

Deposit Refund Policy for Bottles and Cans

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Version 2.0

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1 Introduction

1.1 Background

1. Under an amendment to the Packaging Decree (as defined below), as of 1 July 2021 Producers and Importers are required, *inter alia*, to:
 - a. ensure that in each calendar year at least 90 per cent (or 85 per cent provided the provisions of Article 6a paragraph 2 of the Packaging Decree are complied with) by weight of the total of the plastic drinks bottles put on the market by the relevant Producer or Importer is collected separately; and,
 - b. charge a Deposit Refund on the marketing of plastic bottles for Soft Drinks and water with a capacity less than or equal to 3 litres and take back the bottles in question (or arrange for such to be done).
2. New amendments to the Packaging Decree will enter into force on 31 December 2022 and 1 January 2024, respectively. Under these amendments, Producers and Importers are required, *inter alia*, to:
 - a. ensure starting from 1 January 2024 that in each calendar year at least 90 per cent (or 80 per cent provided the provisions of Article 6b paragraph 2 of the Packaging Decree are complied with) by weight of the total of the metal drink cans put on the market by the relevant Producer or Importer is collected separately; and,
 - b. starting from 31 December 2022, charge a Deposit Refund on the marketing of metal drink cans with a capacity less than or equal to 3 litres and take back the metal drink cans (or arrange for such to be done).
3. As stipulated in Article 2.1 of the universally applicable Packaging Waste Management Contribution Agreement (ABBO, as defined below), via the Waste Management Structure, Producers and Importers collectively comply with, *inter alia*, their obligations for deposit refunds in respect of Packaging as follows from, *inter alia*, the Packaging Decree.
4. Pursuant to Article 2.2 of the ABBO, the Waste Management Structure comprises, *inter alia*, the implementation by Producers and Importers of deposit refund obligations and the collection of Deposit Refunds in respect of Packaging designated for this purpose as laid down in the Packaging Decree (**Mandatory Deposit Refund System**). With due observance of the provisions in section 1.1 under subsection 2, the Mandatory Deposit Refund System is extended to Metal Drink Cans.
5. Verpact collectively implements the aforementioned Mandatory Deposit Refund System on behalf of Producers and Importers pursuant to the provisions in the ABBO.
6. As a result of the Mandatory Deposit Refund System being expanded to include Metal Drink Cans, Verpact, in cooperation with the designated implementing organisation Statiegeld Nederland, has formulated the present document entitled *Deposit Refund Policy for Bottles and Cans* which comes into effect on 1 January 2024 and supersedes the previous Deposit Refund Policy for Bottles from that date.

¹ The Mandatory Deposit Refund System applies to Metal Drink Cans containing alcoholic Drinks (such as beer, wine and mixed drinks) as well as non-alcoholic Drinks (such as soft drinks, water and juice). Metal Drink Cans containing liquids not primarily intended for drinking (such as fruit syrup, concentrated juice, soups or condensed milk) are not covered by the Mandatory Deposit Refund System.

7. The Deposit Refund Policy for Bottles and Cans was established to further elaborate the universally binding ABBO and contains further details on the ABBO as well as further rules in accordance with Article 2.8 of the ABBO.

1.2 Statiegeld Nederland and Deposit Refund Policy for Bottles and Cans

8. Pursuant to Article 2.7 of the ABBO, Statiegeld Nederland has been designated by Verpact as the implementing organisation for the implementation of the Mandatory Deposit Refund System.
9. In its capacity as implementing organisation, Statiegeld Nederland coordinates and facilitates the implementation of the Mandatory Deposit Refund System for Producers and Importers. To this end, it undertakes activities that include carrying out or arranging for the nationwide collection, counting, sorting, settlement, and recycling of Deposit Return Bottles (PET) and Metal Drink Cans. Statiegeld Nederland will establish an implementation policy, including that for Collection Points.
10. In the event of any discussion regarding the wording, interpretation or application of this Deposit Refund Policy for Bottles and Cans, Verpact will decide in consultation with Statiegeld Nederland. The Deposit Refund Policy for Bottles and Cans may be amended should there be reason to do so in the opinion of Verpact in consultation with Statiegeld Nederland. Verpact aims to make any amendments once a year with an effective date of 1 January.
11. The Deposit Refund Policy for Bottles and Cans applies, without prejudice to other policies established by the Waste Fund Packaging Foundation, including the Waste Fund Policy (as defined below).

2 Definitions

In this Deposit Refund Policy for Bottles and Cans, the following capitalised words have the meanings indicated below.

Declaration for Deposit Refund Bottles and/or Metal Drink Cans

The Declaration for Deposit Refund Bottles and/or Metal Drink Cans as referred to in section 5.1 of this Deposit Refund Policy for Bottles and Cans. The Declaration for Deposit Refund Bottles and/or Metal Drink Cans is part of the Declaration as referred to in the ABBO and the Waste Fund Policy, and the conditions related to the Declaration in those documents also apply to the Declaration for Deposit Refund Bottles, taking into account the provisions of this Deposit Bottles and Cans Policy.

ABBO

The universally binding Packaging Waste Management Contribution Agreement, as referred to in the Waste Fund Policy.

Payment Quantity

The Payment Quantity as referred to in section 4.4 under subsection 17 of this Deposit Refund Policy for Bottles and Cans.

Packaging Waste Management Contribution

The Packaging Waste Management Contribution as referred to in the Waste Fund Policy and that in respect of the Mandatory Deposit Refund System and this Deposit Refund Policy for Bottles and Cans comprises a Deposit Refund component, a SUP component, an Implementation component and a System component.

Waste Management Structure

The Waste Management Structure as defined in the Waste Fund Policy.

Verpact

Verpact, having its registered office in The Hague.

Basic Deposit Refund Payment

The Basic Deposit Refund Payment as referred to in section 5.3 under subsection 18 of this Deposit Refund Policy for Bottles and Cans.

Waste Fund Policy

The further rules, as referred to in Article 2.8 of the ABBO, established by Verpact for the implementation of the ABBO, most recently established as Policy 2023 Verpact, including any amendments and additions thereto yet to be adopted. The latest version of the Waste Fund Policy can be found at: <https://www.afvalfondsverpakkingen.nl/nl/downloads-beleid>.

Deposit Refund Policy for Bottles

The Deposit Refund Policy for Bottles Policy as it applied on 1 July 2021, and which document was replaced on 1 April 2023, by the current Deposit Refund Policy for Bottles and Cans.

Deposit Refund Policy for Bottles and Cans

This Deposit Refund Policy for Bottles and Cans in which the further rules in respect of the Mandatory Deposit Refund System are established pursuant to the provisions of Article 2.8 of the ABBO, and which are contained in this document Deposit Refund Policy for Bottles and Cans of Verpact and Statiegeld Nederland, including any amendments and additions yet to be adopted.

