

Order on deposits on and collection, etc. of packaging for certain beverages¹⁾

Pursuant to § 9(1) to (3), § 9a, § 9c(2), § 9e(4), § 9f(2), § 9p(6), § 52(3), § 53, § 53a, § 55c, § 56(3), § 67, § 88(1) to (3) and § 110(3) of the Environmental Protection Act, see Consolidation Act No 1093 of 11 October 2024, as amended by Act No 1684 of 30 December 2024, the following is laid down:

Chapter 1

Scope and Definitions

§ 1. The Order covers packaging with a capacity of less than 20 litres for the following beverages:

- 1) Beer under heading 2203 of the Combined Nomenclature of the European Union.
- 2) Mineral waters, lemonades and other carbonated products (carbonated mineral water), under headings 2201 and 2202 of the Combined Nomenclature of the European Union.
- 3) Mixtures of non-alcoholic beverages with spirits (spirits-based alcoholic soft drinks) classified under heading 2208 in the EU's Combined Nomenclature, which have an alcohol content of 10 % vol. or less. Non-alcoholic beverages include, in addition to headings 2201 and 2202, also heading 2009 of the Combined Nomenclature of the European Union. Beverages produced from spirits and/or ethanol appearing as a beverage consisting of a mixture of non-alcoholic beverages and spirits are also covered.
- 4) Other fermented beverages and mixtures of fermented beverages (including fermenting-based alcopops (based on wine, fruit wine or malt)) classified under position 2206 in the EU's Combined Nomenclature.
- 5) Mineral waters, waters, lemonades, iced tea and similar beverages which are immediately ready to drink and which are not carbonated (non-carbonated waters, lemonade, iced tea, etc.) under headings 2201 and 2202 of the Combined Nomenclature of the European Union.
- 6) Fruit and vegetable juices (including grape must), unfermented and without added alcohol, also with added sugar or other sweeteners, classified under heading 2009 in the EU's Combined Nomenclature.
- 7) Juice products consisting of concentrated juice/soft drink with flavouring with added sugar, sweeteners, additives, preservatives or flavouring that are not ready for consumption and need to be diluted to be ready for consumption.

(2) Unless expressly provided otherwise, the Order does not include

- 1) kegs,
- 2) plastic cans with a volume exceeding 10 litres for water, spring water and non-carbonated mineral water,
- 3) cardboard packaging, including laminates consisting of cardboard and other materials,
- 4) transport packaging, including boxes, pallets and trays and
- 5) packages of a capacity exceeding 4.9 litres for beverages covered by paragraph 1(7).

§ 2. The following terms shall have the meanings indicated for the purposes of this Order:

- 1) Shop: Operator marketing beverages to consumers for consumption elsewhere, including intermediaries with a fixed establishment, from which a wide range of everyday goods is marketed.
- 2) Central control unit: Dansk Retursystem A/S' technical unit which, through a closed system of communication between Dansk Retursystem A/S and the return recipient, controls the counting, registration and transmission of data concerning packaging, as well as other technical equipment (cf. § 59). The central control unit also ensures the validation of deposit payment from the shop's return machine and deposit settlement to the return recipient, cf. § 5 and § 63.
- 3) Distributor: Central store or similar business which resells beverages in packaging to its own shops or receives empty packaging for beverages from these shops, and which are not also intermediaries.
- 4) Operating fee: A fee covering the variable and fixed costs of Dansk Retursystem A/S in connection with the collection and administration of deposits for disposable packaging. The fee also includes the variable and fixed costs of Dansk Retursystem A/S associated with the payment and administration of the system for handling compensation for shops.
- 5) Beverages: Products covered by § 1(1).
- 6) EAN barcode: An EAN barcode symbol used for the electronic identification of a product's GTIN.
- 7) Packaging: Disposable packaging and reusable packaging for beverages covered by the Order.
- 8) Type of packaging: Beverage packaging produced from the same material and having the same volume, outer diameter, height and form.
- 9) Disposable packaging: Packaging for beverages registered for Dansk Retursystem A/S as disposable packaging or not intended for reuse by refilling.
- 10) Recycling: Recovery as defined in the Order on waste, with the exception of those forms and means set out under R 1, R 12 and R 13, cf. Annex 5 of the said Order.
- 11) Reuse: Any action in which packaging designed to be reusable during its lifetime at least a specified number of times, is refilled or reused for the same purpose for which it is designed, with or without the support of auxiliary products available on the market and allowing the packaging to be refilled. Recycled packaging becomes packaging waste when it can no longer be recycled.
- 12) Average charge: Average operating fee for disposable packaging calculated for every deposit group within each material category, cf. Annex 3.
- 13) Refillable packaging: Beverage packaging that has been registered with Dansk Retursystem A/S as refillable packaging with the exceptions provided for in the rules of this Order, or packaging which is designed for reuse and refilling.
- 14) GTIN: Global Trade Item Number (previously EAN product number): A number with 8 or 13 digits consisting of a GTIN prefix (country code), a company reference number, a product reference number and a verification digit to identify the individual products. A GTIN-12 (former UPC item number) can be used instead of a GTIN.
- 15) Handling compensation: Payment to shops for accepting returns and sorting empty packaging. The compensation reflects the time costs for shops

(converted to wage costs), which may be related to sorting of refillable packaging and preparation of empty disposable packaging in the collection material from Dansk Retursystem A/S.

16) Importer: Anyone who imports or causes to be imported into Denmark beverages in packaging which are not for their own use, i.e. for marketing purposes or in connection with their placement on the market, including any natural or legal person established in a Member State or in a third country, and who sells beverages in packaging via distance contracts as defined in § 2(7) of Directive 2011/83/EU directly to private households or to users other than private households professionally in Denmark.

17) Collection: Activities, material, administration, etc. in connection with collection of disposable packaging in collection material from Dansk Retursystem A/S at the location of return recipients, outlets and wholesalers registered for collection, compression in compressors or collection in safety containers in shops, transport to the terminals of Dansk Retursystem A/S and counting and compression at the terminals of Dansk Retursystem A/S.

18) Collection material: Plastic bags, plastic boxes, pallet containers or other material assigned or delivered by Dansk Retursystem A/S for use for the collection of empty disposable packaging.

19) Preparation: Filling and sealing of the collection material for disposable packaging from Dansk Retursystem A/S in accordance with the guidelines for this from Dansk Retursystem A/S, including the separation of disposable packaging into material categories, cf. § 55(3).

20) Marketing: Any form of sale, delivery, transfer or offer for sale, including in restaurants, auction houses, bankruptcy estates, shops, liberal professions, in warehouses, mobile warehouses, festivals, via the internet, on board domestic flights in Denmark, to one's own employees, etc.

21) Material category: Aluminium, steel, plastic, glass and other materials.

22) Intermediary: Wholesaler or anyone else who is not a shop and who markets beverages to shops, distributors, return recipients and other intermediaries.

23) Extended producer responsibility scheme: extended producer responsibility scheme as defined in § 3(21) of Directive 2008/98/EC.

24) Deposit label: Self-adhesive label with deposit mark including deposit code and material category or number or self-adhesive label with deposit mark including deposit code, material category or number, and EAN barcode and GTIN, issued and delivered by Dansk Retursystem A/S (see Annex 2).

25) Deposit group: Disposable packaging for which the same deposit is charged. There are three deposit groups, designated deposit groups A, B and C, cf. Annex 2.

26) Deposit mark: A mark symbolising that the disposable packaging is part of the deposit and return system for recycling. The deposit mark consists of an arrow logo with two arrows as well as the word pant [deposit], combined with the letters A, B or C, which indicate which deposit amount is associated with disposable packaging. The deposit mark also includes a deposit code consisting of five black dots, which acts as a security code for the payment of the correct deposit.

27) Primary marking: Deposit marking of disposable packaging by direct printing on the packaging or on the primary label of the packaging.

28) Producer: Any natural or legal person established in Denmark who manufactures or bottles beverages in packaging for the purpose of marketing in

Denmark, including through distance contracts as defined in § 2(7) of Directive 2011/83/EU of the European Parliament and of the Council.

29) Product type: Packaging for beverages of the same type of packaging and with the same product name, content and GTIN.

30) Accounting field: Account for revenues and costs within each material category for disposable packaging and refillable packaging respectively.

31) Sorting: Placement of empty refillable packaging in the corresponding boxes or trays of the same bottle size to the same collection vendor. The same bottle size is understood to mean a bottle with the same volume, outer diameter and height and made of the same material.

32) Representative: A natural or legal person authorised by a power of attorney to represent a provider.

33) Return group: Separation of beverage packaging into eight groups which form part of the basis for the calculation by Dansk Retursystem A/S of the handling compensation, cf. § 67(4).

34) Return recipient: Operators required to accept the return of deposit-marked disposable packaging, cf. § 5(1)(2), including shops, distributors, restaurants, independent traders, festivals, etc.

35) The auditing company: The independent state-approved or registered auditor which has made an agreement with Dansk Retursystem A/S, cf. § 85.

36) Sales group: Group of disposable beverage packaging made of the same material and with the same volume of content for which the same operating fee is paid or group of refillable packaging made of the same material.

37) Secondary marking: Deposit marking of disposable packaging by applying the self-adhesive deposit label provided by Dansk Retursystem A/S.

38) Making available on the market: The supply of a product for distribution, consumption or use on the Danish market in the course of a commercial activity, whether in return for payment or free of charge.

39) Additional compensation: Payment to shops for investment in own compactors or security container systems and their service. The compensation reflects the corresponding savings of Dansk Retursystem in purchasing, installing and generally maintaining the equipment.

40) Provider: Producer or importer of beverages in packaging covered by this Order.

Chapter 2

Deposit

§ 3. Anyone marketing beverages in packaging in Denmark shall require a payment of deposit for the packaging at the time of marketing, without prejudice to § 23 and § 24.

(2) The deposit, which has been determined after submissions from the sector organisations for beer and soft drink producers, consists of the following (including VAT), without prejudice to § 4:

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

§ 4. If the purchase price of a refillable packaging including deposit or sum paid to the product or packaging supplier exceeds the deposit rates laid down in § 3(2), the Danish Minister of Environment shall, on application, grant permission for the deposit to be increased as per points 1 to 3, without prejudice to paragraph 2:

1) If the purchasing price of the packaging is greater than or equal to DKK 5. (including VAT) and less than DKK 10. (including VAT), the deposit is set at DKK 5 (including VAT).

2) If the purchasing price of the packaging is greater than or equal to DKK 10 (including VAT) and less than DKK 30 (including VAT), the deposit is set at DKK 10 (including VAT).

3) If the purchasing price of the packaging is greater than or equal to DKK 30 (including VAT), the deposit is set at DKK 30 (including VAT).

(2) It is a condition for the issuing of permission to use deposit rates under paragraph 1 that

1) the vendor uses a particular GTIN and EAN barcode which is issued to the vendor by Dansk Retursystem A/S and

2) the vendor of the packaging displays the permission to use the special deposit. the Danish Minister of Environment may lay down requirements for the scope and design of the information.

Chapter 3

Return acceptance and payment of deposits

§ 5. Whoever has marketed beverage packaging in Denmark shall take back packaging and pay the currently applicable deposit to the person returning it if the following conditions are met, without prejudice to paragraphs 2 to 5:

1) Refillable packaging: Refillable packaging shall be taken back if it corresponds to the types of packaging placed on the market or can be placed in boxes and trays as clean-sorted, together with the types of packaging placed on the market.

2) Disposable packaging: Shops shall take back disposable packaging if it is made of the same material as the marketed disposable packaging. Others who market beverages in disposable packaging shall take back packaging that they have marketed.

(2) The obligation to take back disposable packaging and pay the deposit on empty disposable packaging does not apply to vendors and intermediaries.

(3) Shops are required to take back all types of disposable packaging and pay the deposit for it if the shop has a central control unit installed.

(4) It is a condition for the payment of deposits on disposable packaging, without prejudice to paragraph 5, that

1) the disposable packaging has been registered with Dansk Retursystem A/S, cf. § 12 and

2) the disposable packaging satisfies the requirements for marking, cf. §§ 25 to 27 and Annex 2.

(5) It shall be a condition for payment of a deposit for disposable packaging returned in shops' return machines and which meets the conditions laid down in paragraph 4, that the packaging can be recognised electronically, including by reading the EAN barcode.

§ 6. Shops registered with Dansk Retursystem A/S, cf. § 19, and which are located close to each other, can apply to Dansk Retursystem A/S for approval of the establishment and operation of a common return acceptance facility to satisfy the individual obligation of the shops to accept returns, cf. § 5.

(2) Dansk Retursystem A/S makes the decision after an application on the extent to which shops can jointly satisfy the return acceptance obligation. It is a condition for the approval by Dansk Retursystem A/S, cf. paragraph 1, that

1) the shops have entered a written agreement to establish and operate the joint facility,

2) the joint facility fulfils all the requirements of the shops' return acceptance obligation, cf. § 5,

3) the shops confirm that a joint return acceptance does not significantly impede the ability of consumers to return empty packaging and have the deposit paid,

4) one or more return machines with central control units are installed for the joint return acceptance,

5) all the shops pay deposits for all types of packaging that have been returned to the joint return acceptance facility, if the conditions in § 5(1) and (4)–(5) are met and

6) the individual obligation on the shops to accept returns, cf. § 5, applies again if the joint return acceptance facility is removed.

(3) Dansk Retursystem A/S may in the approval under paragraph 2 lay down conditions for the operation of the joint facility, including the removal of the facility.

§ 7. Vendors who market refillable packaging covered by the Order shall ensure that the refillable packaging is included in a deposit and return system, in which the packaging is collected in associated crates and trays by the persons to whom the packaging has been marketed, with a view to reuse of the packaging. At least 98 % of the refillable packaging placed on the market shall be collected for reuse, without prejudice to § 12(7)(3).

(2) Vendors who take back refillable packaging shall ensure that the packaging is recycled when the packaging is no longer reused.

(3) Dansk Retursystem A/S must ensure that 90 % of the collected empty disposable packaging is recycled.

(4) Vendors who market refillable packaging covered by the Order shall ensure that 90 % of the collected refillable packaging that has become waste is recycled.

§ 8. Vendors who no longer market a refillable packaging may apply to Dansk Retursystem A/S on behalf of those who have marketed the relevant refillable packaging on exemption from the return acceptance obligation, cf. § 5, for the relevant refillable packaging.

(2) Dansk Retursystem A/S may on application, cf. paragraph 1, decide on exemption from the return acceptance obligation, cf. § 5(1)(1). Dansk Retursystem A/S may lay down conditions for the exemption, including:

1) the duration of the continued return acceptance by the vendor of refillable packaging from those to whom the vendor will no longer market the relevant refillable packaging and

2) that the vendor shall produce and deliver material on the termination of the return acceptance to those to whom the vendor will no longer market the

relevant refillable packaging and to shops, with a view to informing consumers on the termination.

(3) Dansk Retursystem A/S may enter into an agreement with a vendor who is exempted from the return acceptance obligation under paragraph 2 that Dansk Retursystem A/S will assist the vendor in connection with the end of the return acceptance obligation, including that Dansk Retursystem A/S

1) collects and pays deposits for the empty refillable packaging covered by the exemption from intermediaries and return recipients registered for collection and

2) prepares and delivers information material on the end of the return acceptance obligation to registered intermediaries and return recipients, cf. § 19.

(4) A condition for Dansk Retursystem A/S entering an agreement with a vendor for support under paragraph 3 is that the vendor covers the costs for Dansk Retursystem A/S associated with the assistance, including the collection of empty refillable packaging, payment of deposits and information.

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

Chapter 4

Registration with Dansk Retursystem A/S

Registration of vendors and intermediaries

§ 9. Vendors shall be registered with Dansk Retursystem A/S. Intermediaries that sell beverages in refillable packaging shall be registered with Dansk Retursystem A/S.

(2) Vendors shall register with Dansk Retursystem A/S at the latest concurrently with the registration of product and packaging types under § 10(2) to (5). Intermediaries selling beverages in refillable packaging must register at the latest at the same time as the intermediary intends to market the type of product or packaging.

(3) Registration must be done by filling in a form for registering vendors, which can be found electronically at www.danskretursystem.dk. The form shall be sent to Dansk Retursystem A/S as indicated in the form.

(4) Vendors and intermediaries who wish to register are required to provide all the information requested in the form designed by Dansk Retursystem A/S. The form exclusively contains information for Dansk Retursystem A/S for the use of the administration, control and collection of deposits for disposable packaging and fees, including

1) contact information, including information on address and storage address in Denmark and any CVR number or CPR number,

2) information on business status and

3) bank details.

(5) The vendor shall on request by Dansk Retursystem A/S provide further documentation for the information provided at the time of registration.

(6) Dansk Retursystem A/S makes the decision on whether the person seeking registration is a vendor, cf. § 2(40), or an intermediary, cf. § 2(22). If Dansk Retursystem A/S decides to register the vendor or the intermediary, the decision

shall be notified only in the form of a registration certificate containing the information provided at the time of registration.

Registration of product and packaging types

§ 10. Vendors must register each type of product and packaging covered by the Order which is intended to be marketed in Denmark to Dansk Retursystem A/S.

(2) Producers shall register a product and packaging type no later than four weeks before the producer intends to market the relevant product and packaging type in Denmark for the first time, without prejudice to paragraph 4.

(3) Importers shall register a product and packaging type no later than four weeks before the first importation of the relevant product and packaging type, without prejudice to paragraph 5.

(4) Producers who want to test market or distribute samples of up to 2 000 items of packaging, cf. § 23 and § 24, shall register each product type at the latest two weeks before the producer intends to test market or distribute the relevant product type as a sample in Denmark.

(5) Importers who want to test market or distribute samples of up to 2 000 items of packaging, cf. § 23 and § 24, shall register each product type at the latest two weeks before the first importation of the relevant product type.

(6) Vendors shall register each product and packaging type by completing a form for packaging registration or a form for test marketing and distribution of samples. The form can be found electronically on www.danskretursystem.dk. The form is designed by Dansk Retursystem A/S and contains only information for use by Dansk Retursystem A/S' administration of return acceptance, deposit payment, marking, collection of fees and the scheme for test marketing and samples, including:

- 1) contact information, including information on address and storage address in Denmark and any CVR number or CPR number,
- 2) information on the product name on the packaging and content,
- 3) information on the packaging, including the material category, whether the packaging should be registered as refillable packaging or as disposable packaging and on the EAN barcode and GTIN of the product and packaging type,
- 4) information on whether primary or secondary marking should be used to mark disposable packaging, and which marking category should be used, cf. § 27,
- 5) which reporting form should be used, cf. § 48 and § 49, and
- 6) where the packaging is to be marketed.

(7) Vendors wishing to register product and packaging types are obliged to provide the information required in the form. The form shall be sent to Dansk Retursystem A/S as indicated in the form.

(8) At the same time as the form mentioned in paragraph 6 is submitted, the vendor can send two samples of the product or packaging type which is to be registered to Dansk Retursystem A/S. If Dansk Retursystem A/S so requests, the vendor must send up to eight copies of the packaging in question to Dansk Retursystem A/S.

(9) Vendors of disposable packaging shall, in addition to the submission under paragraph 6, send documentation to Dansk Retursystem A/S, e.g. in the form of a

sample printing, to show that the packaging has been marked in accordance with the requirements of the Order for marking.

(10) Vendors of refillable packaging shall, in addition to the submission under paragraph 6, send documentation to Dansk Retursystem A/S to show that the packaging that the vendor wishes to market is part of a deposit and return scheme with a view to reuse. The vendor shall also document that the deposit and return scheme is suitable to achieve the return percentage in § 7(1), and that the vendor has the financial and organisational means to operate the deposit and return scheme.

(11) The vendor shall on request by Dansk Retursystem A/S provide further documentation for the information provided at the time of registration.

(12) Dansk Retursystem A/S acknowledges receipt of the registration within 1 week.

Guarantee

§ 11. Dansk Retursystem A/S shall require that a vendor shall provide security for the payment of deposits and fees for all product and packaging types, before Dansk Retursystem A/S makes the decision on registration of the vendor's product and packaging types, cf. § 12, when a vendor wishes to register disposable packaging with primary marking for the first time, without prejudice to paragraph 4. This includes the case of a vendor who has already registered disposable packaging with secondary marking or refillable packaging, or wishes to

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

(2) Dansk Retursystem A/S can require a vendor that has already registered disposable packaging with primary marking to provide security for the payment of deposits and fees if Dansk Retursystem A/S deems the vendor an exceptional financial risk to Dansk Retursystem A/S, which includes having overdue liabilities to Dansk Retursystem A/S.

