or trade fairs, cf. section 31.

The material group indication will be placed on the deposit label as follows:

- 1) The words "PLAST", "GLAS", "ALU", "STÅL" and "DRS" will appear vertically and be placed in the top-left corner of the deposit label.
- 2) The letters (P, G, A or S) and the numbers (01-99) will appear horizontally and be placed at the top of the deposit mark.

### *4. Marking category 1*

#### *4.1. Requirements on marking category 1*

Marking of one-way packaging as marking category 1, cf. section 26, no. 1, section 27(1) and figure 3, consists of direct imprint on the packaging item or on the primary label (primary marking) of such packaging item of the following:

- 1) deposit mark, including deposit code, and
- 2) EAN barcode and GTIN applied globally.

#### *4.2. Positioning of the marking*

Marking as marking category 1 shall be positioned as follows on the one-way packaging:

- 1) The deposit mark, including the deposit code, shall, as far as possible, be positioned in the middle of the packaging item with the same distance to the top and the bottom. However, the upper edge of the deposit mark may not be placed more than 180 mm from the bottom of the packaging item.
- 2) The deposit mark shall be positioned so that the mark appears horizontally when the packaging item is in the upright position.
- 3) The EAN barcode shall be positioned vertically on the packaging item so that the bars of the EAN barcode are parallel with the bottom of the packaging item (ladder).
- 4) The EAN barcode shall, as far as possible, be placed in close proximity to the deposit mark and the deposit code.
- 5) The upper edge of the EAN barcode may not be placed more than 180 mm from the bottom of the packaging item.
- 6) The deposit mark and the EAN barcode and GTIN may not be placed on a peel-off label, a multipack packaging item, a gift box, a transport packaging item, etc.

### *5. Marking category 2*

#### *5.1. Requirements on marking category 2*

Marking of one-way packaging as marking category 2, cf. section 26, no. 1, section 27(1) and figure 4, consists of direct imprint on the packaging item or on the primary label (primary marking) of such packaging item of the following:

- 1) deposit mark, including deposit code, and
- 2) unique EAN barcode and GTIN approved for sale only on the Danish market, and corresponding to the EAN barcode and GTIN with which the product and packaging type has been registered according to section 10.

#### *5.2. Positioning of the marking*

Marking as marking category 2 shall be positioned as follows on the one-way packaging:

- 1) The deposit mark, including the deposit code, shall, as far as possible, be positioned in the middle of the packaging item with the same distance to the top and the bottom. However, the upper edge of the deposit mark may not be placed more than 180 mm from the bottom of the packaging item.
- 2) The deposit mark shall be positioned so that the mark appears horizontally when the packaging item is in the upright position.
- 3) The EAN barcode shall be positioned vertically on the packaging item so that the bars of the EAN barcode are parallel with the bottom of the packaging item (ladder).
- 4) The EAN barcode shall, as far as possible, be placed in close proximity to the deposit mark and the deposit code.
- 5) The upper edge of the EAN barcode may not be placed more than 180 mm from the bottom of the packaging item.
- 6) The deposit mark and the EAN barcode and GTIN may not be placed on a peel-off label, a multipack packaging item, a gift box, a transport packaging item, etc.

### *6. Marking category 3*

#### *6.1. Requirements on marking category 3*

Marking of one-way packaging as marking category 3, cf. section 26, no. 2, section 28(1) and figure 5 (secondary marking), consists of

- 1) a self-adhesive deposit label with a deposit mark, including deposit code, and indication of the material group, and
- 2) an EAN barcode and GTIN applied globally and printed directly on the one-way packaging item or the primary label of such packaging item.

Dansk Retursystem A/S may register a product or packaging type as marking category 3 if

- 1) an EAN barcode and a GTIN which are applied globally are printed directly on the one-way packaging item or on the primary label of such packaging item, and the EAN barcode and GTIN may be scanned electronically in the reverse vending machines of the stores.
- 2) the conditions for registering packaging as refillable or one-way packaging in marking categories 1-2 have not been complied with, cf. section 14(2).