Penalty Regulations

The penalty regulations as incorporated in Annex 3 of the ABBO.

Consumer

A natural person not acting in the exercise of a profession or business.

Design for Recycling Guidelines

The Design for Recycling Guidelines which apply only to Deposit Refund Bottles and which are to be found at: <https://www.epbp.org/design-guidelines>.

Drink

Liquid intended for human consumption and primarily intended to be drunk, i.e. not a medicinal drink that qualifies as a medicinal product as referred to in Article 1, first paragraph, under b, of the Medicines Act.

EAN code

A European Article Number, being the number sequence found under the bar code on products, which allows product packaging to be identified at item level.

Exporter

A company that directly or indirectly makes Deposit Refund Bottles and/or Metal Drink Cans available outside the Netherlands for the first time.

Essential Requirements

The requirements referred to in Article 3 of the Packaging Decree.

Soft Drink

Drink as referred to in Article 7a of the Commodities Act (Reserved Designations) Decree.

Large Deposit Refund Bottles

Bottles that are subject to a deposit refund obligation under the Packaging Decree, or plastic bottles that are part of the Mandatory Deposit Refund System based on Voluntary Participation by a Producer or Importer, with a capacity of 1 litre to 3 litres.

Index

The index as referred to in relation to the producer or importer and also collection point as referred to in section 9.3 under subsection 11 of this Deposit Refund Policy for Bottles and Cans.

Collection Points

All locations where Deposit Refund Bottles and/or Metal Drink Cans are collected and Consumers can return these, including supermarkets, railway stations, catering locations, online delivery services and petrol stations.

Small Deposit Refund Bottles

Bottles that are subject to a deposit refund obligation under the Packaging Decree, or plastic bottles that are part of the Mandatory Deposit Refund System based on Voluntary Participation by a Producer or Importer, with a capacity of up to 1 litre.

Custom Agreement

The custom agreement as referred to in section 12.0 under subsection 1 of this Deposit Refund Policy for Bottles and Cans.

Custom Agreement Delegation of Obligations

The custom agreement as referred to in section 12.1 of this Deposit Refund Policy for Bottles and Cans.

Metal Drink Cans or Deposit Return Cans

Metal drink cans, suitable for packaging of Drink, the main component of which is formed by a type of metal or alloy thereof.

Provisional Statement Deposit Refund Bottles and/or Metal Drink Cans

The provisional information that the Producer or Importer must periodically provide to Verpact via the Producers' Portal to fulfil its obligations under the ABBO, concerning the Deposit Refund Bottles and/or Metal Drink Cans made available in the Netherlands during a Provisional Statement Period, which serves as the basis for payments to cover the Packaging Waste Management Contribution as described in Annex 2 of the ABBO. The Provisional Statement on Deposit Refund Bottles and/or Metal Drink Cans is part of the Provisional Statement as referred to in the Waste Fund Policy, and the conditions applicable to the Provisional Statement also apply to the Provisional Statement for Deposit Refund System, in accordance with the provisions of this Deposit Refund Policy for Bottles and Cans.

Provisional Statement of Indirect Export

The Provisional Statement of Indirect Export as referred to in section 7.1 of this Deposit Refund Policy for Bottles and Cans.

Provisional Statement Period

The Provisional Statement Period as referred to in section 5.2 of this Deposit Refund Policy for Bottles and Cans.

Surcharge

The surcharge as referred to in section 11.1 of this Deposit Refund Policy for Bottles and Cans under subsection 2.

Producer or Importer

The producer and/or importer as defined in Article 1 paragraph 1 under g of the Packaging Decree.

Producer or Importer also being a Collection Point

The Producer or Importer also being a Collection Point as referred to in section 9.3 under subsection 10 of this Deposit Refund Policy for Bottles and Cans.

Producers' Portal

The digital portal for, *inter alia*, the Provisional Statement and Declaration of Deposit Refund Bottles and Metal Drink Cans, and invoices as laid down in this Deposit Refund Policy for Bottles and Cans, which portal is maintained and managed by or on behalf of Statiegeld Nederland.

Regulation on late Provisional Statements

The Regulation on late Provisional Statements as referred to in section 11.1 of this Deposit Refund Policy for Bottles and Cans under subsection 2.

Refund

The refund to the Exporter as referred to in the Indirect Export Scheme as laid down in section 7.1 of this Deposit Refund Policy for Bottles and Cans.

Return Claim

The return claim as referred to in section 9.2 of this Deposit Refund Policy for Bottles and Cans under subsection 2.

Return Bags

Plastic bags comprising big bags, small bags, or mini bags, in which compressed or uncompressed Deposit Refund Bottles and/or Metal Drink Cans are collected and transported for further processing (such as counting and sorting) after collection.

Deposit Refunds

The deposit refund of €0.15 per Small Deposit Refund Bottle, €0.25 per Large Deposit Refund Bottle, and €0.15 per Metal Drink Can for which Producers and Importers are liable.

Deposit Refund component

The component – which is part of the Packaging Waste Management Contribution – to cover the Deposit Refund for which Producers and Importers are liable, as detailed in section 6.0 of this Deposit Refund Policy for Bottles and Cans.

Deposit Refund Invoice

The Deposit Refund Invoice to be drawn up by Verpact as referred to in section 5.3 of this Deposit Refund Policy for Bottles and Cans under subsection 19.

Deposit Refund Bottles

Small Deposit Refund Bottles and Large Deposit Refund Bottles.

Statiegeld Nederland

Stichting Uitvoeringsorganisatie Statiegeld, having its registered office in The Hague.

Mandatory Deposit Refund System

The Mandatory Deposit Refund System as referred to in section 1.1 of this Deposit Refund Policy for Bottles and Cans under subsection 4.

SUP component

The single-use plastic component – which is part of the Packaging Waste Management Contribution – to cover the SUP surcharge for the packaging specified in the SUP directive², for which Producers and Importers are liable, as detailed in section 6.0 of this Deposit Refund Policy for Bottles and Cans.

System component

The component, as detailed in section 6.0 of this Deposit Refund Policy for Bottles and Cans, to cover Verpact's costs for the implementation of the Mandatory Deposit Refund System. The System Component forms part of the Packaging Waste Management Contribution.

System Deposit Refund Payment

The System Deposit Refund Payment as referred to in section 5.3 under subsection 18 of this Deposit Refund Policy for Bottles and Cans.

Counting Centre

A Counting Centre as referred to in section 8.1 under subsection 1 of this Deposit Refund Policy for Bottles and Cans.

Transport

The Transport as referred to in section 8.1 under subsection 1 of this Deposit Refund Policy for Bottles and Cans.

² Directive (EU) 2019/904 of the European Parliament and of the Council of 5 June 2019 on reducing the impact of certain plastic products on the environment.