(3) Dansk Retursystem A/S can set the security amount to a maximum of DKK 500 000 per vendor. However, the maximum security can be set at DKK 100 000 if the vendor in question exclusively or predominantly markets beverages in disposable glass packaging.

(4) If a vendor no longer predominantly markets beverages in disposable glass packaging, Dansk Retursystem A/S may require the size of the security to be adjusted up to a maximum of DKK 500 000, cf. paragraph 2.

(5) When Dansk Retursystem A/S requires security for the registration of product and packaging types, cf. paragraph 1, the vendor shall present the desired form of security for the approval of Dansk Retursystem A/S. The security shall be issued to Dansk Retursystem A/S.

(6) Dansk Retursystem A/S shall ensure that the security provided is protected against any other creditors. Dansk Retursystem A/S can recognise the following as security:

- 1) a demand guarantee provided by a financial institute or corresponding foreign undertaking whose place of business is in the EU or EEA which is able to provide services in Denmark under the law on financial activity,
- 2) an insurance policy guaranteeing payment or

3) the deposit of cash in a blocked account in a financial institute or corresponding foreign undertaking whose place of business is in the EU or EEA which is able to provide services in Denmark under the law on financial activity.

(7) Dansk Retursystem shall only approve the security provisions specified in paragraph 6 if the documents that form the basis for the security provision are written in Danish, English or German.

(8) Dansk Retursystem A/S may approve other sufficient security than the forms identified in paragraph 6, including the deposit of non-cash valuables, e.g. securities or mortgage. Dansk Retursystem A/S may lay down conditions when approving the security.

(9) If Dansk Retursystem A/S does not approve the security provided, Dansk Retursystem A/S may register the product and packaging type with secondary marking, cf. § 27(2).

(10) Dansk Retursystem A/S may, after a concrete assessment of the financial risk to the company, take a decision on the adjustment of the security, including the restoration of the security up to the maximum, cf. paragraphs 3 and 4, if the security or parts thereof have been disbursed, or downward adjustment if the vendor has reduced its debt to Dansk Retursystem A/S.

(11) Dansk Retursystem A/S shall release the security provided after two years, without prejudice to paragraph 12.

(12) Dansk Retursystem A/S may decide to extend the period that a vendor must provide security by up to two years at a time, if Dansk Retursystem A/S considers that the vendor will continue to pose a financial risk for the undertaking, including cases where

- 1) Dansk Retursystem A/S has had the security or parts thereof paid out or
- 2) the vendor has concluded a payment plan with Dansk Retursystem A/S.

Dansk Retursystem A/S' decision on registration

§ 12. Dansk Retursystem A/S, on the basis of the information, etc., provided by the vendor at the time of registration, cf. Sections 10 and 11, and within four weeks, decides whether the product and packaging type can be registered with Dansk Retursystem A/S, including whether

- 1) the product and packaging type must be registered as a refillable or disposable packaging;
- 2) the disposable packaging is to be marked with primary or secondary marking and to which marking category and material category the packaging should be assigned;
- 3) the form of reporting to be used; and
- 4) whether the requirements of the Order for marking disposable packaging have been met.

(2) Dansk Retursystem A/S may decide that a vendor can register a disposable packaging type for several variants of beverages as one product type. Dansk Retursystem A/S shall lay down as conditions for the decision that

- 1) the vendor for a continuous period of 12 months may place on the market a maximum of 100 000 disposable packaging registered as one product type according to this provision; and
- 2) the vendor cannot use simplified reporting, cf. § 49, for disposable packaging placed on the market, registered as one product type in accordance with this provision.

(3) After deciding under paragraphs 1 and 2 whether a product or packaging type can be registered, Dansk Retursystem A/S issues a proof of registration which shall contain the information provided at the time of registration. If Dansk Retursystem A/S makes a favourable decision on registration in accordance with the vendor's wishes, Dansk Retursystem A/S only reports the decision to the vendor in the form of a packaging registration proof, without prejudice to § 37(3).

(4) It is a condition for Dansk Retursystem A/S to register disposable packaging in marking categories 1 and 3, cf. § 27(1)(2), that an EAN barcode and GTIN, which are globally used, are printed on the packaging or its primary label, and that the barcode and GTIN can be read electronically by the return machines of the shops.

(5) It is a condition for a decision by Dansk Retursystem A/S to register disposable packaging in the material category 'others' that the material categories aluminium, glass, plastic and steel cannot be used for the packaging.

(6) It is a condition for Dansk Retursystem A/S to register the packaging that the reporting form required can be used for the product and packaging type in question, cf. Chapter 10.

(7) Dansk Retursystem A/S registers packaging as refillable if it adequately documented that the packaging

- 1) will be included in a deposit and return scheme for the reuse of the packaging;
- 2) that the vendor has the financial and organisational means to operate the deposit and return scheme; and
- 3) that the deposit and return scheme is suitable to ensure a return percentage of the packaging of 75 % after one year and after two years ensure a return percentage corresponding to the return percentage for disposable packaging in the same material category.

(8) If Dansk Retursystem A/S considers that the conditions have not been met for registration of a packaging as refillable, cf. paragraph 7, or as disposable packaging in marking categories 1-3, or if the conditions in paragraph 2 are not met, Dansk Retursystem A/S may decide that the vendor can register the packaging as disposable packaging in marking category 4. The same applies if the conditions laid down in § 11 on the provision of security are not met.

(9) The deadline in paragraph 1 is calculated from the time when Dansk Retursystem A/S has received the information, etc. that is stated in §§ 10 and 11.

§ 13. Together with a decision according to § 12 that a product or packaging type can be registered, Dansk Retursystem A/S informs the vendor on:

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

(2) Dansk Retursystem A/S shall, at the latest at the same time as a decision under Section 12 stating that a product or packaging type can be registered, enter relevant data on the packaging in the return recipients' machines, without prejudice to Section 37(3).

§ 14. Dansk Retursystem A/S may decide that a product or packaging type that a vendor has registered with Dansk Retursystem A/S must be registered again under the rules in Sections 10-13, if the information given in the earlier

registration or the preconditions for the decision by Dansk Retursystem A/S on registration of the relevant product or packaging type is changed, including if

- 1) the vendor wants a registered disposable packaging to change the marking category,
- 2) the vendor wishes that a product and packaging type registered as disposable packaging shall be registered as refillable or the reverse,
- 3) the vendor wishes that a packaging type for several variants of beverages which has been registered as one product type, cf. Section 12(2), should be re-registered as a new product type,
- 4) the vendor wishes to take over the marketing of a product or packaging type that has been registered by another vendor, or
- 5) the vendor fails to ensure an adequate return percentage for a product or packaging type which has been registered as refillable, cf. Section 7(1) and Section 12(7)(3).

(2) Dansk Retursystem A/S may decide that a type of product or packaging which a vendor has registered for Dansk Retursystem A/S in marking category 1 or 2, must be re-registered in accordance with the rules laid down in Sections 10 to 13 of marking category 3 or 4, and that the stock of products must be relabelled within a reasonable period of time if:

- 1) the vendor that has provided security, cf. Section 11, has incurred debt,
- 2) the vendor who has not provided security has accumulated debt that poses a financial risk to Dansk Retursystem A/S,
- 3) the vendor does not adhere to the requirements of the Order for marking, cf. Sections 25 to 27 or
- 4) the vendor does not report the marketed disposable packaging, cf. Sections 4 and 49.

(3) It is a condition for Dansk Retursystem A/S to be able to re-register a packaging type that the vendor changes the EAN barcode and GTIN of the packaging, if

- 1) the marking category is changed to or from category 2 or 4,
- 2) several variants of beverages in the same packaging type which have been registered as one product type are to be re-registered and
- 3) a product or packaging type is to be taken over from another vendor.

§ 15. Vendors may at the earliest market the packaging immediately after receipt of a proof of packaging registration from Dansk Retursystem AS, cf. Section 12(3).

(2) Importers shall ensure that the importation of beverages is accompanied by a copy of the current proof of packaging registration for all the product and packaging types that are being imported, cf. Section 12(3).

§ 16. Dansk Retursystem A/S may decide on the deregistration of a product or packaging type, including on termination of reporting, cf. § 48 and § 49, if the vendor who has registered for the product or packaging type in question informs Dansk Retursystem A/S that the marketing has ceased or if the vendor of the product or packaging type in question is no longer registered for Dansk Retursystem A/S.

(2) Dansk Retursystem A/S develops guidelines for decisions on deregistration of product and packaging types, including possible later halting of return acceptance

and deposit payments from return machines for deregistered product and packaging types.

Registration of exhibitions and fairs and packaging for exhibitions and fairs

§ 17. The person responsible for an exhibition or fair which has the objective of serving beverages covered by the Order, including as samples, against payment of an entry fee or other payment, may apply to Dansk Retursystem A/S to be registered with Dansk Retursystem A/S with a view to purchasing deposit labels, cf. § 32. The application for registration must be made no later than four weeks before the festival is held.

(2) Registration must be made by filling in an application form, which can be found electronically at www.danskretursystem.dk. The form shall be sent to Dansk Retursystem A/S in the manner indicated in the form.

(3) The person responsible for an exhibition or fair which is to be registered is required to supply the information requested in the form. The form is designed by Dansk Retursystem A/S and contains only information for the purposes of Dansk Retursystem A/S' administration of collection of disposable packaging and payment of deposits, including:

- 1) contact details, including any CVR number or CPR number,
- 2) information on the proposed exhibition or fair, including the address where it is proposed to hold the exhibition or fair, the date when it will be held, the expected number of exhibitors and guests at the exhibition or fair, the advertising of the exhibition or fair, the entry fee or other payment for service of beverages covered by the Order, including samples and
- 3) information on the number of deposit labels in marking category 4 that the person responsible for the exhibition or fair wishes to purchase.

(4) The person responsible for the exhibition or fair shall on request by Dansk Retursystem A/S provide further documentation for the information stated in the registration.

(5) It is a condition of being registered that the person responsible for the exhibition or fair demonstrates a special need for the purchase of deposit labels in marking category 4.

(6) Dansk Retursystem A/S makes the decision whether the person responsible for the exhibition or fair can be registered. If Dansk Retursystem A/S decides whether to register the person responsible for the exhibition or fair, the decision is solely notified in the form of a proof of registration which contains the information provided at the time of registration.

(7) Dansk Retursystem A/S shall, at the same time as the decision on registration, cf. paragraph 6, decide that the person responsible for the exhibition or fair may purchase self-adhesive deposit labels in marking category 4 for use in the marking of packaging for beverages delivered at the exhibition or fair, cf. § 32, and which are not registered with Dansk Retursystem A/S pursuant to § 12(3).

Registration of packaging during legalisation pursuant to § 111a(3) of the Act

§ 18. In the case of packaging that has been confiscated or seized under § 111a(1) and (2) of the Act, cf. paragraph 3, Dansk Retursystem A/S registers the person who, according to § 111a(3) of the Act, is entitled to have the packaging

handed over when the packaging is legalised. The registration is only made for the purpose of the legalisation.

(2) In the event of legalisation of packages. cf. paragraph 1, Dansk Retursystem A/S registers packaging as disposable packaging with a special legalisation deposit label, cf. Annex 2.

Registration for collection of disposable packaging

§ 19. Vendors, intermediaries and return recipients can register themselves with Dansk Retursystem A/S with a view to collection, etc. of disposable packaging, cf. § 55.

(2) It is a condition for registration that the vendor, intermediary and return recipient can confirm a need for regular collection, without prejudice to § 20.

(3) The registration shall be made by completion of a registration form for the collection of empty disposable packaging, which can be found in electronic form on www.dansk-retursystem.dk. The form is designed by Dansk Retursystem A/S and contains only information for the purposes of Dansk Retursystem A/S' administration of collection of disposable packaging and payment of deposits, including:

- 1) contact details, including any CVR number or CPR number,
- 2) the address where the collection is to be made,
- 3) banking details,
- 4) information on what disposable packaging is expected to be collected by Dansk Retursystem A/S and
- 5) information on the volume of disposable packaging that is expected to be collected by Dansk Retursystem A/S.

(4) Vendors, intermediaries and return recipients who wish to register are required to provide all the information requested in the form. The form shall be sent to Dansk Retursystem A/S, as indicated in the form.

(5) Dansk Retursystem A/S decides whether the vendor, intermediary and return recipient meet the requirement in paragraph 2. If Dansk Retursystem A/S takes a decision on registration, the decision is notified only in the form of a registration certificate, which contains the information provided at the time of registration.

(6) Dansk Retursystem A/S may decide that vendors, intermediaries and return recipients can no longer be registered for the collection of disposable packaging if the vendor, intermediary or return recipient can no longer demonstrate a need for regular collection.

§ 20. The person responsible for festivals, markets, town fairs, sporting events, etc. where beverages are marketed in disposable packaging, may be registered by Dansk Retursystem A/S with a view to collection, etc. of disposable packaging from these events, cf. § 56.

(2) It is a condition for registration, cf. paragraph 1, that the person responsible for the festival, market, town fair, sporting event, etc. can demonstrate a particular need for collection.

(3) The registration shall be made by completion of a registration form for the collection of empty disposable packaging, which can be found in electronic form on www.danskretursystem.dk. The form is designed by Dansk Retursystem A/S and contains only information for the purposes of Dansk Retursystem A/S'

administration of collection of disposable packaging and payment of deposits, including:

- 1) contact details, including any CVR number or CPR number,
- 2) the address where the collection is to be made,
- 3) banking details,
- 4) information on what disposable packaging is expected to be collected by Dansk Retursystem A/S and
- 5) information on the volume of disposable packaging that is expected to be collected by Dansk Retursystem A/S.

(4) The person responsible for festivals, markets, town fairs, sports events, etc., who wishes to be registered is required to supply the information requested in the form. The form shall be sent to Dansk Retursystem A/S, as indicated in the form.

(5) Dansk Retursystem A/S decides whether the festival, market, town fair, sporting event, etc., meets the requirement in paragraph 2. If Dansk Retursystem A/S takes a decision on registration, the decision is notified only in the form of a registration certificate, which contains the information provided at the time of registration.

(6) Dansk Retursystem A/S may decide that festivals, markets, town fairs, sporting events, etc. no longer can be registered for collection of disposable packaging, if the person responsible for the festival, market, town fair, sporting event, etc. can no longer confirm a need for collection.

Registration for receipt of handling compensation

§ 21. Shops can register themselves with Dansk Retursystem A/S with a view to receiving handling compensation, cf. § 67.

(2) Registration must be made by filling in a form for registration for receipt of handling compensation, which can be found electronically at www.danskretursystem.dk. The form is designed by Dansk Retursystem A/S and contains only information for use by Dansk Retursystem A/S' administration and payment of handling compensation, including:

- 1) contact details, including any CVR number or CPR number and
- 2) bank details.

(3) Shops who wish to register are required to provide all the information requested in the form. The form shall be sent to Dansk Retursystem A/S, as indicated in the form.

(4) Dansk Retursystem A/S decides whether the applicant for registration is a shop, cf. § 2(1). If Dansk Retursystem A/S takes a decision on registration, the decision is notified only in the form of a registration certificate, which contains the information provided at the time of registration.

Registration of intermediaries and distributors who export disposable packaging with a deposit mark

§ 22. Intermediaries and distributors who export disposable packaging with a deposit mark to Greenland or the Faroe Islands may register with Dansk Retursystem A/S with a view to payment of deposits, cf. § 64.

(2) Registration must be made no later than at the same time as the payment of deposits is requested, cf. § 64.

(3) Registration must be made by filling in an application form, which can be found electronically at www.danskretursystem.dk. The form shall be sent to Dansk Retursystem A/S as indicated in the form.

(4) Vendors and intermediaries who wish to register are required to provide all the information requested in the form designed by Dansk Retursystem A/S. The form exclusively contains information for Dansk Retursystem A/S for the use of the administration, control and collection of deposits for disposable packaging and fees (see Section 64), including

- 1) contact information, including information on address and storage address in Denmark and any CVR number or CPR number,
- 2) information on business status and
- 3) bank details.

(5) The vendor shall on request by Dansk Retursystem A/S provide further documentation for the information provided at the time of registration.

(6) Dansk Retursystem A/S makes the decision on whether the person seeking registration is a vendor, cf. § 2(22), or an intermediary, cf. § 2(3). If Dansk Retursystem A/S decides to register the vendor or the intermediary, the decision shall be notified only in the form of a registration certificate containing the information provided at the time of registration.

Chapter 5

Test marketing and samples

§ 23. Vendors who wish to test market up to 2 000 items of packaging of the same product type and who wish to be exempted from the requirements specified in paragraph 2 must apply for this to Dansk Retursystem A/S.

(2) Dansk Retursystem A/S may after application, cf. paragraph 1, decide that a vendor is exempted from

- 1) requiring a deposit for the packaging, cf. § 3,
- 2) marking the disposable packaging with a deposit mark, cf. § 25,
- 3) paying the deposit to Dansk Retursystem A/S, cf. § 36,
- 4) paying the registration fee, cf. § 37,
- 5) paying the operating fee to Dansk Retursystem A/S, cf. § 38,
- 6) keeping accounts of the number of items of packaging that have been marketed, cf. § 43 and
- 7) reporting information on marketed packaging, cf. Chapter 10.

(3) It is a condition for obtaining exemption under paragraph 2 that

- 1) the test marketing is solely with a view to consumption at the place of issue, e.g. in hotels or restaurants,
- 2) the product type that is to be marketed has not been marketed in Denmark during the previous 12 months and
- 3) the vendor confirms that at least 98 % of the packaging will be refilled or recycled.

§ 24. Vendors who wish to conduct distribution of samples of up to 2 000 items of packaging of the same product type and who wish to be exempted from the requirements specified in paragraph 2 must apply for this to Dansk Retursystem A/S.

(2) Dansk Retursystem A/S may after application, cf. paragraph 1, decide that a vendor is exempted from

- 1) requiring a deposit for the packaging, cf. § 3,
- 2) marking the disposable packaging with a deposit mark, cf. § 25,
- 3) paying the deposit to Dansk Retursystem A/S, cf. § 36,
- 4) paying the registration fee, cf. § 37,
- 5) paying the operating fee to Dansk Retursystem A/S, cf. § 38,
- 6) keeping accounts of the number of items of packaging that are marketed, cf. § 43 and
- 7) reporting information on marketed packaging, cf. Chapter 10.

(3) It is a condition for obtaining exemption under paragraph 2 that

- 1) the vendor who wishes to distribute samples has not marketed the product type in Denmark during the previous 12 months,
- 2) the product type not sold,
- 3) the product type is contained in glasses or cups and
- 4) the vendor confirms that at least 98 % of the packaging will be refilled or recycled.

Chapter 6

Marking requirements and information measures

Marking requirements for disposable packaging

§ 25. Anyone who markets beverages in disposable packaging in Denmark shall ensure that the disposable packaging is registered, cf. § 10, and marked in accordance with the requirements in Annex 2 with a view to the collection and payment of deposits, without prejudice to § 23 and § 24.

(2) Vendors shall ensure that the disposable packaging is registered, cf. § 10, and marked in accordance with the requirements of Annex 2, without prejudice to § 23 and § 24, when the packaging is left within a radius of 1 km from the place where the packaging is placed on the market.

(3) Anyone who buys, receives, stores or is in possession of disposable packaging in Denmark with a view to marketing shall ensure that the disposable packaging is registered, cf. § 10, and marked in accordance with the requirements in Annex 2 with a view to the collection and payment of deposits, without prejudice to § 23 and § 24.

§ 26. The marking of disposable packaging may only be undertaken by vendors who are registered with Dansk Retursystem A/S, cf. § 9, and only once the vendor has received a proof of packaging registration, without prejudice to § 32(3).

(2) Vendors may only mark packaging that the vendors has registered with Dansk Retursystem A/S, cf. § 12, and shall ensure that the marking is carried out in accordance with § 3(2) and the requirements in Annex 2, and that the marking is not modified before the packaging or product type is re-registered, cf. §§ 10-13.