#### *6.2. Positioning of deposit label*

Marking as marking category 3 shall be positioned as follows on the one-way packaging:

- 1) The deposit label shall, as far as possible, be positioned in the middle of the packaging item with the same distance to the top and the bottom. However, the upper edge of the deposit label may not be placed more than 180 mm from the bottom of the packaging item.
- 2) The deposit label shall be positioned so that the letters, P, G, A or S, of the deposit mark, or the number and deposit code appear horizontally when the packaging item is in the upright position.
- 3) The deposit label shall, as far as possible, be placed in close proximity to the EAN barcode.
- 4) The deposit label may not be placed on a peel-off label, a multipack packaging item, a gift box, a transport packaging item, etc.

### *7. Marking category 4*

#### *7.1. Requirements on marking category 4*

Marking of one-way packaging as marking category 4, cf. section 26, no. 2, section 28(1) and figure 6 (secondary marking), consists of a self-adhesive deposit label including

- 1) deposit mark, including deposit code,
- 2) material group, and
- 3) unique EAN barcode and GTIN approved only for the Danish market and corresponding to the EAN barcode and the GTIN with which the product and packaging type have been registered according to section 10.

Dansk Retursystem A/S may register a product or packaging type as marking category 4 if

- 1) the EAN barcode and GTIN are not printed directly on the one-way packaging or on the primary label of such packaging
- 2) the EAN barcode and GTIN printed directly on the one-way packaging or on the primary label of such packaging do not comply with the requirements under section 2. of this annex, or
- 3) the conditions for registering packaging as refillable or one-way packaging in marking categories 1-3 have not been complied with, cf. section 12(8) and section 14(2).

Furthermore, Dansk Retursystem A/S shall supply marking category 4 self-adhesive deposit labels to any person who is responsible for an exhibition or a trade fair registered according to section 17, for the purpose of marking one-way packaging to be supplied at an exhibition or trade fair, cf. section 31.

#### *7.2. Positioning of deposit label*

Marking as marking category 4 shall be positioned as follows on the one-way packaging:

- 1) The deposit label shall cover at least three bars in the original EAN barcode of the one-way packaging. If this is not possible, the original EAN barcode shall be rendered illegible by crossing out three complete bars.
- 2) The deposit label shall, as far as possible, be positioned in the middle of the packaging item with the same distance to the top and the bottom. However, the upper edge of the deposit label may not be placed more than 180 mm from the bottom of the packaging item.
- 3) The deposit label shall be positioned so that the letters, P, G, A, S, or the number and deposit code appear horizontally, and so that the bars of the EAN barcode are parallel with the bottom of the packaging item (ladder) when the packaging item is in the upright position.
- 4) The deposit label shall, as far as possible, be placed in close proximity to the EAN barcode.
- 5) The deposit label may not be placed on a peel-off label, a multipack packaging item, a gift box, a transport packaging item, etc.

### *8. Requirements for legalisation marking*

#### *8.1. Requirements for legalisation deposit labels*

Marking of packaging with a legalisation deposit label, cf. section 32 and figure 7, consists of a self-adhesive deposit label including

- 1) a deposit mark, including a deposit code, with a special characteristic in the form of two bars and a dot next to the arrow logo,
- 2) material group, and
- 3) an EAN barcode and a GTIN approved only for the Danish market, and selected specifically by Dansk Retursystem A/S for the purpose of complying with legalisation requirements.

#### *8.2. Positioning of deposit label*

The marking shall be positioned on the packaging as follows:

- 1) The deposit label shall cover at least three bars in the original EAN barcode of the packaging item. If this is not possible, the original EAN barcode shall be rendered illegible by crossing out three complete bars.
- 2) The deposit label shall, as far as possible, be positioned in the middle of the packaging item with the same distance to the top and the bottom. However, the upper edge of the deposit label may not be placed more than 180 mm from the bottom of the packaging item.
- 3) The deposit label shall be positioned so that the letters, P, G, A, S, or the number and deposit code appear horizontally, and so that the bars of the EAN barcode are parallel with the bottom of the packaging item (ladder) when the packaging item is in the upright position.
- 4) The deposit label may not be placed on a peel-off label, a multipack packaging item, a transport packaging item, etc.