Transport Target Amount

The Transport Target Amount as referred to in section 8.2 under subsection 3 of this Deposit Refund Policy for Bottles and Cans.

Transport Allowance

The Transport Allowance as referred to in section 8.2 under subsection 2 of this Deposit Refund Policy for Bottles and Cans.

Implementation Component

The component, as detailed in section 6.0 of this Deposit Refund Policy for Bottles and Cans, to cover the system costs and the costs of collection, processing, and/or marketing by Statiegeld Nederland for the implementation of the Mandatory Deposit Refund System. The Implementation Component forms part of the Packaging Waste Management Contribution.

VBR

The handling fee for returnable packaging as referred to in section 4.4 under subsection 17 of this Deposit Refund Policy for Bottles and Cans.

Ratio Unchanged EAN Code

The Ratio Unchanged EAN Code as referred to in section 4.4 under subsection 17 of this Deposit Refund Policy for Bottles and Cans.

Point of Sale Packaging

The Packaging referred to in Article 1 paragraph 1, sub a, under 2 of the Packaging Decree.

Packaging

Packaging as defined in Article 1, paragraph 1, under a, of the Packaging Decree, which is further specified in Article 1, paragraph 1, under b, c, and d, of the Packaging Decree. The full definition is given in the Waste Fund Policy.

Packaging Decree

Packaging Management Decree 2014 (Bulletin of Acts and Decrees [Stb] 2014, 409) as applicable from time to time, including any amendments thereto.

Penalty Fine

The penalty fine as referred to in Annex 3 of the ABBO.

Administrative Fine

The administrative fine as referred to in Annex 3 of the ABBO.

Voluntary Participation

Voluntary Participation in the Mandatory Deposit Refund System as referred to in section 4.0 under subsection 3 of this Deposit Refund Policy for Bottles and Cans.

3 General

1. With effect from 1 July 2021, Producers and Importers of Deposit Refund Bottles must, *inter alia*, charge the buyer a Deposit Refund on the Deposit Refund Bottle and are entitled to a Return Claim.
2. With effect from 1 April 2023, Producers and Importers of Metal Drink Cans must, *inter alia*, charge the buyer a Deposit Refund on the Metal Drink Can and are entitled to a Return Claim.
3. A Producer or Importer of plastic bottles containing a Drink with a volume of up to and including 3 litres, which are not subject to a deposit refund obligation under the Packaging Decree, may submit a request to Statiegeld Nederland to voluntarily participate in the Mandatory Deposit Refund System (**Voluntary Participation**). Statiegeld Nederland will honour a request for Voluntary Participation depending on whether the relevant plastic bottles meet the requirements set by Statiegeld Nederland, such as specifications³, agreement on any additional costs, and a written confirmation from the Producer or Importer of compliance with this Deposit Refund Policy for Bottles and Cans Policy. After Statiegeld Nederland has honoured a request for Voluntary Participation, the relevant Producer or Importer will be obligated – starting from the agreed-upon date of inflow between Statiegeld Nederland and the Producer or Importer – to comply with the provisions of this Deposit Refund Policy for Bottles and Cans for the accepted Deposit Refund Bottles, which means, *inter alia*, that the Producer or Importer will be liable for the Fees and must submit Declarations in accordance with this Deposit Bottle and Can Policy and as stipulated in the Waste Fund Policy.
4. The Producer or Importer of Deposit Refund Bottles must, upon sale in the Netherlands:
 - a. charge €0.15 deposit for each Small Deposit Refund Bottle to its customers for Small Deposit Refund Bottles listed separately on the sales invoice as Deposit Refund, or at the same time as settlement with the buyers; and,
 - b. charge €0.25 deposit for each Large Deposit Refund Bottle to its customers for Large Deposit Refund Bottles listed separately on the sales invoice as Deposit Refund, or at the same time as settlement with the buyers; and,
 - c. place (or arrange for placement of) the logo as referred to in section 4.2 of this Deposit Refund Policy for Bottles and Cans on the label of the Deposit Refund Bottles to clearly indicate that the Deposit Refund Bottles are subject to a Deposit Refund and come under the Deposit Refund Packagings.
5. The Producer or Importer of Metal Drink Cans must, upon sale in the Netherlands:
 - a. charge €0.15 deposit for each Metal Drink Can to its customers for Metal Drink Cans listed separately on the sales invoice as Deposit Refund, or at the same time as settlement with the buyers; and,
 - b. place (or arrange for placement of) the logo as referred to in section 4.2 of this Deposit Refund Policy for Bottles and Cans on the label of the Deposit Refund Metal Drink Cans to clearly indicate that the Metal Drink Cans are subject to a Deposit Refund and come under the Deposit Refund Packagings.

³ The accepted specifications are listed in the green column of the Design for Recycling Guidelines at <https://www.epbp.org/design-guidelines/products>.

6. The Producer or Importer of Deposit Refund Bottles and/or Metal Drink Cans Packaging is liable to Verpact for the Waste Management Contribution. The aforementioned Packaging Waste Management Contribution under the Mandatory Deposit Refund System is determined by multiplying the Deposit Refund Component, the SUP Component, and the Implementation Component by the number of Large and/or Small Deposit Refund Bottles and/or Metal Drink Cans, as well as multiplying the System Component by the weight of Large and/or Small Deposit Refund Bottles and/or Metal Drink Cans for which the Producer or Importer is liable for a contribution. The various components that form part of the Packaging Waste Management Contribution for Large Deposit Refund Bottles, Small Deposit Refund Bottles, and Metal Drink Cans, as well as the method by which the Packaging Waste Management Contribution will be charged, are detailed in section 6.0 of this Deposit Refund Policy for Bottles and Cans.
7. Producers and Importers may begin placing Large Deposit Refund Bottles on the market from 1 April 2021 and Small Deposit Refund Bottles from 1 June 2021 in accordance with the provisions of this Deposit Refund Policy for Bottles and Cans, in which case they are required to account for Large Deposit Refund Bottles from 1 April 2021 and Small Deposit Refund Bottles from 1 June 2021 in the first Provisional Statement Period as outlined in section 5.0 of this Deposit Refund Policy for Bottles and Cans. In the event that such Deposit Refund Bottles comply with the provisions of this Deposit Refund Policy for Bottles and Cans, the Mandatory Deposit Refund System for such Deposit Refund Bottles will be applied as if the Deposit Refund Bottles in question had been placed on the market after 1 July 2021 under the Mandatory Deposit Refund System.
8. Producers and Importers may begin placing Metal Drink Cans on the market from 1 April 2023 in accordance with the provisions of this Deposit Refund Policy for Bottles and Cans, in which case they are required to account for Metal Drink Cans from 27 March 2023 in the first Provisional Statement Period as outlined in section 5.0 of this Deposit Refund Policy for Bottles and Cans.
9. Unless otherwise follows from this Deposit Refund Policy for Bottles and Cans, the provisions of the Waste Fund Policy regarding the Mandatory Deposit Refund System shall apply as much as possible. This includes, among other things, the mandatory contribution for the Producer or Importer. In the event of a conflict between the Deposit Refund Policy for Bottles and Cans and the Waste Fund Policy, the provisions of the Deposit Refund Policy for Bottles and Cans shall prevail.