(3) Dansk Retursystem A/S may decide to waive the requirements in Annex 2 for

- 1) the size of the deposit mark including the deposit code, EAN barcode and GTIN,
- 2) the placement of the deposit mark including the deposit code, EAN barcode and GTIN,

- 3) the colour of the deposit mark including the deposit code, EAN barcode and GTIN,
- 4) the colour of the background for the deposit mark including the deposit code, EAN barcode and GTIN and
- 5) the use of marking category 4.

§ 27. Vendors shall label disposable packaging in one of the following ways:

- 1) Primary marking: Direct printing on the disposable packaging or on its primary label (marking category 1 or 2), see § 28 and Annex 2.
- 2) Secondary marking: Application of a self-adhesive deposit label on the disposable packaging (marking category 3 or 4), cf. § 29 and Annex 2.

Primary marking

§ 28. Anyone who manufactures deposit marks for primary marking must have an authorisation from Dansk Retursystem A/S, cf. §§ 10 to 13.

(2) Deposit marks for primary marking may not be sold or otherwise transferred.

(3) Anyone selling or in any other manner transferring packaging marked with deposit marks for primary marking shall ensure that the deposit marks are produced in accordance with paragraph 1.

(4) Deposit marks for primary marking may not be purchased or otherwise received.

(5) Any person who buys, receives or stores packages with deposit marks for primary marking shall ensure that the deposit marks have been manufactured in accordance with paragraph 1.

Secondary marking

§ 29. Self-adhesive deposit labels are issued exclusively by Dansk Retursystem A/S.

(2) Only registered vendors who have registered disposable packaging for Dansk Retursystem A/S can purchase and obtain self-adhesive deposit labels for the packaging registered by the company, cf. § 32(1).

(3) Only Dansk Retursystem A/S may sell or otherwise transfer self-adhesive deposit labels (except as provided for in § 32(3)).

(4) No party may purchase or receive self-adhesive deposit labels from a source other than Dansk Retursystem A/S (except as provided for in § 32(3)).

(5) Vendors shall not store self-adhesive deposit labels within a radius of 1 km from the place where the vendor markets packaging, without prejudice to § 32.

(6) No party may sell, transfer, purchase, receive, store, or be in possession of wrongly issued self-adhesive deposit labels or products which bear wrongly issued self-adhesive deposit labels (see paragraph 1).

§ 30. Vendors who have registered disposable packaging in marking categories 3 and 4 shall order and purchase self-adhesive deposit labels from Dansk Retursystem A/S. The vendor must order at least 500 labels.

(2) Dansk Retursystem A/S delivers the self-adhesive deposit labels to the vendor in closed, sealed boxes of 500 per box with information on correct placement and storage, without prejudice to §§ 37(3) and 98(4).

(3) Vendors may only carry out secondary markings with self-adhesive deposit labels issued by Dansk Retursystem A/S and which Dansk Retursystem A/S has provided to the vendor.

(4) Dansk Retursystem A/S keeps accounts with issued self-adhesive deposit labels, and to whom delivery takes place.

§ 31. Vendors who have ordered self-adhesive deposit labels may cancel the order as long as the deposit labels have not been handed over to the vendor. Upon cancellation of the order, the vendor must cover Dansk Retursystem A/S' costs for printing the self-adhesive deposit labels.

(2) Vendors can return unused self-adhesive deposit labels to Dansk Retursystem A/S no later than three years after Dansk Retursystem A/S has supplied the deposit labels, if

1) the vendor halts payments or goes bankrupt, or

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

(3) Vendors who return unused self-adhesive deposit labels shall on request by Dansk Retursystem A/S document that one of the conditions in paragraph 2 is fulfilled.

(4) In addition to the cases specified above in paragraph 2, vendors may return unused self-adhesive deposit labels to Dansk Retursystem A/S no later than one year after the deposit (see § 3(2)) has been changed or the appearance or scope of application of the deposit label (see Annex 2) has been changed.

(5) On return of the unused self-adhesive labels according to paragraphs 2 and 4, Dansk Retursystem A/S shall repay the deposit for these and the operating fees paid, after deduction of the cost for Dansk Retursystem A/S in printing the deposit labels.

(6) Vendors can receive a refund for self-adhesive deposit labels from Dansk Retursystem A/S if the vendors have erroneously marked disposable packaging with the deposit labels.

(7) It is a condition for a refund according to paragraph 6 that the vendor ensures that the erroneously marked disposable packaging is destroyed by Dansk Retursystem A/S or under the supervision of Dansk Retursystem A/S. The vendor covers the costs for destruction of the disposable packaging and supervision by Dansk Retursystem A/S.

(8) In the case of a refund under paragraph 6, Dansk Retursystem A/S shall repay the deposit for the deposit labels of the erroneously marked disposable packaging and the operating fees paid, after deduction of the cost for Dansk Retursystem A/S in printing the deposit labels.

Marking of packaging for registered exhibitions and fairs

§ 32. The person responsible for an exhibition or fair registered in accordance with § 17 shall order and purchase self-adhesive deposit labels in marking category 4 from Dansk Retursystem A/S for use in the marking of disposable packaging at the exhibition or fair.

(2) Dansk Retursystem A/S delivers the number of self-adhesive deposit labels ordered with information about the correct placement and storage, without prejudice to § 98(4). Dansk Retursystem A/S keeps accounts with issued self-adhesive deposit labels, and to whom delivery takes place.

(3) The person responsible for an exhibition or fair registered under § 17 may sell, hand over and transfer self-adhesive deposit labels purchased from Dansk Retursystem A/S to exhibitors at that exhibition or fair. The deposit labels may only be sold, handed over and transferred for use on packaging which the exhibitors hand out at the exhibition or fair. If deposit labels are sold, the person responsible for the exhibition or fair may only charge a price corresponding to the total price per deposit label that the person responsible for the exhibition or fair has paid to Dansk Retursystem A/S for the printing of the labels, deposit and operating costs.

(4) The person responsible for an exhibition or fair registered according to § 17 may have unused self-adhesive deposit labels refunded by Dansk Retursystem A/S no more than three years after Dansk Retursystem A/S has delivered the deposit labels.

(5) On return of the unused self-adhesive labels according to paragraph 4, Dansk Retursystem A/S shall repay the deposit for these and the operating fees paid, after deduction of the cost for Dansk Retursystem A/S in printing the deposit labels.

Registration of packaging in accordance with § 111a(3) of the Act

§ 33. A person who, under § 111a(3) of the Act, may request that packaging which has been confiscated or seized may request Dansk Retursystem A/S to ensure that the packaging is legalised by marking with a self-adhesive legalisation deposit label.

(2) The marking of the packaging items shall be undertaken by Dansk Retursystem A/S in the manner described in Annex 2.

(3) Dansk Retursystem A/S may decide that the self-adhesive legalisation label shall be placed on the packaging in a different way than that described in Annex 2.

§ 34. The person who in accordance with § 33 is entitled to request Dansk Retursystem A/S to legalise the packaging orders purchases self-adhesive legalisation deposit labels from Dansk Retursystem A/S. Only the number of legalisation deposit labels may be ordered and purchased that corresponds to the number of packaging items that are to be legalised.

(2) It is a condition for Dansk Retursystem A/S undertaking the marking of packaging with self-adhesive legalisation deposit labels that the person who in accordance with § 33 is entitled to request Dansk Retursystem A/S to legalise the packaging has paid the deposit, operating costs and the costs for printing the legalisation deposit labels to Dansk Retursystem A/S. Payment is made on the basis of Dansk Retursystem A/S' collection, cf. § 99.

(3) Dansk Retursystem A/S keeps accounts with issued self-adhesive legalisation labels.

Information measures

§ 35. Dansk Retursystem A/S shall ensure that consumers of disposable plastic packaging covered by both this Order and by Directive 904/2019 Annex Part E are informed about responsible consumer behaviour in order to reduce litter from disposable plastic packaging, including information on:

- 1) the available alternative reusable packaging,
- 2) the return acceptance obligation, cf. § 5,

- 3) the best practices for waste management,
- 4) the consequences of inappropriate forms of waste disposal for the sewage system, and
- 5) the impact on the environment, in particular the marine environment, resulting from litter from disposable plastic packaging.

(2) Vendors who market refillable packaging covered by the Order, shall make available on their website or similar, information to consumers that their packaging is covered by the deposit system, including the return acceptance obligation, cf. § 5.

(3) Dansk Retursystem A/S may contribute to the practical implementation of the information obligation in accordance with paragraph 2.

Chapter 7

Payment of deposits and fees to Dansk Retursystem A/S

Payment deposits

§ 36. Vendors registered according to § 9 shall pay a deposit and operating costs to Dansk Retursystem A/S for each item of disposable packaging that is marked pursuant to this Order and is placed on the market in Denmark or exported. Payment is made on the basis of Dansk Retursystem A/S' collection, cf. § 99.

(2) The person responsible for an exhibition or fair registered under § 17 shall pay a deposit to Dansk Retursystem A/S for each deposit label issued by Dansk Retursystem A/S, cf. § 32(2). Payment is made on the basis of Dansk Retursystem A/S' collection, cf. § 99.

Registration fee

§ 37. Vendors shall pay a fee of DKK 2 000 to register one or more new packaging types or product types to Dansk Retursystem A/S, without prejudice to § 23 and § 24. The payment of DKK 2 000 also applies for registration of new packaging types or product types that is subsequently made during the relevant calendar year, without prejudice to paragraph 4.

(2) The payment is to entirely or partially cover the costs of Dansk Retursystem A/S in registering the GTIN and technical specifications of the packaging, ongoing maintenance of the database, technical advice for the vendor and input of relevant data on the packaging in the machines of the return recipients.

(3) It is a condition for the delivery of deposit labels in accordance with § 30(2), the issuance of the proof of registration, cf. § 12(3) and input of relevant data on packaging in the machines of return recipients in accordance with § 13(2) that Dansk Retursystem A/S has received the registration fee specified in paragraph 1.

(4) Dansk Retursystem A/S charges a registration fee in connection with legalisation pursuant to § 111a(3) of the Act, even if the party from whom the packaging was seized or confiscated, or another party who proves their entitlement to such packaging, has paid a registration fee to the system in accordance with paragraph 1 within the same calendar year or has undertaken legalisation of packaging following confiscation or seizing within the same calendar year.

Operating fee

§ 38. Vendors who market packaging with beverages shall each calendar month on the basis of Dansk Retursystem A/S' statement, cf. § 62(3), pay an operating fee to Dansk Retursystem A/S for each individual packaging that the vendor has marketed in Denmark or carried out with marking in accordance with this Order, see §§ 23, 24 and 34. Payment is made on the basis of Dansk Retursystem A/S' collection, cf. § 99.

(2) The operating fee is to cover the annual costs incurred by Dansk Retursystem A/S in accordance with the Act and the rules in this Order, cf. § 78 and Annex 3, unless the costs are covered by deposits recorded as income, cf. § 75.

Administration fee for handling compensation

§ 39. Shops which are registered with Dansk Retursystem A/S with a view to receiving handling compensation - cf. § 21 - shall pay an annual fee of DKK 500 to Dansk Retursystem A/S.

(2) If a shop is registered for handling compensation during a calendar year and after the date for the annual fee, Dansk Retursystem A/S makes a proportionate reduction in the administration fee for the time elapsed.

(3) The administration fee shall be used to cover all or part of Dansk Retursystem A/S' costs for recording and maintaining information about the individual shop, processing of vendors, intermediaries and distributors' reporting of returned refillable packaging from the individual shop, cf. § 53, the operator's data on returned and collected disposable packaging, cf. § 61(2), as well as the calculation of the shop's handling compensation and payment of said compensation.

Fees for wasted journeys

§ 40. Return recipients who are registered for collection, etc. of disposable packaging, cf. § 19, can be required to pay a fee for wasted journeys by Dansk Retursystem A/S if Dansk Retursystem A/S is unable to carry out packaging collection and this is due to conditions that can be attributed to the return recipient from whom the collection was to take place, including failure to prepare or adequately prepare the packaging, failure to clear snow or rejection of the collection.

(2) The fee in accordance with paragraph 1 shall cover Dansk Retursystem A/S' costs of wasted journeys. Dansk Retursystem A/S calculates the average costs for a wasted journey, including wage costs and costs in transport material connected with travel to and from the return recipient and registration of the fact that collection could not take place. Dansk Retursystem A/S determines the fee for wasted journeys to and from the return recipient on the basis of this calculation in connection with the annual setting of the operating fee.

Chapter 8

Calculation and setting of operating fees

§ 41. Dansk Retursystem A/S calculates the operating fee once a year in accordance with the guidelines in Annex 3. Based on the calculations, Dansk Retursystem A/S sets the fee rates. The fee rates are revised to the extent necessary between the annual setting of fees. The charging rates laid down are approved by the Environmental Protection Agency, without prejudice to paragraph 2.

(2) The Danish Minister of Environment may instead fix the fees referred to in paragraph 1 in accordance with the rules laid down in this Order.

(3) At the latest by 1 December, Dansk Retursystem A/S notifies all vendors and intermediaries of the fee rates that have been set, cf. paragraph 1, which apply for the coming calendar year. Dansk Retursystem A/S also informs return recipients of this, on request.

(4) Operating fees that are specifically set for a single packaging type are only reported to the relevant vendor and are otherwise not published.

(5) Dansk Retursystem A/S and the auditing company shall on request from the Environmental Protection Agency provide all information and carry out studies and calculations which the Environmental Protection Agency considers necessary to determine and approve the charging rates, cf. paragraph 1.

§ 42. For each accounting year, Dansk Retursystem A/S shall calculate whether too much or too little has been paid for each accounting year in operating fees compared to the costs incurred. The result of the calculation forms part of the calculation of the operating fee in coming years, cf. Annex 3.

Chapter 9

The accounts of vendors, intermediaries and distributors of beverage packaging placed on the market

§ 43. Vendors shall, without prejudice to § 23 and § 24, keep accounts of the number of beverage packages, distributed by sales groups and product types, that the vendor has marketed to every intermediary and return recipient or that the vendor has exported.

(2) Intermediaries shall keep accounts with the number of refillable packaging items distributed among sales groups and product types. The accounts should also be broken down by

1) each individual vendor from whom the intermediary has purchased or received or transferred the packaging items and

2) each individual shop, other return recipients, distributors and intermediaries to whom the intermediary has marketed the packaging.

(3) Distributors shall keep accounts of the number of beverage packaging by sales group and product type. In addition, the accounts shall be broken down by

1) each individual vendor and intermediary from whom the distributor has purchased or received or transferred the packaging items and

2) each individual shop to which the distributor has marketed the packaging.

Chapter 10

Reporting of marketed packaging and returned refillable packaging

Reporting bases

§ 44. Every calendar month, Dansk Retursystem A/S shall make available a revised list of all intermediaries and return recipients that have to report marketed packaging for all vendors, registered intermediaries and distributors, without prejudice to § 47(3).

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

§ 45. Dansk Retursystem A/S divides beverage packaging into sales groups and to the extent necessary establishes new sales groups.

(2) Dansk Retursystem A/S informs all vendors, registered intermediaries and distributors of existing sales groups and the establishment of new sales groups.

Generally on the reporting by vendors, intermediaries and distributors

§ 46. Dansk Retursystem A/S shall, when registering the vendor's product or packaging type, cf. § 12, determine the form in which the vendor's reporting of marketed packaging, cf. §§ 48 to 51, shall be done. The prescribed form of reporting is binding on the vendor in the calendar year in question.

(2) Vendors can apply to Dansk Retursystem A/S for amendment of the form of reporting for a registered product or packaging type of the next calendar year.

(3) Dansk Retursystem A/S may, upon application, cf. paragraph 2, decide to change the form of notification of a registered product or packaging type.

(4) It is a condition for a change in the reporting form referred to in § 49(1) that the requirements in § 49(2) are met.

§ 47. Notification of packaging placed on the market, cf. §§ 48 to 51, and returned empty refillable packaging, cf. § 53, shall be made by the responsible management of the vendor, the registered intermediary and the distributor.

(2) The reporting shall be made electronically in a standard format according to instructions from Dansk Retursystem A/S. The reporting is due by the 15th of the following calendar month, cf. § 44.

(3) Vendors, registered intermediaries and distributors shall report marketing, cf. §§ 48 to 51, and receipt of returns, cf. § 53, even if the intermediary or return recipient to whom marketing has taken place or from whom they have accepted returns does not appear on the list referred to in § 44.

Reporting of marketed disposable packaging

§ 48. Vendors shall report the following information on marketed disposable packaging every calendar month to the accounting company, cf. § 85, without prejudice to paragraphs 3 and 4 and §§ 23, 24 and 49:

1) The number of disposable packaging items that have been marketed by product type.

2) The number of disposable packaging items distributed among sale groups which were exported with a deposit mark. 2. Distributors shall report the following information on marketing of disposable packaging to shops of the distributor every calendar month to the accounting company, cf. § 85, without prejudice to paragraph 3:

1) The number of disposable packaging items that have been marketed by product type.

2) The number of disposable packaging items distributed among sale groups which were exported with a deposit mark. 3. Vendors and distributors who, during a calendar month market a total of fewer than 500 disposable packaging items per product type, shall only report the following information to the auditing company for the period:

1) The total number of marketed disposable packaging items per product type.

2) A list of the intermediaries and return recipients to whom marketing has taken place.

(4) Vendors that have registered disposable packaging with secondary marking (§ 27(2)) with Dansk Retursystem A/S need not comply with the reporting requirements under paragraph 1. It is a condition for failing to report that the vendor pays the operating fee to Dansk Retursystem A/S as an average fee for all product and packaging types registered as disposable packaging with secondary marking.

§ 49. Vendors who have registered disposable packaging with primary marking exclusively made of glass and who annually market in total fewer than 1 million items of this, may irrespective of § 48(1) make a simplified report of marketed disposable glass packaging with primary marking every calendar month to the auditing company, without prejudice to § 12(2)(4), with information on either

1) the total number of packaging items distributed by deposit groups, or

2) the total number of packaging items, distributed by volume.

(2) It is a condition for making reports under paragraph 1(1) that the vendors pay the operating fee to Dansk Retursystem A/S as the average fee for disposable packaging.

Reporting of refillable packaging placed on the market

§ 50. Vendors and registered intermediaries shall report the following information on marketing of refillable packaging every calendar month to the accounting company, cf. § 83, without prejudice to §§ 23, 24 and 51:

1) Name, address and customer number for each individual intermediary, distributor and shop to whom marketing has taken place.

2) The number of refillable packaging items that have been marketed to each individual intermediary, distributor and shop, calculated for each individual sale group.

(2) Distributors shall report the following information on the marketing of refillable packaging every calendar month to the shops of the distributor, cf. § 85:

1) Name, address and customer number of each individual shop to which the marketing has taken place,

2) The number of refillable packaging items distributed among sale groups from the individual vendor or intermediary that the distributor has marketed to each of the distributor's shops.

(3) Once per year and at the latest on 1 March, vendors shall report to Dansk Retursystem A/S the total number of refillable packaging items that the vendor sold in the previous calendar year from all sales channels with a view to enabling

Dansk Retursystem A/S to calculate the total percentage returns rate for refillable packaging items in the previous year.

§ 51. Vendors who have registered refillable packaging to Dansk Retursystem A/S and who annually market in total fewer than 20 million items of refillable packaging can, irrespective of § 50(1), make a simplified report of the total number of refillable packaging items broken down by plastic and glass which have been marketed respectively to intermediaries, distributors and shops, every fourth week to the auditing company.

Calculation and reporting of returned empty refillable packaging

§ 52. Vendors and registered intermediaries shall, for each individual shop, distributor and intermediary from whom the vendor or intermediary has received returned refillable packaging, report through invoices or by special calculation with reference to invoices on the number of empty refillable packages distributed among return groups that the vendor or intermediary has taken back from the individual shop, distributor and intermediary.

(2) Vendors, registered intermediaries and distributors shall keep accounts of returned empty refillable packaging, distributed among return groups from each individual shop. The account forms the basis for calculation of the handling compensation paid for the period and for monitoring by the authorities.

