



**DEPOSIT REFUND PROCESS FOR  
EXPORT TRADE  
OF IN-SCOPE PRODUCTS**

**FOR DISTRIBUTORS**

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## 1. Scope

The purpose of this document is to provide guidance for distributors(wholesalers) seeking deposit refunds for in-scope Re-turn international barcode products where these products have been sold on as export stock outside of the Republic of Ireland(ROI) without deposit.

Re-turn is committed to facilitating the refund of deposits paid by ROI based distributors to ROI producers on in-scope international barcode products where these products were sold to customers outside of ROI(i.e. sold in Northern Ireland or another jurisdiction) as export stock with no intention for these products to be placed on the ROI market and therefore no deposit is charged as part of the export sales transaction.

Distributors are obliged to pay a deposit on international barcode stock if the producer charges a deposit at the point of purchase, but cannot recover their deposit when selling these products as export stock. For this reason, distributors are the sole entities eligible to claim deposit refunds from Re-turn.

## 2. Choosing Acceptable Stock for Export Trade

Wherever possible, distributors(wholesalers) should purchase out-of-scope, non-Re-turn barcode stock for the purpose of export sales. These non-Re-turn products do not include a deposit and cannot be placed for sale on the ROI market. Non-Re-turn products may be purchased from producers exclusively for the purpose of export sales.

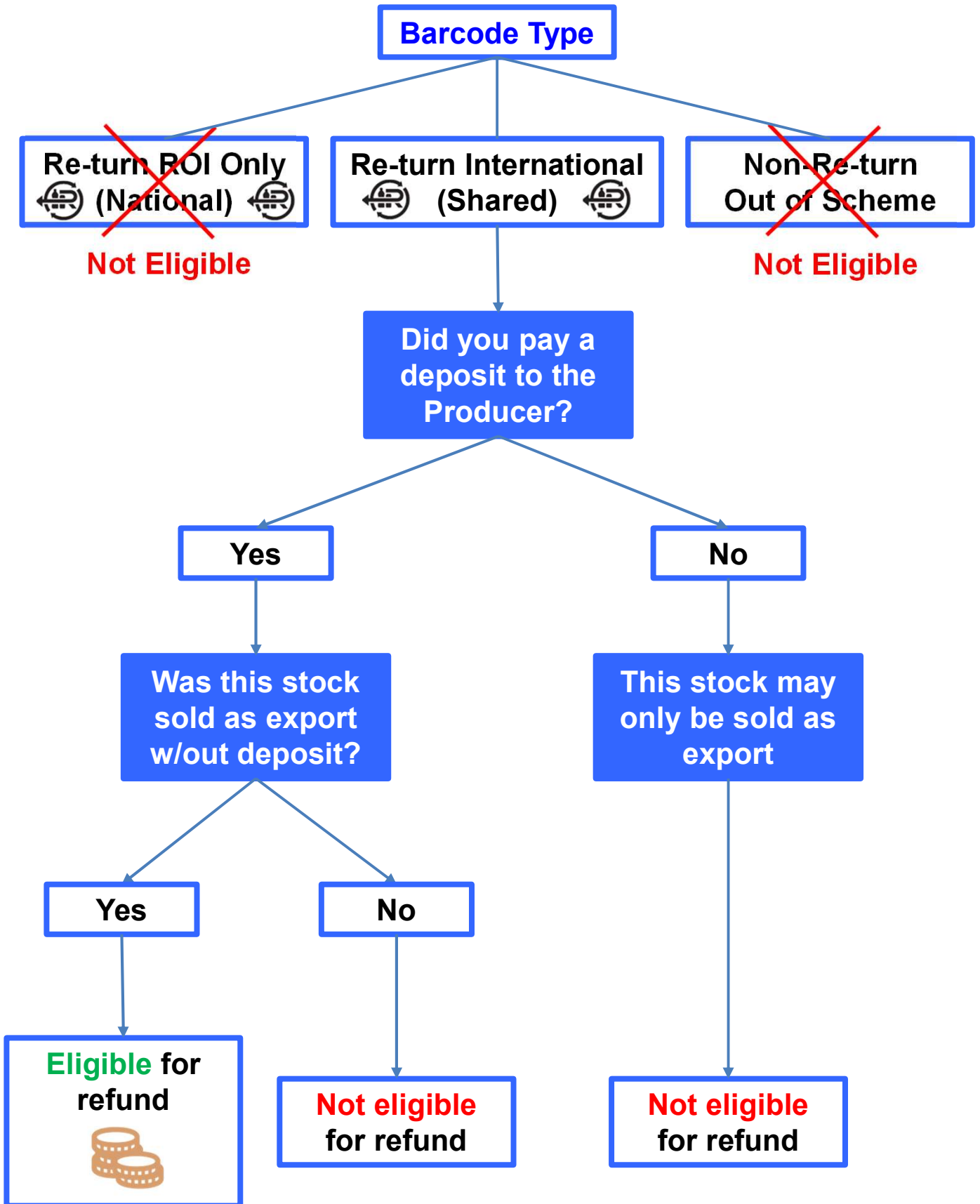
By purchasing out-of-scope, non-Re-turn barcode stock for the purpose of export sales, distributors do not pay a deposit to the producer and therefore eliminate the need to seek any deposit refund. It is important to keep in mind, the option of purchasing non-Re-turn stock only exists when there is no possibility of the non-Re-turn stock being placed on the ROI market.