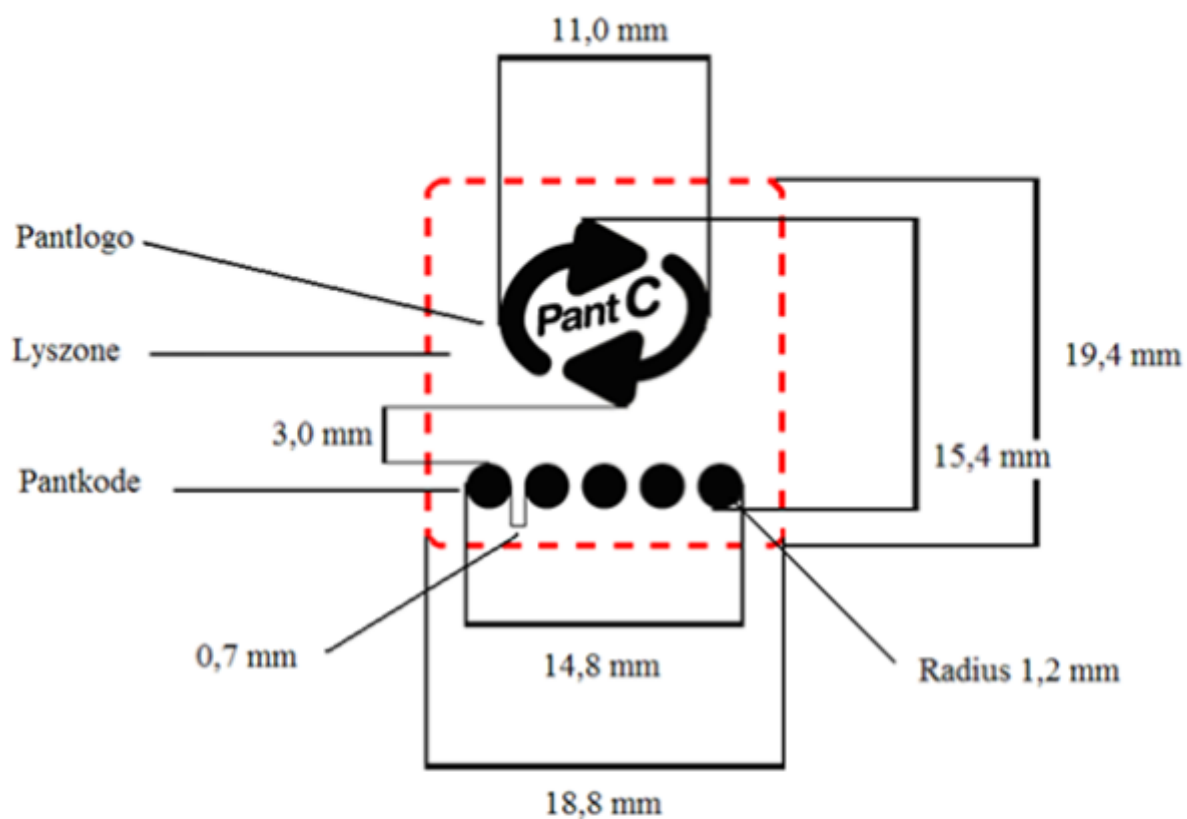
**Figure 1**

#### **The graphical design of the deposit mark**

(The text for figure 1 is translated in a separate document)



### Pantmærke med standard lyszone



### Pantmærke med alternativ lyszone

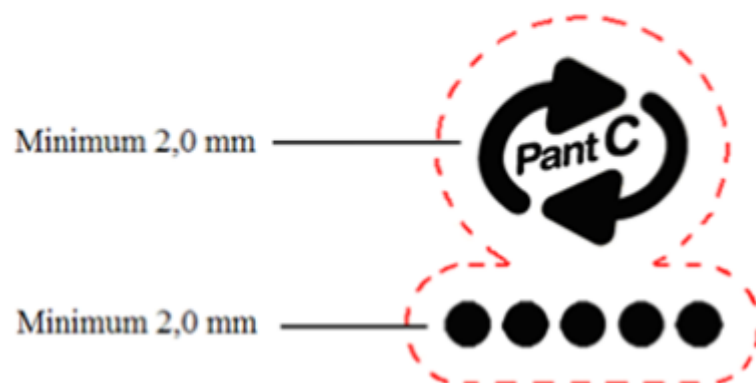


Figure 2

Examples of deposit labels with material group and number

Marking category 3



Marking category 4



Figure 3

Marking category 1



Marking directly on the one-way packaging item or on the primary label of such packaging item with:

- 1) Deposit mark, including deposit code.

2) EAN barcode and GTIN applied globally.