§ 53. Vendors and registered intermediaries shall report the following information on returned empty refillable packaging from intermediaries, distributors and shops, including the vendor's and intermediary's own shops, to Dansk Retursystem A/S every calendar month, without prejudice to § 23 and § 24:

- 1) Name, address and customer number of the individual intermediary, distributor and shop from whom empty refillable packaging has been returned.
- 2) The number of refillable packaging returned by return groups that the vendor or intermediary has taken back from the individual intermediary, distributor and shop.

(2) Distributors shall report the following information on returned empty refillable packaging from shops, including their own shops, every calendar month to Dansk Retursystem A/S, without prejudice to § 24:

- 1) Name, address and customer number of each shop from which empty refillable packaging has been returned.
- 2) The number of returned refillable packaging items, distributed by return groups, which the distributor has received as returns from the individual shop.

(3) Vendors must report to Dansk Retursystem A/S once a year and no later than 1 March the total number of empty refillable packaging taken back in the previous calendar year in order for Dansk Retursystem A/S to calculate the total return percentage for refillable packaging.

Chapter 11

Collection and counting of disposable packaging by Dansk Retursystem A/S

Collection of empty disposable packaging

§ 54. Dansk Retursystem A/S provides the necessary capacity for the collection and counting of empty disposable packaging, including areas, buildings (terminals) as well as necessary technical equipment, technical installations and facilities.

(2) Dansk Retursystem A/S manages the central operation of the terminals. Dansk Retursystem A/S takes the necessary measures to ensure the return recipient the correct deposit settlement, including with regard to the fitting-out of technical installations and facilities.

§ 55. Dansk Retursystem A/S collects empty disposable packaging marked with a deposit mark every fourth week from vendors, intermediaries and return recipients which are registered with Dansk Retursystem A/S, cf. § 19, and which satisfy the condition in § 19(2).

(2) The vendor, the intermediary and the return recipient may enter into an agreement with Dansk Retursystem A/S that collection takes place at a different frequency than referred to in paragraph 1.

(3) Dansk Retursystem A/S draws up guidelines for the collection, including guidelines for the preparation of disposable packaging, cf. § 58(1).

§ 56. Dansk Retursystem A/S collects empty disposable packaging subject to deposits from festivals, markets, town fairs, sports events, etc. that has been registered with Dansk Retursystem A/S, cf. § 20, and which satisfies the condition in § 20(2).

(2) The person responsible for a festival, a market, a city festival, a sports event, etc. makes an agreement with Dansk Retursystem A/S about the frequency of the collection.

§ 57. The Environmental Protection Agency may decide that Dansk Retursystem A/S shall collect disposable packaging from vendors, intermediaries and returns recipients in cases where

- 1) the product and packaging type have not been registered, cf. § 10, or
- 2) the product and packaging type are not covered by the Order, cf. § 1.

§ 58. The person from whom Dansk Retursystem A/S collects empty disposable packaging pursuant to § 19 and § 20 shall use the collection material that Dansk Retursystem A/S indicates or provides, and shall further prepare the disposable packaging in accordance with the guidelines for this from Dansk Retursystem A/S, cf. § 55(3).

(2) The person to whom Dansk Retursystem A/S delivers collection material and who only shall take back the disposable packaging which he/she has marketed, cf. § 5(1)(2)(2), shall pay the cost price for the collection material delivered for one-time use as well as delivery costs. Dansk Retursystem A/S determines the payment annually in conjunction with the preparation of the budget for the following calendar year.

Counting, recording and transmitting data on returned empty disposable packaging

§ 59. Counting and registration of returned empty disposable packaging is undertaken either by return machines at the location of return recipients which have a compressor or security container system installed, cf. § 71(1) and § 73(1), or by counting machines of Dansk Retursystem A/S.

(2) If counting is undertaken electronically in return machines at the location of return recipients which have compressors or security container systems installed, the central control unit of the return machine makes the recording of data on the packaging, cf. paragraph 3(1) to (6). The recorded data are electronically sent on from the central control unit to a central server of the operator with whom Dansk Retursystem A/S has made an agreement, cf. § 60. If the compressor or security container system of a return recipient is out of order, the counting, recording and further transfer of the data on returned empty disposable packaging is undertaken by Dansk Retursystem A/S, cf. paragraphs 3 to 5.

(3) If Dansk Retursystem A/S undertakes the counting and registration of returned disposable packaging, the counting is done electronically by scanning the barcode and deposit code of the packaging and the following data is recorded on the packaging:

- 1) Packaging type.
- 2) Product type (GTIN).
- 3) The deposit group and sale group to which the packaging belongs.
- 4) The returns recipient who has accepted the return of the packaging.
- 5) The vendor.
- 6) Any deposit code.

(4) If a disposable packaging item cannot be scanned in a counting machine, cf. § 3, a manual check is made to identify the deposit mark of the disposable packaging.

(5) If Dansk Retursystem A/S cannot determine the actual number of empty disposable packaging collected, Dansk Retursystem A/S shall make an estimate of the number of packaging collected.

(6) Dansk Retursystem A/S forwards the recorded data electronically, cf. paragraphs 3 and 4, and calculated estimates, cf. paragraph 5, as soon as possible to a central server at the location of the operator with whom Dansk Retursystem A/S has concluded an agreement, cf. § 60. Dansk Retursystem A/S then deletes the data. Dansk Retursystem A/S may not copy, store or in other ways make the data accessible.

§ 60. Dansk Retursystem A/S enters an agreement with an operator independent of Dansk Retursystem A/S for the registration and forwarding of data on returned and collected empty disposable packaging. The agreement shall include an obligation on the operator to forward the recorded data to the auditing company and to Dansk Retursystem A/S, cf. § 61.

(2) Dansk Retursystem A/S shall immediately terminate the agreement with the operator if the operator sends data other than specified in § 61(2) to Dansk Retursystem A/S.

(3) In order to inform the Danish Environmental Agency, Dansk Retursystem A/S sends the Agency a copy of the concluded agreement.

§ 61. The operator shall forward to the auditing company, cf. § 85(1), the data that the operator receives from the central control units of the return machines, cf. § 59(2), and from Dansk Retursystem A/S, cf. § 59(6).

(2) The operator shall forward to Dansk Retursystem A/S data on the number of returned and collected disposable packaging items, distributed by deposit groups and sales groups, on the basis of the data that the operator has received from the

central control units of the return machines, cf. § 59(2), and from Dansk Retursystem A/S, cf. § 59(6).

Chapter 12

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

§ 62. The auditing company, cf. § 85, shall draw up every calendar month an overall statement of marketed packaging on the basis of the information provided by vendors, intermediaries and distributors to report to the auditing company pursuant to §§ 48 to 51. Every calendar month, the auditing company sends the calculation to Dansk Retursystem A/S to be used for the invoicing of deposits and operating costs by Dansk Retursystem A/S.

(2) The calculation if the auditing company, cf. paragraph 1, shall contain information on

- 1) the total number of refillable packaging items distributed among sales groups marketed to each individual shop, intermediary and distributor,
- 2) the total number of refillable packaging items broken down by sales groups marketed by each vendor and intermediary,
- 3) the total number of refillable packaging items distributed among sales groups marketed to each individual return recipient and intermediary,
- 4) the total number of disposable packaging items broken down by sales groups marketed by each vendor and
- 5) the total number of refillable packaging items marked with a deposit mark that vendors have exported from Denmark.

(3) Dansk Retursystem A/S prepares a calculation of the number of packaging items per sales group and deposit group respectively for which the vendor is to pay operating fees or deposits, on the basis of the calculations sent by the auditing company to Dansk Retursystem A/S in accordance with paragraph 1.

Chapter 13

The payment of deposits for collected disposable packaging by Dansk Retursystem A/S

§ 63. Dansk Retursystem A/S pays a deposit to the person from whom Dansk Retursystem A/S collects disposable packaging pursuant to § 19 and § 20 on the basis of data on returned and collected empty disposable packaging that Dansk Retursystem A/S has received from the operator, cf. § 61(2).

(2) It is a condition for the payment of deposits that

- 1) the disposable packaging has been prepared in the collection material specified by Dansk Retursystem A/S, cf. § 58,
- 2) Dansk Retursystem A/S or its subcontractors can collect the returned disposable packaging,
- 3) the volume of packaging collected corresponds to the data on returned packaging that Dansk Retursystem A/S has received from the operator, cf. paragraph 1,
- 4) the disposable packaging meets the requirements for marking, including the requirements in Annex 2,

5) the deposit code or EAN barcode on the disposable packaging can be read electronically, or the deposit mark of the disposable packaging can be identified by manual checking and

6) if the disposable packaging has been returned in the return machine at the location of return recipients who has a compressor or a security container system installed, the return recipient must have met the requirements in § 71(3) and (4) and § 73(2) on compressors and security container systems and the requirements in § 74(3) and (4) on central control units, security cameras and other technical equipment.

(3) Dansk Retursystem A/S pays deposits for disposable packaging that has been returned and electronically counted in return machines at the location of return recipients who have a compressor or security container system installed, cf. § 59(2), as soon as possible and at most 2 weeks after the data on the packaging has been forwarded from the central control unit of the return machine to the operator.

(4) Dansk Retursystem A/S pays a deposit for disposable packaging that Dansk Retursystem A/S has collected and counted, cf. § 59(3) to (5), as soon as possible and no later than 5 weeks after Dansk Retursystem A/S has collected the disposable packaging.

§ 64. On request, Dansk Retursystem A/S shall repay deposits to vendors, intermediaries and distributors who after 1 July 2025 have exported disposable packaging with a deposit mark to Greenland or the Faroe Islands, if the country has a national deposit and return system, where the exported packaging is covered and collected with a view to recycling, and if the following is documented:

1) The vendors, intermediaries or distributors concerned, cf. paragraph 1, are registered with Dansk Retursystem A/S, cf. §§ 9 or 22.

2) Vendors who have exported disposable packaging, cf. paragraph 1, shall demonstrate that the disposable packaging exported has been registered with Dansk Retursystem upon export from the country, cf. § 10, and that a deposit has been paid for the disposable packaging, cf. § 36(1).

3) Intermediaries or distributors that have exported disposable packaging, cf. paragraph 1, shall document that the intermediary or distributor in question has paid a deposit for the disposable packaging.

4) The exported disposable packaging, cf. paragraph 1, has been calculated on the basis of the number, product type, deposit group and EAN barcode for Dansk Retursystem A/S.

5) The disposable packaging has been exported to Greenland or the Faroe Islands, cf. paragraph 1, via invoice and export declaration or similar documentation.

(2) Payment of deposits, cf. paragraph 1, may be requested only for disposable packaging that has not been exported for own consumption, i.e. with a view to being made available on the Greenlandic or Faroese market.

(3) The vendor, intermediary or distributor shall on request by Dansk Retursystem A/S provide further documentation for the information referred to in paragraph 1.

(4) The request referred to in paragraph 1 shall be made digitally and in accordance with the instructions of Dansk Retursystem A/S. Dansk Retursystem A/S acknowledges receipt of the request within 1 week from the receipt of the request.

(5) Vendors, intermediaries and distributors may request payment of deposits on a monthly basis and for the first time on 1 August 2025, but no later than 6 months after the disposable packaging has been exported.

(6) Dansk Retursystem A/S pays a deposit for disposable packaging as soon as possible and no later than 5 weeks after Dansk Retursystem A/S has received the request and sufficient documentation, cf. paragraph 1.

§ 65. After consulting Dansk Retursystem A/S, the Danish Environmental Protection Agency may decide that Dansk Retursystem A/S shall halt payment of deposits to those from whom Dansk Retursystem A/S collects, cf. § 19 and § 20, for a registered disposable packaging (product type) if

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

(2) The Danish Environmental Protection Agency may decide, in consultation with Dansk Retursystem A/S, that Dansk Retursystem A/S shall stop the payment of deposits to those from whom Dansk Retursystem A/S collects, cf. § 19 and § 20, for a disposable packaging item that has not been registered pursuant to § 10 or that unlawfully bears a deposit mark pursuant to § 25.

(3) Dansk Retursystem A/S promptly informs the persons from whom Dansk Retursystem A/S collects, cf. § 19 and § 20, for which disposable packaging Dansk Retursystem A/S is thus not paying a deposit and any special recognition features in the packaging. At the same time, Dansk Retursystem A/S ensures that return machines with a central control unit that are installed at the location of return recipients no longer pay deposits for the disposable packaging in question.

(4) Dansk Retursystem A/S shall not pay deposits if those from whom Dansk Retursystem A/S collects, cf. § 19 and § 20, knew or should have known that no deposit has been paid to Dansk Retursystem A/S for the disposable packaging, cf. paragraphs 2 and 3.

(5) Dansk Retursystem A/S collects deposits and fees due from the vendor in question if it can be proved that the vendor is responsible for paying deposits and fees to Dansk Retursystem A/S for the disposable packaging in question.

§ 66. If Dansk Retursystem A/S halts the payment of deposits for a disposable packaging item, cf. § 65, and this is not due to conditions for which the vendor marketing the packaging is responsible, Dansk Retursystem A/S assigns the user a new EAN barcode and GTIN which is solely valid for the Danish market. Dansk Retursystem A/S shall notify the vendor with reasonable notice of the time from which the vendor shall use the assigned new EAN barcode and GTIN. Marketing of packaging with the previously used EAN barcode and GTIN, which was only valid for the Danish market, is not permitted after this date.

Chapter 14

Handling compensation

§ 67. Dansk Retursystem A/S pays no later than 4 weeks after receipt of reporting, cf. § 53, handling compensation for refillable packaging to shops that have registered for Dansk Retursystem A/S, cf. § 21. Payment of the handling compensation for packaging that the shop has taken back in a calendar month is based on information reported to Dansk Retursystem A/S, cf. § 53.

(2) No later than 4 weeks after receiving data from the central data unit, cf. § 63(3), or after counting, cf. § 63(4), Dansk Retursystem A/S pays handling compensation for disposable packaging to shops registered with Dansk Retursystem A/S, cf. § 21. The payment of the handling compensation for disposable packaging that the shop has taken back is based on data received by Dansk Retursystem A/S, cf. § 61(2).

(3) On request from the shop, Dansk Retursystem A/S sends the shop a statement of the information according to paragraph 1 which forms the basis for calculation of the handling compensation. If the shop has so requested, the statement shall also be sent to the distributor, if this is registered with Dansk Retursystem A/S, cf. § 19.

(4) The handling compensation reflects the time costs for shops (converted to wage costs), which may be related to sorting of refillable packaging and preparation of disposable packaging in the collection material from Dansk Retursystem A/S. For the purposes of the handling compensation, the packaging is divided into the following return groups:

- 1) Refillable glass packaging.
- 2) Refillable plastic packaging.
- 3) Disposable aluminium packaging.
- 4) Disposable steel packaging.
- 5) Disposable plastic packaging < 1.0 litres.
- 6) Disposable plastic packaging ≥ 1.0 litres.
- 7) Disposable glass packaging.
- 8) Disposable packaging made from other materials.

(5) Dansk Retursystem A/S prepares guidelines for the calculation of handling compensation by the company.

(6) Dansk Retursystem A/S revises, on the basis of the guidelines, the rates on which the payment of handling compensation to each individual shop, cf. paragraph 4, is based every four years, and for the first time on 1 January 2021. Draft revised rates shall be sent to the Danish Environmental Protection Agency for approval by no later than 1 November of the previous year.

§ 68. Dansk Retursystem A/S checks that shops allocated handling compensation prepare disposable packaging in accordance with the guidelines of Dansk Retursystem A/S, cf. § 55(3) and undertake the sorting of refillable packaging in accordance with the guidelines from Dansk Retursystem A/S.

(2) Dansk Retursystem A/S may decide to halt the payment of handling compensation to a shop for a calendar month at a time if the shop does not sufficiently separate refillable packaging or prepare the disposable packaging, and this is not due to a shortage of boxes, trays, collection material or other special circumstances.

(3) Dansk Retursystem A/S prepares a procedure for the check under paragraph 1 and the administration basis for the decisions by the company under paragraph 2 to halt the payment of handling compensation to shops.

§ 69. Dansk Retursystem A/S may pay additional compensation to shops that buy and install compactors and security container systems at their own expense. The shops shall follow the guidelines laid down in § 71(2) and comply with the conditions laid down in § 74(2).

(2) No later than 4 weeks after receiving data from the central data unit, cf. § 664(3), or after counting, cf. § 64(4), Dansk Retursystem A/S pays additional compensation for disposable packaging to shops registered with Dansk Retursystem A/S, cf. § 21. The payment of additional compensation for disposable packaging taken back by the shop is based on data received by Dansk Retursystem A/S, cf. § 61(2).

(3) On request from the shop, Dansk Retursystem A/S sends the shop a statement of the information according to paragraph 2 which forms the basis for calculation of the additional compensation. If the shop has so requested, the statement shall also be sent to the distributor, if this is registered with Dansk Retursystem A/S, cf. § 19.

(4) The additional compensation is compensation to shops for investment in own compactors or security container systems and their service. The additional compensation corresponds to Dansk Retursystem A/S' corresponding expenses by lending and installing equipment, cf. § 71.

(5) Additional reimbursement may be paid for the number of returned packaging that is below the amount of return determined in accordance with § 72.

(6) Dansk Retursystem A/S prepares guidelines for the company's calculation of additional compensation.

(7) Dansk Retursystem A/S calculates, on the basis of the guidelines referred to in paragraph 6, every four years and for the first time on 1 January 2021, the rates on the bases of which the payment of the additional compensation to each individual shop is calculated. Draft revised rates shall be sent to the Danish Environmental Protection Agency for approval by no later than 1 November of the previous year.

(8) Additional compensation for investment in own equipment shall be paid for up to 6 years after the purchase of new equipment.

(9) When purchasing used equipment, Dansk Retursystem A/S can calculate a pro rata additional compensation based on the equipment's expected residual life. Additional compensation for the purchase of second-hand equipment presupposes that the equipment functions as efficiently as new factory equipment.

§ 70. Dansk Retursystem A/S monitors that shops that receive additional compensation provide adequate service of equipment and comply with the conditions laid down in § 71(2).

(2) Dansk Retursystem A/S may decide to halt the payment of additional compensation to a shop for one calendar month at a time, if the shop does not comply sufficiently with the conditions laid down in § 71(2).

(3) Dansk Retursystem A/S prepares a procedure for the check under paragraph 1 and the administration basis for the decisions by the company under paragraph 2 to halt the payment of additional compensation to shops.

Chapter 15

Loan, rental and installation of compressors, security container systems, central control units, etc. and cleaning of return machines

§ 71. Dansk Retursystem A/S can enter into an agreement with return recipients who have installed return machines for lending, renting and installation of compactors and security container systems. Dansk Retursystem A/S may make the installation of compactors and security container systems conditional on the return recipient paying rent, cf. § 72. Dansk Retursystem A/S publishes the general terms and conditions for loan, rental and installations of compressors and security container systems on www.danskretursystem.dk.

(2) Dansk Retursystem A/S lays down guidelines for requirements for compactors and safety container systems, including technical specifications, guidelines for placement, installation, connection, etc.

(3) Return recipients who have a compactor or a safety container system installed by Dansk Retursystem A/S must follow Dansk Retursystem A/S' instructions regarding the operation, maintenance and safety conditions of the compactor or the safety container system, etc. and other conditions that Dansk Retursystem A/S lays down for the loan or rental.

(4) The return recipient shall allow Dansk Retursystem A/S and the authorities access in order to carry out inspection, testing, repairs, technical alterations, maintenance updating, etc. of the compressors and security container systems mentioned in paragraph 1, including the installation of new compressors, including the installation of new compressors and security container systems.

§ 72. Dansk Retursystem A/S prepares an assessment each year of the volume of disposable packaging that a return recipient should take back for it to be economically viable for Dansk Retursystem A/S to loan out and install equipment covered by § 71(1) at the location of return recipients, as well as an assessment of the rent that the return recipient should pay if the return recipient does not take back a sufficient volume of disposable packaging.

§ 73. Return recipients can purchase and install compactors and security container systems at their own expense.

(2) Return recipients who purchase and install equipment in accordance with paragraph 1, shall

- 1) follow the guidelines of Dansk Retursystem A/S, cf. § 71(2),
- 2) give Dansk Retursystem A/S access to install equipment covered by § 74(1),
- 3) follow the instructions of Dansk Retursystem A/S relating to equipment covered by § 74(1), cf. § 74(3), and
- 4) use the collection material that Dansk Retursystem A/S directs, cf. § 58(1).