4 EAN Code, deposit refund logo and notification obligation

4.1 EAN-Code

1. To distinguish the Deposit Refund Bottles and/or Metal Drink Cans to which the Mandatory Deposit Refund System applies from other (deposit refund) bottles and/or metal drink cans – such as (i) small plastic bottles of soft drinks and waters introduced into the market before the Mandatory Deposit Refund System came into effect, (ii) large plastic bottles to which the deposit refund system applied as referred to in section [3.4] of the Waste Fund Policy, and (iii) metal drink cans of drinks introduced into the market before the Mandatory Deposit Refund System applied to Metal Drink Cans – the Producer or Importer shall ensure that each Deposit Refund Bottle and/or Metal Drink Can introduced into the market under the Mandatory Deposit Refund System is given:
 - a. a new EAN code; and
 - b. the Deposit Refund logo.

The Producer or Importer shall comply with the applicable regulations for recording EAN Codes and the use of the deposit refund logo, as well as (other) regulations from Statiegeld Nederland. With regard to the use of EAN Codes by a Producer or Importer, the regulations established by GS1 shall serve as the basis, though Statiegeld Nederland may deviate from these. Statiegeld Nederland will publish deviations on its website and/or include them in this Deposit Refund Policy for Bottles and Cans.

4.2 Logo

2. Each Deposit Refund Bottle and/or Metal Drink Can must be provided by the Producer or Importer with the deposit refund logo made available by Statiegeld Nederland, in accordance with the conditions described in the Regulations for Mandatory Use of Deposit Refund Logo on Packaging (including any amendments to the most recently established version). Statiegeld Nederland will make the latest version of the aforementioned conditions available and keep it on the download page of its website.

4.3 EAN Code Notification Obligation

3. Producers and Importers are required to notify Statiegeld Nederland of the EAN Codes (including all information as included in the Producers' Portal) for all Deposit Refund Bottles and/or Metal Drink Cans introduced into the market after the effective date of this Deposit Refund Policy for Bottles and Cans, no later than fourteen days before their introduction to the market.
4. Producers and Importers are required to notify Statiegeld Nederland of the EAN Codes for large plastic bottles to which the deposit refund system applied as mentioned in section 3.4 of the Waste Fund Policy and which were introduced into the market before the Mandatory Deposit Refund System came into effect, no later than fourteen days after this Deposit Refund Policy for Bottles and Cans has come into effect.

5. Producers and Importers are required to notify RVM Suppliers that are active in the market of the EAN Codes and formats for all Deposit Refund Bottles and/or Metal Drink Cans introduced into the market after the effective date of this Deposit Refund Policy for Bottles and Cans, before these Deposit Refund Bottles and/or Metal Drink Cans are placed on the market. A list of RVM Suppliers can be requested from Statiegeld Nederland.
6. The Producer or Importer notifies the EAN Codes by entering them in the Producers' Portal. Producers and Importers are under an obligation to provide all information requested in the Producers' Portal accurately and in full and to pass on any changes as soon as possible.
7. Statiegeld Nederland will manage a database of EAN Codes and make it available to the Collection Points and the RVM Suppliers.
8. Statiegeld Nederland is entitled to refuse the notification of an EAN Code for a Deposit Refund Bottle and/or a Metal Drink Can if the respective Deposit Refund Bottle or Metal Drink Can does not meet the Essential Requirements.
9. Statiegeld Nederland may apply differentiated rates and amounts for specific Deposit Refund Bottles and/or Metal Drink Cans based on the degree of efficiency, costs, and/or risks associated with the suitability of the respective Deposit Refund Bottles and/or Metal Drink Cans for the system of collection, processing, and/or recycling. In this context, Statiegeld Nederland refers – exclusively in respect of Deposit Refund Bottles – to the recycling requirements outlined in the Design for Recycling Guidelines, which can be found at: <https://www.epbp.org/design-guidelines>.
10. Deregistration of an EAN Code with Statiegeld Nederland is only possible if the Producer or Importer making such request demonstrates sufficiently convincingly to Statiegeld Nederland's satisfaction that the EAN Code in question will not be returned at all or will only be returned in insignificant numbers at the various Collection Points. A Consumer's right to payment of a Deposit Refund expires five years after the purchase by the Consumer of the Deposit Refund Bottle and/or Metal Drink Can. Statiegeld Nederland may choose to still pay out a Deposit Refund to a Consumer even after this five-year period if the Consumer submits a request for such.

4.4 Use of international EAN Code and unchanged EAN Code

11. The provisions outlined in sections 12 to 16 below are intended to provide, or be able to provide, sufficient (risk) coverage for Statiegeld Nederland in relation to costs for (i) the collection of Deposit Refund Bottles and/or Metal Drink Cans with international EAN codes and (ii) the collection of Small Deposit Refund Bottles and/or Metal Drink Cans that are not equipped with new EAN codes.
12. If a Producer or Importer – whether or not deviating from the provisions in subsection 1 and/or 2 of section 4.1 above – places Deposit Refund Bottles and/or Metal Drink Cans on the market under the Mandatory Deposit Refund System that are equipped with an international EAN Code, the respective Producer or Importer is liable for an increased Packaging Waste Management Contribution for those Deposit Refund Bottles and/or Metal Drink Cans. The increased Packaging Waste Management Contribution owed for the respective Deposit Refund Bottles and/or Metal Drink Cans is calculated by multiplying the applicable amounts of the Deposit Refund Component, SUP Component, and the Implementation Component – as outlined in section 6.0 of this Deposit Refund Policy for Bottles and Cans – by

120% for each Deposit Refund Bottle and/or Metal Drink Can. The amount owed by a Producer or Importer for the System Component remains the same when using an international EAN Code. The provisions in this subsection apply only if this regulation has been activated by a board decision of Statiegeld Nederland for a period to be determined.