**Figure 4**

**Marking category 2**



Marking directly on the one-way packaging item or on the primary label of such packaging item with:

- 1) Deposit mark, including deposit code.

2) EAN barcode and GTIN approved only for the Danish market.

**Figure 5**

**Marking category 3**



Marking using a self-adhesive deposit label on a one-way packaging item, where an EAN barcode and GTIN applied globally are printed directly on the packaging item or on the primary label of such item with:

- 1) Deposit mark, including deposit code.
- 2) Material group.

**Figure 6**

**Marking category 4**





Marking using self-adhesive deposit label on one-way packaging with:

- 1) Deposit mark, including deposit code.
- 2) Material group.

3) EAN barcode and GTIN approved only for the Danish market.

Figure 7

Legalisation deposit label



Marking using self-adhesive deposit label on packaging with:

- 1) Deposit mark, including deposit code.
- 2) Material group.
- 3) Special characteristic in the form of two bars and a dot.
- 4) EAN barcode and GTIN for the specific purpose of legalisation.

## **Annex 3**

### **Guidelines for calculating and determining operating fees**

#### *1. General*

Providers shall pay an operating fee to Dansk Retursystem A/S for each item of packaging for beverages marketed in Denmark or exported from Denmark with marking pursuant to this Statutory Order, cf. section 36(1). The operating fee for one-way packaging items shall be paid as an average fee if the provider fails to report, cf. section 46(4), or performs simple reporting, cf. section 47.

The operating fee shall cover the annual net costs incurred by Dansk Retursystem A/S, less revenue.

Once every year, when preparing the draft budget for the following calendar year, Dansk Retursystem A/S calculates the operating fee for each sales group according to the guidelines in this annex, cf. section 39(1) and section 87(1), no. 5. Based on this, Dansk Retursystem A/S determines the fee rates, cf. section 39(1), including the average fee rates.

When determining the operating fee rates, continuous efforts are made to strike a balance, for each sales group, between the proceeds and the costs associated with each sales group. To the extent necessary, the fee rates will be adjusted between the annual determination of fees, cf. section 39(1).

The fee rates are subject to approval by the Danish EPA, cf. section 39(1).

The operating fee for one-way packaging items which are registered between annual approvals of fees, and which cannot be placed directly in an existing sales group, are determined by Dansk Retursystem A/S.

#### *2. Calculation and determination*

The calculation of the operating fee for a sales group is based on the following overall division:

- 1) Refillable packaging manufactured from glass.
- 2) Refillable packaging manufactured from plastic.
- 3) One-way packaging manufactured from aluminium, broken down by volume.
- 4) One-way packaging manufactured from steel, broken down by volume.
- 5) One-way packaging manufactured from plastic, broken down by volume.
- 6) One-way packaging manufactured from glass, broken down by volume.
- 7) One-way packaging manufactured from other materials (composite materials etc.), broken down by volume.
- 8) Packaging marketed at trade fairs and exhibitions, cf. section 17.

For one-way packaging, Dansk Retursystem A/S calculates average fees for each deposit group within the material groups aluminium, steel, plastic and glass. Average fees are calculated as a weighted average of the operating fees determined annually within each material group, broken down by deposit groups. The weighting is based on the statement by Dansk Retursystem A/S of one-way packaging accepted in return from stores or other recipients of returns within each material group and deposit group in the period from 1 July in the previous year until 30 June in the year in which the fee is calculated.

Dansk Retursystem A/S can make an individual calculation of the operating fee for a one-way packaging item which, due to technical restrictions, including the dimensions of the one-way packaging item relative to the opening of the reverse vending machine, cannot be accepted in a reverse vending machine, or which for other technical reasons is difficult to manage at the Dansk Retursystem A/S counting terminals. When an individual operating fee is calculated for a one-way packaging item, this item will constitute a new sales group.

Furthermore, Dansk Retursystem A/S may calculate several operating fees for one-way packaging items made of the same material and containing the same volume if special circumstances cause substantial financial differences between one or more one-way packaging items and other one-way packaging items made of the same material

and containing the same volume. The one-way packaging item(s) which is/are thus subject to a new fee will constitute a new sales group.