§ 74. Dansk Retursystem A/S may enter into an agreement with return recipients on the loan or rental of central control units, security cameras or other technical equipment. Dansk Retursystem A/S installs the equipment at the location of return recipients.

(2) Dansk Retursystem A/S determines the volume of disposable packaging that return recipients must take back so that the equipment covered by paragraph 1 can be lent by Dansk Retursystem A/S. Return recipients who take a small amount of disposable packaging back may rent equipment covered by paragraph 1 of Dansk Retursystem A/S.

(3) Return recipients who have installed equipment covered by paragraph 1 shall follow Dansk Retursystem A/S' instructions regarding operation, maintenance and

safety conditions, etc., as well as other contractual terms which Dansk Retursystem A/S lays down for the loan or rent.

(4) Return recipients give Dansk Retursystem A/S and the authorities access to inspection, testing, repairs, technical changes, maintenance, updating, etc. of the installed equipment covered by paragraph 1, including the installation of new equipment.

Chapter 16

Dansk Retursystem A/S

Use of deposits recorded as income

§ 75. Dansk Retursystem A/S shall use non-redeemed deposits, which the company pursuant to § 9c(1) of the Act has recorded as income, for purposes within the schemes regulated in this Order, without prejudice to paragraph 3 and § 76.

(2) Dansk Retursystem A/S shall use deposits recorded as income before other costs, to ensure that the company's commitment to pay deposits according to the rules in this Order is upheld. Dansk Retursystem A/S may then, prior to other costs, use deposits recorded as income to secure the company against losses as a result of payment receptions for deposits and fees. The Environmental Protection Agency can require Dansk Retursystem A/S to reduce or increase the size of the amount that is thereby available to consolidate the company.

(3) Dansk Retursystem A/S shall, after consolidation, cf. paragraph 2, use deposits recorded as income to cover the costs of the Danish Tax Authority's supervision and administration, cf. § 102(2).

(4) Dansk Retursystem A/S shall, after consolidation, cf. paragraph 2, and covering costs of the Danish Tax Authority's supervision, cf. paragraph 3, cover costs of information measures, cf. § 35 and amounts paid under § 84, with deposits recorded as income derived from non-redeemed deposits on disposable plastic packaging.

(5) After consolidation, cf. paragraph 2, covering costs of the Danish Tax Authority's supervision, cf. paragraph 3, and covering costs, cf. paragraph 4, Dansk Retursystem A/S may use deposits recorded as income to cover costs of

- 1) administration, operation, control and supervision by the Danish Environmental Protection Agency in connection with the schemes laid down in the Order, and
- 2) collection etc. of packaging that has not been registered with Dansk Retursystem A/S or which is not covered by the Order, cf. § 57.

§ 76. If, following consolidation by Dansk Retursystem A/S, coverage of expenditure in accordance with § 75, there is a further amount available from deposits recorded as income, Dansk Retursystem A/S can use the deposits recorded as income for subsidies for the public good, including for the establishment of environmental measures, education, information, research and other relevant environmental projects. Deposits recorded as income which are used for grants for non-profit purposes, can be paid to persons, foundations, institutions, public authorities and associations, etc.

(2) Dansk Retursystem A/S may not use deposits recorded as income for grants for public benefit purposes if this would constitute State aid within the meaning of the FEU Treaty if the State disbursed the funds.

(3) Deposits recorded as income which remain in Dansk Retursystem A/S after the Order ceases to be in effect shall be paid out by the board of the company for the public good, cf. paragraph 1.

§ 77. Dansk Retursystem A/S may pay costs for the purposes mentioned in § 75(5)(1) via the fees on packaging if the costs cannot be met or can only partly be met by deposits recorded as income.

Dansk Retursystem A/S' expenditure

§ 78. Dansk Retursystem A/S shall, in accordance with the rules laid down in the Order, bear necessary and reasonable costs in connection with the schemes covered by the Order, without prejudice to paragraph 2. The following costs are considered necessary and reasonable:

- 1) Handling remuneration to shops and administration connected therewith, cf. § 67.
- 2) Additional compensation to shops and administration in connection therewith, cf. § 69.
- 3) Demanding and repaying deposits for disposable packaging and administration in connection therewith.
- 4) Payment of deposits to vendors, intermediaries and distributors who have exported disposable packaging, cf. § 64, and administration in connection therewith.
- 5) Collection of disposable packaging subject to deposit and administration connected therewith.
- 6) Administration and preparation of regulations covered by the Order.
- 7) Supervision, control and administration by the authorities in connection with the schemes.
- 8) Other costs associated with administration and control of the schemes.

(2) Dansk Retursystem A/S incurs necessary and reasonable costs associated with

- 1) collection etc. of packaging that has not been registered with Dansk Retursystem A/S or which is not covered by the Order, cf. § 57, and
- 2) activities, etc. associated with tasks undertaken in accordance with § 69(5) and § 83(2) to (4).

§ 79. Dansk Retursystem A/S shall pay an annual amount to the Environmental Protection Agency to cover the Agency's documented costs in relation to monitoring, control and administration as well as in relation to administration in connection with the deposit and return scheme and external support for this.

(2) Dansk Retursystem A/S also pays annually an amount for the supervision and administration by the Danish Environmental Protection Agency and Danish Tax Authority in accordance with § 111a of the Act.

§ 80. Dansk Retursystem A/S may pay a maximum dividend on the corporate capital invested in the company equal to an amount calculated as the net registered capital paid into the company multiplied by a rate set for a full year at the reference interest rate known as the "Copenhagen Interbank Offered Rate"

(CIBOR 12 months) published by the Danish National Bank on 31 December of the accounting year, plus one per cent.

(2) Payment of dividends shall take place subject to the provisions in this regard in the Danish Limited Liability Companies Act (Danish Companies Act).

(3) Amounts calculated in accordance with paragraph 1 which are not paid in accordance with paragraph 2 may be paid in subsequent years subject to paragraph 2.

Special obligations in connection with the operation of Dansk Retursystem A/S

§ 81. Dansk Retursystem A/S shall invite tenders for its purchases of products and services in accordance with the provisions under EU law applicable to the State.

§ 82. Dansk Retursystem A/S may only take out loans that have been approved by the Environmental Protection Agency. Dansk Retursystem A/S may only mortgage assets with the approval of the Environmental Protection Agency.

(2) The Danish Minister of Environment may approve that Dansk Retursystem A/S takes out a loan, including for the implementation of costs covered by § 75(3) to (5), and pledges assets.

(3) The Danish Minister of Environment may make an approval in accordance with paragraph 2 conditional and impose conditions, including

1) taking a loan to cover costs included in § 75(3) to (5) is done with a view to Dansk Retursystem A/S at a later date using deposits recorded as income to repay the loan including interest, etc. and

2) the repayment of loans to cover costs included in § 75(3) to (5) is secured on an ongoing basis by making repayments, interest payments, etc. on the loan in the budget before using deposits recorded as income for the purposes described in § 76.

(4) Dansk Retursystem A/S shall only acquire real estate and buildings subject to the approval of the Environmental Protection Agency.

(5) Fees and deposits, paid to Dansk Retursystem A/S and interest thereon, must be placed in an account with a financial institution and may only be used for the payment of costs and deposit payments in accordance with the rules laid down in the Order.

§ 83. Dansk Retursystem A/S shall not carry on any business other than the administration, etc., of the schemes that are covered by the rules set out in this Order and the Act, nor take on obligations, including payment of costs, that are not concerned with the said administration, etc., without prejudice to paragraphs 2 to 4.

(2) The Environmental Protection Agency may approve activities on the part of Dansk Retursystem A/S – including the acquisition of materials and know-how – that are naturally associated with the tasks carried on by Dansk Retursystem A/S in accordance with this Order, including activities, the purpose of which are to ensure that other deposit-bearing packaging items can be received in reverse vending machines.

(3) However, as a naturally associated activity, Dansk Retursystem A/S can collect refillable packaging without the approval of the Environmental Protection Agency, though cf. § 8(3)–(5). It is a condition that Dansk Retursystem A/S has

previously entered into agreement with one or more vendors who take back the packaging in question with a view to reuse, cf. § 7(1) to (2).

(4) The Environmental Protection Agency may in addition give approval to Dansk Retursystem A/S to undertake activities in connection with monitoring under this Order, including storing packaging that has been confiscated or seized and the destruction of such packaging if the said packaging is not legalised or sold off at auction in accordance with § 111a(4) of the Act.

(5) The Environmental Protection Agency may make conditional approvals, in accordance with paragraphs 2 and 4, and lay down more detailed conditions, including that

- 1) Dansk Retursystem A/S shall maintain a separate account, etc. for the activities,
- 2) The costs incurred by Dansk Retursystem A/S in connection with the activities shall be financed by the users who must be assumed to benefit from them,
- 3) Dansk Retursystem A/S must provide security for the financial obligations that Dansk Retursystem A/S undertakes in connection with the activities;
- 4) Dansk Retursystem A/S shall cease the activities without further notice if the Environmental Protection Agency deems that they are incompatible with legislation (including EU law), and that
- 5) The activities are limited in time.

Measures to reduce certain disposable plastic products in nature and in public collection systems

§ 84. Dansk Retursystem A/S shall pay an amount to the Danish Environmental Protection Agency annually. The amount shall cover the costs of

- 1) municipal and state clean-up of litter from disposable plastic packaging covered by the Order and by Directive 904/2019 Annex Part E, and their subsequent transport and treatment, and
- 2) the municipal and state collection of waste from disposable plastic packaging covered by the Order and by Directive 904/2019 Annex Part E, discarded in public collection systems, and their subsequent transport and treatment.

(2) The amount is DKK 100 000.

(3) The Environmental Protection Agency shall indicate the specific procedure for the payment, cf. paragraph 1. The Danish Environmental Protection Agency informs Dansk Retursystem A/S about the method and the deadline for payment.

Chapter 17

The auditing company

§ 85. Dansk Retursystem A/S enters an agreement with a state-authorised or registered auditor independent of Dansk Retursystem A/S (the auditing company) on the reporting by vendors, intermediaries and distributors of information to the auditing company on marketed packaging, on the forwarding by the operator of data on returned and collected disposable packaging, cf. § 60(1) and § 61(1), and on the storage, processing and forwarding of information by the auditing company in accordance with the rules in this Order. The auditing company may not at the same time be the auditor of Dansk Retursystem A/S or companies represented on

the board of Dansk Retursystem A/S. Dansk Retursystem A/S sends a copy of the current agreement to the Environmental Protection Agency.

(2) Dansk Retursystem A/S shall inform all vendors, intermediaries and distributors of the auditing company to which reporting is to take place.

§ 86. In cooperation with the auditing company, Dansk Retursystem A/S shall lay down control instructions with a view to the auditing company being able to carry out reconciliation and analysis of the probability that the data reported by the vendors and distributors are correct.

(2) The auditing company reports to Dansk Retursystem A/S on deviations from expected and usual reports from vendors, intermediaries and distributors on marketed packaging distributed among sales groups. Dansk Retursystem A/S requests the auditing company to the extent necessary to collect further information from the vendor, intermediary or distributor. The auditing company forwards the additionally collected information to Dansk Retursystem A/S with a view to enabling Dansk Retursystem A/S to investigate the cause of the deviations.

(3) If the auditing company becomes aware that major deviations have taken place from the established procedures, etc. for the transfer of data and information, cf. paragraph 1 and §§ 60, 61, 62 and 88, the auditing company informs the Danish Environmental Protection Agency.

§ 87. The auditing company has the obligation to treat and store information reported to the company according to the rules in this Order in a manner that inspires confidence. inter alia that the access by unauthorised persons and other misuse can be prevented. The same applies to information that may have been communicated to the auditing company in accordance with previously applicable rules.

(2) If the agreement between Dansk Retursystem A/S and the auditing company is terminated, the auditing company shall ensure that reported and collected information and IT equipment which holds the information are only transferred to another auditing firm that has reached agreement with Dansk Retursystem A/S in accordance with § 86(1). If Dansk Retursystem A/S has not entered into an agreement with another auditing company, the information and IT equipment containing the information shall be handed over to the Danish Environmental Protection Agency. The Environmental Protection Agency may decide that the information and IT equipment must be handed over to another auditing company or destroyed.

(3) The Environmental Protection Agency may order Dansk Retursystem A/S to terminate the agreement with an auditing company if the Agency determines that the agreement made is not consistent with the administration in accordance with the Act or the rules set out in this Order.

Instructions for IT security within Dansk Retursystem A/S

§ 88. Dansk Retursystem A/S lays down in cooperation with the company's auditor control instructions with procedures for IT security in Dansk Retursystem A/S. The auditor shall in accordance with the control instructions maintain ongoing monitoring with a view to ensuring that IT security and the storage, processing and forwarding of data in Dansk Retursystem A/S follows the procedures and rules laid down in this Order.

(2) In order to inform the Danish Environmental Agency, Dansk Retursystem A/S sends the Agency a copy of the control instructions mentioned in paragraph 1.

Chapter 18

Budget, accounting and auditing, etc. for Dansk Retursystem A/S

Annual report

§ 89. Dansk Retursystem A/S is covered by the rules applicable at the time in question in respect of the preparation and auditing of annual reports for limited companies.

(2) In the management statement in the annual report, Dansk Retursystem A/S shall, in addition to what is required under the rules applicable at the time in question in respect of the preparation of annual reports for limited companies, inform about

- 1) the return percentages for beverage packaging,
- 2) the share of reported sale volumes for respectively disposable packaging and refillable packaging and
- 3) the company's objectives for productivity, effectiveness and savings and the status for achieving them.

(3) The Environmental Protection Agency can determine that the annual report shall contain further information than that stated in paragraph 2(1)–(3).

(4) Dansk Retursystem A/S must submit the audited annual report to the Danish Environmental Protection Agency at the same time as the annual report is submitted to the Danish Business Authority in accordance with the rules in the Danish Financial Statements Act.

Annual reporting to the Environmental Protection Agency

§ 90. Dansk Retursystem A/S prepares each year an internal annual report to the Environmental Protection Agency, containing

- 1) profit and loss accounts for fees and costs charged for each accounting area,
- 2) calculation of deposits received under § 36 and paid under § 63, changes in deposits due in the accounting year and calculation of deposits due at the conclusion of the accounting year and
- 3) calculation of deposits recorded as income and the use thereof in the accounting year, cf. § 75 and § 76, and calculation of costs incurred by the end of the accounting year that are expected to be covered by future deposits recorded as income, cf. §§ 75 to 77.

(2) The internal annual report shall cover the same period and be prepared according to the same accounting principles as the annual report, cf. § 89(1).

(3) The annual report shall be prepared so that the Environmental Protection Agency may supervise Dansk Retursystem A/S' conditions in accordance with the provisions of the Order.

(4) The Environmental Protection Agency can determine that the half-year report shall contain further information than that set out in paragraph 1(1)–(3).

(5) The annual report shall be signed by the persons referred to in the Financial Statements Act's rules on the presentation of the annual report and shall be sent

to the Danish Environmental Protection Agency at the latest at the same time as the submission of the annual report, cf. § 89(4).

Half-yearly reporting to the Environmental Protection Agency

§ 91. Dansk Retursystem A/S prepares each year a half-year report to the Environmental Protection Agency, which covers the first six months or the company's accounting years and contains

- 1) profit and loss accounts for fees and costs charged for each accounting area,
- 2) calculation of deposits received under § 36 and paid under § 63 and § 64, changes in deposits due in the period and calculation of deposits due at the conclusion of the accounting period and
- 3) use of deposits recorded as income in the accounting period, cf. §§ 75 to 77, and calculation of costs incurred by the end of the accounting period, cf. §§ 75 to 77, that are expected to be covered by future deposits recorded as income.

(2) Dansk Retursystem A/S prepares the half-year report according to the same accounting principles used in the company's annual report, cf. § 89(1).

(3) The Environmental Protection Agency can determine that the half-year report shall contain further information than that set out in paragraph 1(1)–(3).

(4) The half-year report is signed by the operational management of Dansk Retursystem A/S and sent to the Environmental Protection Agency no later than 15 September.

Budget

§ 92. Dansk Retursystem A/S prepares a draft budget for the following calendar year. The budget shall be accompanied by a description of:

- 1) Dansk Retursystem A/S's target for the collection percentage in the coming year and the following two budget years,
- 2) Dansk Retursystem A/S's activities in the coming year,
- 3) Dansk Retursystem A/S's targets for productivity, effectiveness and savings in the coming years, cf. § 89(2)(3),
- 4) the basis for the non-redeemed deposits that Dansk Retursystem A/S expects to record as income and the use of deposits recorded as income and
- 5) the basis for the setting by Dansk Retursystem A/S of the operating fees for the coming year.

(2) The budget shall be prepared in such a manner that the Danish Environmental Protection Agency can carry out monitoring of the affairs of Dansk Retursystem A/S in accordance with the provisions of this Order and shall contain a detailed description of the assumptions on which the budget is based, including a description of the basis for the budgeted fee income.

(3) The Environmental Protection Agency may lay down further guidelines for the preparation by Dansk Retursystem A/S of the budget and the basis for calculation of operational charges.

(4) Dansk Retursystem A/S shall send the draft budget referred to in paragraph 1 to the Danish Environmental Protection Agency no later than 15 September of the year preceding the beginning of the budget year. Within 2 months of receipt of the budget, the Danish Minister of Environment shall send the Danish Environmental Protection Agency's comments on the budget to Dansk Retursystem A/S.

(5) Together with the draft budget for the following calendar year, Dansk Retursystem A/S shall send:

- 1) information on the fee fixed for wasted journeys to and from return recipients, cf. § 40(2),
- 2) information on the payment determined for collection material in the budgetary year, cf. § 58(2) and
- 3) assessment of the volume of returns that makes it financially viable for Dansk Retursystem A/S to loan out equipment, and the assessment of any rental that may be charged, cf. § 72.

(6) Dansk Retursystem A/S shall immediately inform the Danish Minister of Environment if budget deviations of significant importance for the company's operation and administration of the deposit and return system are found.

Registration systems, etc.

§ 93. Dansk Retursystem A/S shall plan business procedures that ensure that the company records, on an on-going basis, the direct and indirect costs and revenues associated with the individual accounting areas, etc., so that the company's activities can be implemented in accordance with the rules of this Order and so that fees can be set for each sales group on a detailed and cost-genuine basis of calculation.

§ 94. Dansk Retursystem A/S shall prepare a description of the company's registration of transactions according to the provisions in the Danish Bookkeeping Act. The description shall be accompanied by a detailed description of the company's business process for registration and the distribution of costs and revenues to the individual accounting areas.

Revision and monitoring

§ 95. The Environmental Protection Agency may lay down, in audit instructions for Dansk Retursystem A/S, guidelines for work carried out by the company's auditor as elected by the Annual General Meeting in support of the Environmental Protection Agency's monitoring of compliance with the provisions of this Order.

(2) The audit instructions may further contain guidelines for reporting by the auditor.

§ 96. Dansk Retursystem A/S and the auditing company shall on request pass on any information to the Environmental Protection Agency for the purpose of supervising the company and implementing the Act and the rules in this Order, including irregularities in connection with the administration of the regulations covered by the Order. Dansk Retursystem A/S and the auditing company shall further pass on information of their own accord to the Environmental Protection Agency that is important for the Agency's supervision and enforcement.

(2) Dansk Retursystem A/S and the auditing company shall on request obtain and provide to the Environmental Protection Agency information and documentation of every kind on administration of the regulations covered by the Order and the situation of the company. Dansk Retursystem A/S and the auditing company shall further on request undertake the investigations and calculations that the Agency considers are necessary for monitoring by the authorities, cf. § 102.

Chapter 19

Transfer of Dansk Retursystem A/S' shares and assets to the State

§ 97. The right to purchase shares in Dansk Retursystem A/S enjoyed by the Danish Minister of Environment, cf. § 9e(1) of the Act, shall be recorded in the company's share register.

(2) Dansk Retursystem A/S must submit a copy of the company's share register to the Danish Minister of Environment and immediately inform the Danish Minister of Environment of the change of ownership by copy of the listing thereof in the share register.