Where out-of-scope, non-Re-turn stock is not available, international Re-turn barcode products may be sold as export stock. Producers may incur surcharges on these products in addition to material specific producer fees due to the additional fraud risk associated with the usage of international barcodes. ROI specific(national) barcodes may never be sold for export purposes.

As the deposit refund process only applies to export stock, only international Re-turn barcodes are eligible. As ROI specific(national) Re-turn barcodes may never be sold for export purposes, they are not eligible for deposit refunds.

Please see our Export, Airport and Maritime Stock Guidance document for more information on export stock treatment at <https://re-turn.ie>.

**Barcode types and deposit refunds:**



### 3. Refund Eligibility

In order to be eligible for a deposit refund, the following must apply:

- The distributor must be registered and incorporated in ROI and fully registered with Re-turn.
- The ROI distributor has purchased international barcode stock from a registered ROI producer and has paid deposits to the producer for the stock supplied to them.
- The ROI distributor has sold a quantity of that international barcode stock to an export customer in Northern Ireland(NI) or another jurisdiction outside of ROI.
- The export customer based in NI or another jurisdiction outside of ROI has no intention to sell the products into ROI and has no obligation to pay deposits on the international barcode stock, therefore does not pay deposits to the distributor. The distributor is unable to recover the deposits they paid to the producer as part of their export sale.

### 4. Refund Process

In order to request a refund, the distributor must complete and submit a Deposit Refund Request Form and provide supporting documentation verifying deposits paid were not recovered as part of their export sale(s). Re-turn will review and once satisfied that complete and sufficient supporting evidence of the claim has been provided in the required format, inform the distributor of the approved deposit refund amount. The distributor must send an invoice for the approved amount and Re-turn will reimburse the distributor.

All Deposit Refund Request Forms, supporting documentation and invoices must be sent to [depositrefunds@re-turn.ie](mailto:depositrefunds@re-turn.ie)

#### 4.1 Submitting a Request and Supporting Documentation

##### Deposit Refund Request Form

A Deposit Refund Request Form must be submitted when requesting deposit refunds. The distributor must include information for all products sold as export where the deposit was not recovered.

The Deposit Refund Request Form includes the following required fields for each product::

- Product name
- Pack size
- Container type
- International barcode number
- Volume purchased from ROI Producer\*
- Volume of product sold in ROI\*
- Volume of product sold as Export\*
- Deposit paid per container

\*Individual units, not cases or multipacks

Our form includes an example product with examples of all required fields as a helpful guide. Please ensure you remove the example data prior to submitting your completed form for review.

To access the Deposit Refund Request Form document, please click [here](#). Deposit Request Forms may also be found at <https://re-turn.ie/distributor/>

### **Supporting Documentation:**

The distributor must send the following back up documentation with their Deposit Refund Request Form to support their claim for the refund:

- Copies of invoices from ROI producers confirming payment of the deposit by the distributor on the relevant international barcode stock
- Copies of invoices for the sale of the relevant international barcode stock sold outside of ROI confirming a deposit was not charged to the export customer

Re-turn reserves the right to request additional supporting documentation to satisfy itself of the claim submitted.

### **Timeline for Submitting Deposit Refund Requests and Supporting Documentation:**

Deposit Refund Requests must be sent no later than the 14<sup>th</sup> day of the calendar month following the month the export transaction(s) took place. If the 14<sup>th</sup> falls on a weekend or national holiday, the form must be submitted by the next business day.

## 4.2 Invoice Requirements for Reimbursement

Upon review of the Deposit Refund Request Form and supporting documentation, Re-turn will contact the distributor with the approved refund amount. It is then the distributor's responsibility to prepare and send an invoice for all deposits approved for reimbursement.

The invoice must be based on the information in the Deposit Refund Request Form submitted by the distributor and to which Re-turn's approval for reimbursement relates.

The invoice is considered received at the time of transmission unless it occurs outside of business hours, in which case receipt will be acknowledged on the next business day.

## 4.3 Reimbursement Timelines

Re-turn will reimburse the distributor the value of the deposit for each international barcode product that has been proven to be exported and approved.

The deposit(s) will be refunded to the distributor within 30 days from the date of invoice. This payment will be facilitated via electronic transfer to the distributor's nominated bank account.

## 5. Fraud Risk and Enforcement

The Deposit Refund Process is intended to support distributors by providing them with a mechanism to maintain cash neutrality when engaging in legitimate trade of in-scope export stock.

Any misuse of this process for fraudulent purposes will not be tolerated and will be promptly investigated.

Re-turn is obligated to protect the integrity of the Separate Collections (Deposit return) Scheme. Where fraudulent, wilful default or material breach of this process, the Producer Agreement, and/or the Membership Rules (as applicable) is suspected, Re-turn reserves the right to undertake an audit, take necessary legal action against offenders or withhold payment of deposit refunds, until an investigation is completed.

Enforcement authorities will be notified of any violations. Offenses, Prosecution and Penalties, including fines up to €10,000,000 and imprisonment up to 10 years, are set out in The Waste Management Act, 1996.

## 6. Document Version History

For an overview of relevant updates to this document, please refer to the table below:

<b>Section</b>	<b>Update</b>	<b>Date</b>
<b>Full</b>	Version 1 Issued	<b>JUN-2024</b>