The determination of the operating fee for one-way packaging registered between the annual approvals of fees (new registrations) is based on the following principles:

- 1) The operating fee used will be the fee for one-way packaging items in the relevant material group which has been approved for packaging containing the volume that is closest to the volume of the newly registered packaging, after rounding up the latter volume.
- 2) If it is not possible to use an operating fee that has already been approved, e.g. due to the weight or volume of the newly registered packaging, Dansk Retursystem A/S will determine a new operating fee for the one-way packaging in question. This calculation will follow the guidelines of this annex. When an individual operating fee is thus calculated for a one-way packaging item, this item will constitute a new sales group.

### *3. Revenue and costs as well as profit or loss included in the calculation of the operating fee.*

When calculating the operating fee for a sales group, the calculation includes revenue and costs attributable to the sales group. The operating fee thus covers the annual net costs incurred by Dansk Retursystem A/S, less revenue from sale of recyclable materials, deposits posted as revenue, registration fees, administration fees, leasing equipment, fees for wasted collection journeys, interest and any other revenue.

Revenue from deposits posted as revenue is included in the calculation of fees, after deduction of costs for consolidation, payments to the Danish state and costs of inspection by the customs and tax authorities, cf. section 70(2) and (3).

Realised profits or losses for each individual material group for one-way packaging and refillable packaging, respectively (accounting fields) in a financial year will be included in calculations of the operating fee for coming years, cf. section 40. Profits and losses are allocated to all one-way packaging items within the individual material group or to all refillable packaging items within the individual material group, respectively. Profits and losses associated with material groups that are no longer marketed will be allocated to all packaging items according to number.

The types of costs that may be incurred by Dansk Retursystem A/S, cf. sections 73-76, and that may be included in the calculation of the operating fee for one-way packaging and refillable packaging, respectively, will be divided and included as shown below.

#### **Handling remuneration for stores and administration in this connection, including**

- 1) handling remuneration for stores, cf. section 64,
- 2) registration and maintenance of data and payment of handling remuneration, cf. sections 37 and 64(1) and (2),
- 3) checks of sorting and preparation, cf. section 65, and
- 4) drawing up of guidelines regarding calculation of handling remuneration and revision of rates for handling remuneration, cf. section 64(5) and (6).

#### **Collection and payment of deposits on one-way packaging and administration in this connection, including**

- 1) administration of registration of packaging and maintenance of data,
- 2) expenses paid to the auditing company and the operator for data management
- 3) bank charges and postage, and
- 4) processing of counting data with a view to payment of deposits and preparation of documentation for such payments for recipients of returns.

#### **Collection of one-way packaging on which deposits are payable and administration in this connection, including**

- 1) purchase and installation etc. at recipients of returns of central control units, security cameras and other technical equipment, cf. section 69, as well as safety procedures in the deposit and return system,
- 2) purchase and installation etc. at recipients of returns of compactors and sealed container systems, cf. section 66, and establishment of technical facilities in connection with a new return and collection setup, and
- 3) operation of the deposit and return system for one-way packaging, including variable costs depending on volume, weight and units, and fixed costs for collection, production and administration, as well as instructions for recipients of returns, depreciation and interest on fixed asset investments.

#### **Administration and development of systems covered by the Statutory Order, including**

- 1) control exercised by Dansk Retursystem A/S, cf. section 99,

- 2) the auditing company pursuant to the relevant regulations of the Statutory Order, and in accordance with the agreement, cf. section 80, as well as the auditor, including the auditor's control and work, cf. section 83 and section 90.
- 3) reports on collection and return rates for packaging covered by the Statutory Order, cf. section 84(2), no. 1.
- 4) information on the deposit and return system,
- 5) interest expenses,
- 6) wages and salaries and administration,
- 7) acquisition of know-how etc. with regard to development, optimisation and operation of the deposit and return system, and
- 8) renting and purchases of buildings, premises and real property.

### **Supervision etc. by the authorities**

1) supervision, control and administration by the Danish EPA in connection with the systems, as well as external assistance in relation to this, cf. section 75.

### **Other costs**

- 1) corporation tax
- 2) bad debts, and
- 3) dividends, cf. section 76.

### *4. Cost allocation base used to calculate the operating fee*

#### *4.1. Costs associated with payments by Dansk Retursystem A/S of handling remuneration and administration in this connection*

The calculation of the operating fee includes costs incurred by Dansk Retursystem A/S in connection with paying handling remuneration to stores at rates approved by the Danish EPA, cf. section 64.