(3) The Danish Minister of Environment informs shareholders recorded in the share register in writing if the Danish Minister of Environment wishes to exercise the right to acquire the shares in Dansk Retursystem A/S. The notification shall state the legal basis for the acquisition, the circumstances that justify it, the calculation and size of the fee, a deadline of at least 14 days and the location for any share certificates to be sent. Shareholders may object to the calculation of the remuneration at the time of the delivery of the share letters. Upon receipt of the share letters, the Danish Minister of Environment shall pay the remuneration to the shareholders within 5 working days.

(4) Following acquisition of the shares, the Danish Minister of Environment shall be recorded as a shareholder in the share register of Dansk Retursystem A/S.

§ 98. The Danish Minister of Environment informs Dansk Retursystem A/S in writing if the Danish Minister of Environment wishes to exercise the right to acquire the assets of Dansk Retursystem A/S, cf. § 9e(2) of the Act. The notice shall state the legal basis for the acquisition, the circumstances justifying the acquisition, the assets acquired and a time for their collection, which is not earlier than 5 working days after the notification. It may be stated in the notification that the detailed information on the assets that are being acquired and the date for their collection will only be given after an inspection under paragraph 6.

(2) The fee for acquired assets consists of their book value on the day before their collection after depreciation for the period after the previous accounting year with an amount corresponding to the income on fees that the company has maintained in the period to cover depreciation of the acquired assets.

(3) Dansk Retursystem A/S shall, upon request, provide assistance in connection with the collection of assets. The company shall further of its own accord provide all written material, including contracts, guarantee certificates, correspondence, drawings and instructions for use, etc. relating to the assets acquired.

(4) The parties shall sign a list of assets acquired in connection with collection.

(5) After collection, Dansk Retursystem A/S shall forward to the Danish Minister of Environment a documented statement of the amount of the remuneration, cf. paragraph 2. After receipt of the calculation, the Minister pays the remuneration to Dansk Retursystem A/S within five working days. In the case of appeal against the size of the fee, the Minister shall pay the undisputed part of the fee by the deadlines and the rest within five working days after the appeal has been decided.

(6) The Danish Minister of Environment or a person authorised by him to do so may inspect Dansk Retursystem A/S' assets, including carrying out technical inspections and test runs, etc., to confirm the nature, condition and functioning of the assets prior to any acquisition. On request, Dansk Retursystem A/S shall provide assistance in connection with an inspection.

Chapter 20

Administrative provisions

§ 99. In accordance with this Order, Dansk Retursystem A/S shall collect from producers and importers deposits and fees due every calendar month, without prejudice to § 37, § 38, § 39 and paragraph 4.

(2) Dansk Retursystem A/S charges a deposit for disposable packaging with primary marking from the vendor on the basis of the statement that the auditing company, cf. § 85, sends to Dansk Retursystem A/S pursuant to § 62(1).

(3) Dansk Retursystem A/S collects deposits, cf. paragraph 2, no later than two weeks after the auditing company has calculated the number of disposable packaging items distributed by deposit groups for which deposit shall be paid, cf. § 62. Dansk Retursystem A/S sends a specified invoice to the vendor.

(4) Dansk Retursystem A/S collects deposits for packaging registered with secondary marking and payment for the costs for printing deposit labels, cf. §§ 29, 32 and 34. It is a condition for the supply of self-adhesive deposit labels that the producer and importer have paid deposits to Dansk Retursystem A/S as well as the

costs for printing deposit labels. If the vendor is not required to report on disposable packaging placed on the market with secondary marking, see § 48(4), it is a further condition for the delivery of deposit labels that the vendor has paid the operating fee as an average fee.

(5) Dansk Retursystem A/S collects operating costs from vendors no later than two weeks after the auditing company has calculated the number of packaging items distributed by sales groups for which operating costs shall be paid, cf. § 62, without prejudice to paragraph 4. Dansk Retursystem A/S sends a specified invoice to the vendor.

(6) Payment of fees, costs for printing and deposits for self-adhesive deposit labels and debt deposits, etc. must be made to Dansk Retursystem A/S no later than 15 days from the invoice date. If payment is not timely, interest must be paid. The interest is charged from the day payment is due and in other respects according to § 90(3) of the Act.

(7) If the amounts due have not been paid to Dansk Retursystem A/S within 14 days of the request, Dansk Retursystem A/S will refer the case to the courts.

(8) In small debt cases, Dansk Retursystem A/S may, as an alternative to bringing an action before the courts, enter into appropriate instalment schemes with the debtor for the settlement of the debt relationship.

§ 100. If a vendor does not perform the reporting required under this Order, cf. Chapter 10, Dansk Retursystem A/S may decide on an estimated sale that can form the basis for the fee collection, the payments received and made for deposits, etc.

(2) If a vendor has given incorrect information on the number of marketed beverage packaging items and for this or other reasons has paid too little in fees or deposits, Dansk Retursystem A/S will collect the amount owing. Dansk Retursystem A/S may decide on an estimated sale to form the basis for the fee collection and payment receptions for deposits. The collection for the estimated sale shall be based on any previous reports and calculations for returned packaging as well as counting of empty packaging in accordance with § 59. If Dansk Retursystem A/S observes important or unusual deviations in the report of marketed packaging, cf. § 62(1), Dansk Retursystem A/S may for the purpose of determining the estimated sale, collect necessary information on return and sales volumes at product type level from the auditing company. The Environmental Protection Agency is informed that such data are being collected.

(3) If a vendor has paid too much in fee or deposit, the overpaid amount must be repaid by Dansk Retursystem A/S within 14 days after the relationship has been established by Dansk Retursystem A/S.

§ 101. Dansk Retursystem A/S may send and communicate the following as digital communication, including on digital portals:

- 1) Decisions on registration, etc., cf. §§ 9 to 24.
- 2) Notification of fees determined, cf. § 41.
- 3) Information on the background for reporting, cf. § 44 and § 45.
- 4) Statement of the basis for paid handling compensation to shops, cf. § 67(3) and § 69(3).
- 5) Detailed invoices for and collection of deposits and charges from vendors, cf. § 98(3) and (5).
- 6) Other communication.

(2) On request, Dansk Retursystem A/S will send the information referred to in paragraph 1 by letter.

(3) Dansk Retursystem A/S, however, always sends notice of termination of deposit payment, cf. § 65, and other intrusive decisions by letter.

Chapter 21

Supervision, control and publication

Supervision

§ 102. The Environmental Protection Agency shall carry out inspections to ensure that the rules in this Order are being complied with, see, however, Paragraph 2.

(2) The Danish Tax Authority and the Danish Environmental Protection Agency shall supervise compliance with the rules laid down in Chapters 4 to 6 of this Order and carry out the administrative administration as a result of § 110a(1) and § 111a of the Act.

§ 103. Dansk Retursystem A/S informs the Danish Environmental Protection Agency about guidelines drawn up by Dansk Retursystem A/S in accordance with § 16(2), § 54(3) and § 67(5) and § 69(6), the control procedure and administrative basis under § 68(3), the control instruction to the auditing company pursuant to § 86(1) and the descriptions drawn up in accordance with § 94. If the guidelines, control instructions or descriptions pursuant to these provisions are substantially amended, Dansk Retursystem A/S shall also inform the Danish Environmental Protection Agency.

Verification

§ 104. Dansk Retursystem A/S shall perform on-going checks of compliance with the rules on marking of disposable packaging, collection and payment of deposits, and the registration of vendors and intermediaries with Dansk Retursystem A/S. The checks shall be carried out through observations at places to which there is general public access.

(2) Dansk Retursystem A/S can collect additional data on sale and return quantities at product type level from the auditing company, if the information according to § 61(2) is insufficient to assess the basis for any decision under § 65 for the payment of deposits. The Environmental Protection Agency is informed that such data are being collected.

§ 105. Vendors, intermediaries, distributors and other return recipients shall on request from the auditing company, Danish Environmental Protection Agency or Danish Tax Authority forward any information and documentation to the auditing company and the authorities on the marketing of beverage packaging by the company for a specified period. It may be determined in this connection that the vendor, intermediary, distributor or any other return recipient shall at their own expense invite a state-authorised or registered auditor to examine the invoices of the period and that the auditor shall make a statement on the accuracy of the information provided.

§ 106. The auditing company shall, at the request of the Danish Environmental Protection Agency or Danish Tax Authority, inform the result of the investigation referred to in § 105. The auditing company shall also inform Dansk Retursystem A/S of the outcome of the investigation in the form of information referred to in § 62(2).

(2) If a vendor, intermediary, distributor or other returns recipient has submitted incorrect information to an extent that is not of minor significance or, following a demand, has failed to provide information that the undertaking has a duty to provide, Dansk Retursystem A/S shall report this to the Environmental Protection Agency.

Self-checks for vendors of refillable packaging and Dansk Retursystem A/S

§ 107. Vendors who market refillable packaging shall carry out self-checks once a year to ensure that:

- 1) they finance the take-back and management of waste of packaging in accordance with the requirements of § 7;
- 2) the quality of the data collected and reported on products placed on the market and waste collected and treated from these products is accurate; and
- 3) that vendors who market refillable packaging covered by the Order, report pursuant to § 50(3).

(2) Vendors of refillable packaging shall draw up a written description of the procedure and documentation for carrying out self-checks.

(3) The description referred to in paragraph 2 shall be available on request to the Environmental Protection Agency.

(4) Dansk Retursystem A/S may contribute to the practical implementation of self-checks in accordance with paragraph 1.

§ 108. Dansk Retursystem A/S must carry out self-checks once a year in order to ensure:

- 1) financial management, including that the collected contributions from the members of Dansk Retursystem A/S cover the financing of the volumes collected and that the collected contributions from the members of Dansk Retursystem A/S have been graduated in accordance with Annex 3;
- 2) the quality of the data collected and reported in accordance with Chapter 10 and § 5(1) of the Waste Data System Ordinance, and
- 3) that vendors who market refillable packaging covered by the Order, report pursuant to § 50(3).

(2) Dansk Retursystem A/S must prepare a written description of the procedure and documentation for carrying out self-checks.

(3) The description referred to in paragraph 2 shall be available on request to the Environmental Protection Agency.

Disclosure

§ 109. Dansk Retursystem A/S shall, on their website or similar, publish information about:

- 1) ownership;
- 2) vendors, intermediaries and distributors registered in accordance with §§ 10 and 22;

3) the annual operating fee, cf. § 38 and § 41;

4) the registration procedure for registration with Dansk Retursystem A/S, cf. Chapter 4, and

5) implementation of the waste management target set out in § 7(3).

(2) Vendors who market refillable packaging, covered by the Order, shall publish on their website or similar, information on the implementation of the waste management target in § 7(4).

(3) Dansk Retursystem A/S may contribute to the practical implementation of the publication in accordance with paragraph 2.

Authorised representatives

§ 110. Importers who are established in another EU Member State and who wish to market beverages in packaging may, instead of establishing themselves in this country by written mandate, appoint a representative established in Denmark.

(2) The representative shall assume the obligations and rights of the producer or importer under this Order.

(3) Representatives must, on registration, cf. § 9, hand over the mandate to Dansk Retursystem A/S.

§ 111. A natural or legal person established in Denmark who sells beverages in single-use plastic products, subject to the Order, in another EU Member State where the natural or legal person is not established shall appoint a representative in that Member State responsible for fulfilling the obligations of the natural or legal person under that Member State's extended producer responsibility scheme for packaging.

(2) The appointment in accordance with paragraph 1 shall be made by written mandate. The mandate shall, at the request of the Danish Environmental Protection Agency, be provided or submitted to the Danish Environmental Protection Agency.

Chapter 22

Decisions, appeals and guidance

§ 112. Dansk Retursystem A/S' decisions under this Order shall be accompanied by a statement of reasons. The statement of reasons shall include a reference to the legal rules under which the decision was taken. To the extent that the decision under these rules is based on administrative discretion, the statement of reasons must also indicate the main considerations governing the exercise of discretion. The statement of reasons must also include, where necessary, a summary of the facts of the case which are considered to be of significant importance to the decision.

(2) The decision must be accompanied by a guide on appeals, stating that the decision within four weeks can be appealed to the Danish Environmental Protection Agency, and that the complaint must be in writing, cf. § 113.

(3) If Dansk Retursystem A/S intends, by a decision, to place emphasis on facts which are of significant importance to the decision and of which the addressee of the decision cannot be presumed to be aware, Dansk Retursystem A/S may not make a decision until Dansk Retursystem A/S has informed the addressee of the

information and given the opportunity to make a statement. However, this only applies if the information is unfavourable for the recipient and is of significant importance for the decision.

§ 113. The decisions of Dansk Retursystem A/S under this Order can be appealed to the Environmental Protection Agency. The appeal deadline is 4 weeks from the day on which the decision was notified. The appeal must be in writing. If a complaint against a decision by Dansk Retursystem A/S is sent to Dansk Retursystem A/S, Dansk Retursystem A/S shall immediately forward the complaint to the Environmental Protection Agency.

§ 114. Dansk Retursystem A/S shall to the extent necessary provide guidance and support regarding questions within that part of the area of application of the Order relating to the operation of Dansk Retursystem A/S.

§ 115. The Environmental Protection Agency can announce exemptions from the rules in this Order. The Environmental Protection Agency can in this connection determine that further specified conditions must be met.

(2) Appeals against decisions of the Danish Environmental Protection Agency under this Order cannot be made to any other administrative authority.

Chapter 23

Penalties

§ 116. Unless a higher penalty is due under other legislation, a fine shall be imposed on any person who

- 1) fails to collect deposits or uses different deposit rates than those laid down, cf. §§ 3 and 4,
- 2) fails to take back packaging or to pay deposits, cf. § 5,
- 3) fails to ensure that refillable packaging items are included in a deposit and return system, cf. § 7(1),
- 4) fails to ensure that packaging is recycled, cf. § 7(2), § 23(3)(3) and § 24(3)(4),
- 5) fails to register or register packaging items for Dansk Retursystem A/S in accordance with §§ 9, 10 and 17,
- 6) fails to adhere to the deadlines for registration with Dansk Retursystem A/S which are specified in § 9(2), § 10(2) to (5) and § 17(1),
- 7) markets packaging not registered with Dansk Retursystem A/S, cf. § 10,
- 8) markets packaging before receiving the packaging registration proof from Dansk Retursystem A/S, cf. § 15(1),
- 9) fails to ensure that an import is accompanied by a copy of a valid packaging registration proof, cf. § 15(2),
- 10) test markets or distributes samples in contravention of § 23 or § 24,
- 11) markets, purchases, receives, stores or is in possession of disposable packaging in violation of § 25,
- 12) marks packaging in contravention of § 26,
- 13) markets packaging, marked in violation of § 26 or § 27,
- 14) produces deposit marks for primary marking in violation of § 28(1),
- 15) sells, transfers, purchases, or receives deposit marks for primary marking in violation of § 28(2) and (4),

- 16) sells, transfers, purchases, receives, stores, or is in possession of packaging that is marked with deposit marks for primary marking in violation of § 28(3) and (5),
- 17) manufactures self-adhesive deposit labels in violation of § 29(1),
- 18) sells or otherwise transfers self-adhesive deposit labels in violation of § 29(3),
- 19) buys or otherwise receives self-adhesive deposit labels from a source other than Dansk Retursystem A/S in violation of § 29(4),
- 20) is in possession of self-adhesive deposit labels in violation of § 29(5),
- 21) sells, transfers, purchases, receives, stores, or is in possession of wrongly issued self-adhesive deposit labels or products which bear wrongly issued deposit labels in violation of § 29(6),
- 22) sells, delivers or transfers self-adhesive deposit labels in contravention of § 32,
- 23) fails to pay deposits to Dansk Retursystem A/S, cf. § 36,
- 24) pays costs via fees, deposits recorded as income or other income for purposes other than those permitted under this Order, cf. § 37(2), § 38(2), § 40(2), § 73, § 75 and § 79,
- 25) fails to comply with requests by the authorities to provide information, or carry out investigations or calculations, cf. § 41(5),
- 26) fails to keep accounts of the number of packaging items marketed, cf. § 43,
- 27) fails to submit reports on marketed packaging, cf. §§ 48 and 50,
- 28) fails to register or makes incorrect registration on invoices or fails to keep accounts of returned empty refillable packaging, cf. § 52,
- 29) fails to report returned empty refillable packaging, cf. § 53,
- 30) fails to use collection material specified by Dansk Retursystem A/S, cf. § 58,
- 31) fails to prepare disposable packaging or undertakes preparation in contravention of the instructions from Dansk Retursystem A/S, cf. § 58,
- 32) copies, stores, or otherwise makes available information in contravention of § 59(6),
- 33) enters an agreement with an operator in contravention of § 60,
- 34) continues an agreement with an operator in violation of § 60,
- 35) passes on, transfers, processes or stores information in contravention of § 61, § 62(3) or § 87(1) and (2),
- 36) overrides Dansk Retursystem A/S' instructions regarding operation, maintenance and safety conditions, etc. regarding compactors, safety container systems, central control units and other technical equipment, cf. § 71(3) and § 74(3),
- 37) purchases and installs compressors and security container systems in contravention of §§ 73(2)(1) and (3) to (4),
- 38) fails to procure or procures in violation of § 81,
- 39) raises loans for purpose or on terms, pledges assets or acquires real estate or buildings not approved by the Environmental Protection Agency, cf. § 81(1),
- 40) carries on other business, takes on obligations or commences activities without approval, cf. § 82,
- 41) violates conditions laid down by the Environmental Protection Agency in an authorisation, cf. § 81(4) or exemption, cf. § 115(1),
- 42) enters an agreement with the auditing company in contravention of § 85(1),
- 43) ignores instruction to bring the cooperation with the auditing company to an end, cf. § 86(3),

44) fails to prepare and send annual reports, half-year reports and budgets, cf. § 8 and § 90,

45) overrides guidelines laid down by the Environmental Protection Agency on the preparation of the budget, cf. § 92(3),

46) fails to inform the Environmental Protection Agency of significant budget deviations, cf. § 92(6), or changes in the company's registration of transactions, cf. § 94,

47) records costs and revenues in contravention of the business procedures laid down, cf. §§ 93 and 94,

48) performs work or reports in violation of an audit instruction laid down by the Environmental Protection Agency, cf. § 95(1),

49) fails to provide or provide information and documentation or carry out investigations at the request of the Environmental Protection Agency, cf. § 96,

50) fails to notify the Environmental Protection Agency about the change of ownership in Dansk Retursystem A/S, cf. § 97(2),

51) fails to provide written material and documentation as specified in § 98(3) and (5), or fails to provide assistance, cf. § 98(3) and (6),

52) fails to provide information to the auditing company or the Environmental Protection Agency, cf. § 105,

53) fails to disclose information to the Environmental Protection Agency, cf. § 105(1) or

54) submits incorrect or misleading information or documents under the rules in this Order.

(2) The penalty may increase to imprisonment of up to 2 years if the offence is committed intentionally or through gross negligence, and if the infringement has caused damage to the environment or caused a danger of this or obtained or intended an economic advantage for the person or others, including savings.

(3) Companies, etc., (legal persons) may be held criminally liable in accordance with the regulations set out in Chapter 5 of the Penal Code.

Chapter 24

Entry into force and transitional provisions

§ 117. This Act shall enter into force on 1 July 2025.

(2) The Order shall be automatically repealed on 1 January 2029, unless otherwise specified before that date.

(3) Order No 626 of 30 May 2023 on deposits and collection, etc. of packaging for certain beverages is repealed.

(4) Pending cases, including pending exemption cases and appeals against decisions taken before the entry into force of this Order, shall be finalised in accordance with the rules laid down in Order No 626 of 30 May 2023. Appeals against decisions taken before the entry into force of this Order, and which before the expiry of the appeal deadline are brought before the Environmental Protection Agency, shall be finalised in accordance with the rules laid down in Order No 626 of 30 May 2023.

(5) Distributors, grocery shops, return recipients and intermediaries and other operators may lawfully market beverages covered by § 1(1)(3)(3) and § 1(1)(6) and (7), without deposit marking, etc., cf. § 25, until the expiry of the shelf-life date, if the beverages were purchased before 1 November 2019.