13. If a Producer or Importer places Small Deposit Refund Bottles and/or Metal Drink Cans on the market in the Netherlands under the Mandatory Deposit Refund System without providing them with a new EAN Code as referred to in subsection 1 or subsection 2 of section 4.1 of this Deposit Refund Policy for Bottles and Cans, the respective Producer or Importer is liable for an increased Packaging Waste Management Contribution for those Small Deposit Refund Bottles and/or Metal Drink Cans. The increased Packaging Waste Management Contribution owed for the respective Deposit Refund Bottles and/or Metal Drink Cans is calculated by multiplying the applicable amounts of the Deposit Refund Component, the SUP Component, and the Implementation Component – as outlined in section 6.0 of this Deposit Refund Policy for Bottles and Cans – by 150% for each Deposit Refund Bottle or Metal Drink Can. The amount owed by a Producer or Importer for the System Component remains the same when using an unchanged EAN Code for a Small Deposit Refund Bottle or Metal Drink Can. The provisions in this subsection in respect of Deposit Refund Bottles apply only if this regulation has been activated by a board decision of Statiegeld Nederland for a period to be determined. The provisions in this subsection apply only if this regulation has been activated by a board decision of Statiegeld Nederland for a period to be determined.
14. Based on the achieved return percentages and empirical figures, the application of this section 4.4 and the percentages mentioned above in subsections 12 and 13 will be evaluated and, if necessary, adjusted, taking into account the objective described in the first sentence of subsection 16 below.
15. If Statiegeld Nederland has collected more Deposit Refund Bottles and/or Metal Drink Cans of the types mentioned above in subsections 12 or 13 than specified by the Producer or Importer in the Provisional Statement for Deposit Refund Bottles and/or Metal Drink Cans, or as can be established based on that Provisional Statement for Deposit Refund Bottles and/or Metal Drink Cans, the Producer or Importer will be charged as yet the Packaging Waste Management Contribution for the higher number of Deposit Refund Bottles and/or Metal Drink Cans so that for all collected Deposit Refund Bottles and/or Metal Drink Cans, at least the Packaging Waste Management Contribution is paid based on the rates and amounts referred to in section 6.0.
16. At the end of each calendar quarter, Statiegeld Nederland will determine for each Producer or Importer – based on the number of (i) Deposit Refund Bottles and/or Metal Drink Cans with an international EAN Code, and/or (ii) Small Deposit Refund Bottles and/or Metal Drink Cans with an unchanged EAN Code – whether, and if so, to what extent, in light of the interest referred to in subsection 11 above there is room pursuant to the provisions of subsections 12 and 13 to refund to the Producer or Importer the surcharge paid by the Producer or Importer on the amounts stated in section 6.0, while having regard to the unredeemed financing component.
17. With effect from 1 July 2021, all collected Large Deposit Refund Bottles, irrespective of whether they are equipped with a new EAN Code or were placed on the market by a Producer or Importer before 1 July 2021, are subject to the Mandatory Deposit Refund System. Statiegeld Nederland will determine the number of Large Deposit Refund Bottles collected in the Netherlands without a changed EAN Code within three months after the Mandatory Deposit Refund System comes into effect and then at the end of each quarter and it will divide this number by the total number

of Deposit Refund Bottles collected in the Netherlands to determine the share of Large Deposit Refund Bottles without a changed EAN Code for the relevant period, expressed as a percentage (**Share of Unchanged EAN Code**). A Producer or Importer that has placed Large Deposit Refund Bottles with an unchanged EAN Code on the market after the introduction of the Mandatory Deposit Refund System for Large Deposit Bottles is – notwithstanding other provisions of this Deposit Refund Policy for Bottles and Cans – required to pay to Statiegeld Nederland (i) a Deposit Refund and (ii) a handling fee for returnable packaging (**VBR**) for the number of Large Deposit Bottles with an unchanged EAN Code (**Payment Quantity**). The Payment Quantity is equal to the number of Large Deposit Bottles with an unchanged EAN Code that the Producer or Importer has placed on the market during the relevant period, multiplied by the Share of Unchanged EAN Code for that period.

18. If a Producer or Importer has changed the EAN Code of Large Deposit Refund Bottles that are placed on the market by the respective Producer or Importer from 1 July 2021, in accordance with this Deposit Refund Policy for Bottles and Cans, then the respective Producer or Importer is required to pay Statiegeld Nederland the deposit refund and VBR for Large Deposit Refund Bottles that were subject to the mandatory deposit refund system as referred to in the Waste Fund Policy with an old EAN Code and that are collected after 1 July 2021, in accordance with the deposit system as defined in the Waste Fund Policy.

5 Declaration, Provisional Statement and payment

5.1 Declaration for Deposit Refund Bottles and/or Metal Drink Cans

1. At the end of a calendar year, the Producer or Importer of Deposit Refund Bottles and/or Metal Drink Cans must submit a Declaration for Deposit Refund Bottles and/or Metal Drink Cans to Verpact regarding:
 - a. the number and weight of Large and Small Deposit Refund Bottles and Metal Drink Cans for which the Producer or Importer was liable for a contribution in the relevant calendar year; and,
 - b. all other data deemed necessary by Verpact and/or Statiegeld Nederland.
2. The Declaration of Deposit Refund Bottles and/or Metal Drink Cans will be prepared in the Producers' Portal based on the Provisional Statement for Deposit Refund Bottles and/or Metal Drink Cans for the previous calendar year and, after review and adjustment where necessary, can be approved by the Producer or Importer.
3. The Declaration for Deposit Refund Bottles and/or Metal Drink Cans must be accompanied by an audit certificate in accordance with an audit protocol to be developed and published by Verpact and/or Statiegeld Nederland. The most current version of the aforementioned audit protocol will be made available by Statiegeld Nederland as a download on its website. This audit certificate does not affect the authority of Statiegeld Nederland and/or Verpact to conduct their own audit of the Declaration for Deposit Refund Bottles and Metal Drink Cans based on the ABBO and impose additional assessments if and to the extent that the audit provides grounds for such.
4. Upon request, Statiegeld Nederland may grant a Producer or Importer an exemption from the obligation to submit an audit certificate with the Declaration for Deposit Refund Bottles and/or Metal Drink Cans.
5. The Declaration for Deposit Refund Bottles and/or Metal Drink Cans is part of the Declaration as referred to in the Waste Fund Policy, and the provisions incorporated therein apply correspondingly insofar as not deviated from in this Deposit Refund Policy for Bottles and Cans.
6. The Producer or Importer is required to complete, (digitally) sign, and submit its Declaration accurately and completely, no later than in the first calendar quarter following the year to which the Declaration pertains. If a Producer or Importer does not comply with the requirements in the previous sentence, this may result in the imposition of an Administrative Fine or Penalty Fine, subject to the provisions in section 11.0 of this Deposit Refund Policy for Bottles and Cans and the ABBO.
7. A deferment for submitting the Declaration is only possible in exceptional circumstances and with the consent of Verpact. A request for this must be submitted in writing to Verpact no later than three working days before 1 April.
8. A Declaration relates to all Provisional Statement Periods in the relevant calendar year.