Costs incurred by Dansk Retursystem A/S when paying handling remuneration broken down by return groups, cf. section 64(4), are allocated according to the number of packaging items marketed to stores within each sales group included in the return group.

- Other costs incurred by Dansk Retursystem A/S in relation to paying handling remuneration, including costs of
- administration in connection with registering and making payments to registered stores, where the expense is only partly covered by the administration fee mentioned in section 37,
  - control of sorting of refillable packaging and preparation of one-way packaging, and
  - tests and analyses of costs associated with sorting refillable packaging and preparation of one-way packaging items are allocated according to number of items between the packaging items marketed to stores.

#### *4.2. Costs of collection and payment of deposits on one-way packaging and administration in this connection*

These costs, less revenue from packaging registration fees, cf. section 35, and interest on deposits held, are allocated according to number of items between all one-way packaging items, unless the revenue or the cost can be attributed exclusively to one or more (but not all) material groups or sales groups. In such cases, revenue and costs are allocated between the packaging items budgeted as marketed packaging within the material group or sales group.

#### *4.3 Costs associated with collection by Dansk Retursystem A/S of one-way packaging and administration in this connection*

Allocation of costs associated with collection of one-way packaging takes place for each one-way packaging sales group and within the following cost types:

- Type 1: Variable volume-dependent costs
- Type 2: Variable weight-dependent revenue and costs
- Type 3: Fixed capacity and administration costs and interest

#### Type 1: Variable volume-dependent costs

Variable volume-dependent costs include costs whose variability is primarily associated with packaging volume (declared content). Variable volume-dependent costs include, for example, costs of collection equipment,

transport, wages and salaries, and machinery for counting at terminals. The budgeted volume-dependent costs are allocated by sales group based on the volume-based cost requirement of the sales group.

#### Type 2: Variable weight-dependent costs

Variable weight-dependent revenue and costs include revenue and costs whose variability is primarily associated with the weight of the type of packaging covered by the sales group. Net revenue and net costs for each material group include, for example, revenue from sale of recyclable materials less costs of separation, quality control, packing, sales and transport to the buyers of one-way packaging collected. Net income/cost for each material group is allocated by sales group according to the weight-based share of the net revenue.

#### Type 3: Fixed capacity and administration costs and interest

These types of revenue and costs include income from hiring out equipment, fees for wasted collection journeys, costs of collection, counting and administration, depreciation and amortisation and interest paid on capital investments etc. as well as other interest expenses. Revenue and costs are calculated in aggregate and allocated according to number of items between all packaging items that are likely to be marketed during the budget year, unless the revenue or the cost can be attributed exclusively to one or more (but not all) material groups or sales groups. In such cases, revenue and costs are allocated between packaging items within the relevant material group or sales group.

#### *4.4 Administration and development of systems covered by the Statutory Order*

These costs include general administration and development of the systems of this Statutory Order, including costs of acquiring know-how. These types of costs are allocated according to number of items between all one-way packaging items and refillable packaging items, unless the revenue or the cost can be attributed exclusively to one or more (but not all) material groups or sales groups. In such cases, revenue and costs are allocated between the packaging items budgeted as marketed packaging within the material group or sales group.

#### *4.5 Supervision etc. by the authorities*

Costs related to supervision by the authorities include reimbursement of the internal costs paid by the Danish EPA as well as external disbursements. These types of costs are allocated according to number of items between all one-way packaging items and refillable packaging items, unless the cost can be attributed exclusively to one or more (but not all) material groups or sales groups. In such cases, costs are allocated between the packaging items budgeted as marketed packaging within the material group or sales group.

#### *4.6 Other costs and revenue*

Other costs and revenue include costs related to administration and control of the systems covered by the Statutory Order which are not included in sections 4.1-4.5. These types of costs are allocated according to number of items between all one-way packaging items and refillable packaging items, unless the revenue or the cost can be attributed to one or more (but not all) material groups or sales groups. In such cases, revenue and costs are allocated between the packaging items budgeted as marketed packaging within the material group or sales group.

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## **Annex 4**

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#### Official notes

<sup>1)</sup> This Statutory Order has been notified in draft form in accordance with European Parliament and Council Directive 98/34/EC (the Information Procedure Directive), as amended by Directive 98/48/EC.