



## Guidance for Wholesalers – Cross Border Trade of In Scope Beverage Products

### Barcode Definitions

#### National (ROI Specific) Barcode

This is defined as a barcode that is used on products that are only sold in the Republic of Ireland (ROI). These barcodes are registered for DRS through the Re-turn scheme.

#### Barcode for use outside of ROI only

This is defined as a barcode used on product that will be sold to markets outside of ROI only. This barcode should not be registered for DRS with Re-turn and deposits should not be paid/charged on these SKUs. Where these products are exported via an ROI wholesaler rather than directly from the manufacturers' outlet it is important to ensure that none of this product will be sold on to ROI retailers or consumers in breach of the Separate Collection (Deposit Return Scheme) Regulations.

#### International (shared) Barcode

This is defined as a barcode that is used in ROI along with another jurisdiction. This barcode will be registered for DRS with Re-turn and may be subject to surcharges in addition to material specific producer fees due to the additional fraud risk associated with their usage.

What happens where an ROI producer sells product to an ROI distributor who then sells some of this to Northern Ireland (NI)?

#### Problem Definition

- An ROI producer sells product to an ROI distributor who then sells a quantity of that product to Northern Ireland and the remainder is placed on the market in ROI.
- The producer will pay deposits and producer fees on all international barcode product sold to the distributor in ROI.
- The ROI distributor will pay deposits to the producer for all international barcode stock supplied to them.

- The NI customer has no obligation to pay deposits on product as they are located outside of ROI.

Distributor Cross-Trade Management Process (applies to product with international barcodes only)

Re-turn is committed to facilitating the refund of deposits paid on beverage products covered by Ireland's Deposit Return Scheme for wholesalers/distributors based in the Republic of Ireland who intend to sell these products to customers outside the Republic of Ireland, particularly in Northern Ireland.

**To participate in the Distributor Cross-Trade Management Process at a cross-border level, please follow these steps:**

Eligibility

You must be a wholesaler located in the Republic of Ireland to participate in this process.

Registration

Register as a Retailer with Re-turn on the portal to initiate the process.

Sales Data

Provide Re-turn with monthly sales volume information for products supplied to you by an ROI producer, which were subsequently sold outside of the Republic of Ireland.

Refunds

Re-turn will issue a credit note, encompassing the deposit amount and once your sales data has been verified.

Invoicing for Deposit Reimbursement

In order for a Registered Wholesaler to get reimbursed for deposits paid to Irish Producers, the Wholesaler must complete the following:

Raise an invoice to Re-turn for the deposits associated with in scope products sold to NI. The invoice should contain the following

In-scope Product Type sold to NI – were a deposit has been paid to an ROI Producer	No of Units Sold	Deposit Value	Net Total
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150ml to 500ml	X	€0.15	X
Greater than 500ml to 3 Litres	X	€0.25	X
		Net Value	X
		VAT 0%	-
		Gross	X

This invoice should be issued to Re-turn within 13 days after month end. The Wholesaler must send with this invoice the following back up documentation to support their claim for the refund of deposits on in-scope products sold to NI:

- Copies of invoices for the sale of the in-scope products to NI
- Copies of invoices from ROI Producers to confirm the payment of the deposit by Wholesalers

Once the volumes have been clarified and accepted by Re-turn the invoice will be paid within 30 days of date of invoice.

Deposits and Charges:

*Producers have the responsibility to pass on deposits to wholesalers engaging in trade within the Republic of Ireland. This practice ensures that wholesalers become the sole entities eligible to claim refunds from Re-turn, ensuring cost neutrality for both parties.*

## Cross Border Movement of In Scope Product

### ROI to NI Sales

Where a product is sold directly to a Northern Ireland distributor from an ROI Producer, it is considered exported as it has never been placed on the Irish market.

Where an ROI specific SKU has been created for the introduction of DRS, the alternative SKU for outside of ROI must be used. Where this is not the case an international (shared) barcode will be used.

### ROI to ROI Sales via NI Distributor

Any route to market that involves a product being routed via a Northern Ireland distributor before ultimately being placed on the market in ROI must ensure that the ROI specific product is not sold into the Northern Ireland market.

If the product will be sold in the Northern Ireland market, then the product becomes a potential cross border fraud risk and must be registered as having an international barcode for the ROI volume reported to Re-turn. The appropriate surcharges must then be paid to Re-turn in addition to the producer fees and deposits.

If you as a Producer in ROI sell in scope product to a distributor in Northern Ireland in the full knowledge it is for sale back to ROI, then in this case you may sell ROI barcode product, take full responsibility as the producer, declare and report such product to the scheme and pay the producer fee and deposit to the scheme. You must also demonstrate to the scheme that your terms and condition of sale to distributors in Northern Ireland are unequivocal in their responsibility to ensure that such product is only for sale in ROI.

We are recommending to Northern Ireland Distributors that they set up an ROI entity, thus becoming the Producer and having the direct responsibility to the scheme for payment of producer and deposit fees. This also is in their best interest of customer service.

If the distributor's premises is used purely for the purpose of product storage and the transaction is from one ROI company to another ROI company, then the barcode can still be viewed as an ROI specific barcode.

### NI to ROI Sales

In the scenario where the product is bought by a retailer in ROI directly from a Northern Ireland distributor (with no ROI entity) this product will be considered imported. The barcode will also be deemed an international barcode. The importer in ROI will be considered a producer in this scenario.

If you have any questions or require clarification on any aspect of this process, please do not hesitate to contact us by email at [wholesalers@re-turn.ie](mailto:wholesalers@re-turn.ie) or call us on 01 4618680. We are committed to providing the support and assistance you need as we approach the go live date of 1 February 2024.

**\*Please note that all in scope products placed on the ROI market must feature the Re-turn logo.**