5.2 Provisional Statement Deposit Refund Bottles and/or Metal Drink Cans

9. The provisions in section 5.2 have been established in accordance with Article 4.6 of Annex 2 to the ABBO, which states that Verpact is entitled to require more frequent provisional statements for Deposit Refund Bottles and Metal Drink Cans than specified in the ABBO.
10. The Producer or Importer of Deposit Refund Bottles and/or Metal Drink Cans must periodically submit a Provisional Statement for Deposit Refund Bottles and/or Metal Drink Cans to Verpact via the Producers' Portal. The Provisional Statement on Deposit Refund Bottles and/or Metal Drink Cans must, in anticipation of the Declaration, include as accurate and complete information as possible for the period to which the Provisional Statement for Deposit Refund Bottles and/or Metal Drink Cans pertains (the **Provisional Statement Period**). Successively, the Provisional Statement Periods in a year with:
 1. 52 weeks, is to be divided such that each period will consist of 4 weeks, with every third period consisting of 5 weeks (resulting in 12 periods for the entire year, made up of 8 periods of 4 weeks and 4 periods of 5 weeks); and,
 2. 53 weeks, is to be divided such that each period will consist of 4 weeks, with every third period consisting of 5 weeks except for the final period that will consist of 6 weeks (resulting in 12 periods for the entire year, made up of 8 periods of 4 weeks, 3 periods of 5 weeks and 1 period of 6 weeks).
11. The commencement of the Provisional Statement Periods under the Mandatory Deposit Refund System is different for Small Deposit Refund Bottles and Large Deposit Refund Bottles:
 - a. Large Deposit Refund Bottles: the first Provisional Statement Period for Large Deposit Refund Bottles relates to those placed on the market from 1 April 2021 to 30 May 2021. The subsequent Provisional Statement Period for Large Deposit Refund Bottles is the same as the first Provisional Statement Period for Small Deposit Refund Bottles as set out in this subsection under b;
 - b. Small Deposit Refund Bottles: the first Provisional Statement Period for Small Deposit Refund Bottles relates to those placed on the market from 31 May 2021 to 4 July 2021 inclusive.

The Provisional Statement Period following the first Provisional Statement Period for Large Deposit Refund Bottles is the same as the first Provisional Statement Period for Small Deposit Refund Bottles (see under b above) and covers a period of 5 weeks, after which a cycle of Provisional Statement Periods as referred to in subsection 9 commences with a period of 4 weeks. Following the aforementioned period of 4 weeks, there will be another Provisional Statement Period of 4 weeks and then a Provisional Statement Period of 5 weeks, all as per the cycle described in subsection 9.
12. The commencement of the Provisional Statement Period under the Mandatory Deposit Refund System for Metal Drink Cans is as follows:
 - a. the first Provisional Statement Period for Metal Drink Cans relates to the Metal Drink Cans placed on the market from 27 March 2023 to 30 April 2023 inclusive. The Provisional Statement Period following the first Provisional Statement Period comprises 4 weeks. Following the aforementioned period of 4 weeks, there will be another Provisional Statement Period of 5 weeks, all as per the cycle described in subsection 9.
13. The Provisional Statement Period may be adjusted in consultation with Verpact – both regarding the period itself and the Producers and Importers to which it applies – by means of a board decision by Statiegeld Nederland. Statiegeld Nederland will inform Producers and Importers no later than three months prior to the commencement of the revised Provisional Statement Period.

14. Within three weeks of the end of a Provisional Statement Period, the Producer or Importer shall submit a Provisional Statement for Deposit Refund Bottles and/or Metal Drink Cans to Verpact via the Producers' Portal for the elapsed period. In case the Provisional Statement for Deposit Refund Bottles and/or Metal Drink Cans is submitted late, not fully submitted or not submitted at all, Verpact – without prejudice to its other rights under the ABBO – is entitled to estimate the Provisional Statement for Deposit Refund Bottles and/or Metal Drink Cans of the Producer or Importer, or to increase the Provisional Statement for Deposit Refund Bottles and/or Metal Drink Cans of the respective Producer or Importer for the previous reporting period by 20%. The aforementioned surcharge may be refunded by Statiegeld Nederland to the Producer or Importer upon request at any time.
15. A Provisional Statement for Deposit Refund Bottles and/or Metal Drink Cans must include, as accurately and completely as possible, the information for the respective Provisional Statement Period as summarised for the Declaration in section 5.1 of this Deposit Refund Policy for Bottles and Cans. The Provisional Statement for Deposit Refund Bottles and/or Metal Drink Cans must be submitted for each Provisional Statement Period, even if there were no Large or Small Deposit Bottles and Metal Drink Cans for which the Producer or Importer is liable for a contribution in the preceding period (in that case, the Provisional Statement for Deposit Refund Bottles and/or Metal Drink Cans will state zero).
16. If and as soon as it becomes foreseeable for a Producer or Importer that certain information related to the Provisional Statement for Deposit Refund Bottles and/or Metal Drink Cans is not accurate or complete, for example, due to a change that has occurred or will occur, the Producer or Importer must immediately report the changes via the Producer's Portal so that the Provisional Statement for Deposit Refund Bottles and/or Metal Drink Cans is accurate and complete at all times.
17. The Producer or Importer will submit a Provisional Statement for Deposit Refund Bottles and/or Metal Drink Cans via the Producers' Portal.

5.3 (Provisional) Payment, Final Packaging Waste Management Contribution, and Payment Terms

18. The Producer or Importer shall pay the Packaging Waste Management Contribution owed under the Mandatory Deposit Refund System and this Deposit Refund Policy for Bottles and Cans as follows:
 1. by means of a provisional payment, the amount of which is determined by multiplying the number of Deposit Refund Bottles and/or Metal Drink Cans in the Provisional Statement for Deposit Refund Bottles and/or Metal Drink Cans by the Deposit Refund Component and the Implementation Component (the **Base Deposit Refund Payment**);
 2. by means of a provisional payment, the amount of which is determined by multiplying the weight of Deposit Refund Bottles and/or Metal Drink Cans in the Provisional Statement for Deposit Refund Bottles and/or Metal Drink Cans by the System Component and the number of Deposit Refund Bottles in the Provisional Statement for Deposit Refund Bottles and/or Metal Drink Cans by the SUP Component (the **System Deposit Refund Payment**);
19. Following the submission of a Provisional Statement for Deposit Refund Bottles and/or Metal Drink Cans by a Producer or Importer, Verpact will issue an invoice (the **Deposit Refund Invoice**) for the Base Deposit Refund Payment no later than the Monday of the second week after the end of a Provisional Statement Period. The payment period of a Deposit Refund Invoice for the Basic Deposit Refund Payment is 14 days. Payment by a Producer or Importer is made by means of direct debit.