(6) Vendors who report packaging placed on the market after a decision taken before the entry into force of this Order by Dansk Retursystem A/S in accordance with the Environmental Protection Agency's exemption of 18 December 2008 to Dansk Retursystem A/S, may continue to report in accordance with the exemption for the packaging concerned, however, this would only take place after the monthly reports laid down in this Order. Changes to the reporting form for the packaging in question and reporting of packaging registered after this Order entered into force can only be made according to the rules in this Order.

The Environmental Protection Agency, XX X. XXXX

Magnus Heunicke

/ Thomas Bangsgaard Vestergaard

Annex 1

Overview of packaging covered by the Order, cf. § 1(1)

This Order shall apply to packaging for beverages covered by the product groups listed in § 1(1) of this Order.

Covered by the obligatory deposit and return system	
1 Beer under heading 2203 in the Combined Nomenclature of the European Union. <i>Beer</i>	Includes the following: – Beer with an alcohol content of more than 0.5 % vol. Does <i>not</i> include the following: – Other fermented beverages with an alcohol content of 10 % or less, including malt-based alcopops, which are included under § 1(1)(4) of this Order, below point 4 (other fermented beverages). – Other fermented beverages with an alcohol content of more than 10 % vol. which are included under § 1(1)(c) of the Danish Packaging Tax Act (fruit wine).
2 Mineral waters, lemonades and other products containing carbon dioxide, under headings 2201 and 2202 of the Combined Nomenclature of the European Union.	Includes the following: – Carbonated beverages with an alcohol content of 0.5 % vol. or less, including: – “Dansk vand” [Danish water] soda water, natural mineral water and spring water with natural or added carbon dioxide, whether or not they are flavoured. – Sweetened or flavoured carbonated soft drinks. – Other carbonated drinks not containing alcohol, as well as low-alcohol beer, wine

<p><i>Carbonated mineral water</i></p>	<p>and fruit wine, encompassing apple and pear cider, etc. with an alcohol content of 0.5 % vol. or less.</p> <p>Does <i>not</i> include the following:</p> <ul style="list-style-type: none"> – Non-carbonated beverages with an alcohol content of 0.5 % vol. or less, including concentrated juice not ready to drink, fruit and vegetable juices or must, beverages ready to drink and based on milk or chocolate and milk.
<p>3 Mixtures of non-alcoholic beverages with spirits under heading 2208 in the Combined Nomenclature of the European Union, which have an alcohol content of 10 % or less. In addition to headings 2201 and 2202 of the Combined Nomenclature of the European Union, non-alcoholic beverages also include heading 2009. Beverages produced from spirits and/or ethanol appearing as a beverage consisting of a mixture of non-alcoholic beverages and spirits are also covered.</p> <p><i>Spirits-based alcoholic soft drinks</i></p>	<p>Includes the following:</p> <ul style="list-style-type: none"> – Mixtures of spirits with: – Carbonated non-alcoholic beverages, cf. § 1(1)(2) of this Order and point 2 above. – Non-carbonated beverages, including chocolate milk and milk. – Fruit or vegetable juices or musts. <p>If the mixture's alcohol content is more than 0.5 % vol., but not more than 10 % vol.</p> <p>Does <i>not</i> include the following:</p> <ul style="list-style-type: none"> – If the alcoholic strength of the above mixtures exceeds 10 % vol., the mixture is covered by § 1(1)(a) of the Danish Packaging Tax Act (spirit).
<p>4 Other fermented beverages and mixtures or fermented beverages under heading 2206 in the Combined Nomenclature of the European Union, as well as mixtures of non-alcoholic beverages with fermented beverages under heading 2206 in the Combined Nomenclature of the European Union, if the alcohol content of the beverage or mixture is 10 % vol. or less. The exception is, however, ready-mixed gløgg (Danish mulled wine) consisting of red wine and gløgg extract, cf. § 1(1)(c) of the Danish Packaging Tax Act (fruit wine). In addition to headings 2201 and 2202 of the Combined Nomenclature of the European Union, non-alcoholic beverages also include heading 2009.</p> <p><i>Other fermented beverages</i></p> <ul style="list-style-type: none"> – including fermenting-based alcopops (based on wine, fruit wine or malt) 	<p>Includes the following:</p> <ul style="list-style-type: none"> – Other fermented beverages and mixtures of beverages with an alcohol content of 10 % vol. or less. – Mixtures of fermented beverages, i.e. beer, wine or fruit wine, with: – Carbonated non-alcoholic beverages, cf. § 1(1)(2) of this Order and point 2 above. – Non-carbonated beverages, including chocolate milk and milk. – Fruit or vegetable juices or musts. <p>If the mixture's alcohol content is more than 0.5 % vol., but not more than 10 % vol.</p> <p>Does <i>not</i> include the following:</p> <ul style="list-style-type: none"> – If the alcohol content of the above beverages or mixtures exceeds 10 % by volume, in which case the mixture is covered under § 1(1)(c) of the Danish Packaging Tax Act (fruit wine). <p>Ready-mixed gløgg consisting of red wine and gløgg extract, which is included under § 1(1)(c) of the Danish Packaging Tax Act</p>

		(fruit wine).
5	Mineral waters, waters, lemonades, iced tea and similar beverages which are ready for immediate consumption and which are non-carbonated, under headings 2201 and 2202 when packaging with these products is included in the deposit and return system. <i>Non-carbonated waters, lemonades, iced tea, etc.</i>	Includes the following: – Water, including natural or artificial non-carbonated mineral water, both with and without added sugar or other sweeteners and both flavoured and non-flavoured. If the mixture is ready for immediate consumption, as well as flavoured waters, lemonades, orangeades, iced tea and the like and if the alcohol content is 0.5 % vol. or less. Does <i>not</i> include the following: – Fruit or vegetable juices or musts. – Milk or chocolate and milk.
6	Fruit and vegetable juices (including grape must), unfermented and not containing added spirit, whether or not containing added sugar or other sweeteners under heading 2009 of the Combined Nomenclature of the European Union	
7	Juice products consisting of concentrated juice/soft drink with flavouring with added sugar, sweeteners, additives, preservatives or flavouring that are not ready for consumption and need to be diluted to be ready for consumption	

Annex 2

Marking of disposable packaging

This Annex lays down the requirements for marking disposable packaging for beverages covered by this Order, cf. §§ 25 to 27.

1. The deposit mark

1.1. The deposit mark

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

- 1) A logo consisting of two arrows, symbolising the fact that the disposable packaging is part of a deposit and return system designed for the purposes of recycling.
- 2) A letter that indicates which deposit is to be paid for the disposable packaging in question (deposit group). The deposit consists of the following:
 - a) Group A: Deposit = DKK 1.00
 - b) Group B: Deposit = DKK 1.50
 - c) Group C: Deposit = DKK 3.00
- 3) The word "Pant" [Deposit], which makes it clear to the consumer and returns recipient that the packaging in question is subject to a deposit.

- 4) A deposit code consisting of 5 black dots. Dansk Retursystem A/S can change the appearance of the deposit code after prior approval by the Environmental Protection Agency.

1.2. Size, colour and placement of the deposit mark on white background

When marking disposable packaging in marking categories 1 and 2 (primary marking), the deposit mark including the deposit code shall be printed in such a way that there is sufficient contrast between the background and the deposit mark itself, including the deposit code, cf. Figure 1. On request by the vendor, Dansk Retursystem A/S will send information on printing tolerances for the deposit mark.

The following applies to printing of the deposit mark including the deposit code:

- 1) The logo of the deposit mark, 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 point size of the lettering shall be 6 points (for the word "Pant") and 8 points (for the letter "A", "B" or "C").
- 4) The total graphic image of the deposit mark shall be 14.8 mm wide and 15.4 mm high.
- 5) the 5 dots of the deposit code must each have a radius of 1.2 mm. There shall be 0.7 mm between each dot.
- 6) The arrow logo shall be 11 mm wide.
- 7) The distance from the arrow logo to the deposit code shall be 3 mm.
- 8) The deposit mark must not be raised or profiled on the disposable packaging, so the printing must be flat.

The following applies to the background of the deposit mark (light zone):

- 1) The deposit mark including the deposit code must be printed on a white background (white light zone).
- 2) The white light zone which surrounds the deposit mark including the deposit code shall be 19.4 mm high and 18.8 mm wide.
- 3) The distance between the outer edge of the white light zone surrounding the deposit mark and to the deposit mark including the deposit code shall be at least 2 mm.
- 4) The white light zone surrounding the deposit mark can be rectangular or follow the contours around the deposit mark with respect to a distance of 2 mm.
- 5) The white light zone must not contain other figures, etc. than the deposit mark including the deposit code.

2. EAN barcode and GTIN

The EAN barcodes and the GTIN which form part of the mark shall for all marking categories always meet the current GS1 standards. Reference is made to the GS1-Handbook, published by GS1-Danmark, which is current at all times.

The following applies to the acquisition of the EAN barcode and GTIN:

- 1) Marking categories 1-3: The vendor obtains the necessary GTIN from the GS1 organisation in the home country of the vendor before registering the disposable packaging with Dansk Retursystem A/S.

- 2) Marking category 4: Dansk Retursystem A/S assigns the disposable packaging a unique Danish EAN barcode and a unique Danish GTIN when registering the disposable packaging.
- 3) Legislation marking: Dansk Retursystem A/S assigns the packaging a specifically selected EAN barcode with a GTIN that is only approved for the Danish market, especially for legalisation purposes.

EAN barcode requirements:

- 1) When placing the EN barcode in association with the deposit mark, the requirements of the GTIN-12 system for the size of the light zone of the barcode must be met.
- 2) Marking categories 1 and 2: The EAN barcode (GTIN-13, GTIN-8, GTIN-12) shall be produced in accordance with the GS1 standard for size 1.0 on boxes and size 0.8 on primary labels on disposable plastic and glass bottles.
- 3) Marking category 3: No requirements for the size of the EAN barcode.
- 4) Marking category 4: Dansk Retursystem A/S shall ensure that the EAN barcode on the deposit label is of size 0.9, irrespective of the type of material. The EAN barcode and GTIN on the deposit label shall correspond to the EAN barcode and the GTIN allocated to the product and packaging type pursuant to § 10.

3. Deposit labels

3.1. Deposit labels

Dansk Retursystem A/S, cf. § 29(1), issues the following types of deposit labels for the marking of disposable packaging, cf. Figures 2, 5, 6 and 7:

- 1) The deposit label for marking category 3, cf. Figures 2 and 5, with a deposit mark including deposit code and indication of a material category or a number.
- 2) The deposit label for marking category 4, cf. Figures 2 and 6, with a deposit mark including deposit code, indication of a material category or a number and an EAN barcode and GTIN that are approved only for the Danish market.
- 3) The deposit label for legalisation under § 111a(3) of the Act, cf. Figure 7, with a deposit mark including deposit code, indication of a material category and an EAN barcode and GTIN selected by Dansk Retursystem A/S for legalisation. The legislation deposit label differs from the standard deposit label by adding two vertical bars and a dot next to the arrow logo.

The material, colour and size of the deposit label:

- 1) The deposit label is printed on paper or plastic film.
- 2) The deposit label is self-adhesive.
- 3) The colour and design of the deposit label shall ensure as far as possible that it cannot be copied.
- 4) The deposit label is at most 60 mm high and 33 mm wide.

Material categories

Dansk Retursystem issues and delivers deposit labels for the material categories plastic, glass, aluminium, steel and others.

The material category of the deposit label is indicated as follows:

- 1) Plastic is indicated with the word "plast" and the letter P.
- 2) Glass is indicated with the word "glas" and the letter G.

- 3) Aluminium is indicated with the word “alu” and the letter A.
- 4) Steel is indicated with the word “stål” and the letter S.
- 5) Other material categories are indicated with the word “DRS” and a number between 01 and 99.

Dansk Retursystem A/S can also issue and deliver deposit labels with the word DRS and a number between 01 and 99 to use for marking disposable packaging handed out at an exhibition or fair, cf. § 32.

The material category is placed on the deposit label as follows:

- 1) The words plast, glas, alu, stål and DRS are written vertically and located in the top left corner of the deposit label.
- 2) The letters (P, G, A or S) and the numbering (01-99) are written horizontally and placed at the top of the label.

4. Marking category 1

4.1. Requirements for marking category 1

The marking of disposable packaging in marking category 1, cf. § 27(1), § 28(1), and Figure 3 consists of a direct printing on the packaging or on its primary label (primary marking) with

- 1) a deposit mark including deposit code, and
- 2) an EAN barcode and GTIN used globally.

4.2. Placement of the marking

The marking in marking category 1 shall be placed on the disposable packaging as follows:

- 1) The deposit mark including the deposit code shall as far as possible be placed in the centre of the packaging in relation to top and bottom, but the top of the deposit mark may be placed no more than 180 mm from the bottom of the packaging.
- 2) The deposit mark shall be located in such a way that the deposit mark is vertical when the packaging is standing up.
- 3) The EAN barcode shall be vertically sited on the packaging, so that the bars on the EAN barcode are parallel with the bottom of the packaging (latitudinal).
- 4) The EAN barcode shall be located, as far as possible, in the immediate vicinity of the deposit mark and deposit code.
- 5) The EAN upper edge may not be more than 180 mm above the bottom of the packaging.
- 6) The deposit mark, EAN barcode and GTIN must not be attached to a peel-off label, to multipack packaging, to a gift box or to transport packaging, etc.

5. Marking category 2

5.1. Requirements for marking category 2

Marking of disposable packaging in marking category 2, cf. § 27(1), § 28(1) and Figure 4, consists of a direct printing on the packaging or on its primary label (primary marking) with

- 1) a deposit mark including deposit code, and

- 2) a unique EAN barcode and GTIN that are only approved for sale on the Danish market and which correspond to the EAN barcode and GTIN with which the product and packaging type were registered in accordance with § 10.

5.2. Placement of the marking

The marking in marking category 2 shall be placed on the disposable packaging as follows:

- 1) The deposit mark including the deposit code shall as far as possible be placed in the centre of the packaging in relation to top and bottom, but the top of the deposit mark may be placed no more than 180 mm from the bottom of the packaging.
- 2) The deposit mark shall be located in such a way that the deposit mark is vertical when the packaging is standing up.
- 3) The EAN barcode shall be vertically sited on the packaging, so that the bars on the EAN barcode are parallel with the bottom of the packaging (latitudinal).
- 4) The EAN barcode shall be located, as far as possible, in the immediate vicinity of the deposit mark and deposit code.
- 5) The EAN upper edge may not be more than 180 mm above the bottom of the packaging.
- 6) The deposit mark, EAN barcode and GTIN must not be attached to a peel-off label, to multipack packaging, to a gift box or to transport packaging, etc.

6. Marking category 3

6.1. Requirements for marking category 3

Marking of disposable packaging in marking category 3, cf. § 27(2), § 29(1) and Figure 5 (secondary marking) consists of

- 1) a self-adhesive deposit label with deposit mark including deposit code and indication of the material category and
- 2) an EAN barcode and GTIN, that are universally used, and are printed directly on the disposable packaging or its primary label.

Dansk Retursystem A/S can register a product or packaging type in marking category 3 if

- 1) an EAN barcode and GTIN, that are universally used, are printed directly on the disposable packaging or its primary label and the EAN barcode and GTIN can be read electronically in the return machines of the shops or
- 2) conditions for registration of the packaging as refillable or as disposable packaging in marking category 1 and 2, are not met, cf. § 14(2).

6.2. Placement of the deposit label

The marking in marking category 3 shall be placed on the disposable packaging as follows:

- 1) The deposit label shall as far as possible be placed in the centre of the packaging in relation to top and bottom, but the top of the deposit label may be placed no more than 180 mm from the bottom of the packaging.
- 2) The deposit label shall be placed in such a way that the deposit mark's letter P, G, A, S or number and deposit code are vertical when the packaging is standing up.

- 3) The deposit label shall be located, as far as possible, in the immediate vicinity of the EAN barcode.
- 4) The deposit label must not be attached to a peel-off label, to multipack packaging, to a gift box or to transport packaging, etc.

7. Marking category 4

7.1. Requirements for marking category 4

Marking of disposable packaging in marking category 4, cf. § 27(2), § 29(1) and Figure 6 (secondary marking) consists of a self-adhesive deposit label with

- 1) the deposit mark including deposit code,
- 2) the material category, and
- 3) a unique EAN barcode and GTIN that are only approved for the Danish market and which correspond to the EAN barcode and the GTIN with which the product and packaging type were registered in accordance with § 10.

Dansk Retursystem A/S can inter alia register a product or packaging type in marking category 4 if

- 1) the EAN barcode or GTIN are not printed directly on the disposable packaging or its primary label,
- 2) the EAN barcode and GTIN that are printed directly on the packaging or its primary label do not satisfy the requirements in § 2 or
- 3) conditions for registration of the packaging as refillable or as disposable packaging in marking categories 1 to 3 are not met, cf. § 12(8) and § 14(2).

In addition, Dansk Retursystem A/S delivers self-adhesive deposit labels in marking category 4 to the person responsible for an exhibition or fair which has been registered under § 17 for the purpose of marking disposable packaging that is handed out at exhibitions and fairs, cf. § 32.

7.2. Placement of the deposit label

The marking in marking category 4 shall be placed on the disposable packaging as follows:

- 1) The deposit label shall cover at least three bars in the original EAN barcode of the disposable packaging. If this is not possible, the original EAN barcode shall be made unreadable by crossing it out with 3 full bars.
- 2) The deposit label shall as far as possible be placed in the centre of the packaging in relation to top and bottom, but the top of the deposit label may be placed no more than 180 mm from the bottom of the packaging.
- 3) The deposit label shall be placed in such a way that the letters P, G, A, S or number and deposit code are vertical and the bars in the EAN barcode are parallel with the bottom of the packaging (ladder) when the packaging is standing up.
- 4) The deposit label shall be located, as far as possible, in the immediate vicinity of the EAN barcode.
- 5) The deposit label must not be attached to a peel-off label, to multipack packaging, to a gift box or to transport packaging, etc.

8. Requirements for legalisation marking

8.1. Requirements for the legalisation deposit label

Marking of packaging with legalisation deposit label, cf. § 33 and Figure 7, consists of a self-adhesive deposit label with

- 1) the deposit mark including the deposit code with a special recognition mark of two bars and a dot outside the arrow logo,
- 2) the material category, and
- 3) the EAN barcode and GTIN, which is approved only for the Danish market and was specifically chosen by Dansk Retursystem A/S for the purpose of legalisation.

8.2. Placement of the deposit label

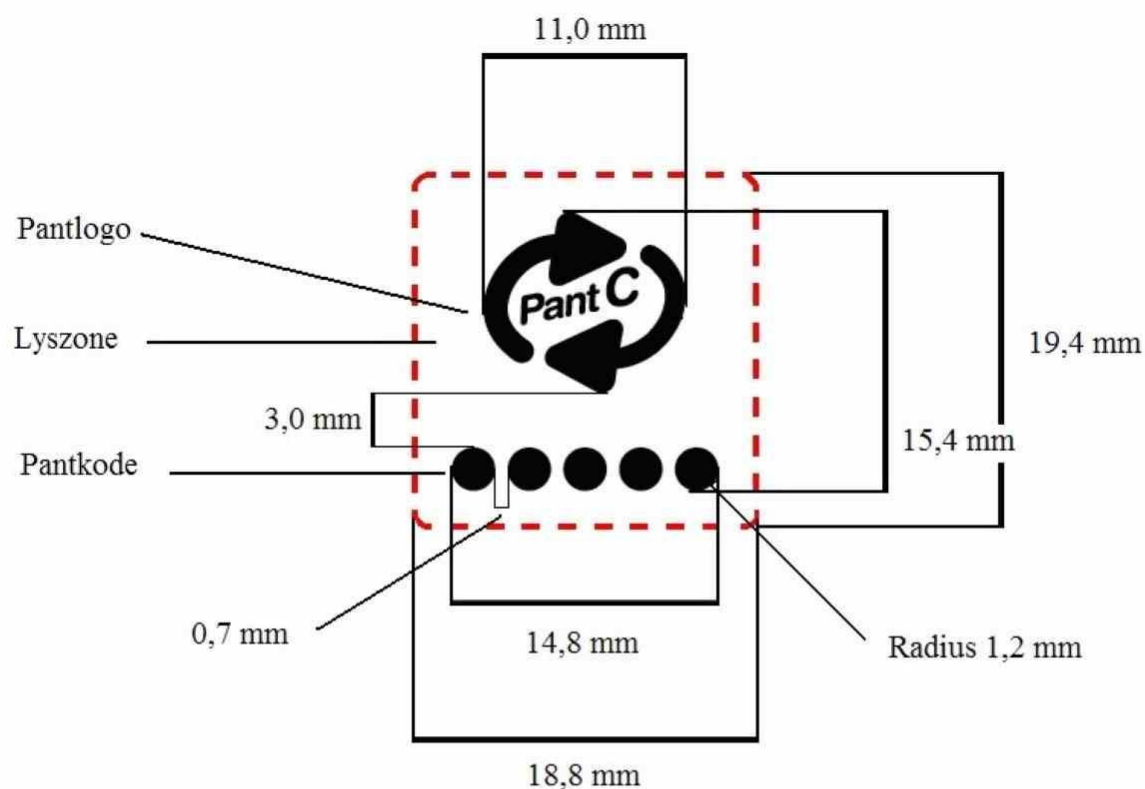
The label shall be placed on the packaging as follows:

- 1) The deposit label shall cover at least three bars in the original EAN barcode of the packaging. If this is not possible, the original EAN barcode shall be made unreadable by crossing it out with 3 full bars.
- 2) The deposit label shall as far as possible be placed in the centre of the packaging in relation to top and bottom, but the top of the deposit label may be placed no more than 180 mm from the bottom of the packaging.
- 3) The deposit label shall be placed in such a way that the letters P, G, A, S or number and deposit code are vertical and the bars in the EAN barcode are parallel with the bottom of the packaging (ladder) when the packaging is standing up.
- 4) The deposit label must not be attached to a peel-off label, to multipack packaging, or to transport packaging, etc.