20. The System Deposit Refund Payment is invoiced by Verpact to the Producer or Importer simultaneously with and in accordance with the manner in which the other (provisional) payments of the Packaging Waste Management Contribution under the Waste Fund Policy are charged by Verpact to the Producer or Importer. The conditions applicable to other such (provisional) payments will apply accordingly.
21. If, based on the Declaration for Deposit Refund Bottles and/or Metal Drink Cans, it appears that the Packaging Waste Management Contribution owed by the Producer or Importer under the Mandatory Deposit Refund System and this Deposit Refund Policy for Bottles and Cans is not equal to the sum of the Base Deposit Refund Payment and the System Deposit Refund Payment, the provisions of Article 6 of Annex 2 – Payment Terms of the ABBO will apply accordingly.
22. Deferral of payment is only possible in exceptional circumstances and with the consent of Verpact. A request for such must be submitted in writing to Verpact no later than three working days before the payment deadline.
23. In the context of the most efficient operation of the Mandatory Deposit Refund System and the associated payments, the necessary data from Producers and Importers will be shared and exchanged between Verpact and Statiegeld Nederland, with the provisions of Article 7 of the ABBO being applicable.

5.4 Record-keeping Obligation

24. The record-keeping obligation of Producers and Importers, as set out in the Waste Fund Policy, also apply to the provisions in this Deposit Refund Policy for Bottles and Cans, subject to the specific conditions arising from the Mandatory Deposit Refund System and its provisions.

6 Amounts

1. Producers and Importers of Deposit Refund Bottles and/or Metal Drink Cans are liable for the Packaging Waste Management Contribution under the Mandatory Deposit Refund System and this Deposit Refund Policy for Bottles and Cans.
2. The components of the Packaging Waste Management Contribution, as outlined in the table under subsection 3 of this section 6.0 of this Deposit Refund Policy for Bottles and Cans, may change and are determined annually, this occurring no later than the fourth quarter of the year preceding the calendar year.
3. For the year 2024, the amounts stated below apply: i) for the Deposit Refund and Implementation Components, in euros per Small or Large Deposit Bottle or Metal Drink Can, and for the SUP Component, in euros per Small or Large Deposit Bottle respectively and ii) for the System Component, per kilogram:

	Small Deposit Refund Bottle	Large Deposit Refund Bottle	Metal Drink Can
Deposit Refund component	€ 0.15/bottle	€ 0.25/bottle	€ 0.15/can
Implementation component	€ 0.014/bottle	€ 0.016/bottle	€ 0.002/can
SUP component	€ 0.0023/SUP unit	€ 0.0023/SUP unit	N/A
System component	€ 0.015/kg	€ 0.015/kg	€ 0.015/kg

4. The amounts as stated in this Deposit Refund Policy for Bottles and Cans are exclusive of VAT. Verpact is liable for VAT on the Implementation component, the SUP component, and the System component and will therefore invoice Producers and Importers for the contributions of the Implementation component, the SUP component, and the System component including turnover tax. VAT does not apply to the Deposit Refund component or to payments to Exporters in connection with indirect export.

7 Refund

7.1 Refund

1. An Exporter of Deposit Refund Bottles and/or Metal Drink Cans may request Statiegeld Nederland to refund the contributions related to the Deposit Refund component and the System component that were demonstrably paid earlier to Verpact by a Producer or Importer for Deposit Refund Bottles and/or Metal Drink Cans that were exported (**Refund**).
2. To qualify for a Refund, the Exporter must notify and register with Statiegeld Nederland. The Exporter must keep its records in accordance with the conditions set by Statiegeld Nederland.
3. Within two weeks of the end of a Provisional Statement Period, the Exporter must provide Statiegeld Nederland with a provisional statement on the Deposit Refund Bottles and/or Metal Drink Cans made available by the Exporter outside the Netherlands to another party, in a manner to be determined by Statiegeld Nederland (the **Provisional Statement of Indirect Export**).
4. The Exporter must substantiate the Provisional Statement of Indirect Export annually with an audit certificate in accordance with a audit protocol established by Statiegeld Nederland. The aforementioned audit certificate must be provided to Statiegeld Nederland no later than the first quarter following the end of a calendar year. The most current version of the aforementioned audit protocol will be made available by Statiegeld Nederland as a download on its website.
5. The Provisional Statement of Indirect Export for a Provisional Statement Period must contain at least the following information:
 - a. the EAN codes of the Deposit Refund Bottles and/or Metal Drink Cans made available by the Exporter outside the Netherlands; and
 - b. the number of Large Deposit Refund Bottles and/or Small Deposit Refund Bottles and/or Metal Drink Cans that the Exporter has placed outside the Netherlands; and
 - c. the supplier(s) of the relevant Large and/or Small Deposit Refund Bottles and/or Metal Drink Cans, including their name and address details and Chamber of Commerce number(s).
6. If a Deposit Refund Bottle and/or Metal Drink Can, for which a Refund has been made to the Exporter, is subsequently returned to a Collection Point in the Netherlands, Statiegeld Nederland will incur a loss. To mitigate the risk of such loss, Statiegeld Nederland has established a national deduction for risk of 5%.
7. Refunds of the contribution under the Deposit Refund Component to the Exporter by Statiegeld Nederland will be processed within 14 days after approval of the Provisional Statement of Indirect Export by Statiegeld Nederland, subject to a deduction for risk discount as mentioned in the above paragraph 6. Refunds in respect of the System Component to the Exporter by Verpact will be processed after approval of the Provisional Statement of Indirect Export, subject to a deduction for risk discount as mentioned in the above paragraph 6.
8. Based on the Provisional Statement of Indirect Export, a Producer or Importer will receive a refund from Statiegeld Nederland for the Packaging Waste Management Contribution, consisting of the Implementation Component, paid by the Producer or Importer for Deposit Refund Bottles and/or Metal Drink Cans directly or indirectly

purchased by the Exporter. This refund will be subject to a deduction for risk as mentioned in the above paragraph 6.

9. Statiegeld Nederland will prepare a settlement per Provisional Statement Period based on the Provisional Statement of Indirect Export for the Producer or Importer regarding the refund of the Implementation Component. If a Producer or Importer does not submit a Provisional Statement of Indirect Export on time – that is within two weeks after the end of a Provisional Statement Period – the relevant Provisional Statement of Indirect Export may be submitted in the following Provisional Statement Period and the settlement will take place in the subsequent Provisional Statement Period. Statiegeld Nederland will not provide Producers and Importers with access to the Provisional Statement of Indirect Export when settling the Implementation Component.
10. Statiegeld Nederland may establish a specific policy for Refunds and set additional conditions, including those related to the (verification of the) accuracy and legitimacy of the Provisional Statement of Indirect Export, any requested Refund, and/or reimbursement of the Implementation Component to a Producer or Importer.