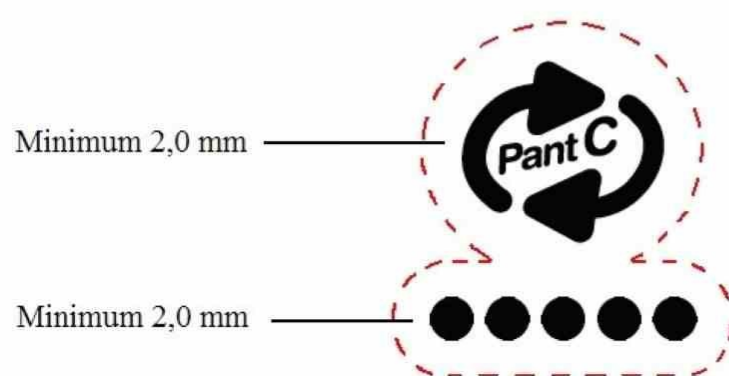
Figure 1

The graphical design of the deposit mark

Pantmærke med standard lyszone



Pantmærke med alternativ lyszone



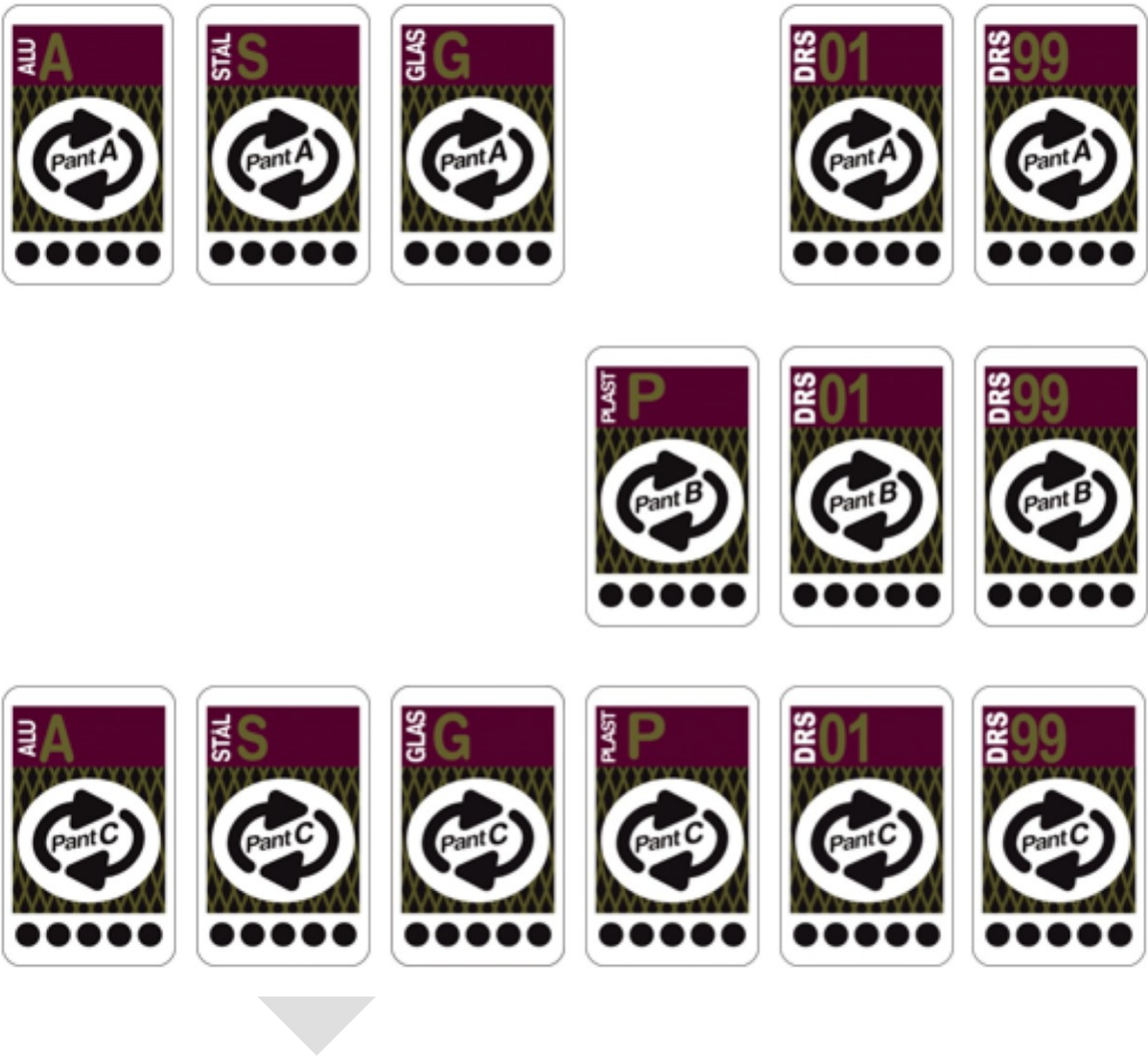
Deposit mark with standard light
zone
Deposit logo
Light zone
Fee code
Radius
Deposit mark with alternative light

zone
Minimum
Minimum

Figure 2

Examples of deposit labels with material category and number

Marking category 3



Marking category 4



Figure 3

Marking category 1



Marking directly on the disposable packaging or its primary label with:

- 1) a deposit mark including deposit code.
- 2) an EAN barcode and GTIN used globally.

Marking category 2

Figure 4



Marking directly on the disposable packaging or its primary label with:

- 1) a deposit mark including deposit code.
- 2) EAN barcode and GTIN approved for the Danish market only.

Figure 5

Marking category 3



Marking with self-adhesive deposit label on a disposable packaging that has an EAN barcode and GTIN, which is used globally, printed directly on the packaging or its primary label, with:

- 1) a deposit mark including deposit code.
- 2) Material category.

Marking category 4

Figure 6



Marking with self-adhesive deposit label on disposable packaging with:

- 1) a deposit mark including deposit code.
- 2) Material category.
- 3) EAN barcode and GTIN approved for the Danish market only.

Figure 7

Legalisation deposit label



Marking with self-adhesive deposit label on the packaging with:

- 1) a deposit mark including deposit code.
- 2) Material category.
- 3) Special recognition mark in the form of two bars and a dot.
- 4) EAN barcode and GTIN specifically for the purpose of legalisation.

Annex 3

Guidelines for calculation and setting of operating fees

1. General case

The vendor shall pay an operating fee to Dansk Retursystem A/S for every beverage packaging item that is marketed in Denmark or exported with marking in accordance with this Order, cf. § 38(1). The operating fee for disposable packaging shall be paid as an average fee if the vendor fail to report, cf. § 48(4), or make a simplified report, cf. § 49.

The operating fee shall cover the annual net costs incurred by Dansk Retursystem A/S after deduction of income.

Dansk Retursystem A/S calculates the operating fee annually in conjunction with the preparation of the draft budget, for each sales group, in accordance with the guidelines in this annex, cf. § 41(1) and § 92(1)(5). On this background, Dansk Retursystem A/S sets the fee rates, cf. § 41(1), including the rate for the average fee.

The operating fee rates are set so that, for each sales group, a balance between the proceeds and the costs associated with each sales group is continuously sought. The fee rates are revised to the extent necessary between the annual setting of fees, cf. § 41(1).

The Environmental Protection Agency approves the charging rates, cf. § 41(1).

The operating fee for disposable packaging which is registered in between the annual fee approvals and which cannot be directly placed in an existing sales group is set by Dansk Retursystem A/S.

2. Calculation and setting

The calculation of the operating fee for a sales group takes as its starting point the following overall differentiation:

- 1) Refillable glass packaging.
- 2) Refillable plastic packaging.
- 3) Disposable aluminium packaging, divided according to volume content.
- 4) Disposable steel packaging, divided according to volume content.
- 5) Disposable plastic packaging, broken down by volume content.
- 6) Disposable glass packaging, divided according to volume content.
- 7) Disposable packaging made from other materials (composites, etc.), divided according to volume content.
- 8) Packaging marketed at fairs and exhibitions, cf. § 17.

Dansk Retursystem A/S calculates the average fee for disposable packaging for each deposit group within the material categories aluminium, steel, plastic and glass. The average fees are calculated as a weighted average of the operating fees set annually within each material category, divided according to deposit groups. The weighting is made against the background of the calculation by Dansk Retursystem A/S of disposable packaging returned from shops and other return recipients respectively, within each material category and deposit group in the period from 1 July of the preceding year to 30 June in the year where the deposit calculation is made.

Dansk Retursystem A/S may make an individual calculation of the operating fee for a disposable packaging which, due to technical constraints, including the dimensions of the disposable packaging in relation to the opening of the return machine, cannot be returned in a return machine, or which is otherwise technically problematic to handle at Dansk Retursystem A/S' counting terminals. The disposable packaging for which an individual operating fee is calculated constitutes a new sales group.

Dansk Retursystem A/S must also calculate several operating fees for disposable packaging of the same material and with the same volume content, if special conditions result in significant economic differences between one or more disposable packaging and the other disposable packaging of the same material and with the same volume content. The disposable packaging for which a new operating fee is thus calculated constitutes a new sales group.

The operating fee for disposable packaging which is registered between the annual approval of fees (new registrations) are set according to the following principles:

- 1) The operating charges for disposable packaging in the current material category is used that has been approved for packaging with a volume content that is

closest to the volume content of the newly-registered packaging, where the latter is rounded up.

- 2) If an already approved operating fee cannot be used, e.g. due to the weight or volume of the newly registered packaging, Dansk Retursystem A/S calculates and fixes a new operating fee for the disposable packaging in question. This calculation shall follow the guidelines set out in this Annex. The disposable packaging for which a new operating fee is thus calculated constitutes a new sales group.

3. Revenues and costs and surpluses or deficits included in the calculation of the operating fee

In the calculation of the operating fee for a sales group, revenues and costs that can be associated with the sales group are taken into account. The operating fee shall thus cover the annual net costs that Dansk Retursystem A/S incurs, after deducting income from the sale of recycled material, deposits recorded as income, registration fees, administration fees, rental of equipment, fees for wasted collection journeys, interest and any other income.

Income from deposits recorded as income included in the fee calculation after deduction of costs for consolidation, coverage of costs of the Danish Tax Authority's supervision and payment to the Danish Ministry of Environment, cf. § 75(2) to (5).

Realised surpluses or deficits for each single material category for disposable packaging and refillable packaging (accounting areas) in an accounting year are included in calculations of the operating fee in future years, cf. § 42. Surpluses and deficits are distributed among all disposable or refillable packaging items respectively within the individual material category. Surpluses and deficits relating to material categories that are no longer marketed are distributed among all packaging items by number.

The types of cost that Dansk Retursystem A/S can incur, cf. §§ 78 to 79, and which can form part of the calculation of the operating fee for disposable or refillable packaging respectively are divided up and form part of the calculations as shown below.

Handling compensations for shops and related administration, including

- 1) the handling compensation for shops, cf. § 67,
- 2) registration and maintenance of data and payment of handling compensation, cf. § 39 and § 67(1) to (2),
- 3) checking of sorting and preparation, cf. § 68 and
- 4) preparation of guidelines for the calculation of handling compensation and revision of rates for handling compensation, cf. § 67(5) and (6).

Additional compensations for shops and related administration, including

- 1) the additional compensation to shops, cf. § 69,
- 2) recording and maintenance of data and payment of additional compensation, cf. § 39 and § 69(1) and (2),

- 3) control of service and fulfilment of conditions, cf. § 70, and
- 4) preparation of guidelines for the calculation of additional compensation and revision of the rates of additional compensation, cf. § 69(6) and (7).

Collection and payment of deposits for disposable packaging and administration in connection therewith, including

- 1) administration of packaging registration and maintenance of data,
- 2) payments for the data processing of the auditing company and the operator,
- 3) bank fees and postage and
- 4) processing of counting data for the purposes of payment of deposits and preparation of associated documentation of this for return recipients.

Payment of deposits to vendors, intermediaries and distributors who export disposable packaging, cf. § 64, including

- 1) administration of intermediaries and distributors' registration with Dansk Retursystem A/S, cf. § 22,
- 2) maintenance of data;
- 3) processing of requests for payment of deposits, and
- 4) payment of deposits on request.

Collection of disposable packaging subject to deposit and administration in connection therewith, including

- 1) the purchase and installation, etc., at the location of return recipients of central control units, security cameras and other technical equipment, cf. § 74, as well as security processes in the deposit and return system,
- 2) the purchase and installation, etc. at the location of return recipients of compressors and safety container systems, cf. § 90, and establishment of technical installations in connection with a new return and collection structure and
- 3) the operation of the deposit and return system for disposable packaging, including variable costs dependent on volume, weight and unit, as well as fixed costs for collection, production and administration, guidance for return recipients, depreciation and interest on investments in installations.

Administration and preparation of schemes covered by the Order, including

- 1) Dansk Retursystem A/S' controls, cf. § 104,
- 2) the auditing company in accordance with the rules for this in the Order and in accordance with agreement, cf. § 84, as well as the auditor, including the auditor's control and work, cf. § 87 and § 95,
- 3) reports on the return and collection rates for packaging subject to this Order, cf. § 89(2)(1),
- 4) information about the deposit and return system,
- 5) interest costs,
- 6) wages and administration,
- 7) acquisition of know-how, etc., in respect of the development, optimisation and operation of the deposit and return system and
- 8) rental and purchase of buildings, rooms and fixed property.

Supervision by the authorities, etc.

1) Supervision by the Environmental Protection Agency, control and administration in connection with the schemes and external support for this, cf. § 79.

Other costs

- 1) corporation tax,
- 2) bad debts and
- 3) dividends, cf. § 80.

4. Allocation keys used to calculate the operating fee

4.1. Costs for the payment by Dansk Retursystem A/S of the handling compensation and administration in connection therewith

In calculating the operating fee included costs that Dansk Retursystem A/S bears in connection with the payment of handling compensation to shops with the rates approved by the Environmental Protection Agency, cf. § 67 and § 69.

The costs of Dansk Retursystem A/S for payment of handling compensation divided among return groups, cf. § 67(4), are distributed according to the number of packaging items marketed to shops within each sales group forming part of the return group.

Dansk Retursystem A/S' other costs in connection with the payment of handling compensation, including:

- administration in connection with registration of and payment to registered shops, where the cost is only partly covered by the administration fee specified in § 39,
- checking the sorting of refillable packaging and preparation of disposable packaging and
- testing and analysis of costs of sorting of refillable packaging and preparation of disposable packaging are distributed according by number between the packaging marketed for shops.

4.2 Costs for collection and refunding of deposits for disposable packaging and administration in connection therewith

These costs — after deduction of income from packaging registration fees, cf. § 37, and interest on deposits held — are distributed between all disposable packaging according to numbers, unless the income or cost can solely be allocated to one or more (but not all) material categories or sales groups. In this case, the revenues and costs are distributed between the packaging items that are budgeted as marketed within the material category or sales group.

4.3 Costs for Dansk Retursystem A/S of the collection of disposable packaging and administration in connection therewith

Distribution of costs associated with the collection of disposable packaging is undertaken for each sales group of disposable packaging and divided between the following cost types:

Type 1: Variable volume-dependent costs

Type 2: Variable weight-dependent revenues and costs

Type 3: Fixed capacity and administrative costs and interest

Type 1: Variable volume-dependent costs

Variable volume-dependent costs include those costs whose variability is primarily linked to packaging volume (declared content). Variable volume-dependent costs include inter alia costs for collection material, transport, wages and machines for counting on terminals. The budgeted volume-dependent costs are allocated to sales groups based on the sales group's volume-based cost consumption.

Type 2: Variable weight-dependent costs

Variable weight-dependent revenues and costs include the revenues and costs whose variability is primarily associated with the weight of the type of packaging covered by the sales group. The net income/cost for each material category includes inter alia the income from sale of recyclable materials, reduced by the cost of sorting, quality control, packing, sale and transport to recipients of collected disposable packaging. The net income/cost for each material category is distributed among sales groups in proportion to the weight-based share of the net income.

Type 3: Fixed capacity and administrative costs and interest

These revenues and costs include income from renting out equipment, fees for wasted collection journeys, costs of collection, counting and administration, depreciation and interest on installation investments, etc., as well as other interest costs. The income and costs are calculated in total and distributed according to the number between all disposable packaging which is expected to be marketed in the budgetary year, unless the income or cost can solely be allocated to one or more (but not all) material categories or sales groups. In this case, the revenues and costs are distributed between packaging within the relevant material categories or sales groups.

4.4 Administration and preparation of regulations covered by the Order

These costs include general administration and preparation of the schemes for the Order, including the cost of acquiring know-how. These cost types are distributed between all disposable and refillable packaging according to number, unless the income or cost can solely be allocated to one or more (but not all) material categories or sales groups. In this case, the revenues and costs are distributed between the packaging items that are budgeted as marketed within the material category or sales group.

4.5 Supervision by the authorities, etc.

Costs for supervision by the authorities include reimbursement of the Environmental Protection Agency's internal costs as well as external expenses. These cost types are distributed between all disposable and refillable packaging according to the number, unless the cost can solely be allocated to one or more (but not all) material categories or sales groups. In that case, costs shall be allocated between the packaging budgeted on the market within the category of materials or the sales group.

4.6 Other costs and revenues

These costs and revenues include costs related to the administration and control of the schemes covered by the notice and which are not included in §§ 4.1 to 4.5. These cost types are distributed between all disposable and refillable packaging according to number, unless the income or cost can be allocated to one or more (but not all) material categories or sales groups. In this case, the revenues and costs are distributed between the packaging items that are budgeted as marketed within the material category or sales group.

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Official notes

¹⁾ A draft of this Order has been notified in accordance with Directive (EU) 2015/1535 of the European Parliament and of the Council laying down a procedure for the provision of information in the field of technical regulations and of rules on Information Society services (codification). The Order contains provisions transposing parts of Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives, Official Journal 2008, L 312, page 3, as last amended by Directive (EU) 2018/851 of the European Parliament and of the Council of 30 May 2018 amending Directive 2008/98/EC on waste, Official Journal 2018, No L 150, page 109, parts of Directive 94/62/EC of the European Parliament and of the Council of 20 December 1994 on packaging and packaging waste, Official Journal 1994 L 365, page 10, as last amended by Directive (EU) 2018/852 of 30 May 2018 amending Directive 94/62/EC on packaging and packaging waste, Official Journal 2018, L 150, page 141 and parts of Directive (EU) 2019/904 of the European Parliament and of the Council of 5 June 2019 on the reduction of the impact of certain plastic products on the environment, Official Journal 2019, L 155, page 1.