8 Transport

8.1 Transport

1. In principle, Producers or Importers are responsible for the transport (**Transport**) of Deposit Refund Bottles and Metal Drink Cans collected from Collection Points in return bags (**Return Bags**) from distribution centres and/or wholesalers to a counting centre (**Counting Centre**) designated by Statiegeld Nederland.

8.2 Transport Allowance and Transport Target Amount

2. A Producer or Importer is entitled to an allowance (**Transport Allowance**) per returned Return Bag. The Transport Allowance is invoiced to Statiegeld Nederland by a Producer or Importer retrospectively on a quarterly basis.
3. The aim is for a Producer or Importer to transport at least 70% of the Deposit Refund Bottles or Metal Drink Cans collected by the Producer and/or Importer in Return Bags to a Counting Centre designated by Statiegeld Nederland on an annual basis (**Transport Target Amount**).
4. Statiegeld Nederland will actively monitor the implementation of Transport by a Producer or Importer and is entitled to invoke the Transport Target Amount and Statiegeld Nederland can call to account a Producer or Importer regarding their performance and, if necessary, establish an additional policy, including a penalty policy, related to the Transport.

9.0 Reports and return volumes

9.1 Report Statiegeld Nederland to Producer

1. Statiegeld Nederland will periodically report to individual Producers and Importers the data related to the Deposit Refund Bottles and/or Metal Drink Cans that Statiegeld Nederland has received back from the Collection Points and which form part of the Provisional Statement made by the respective Producer or Importer.

9.2 Return Claim

2. Producers or Importers are entitled to a return receipt (**Return Claim**) for a weight of collected Deposit Refund Bottles and/or Metal Drink Cans, which is determined by Statiegeld Nederland based on (i) the weight of the Deposit Return Bottles and/or Metal Drink Cans declared to Statiegeld Nederland by the Producer or Importer and (ii) the quantities of the aforementioned Deposit Refund Bottles and/or Metal Drink Cans that have been returned at a Collection Point.
3. Such a Return Claim does not necessarily relate to the Deposit Refund Bottles and/or Metal Drink Cans put on the market by the Producer or Importer and does not grant the Producer or Importer a direct or exclusive claim to the Deposit Refund Bottles and/or Metal Drink Cans that the respective Producer or Importer has itself put on the market.
4. Statiegeld Nederland may further specify the frequency and manner in which the Return Claim is detailed and record this in its own policy.
5. Statiegeld Nederland strives for efficient and effective collection and recycling of Deposit Refund Bottles and establishes agreements with the Collection Points to achieve this. In this context, for Return Claims, Statiegeld Nederland focuses on, among other things, (i) the production of bales of Deposit Refund Bottles and/or Metal Drink Cans (or arranging for their production) and (ii) making such bales of Deposit Refund Bottles and/or Metal Drink Cans available to Producers and Importers, where on average:
 - i) such bales for Deposit Refund Bottles meet the following criteria:
 - a. Bale dimensions: +/- 115*80*90 cm;
 - b. Bale weight: +/- 300 kg;
 - c. Transparent means including up to 10% light-blue but no multicoloured;
 - d. Multicoloured is everything other than transparent and light-blue;
 - e. Transparent and multicoloured must be baled separately;
 - f. are held together and/or packaged in a normal manner such that it does not hinder recycling, at least no more than is usual in the market; and/or
 - ii) such bales for Metal Drink Cans meet the following criteria:
 - a. Bale dimensions: +/- 115*80*90 cm;
 - b. Bale weight: +/- 400 kg;
 - c. are held together and/or packaged in a normal manner such that it does not hinder recycling, at least no more than is usual in the market.

6. If the Deposit Refund Bottles and/or Metal Drink Cans made available to a Producer or Importer under a Return Claim appear to be not qualitatively or quantitatively compliant with the agreements made by Statiegeld Nederland with the Collection Points, a Producer or Importer may apply in writing to Statiegeld Nederland, providing justification for any discrepancies. A notification of this kind must be made by the Producer or Importer as soon as possible, but no later than five working days after the Producer or Importer has been able to identify any discrepancies. Following timely receipt of such a notification from the Producer or Importer, Statiegeld Nederland will consult with the Producer or Importer to reach a mutual solution.
7. A Producer or Importer is entitled to a Return Claim only if it has met all obligations under the ABBO, including the Waste Fund Policy and the current Deposit Refund Policy for Bottles and Cans, and has fulfilled the payment obligations specified therein.
8. Statiegeld Nederland, at the expense of a Producer or Importer, will arrange for transporting the Deposit Refund Bottles and/or Metal Drink Cans that are part of the Return Claim to the recycler(s) specified by the respective Producer or Importer. Statiegeld Nederland will provide the Producer or Importer with an overview of the costs incurred for this purpose.
9. In the event that a Producer or Importer (partially) waives the right to a Return Claim for collected Deposit Refund Bottles and/or Metal Drink Cans, Statiegeld Nederland is free to market the Deposit Refund Bottles and/or Metal Drink Cans included in the Return Claim at the expense of the respective Producer or Importer to a bottle-to-bottle recycler (in the case of Deposit Refund Bottles) or a remelter (in the case of Metal Drink Cans) within the EEA. In that case, the Producer or Importer is entitled to a share of the financial proceeds as determined by Statiegeld Nederland from the Deposit Refund Bottles and/or Metal Drink Cans marketed by Statiegeld Nederland, based on the proportion of Deposit Refund Bottles and/or Metal Drink Cans collected from that particular Producer or Importer, less the transport costs incurred by Statiegeld Nederland.

9.3 Return Claim Producer or Importer also being a Collection Point

10. For the Return Claim of a Producer or Importer that also acts as a Collection Point and, in that capacity, has collected more Deposit Refund Bottles and/or Metal Drink Cans than were put on the market by the respective Producer or Importer (**Producer or Importer that also acts as a Collection Point**), the following applies in addition.
11. The Return Claim of a Producer or Importer that also acts as a Collection Point is determined based on one or more indexes (**Indexes**) to be established by Statiegeld Nederland and which are used to determine the portion, in respect of which the Producer or Importer can make a Return Claim, of the total number of Deposit Refund Bottles and/or Metal Drink Cans collected by the Producer or Importer that also acts as a Collection Point. The Indexes are determined based on the ratio between, on the one hand, the number of (multicoloured and transparent) Deposit Refund Bottles and/or Metal Drink Cans put on the market by the Producer or Importer that also acts as a Collection Point, and on the other hand, the number of (multicoloured and transparent) Deposit Refund Bottles and/or Metal Drink Cans collected by the Producer or Importer in its role as a Collection Point, taking into account the subdivision.
12. The Indexes are periodically reassessed by Statiegeld Nederland based on, *inter alia*, the Provisional Statement for Deposit Refund Bottles and/or Metal Drink Cans as well as the reports from Collection Points regarding the number of collected Deposit Refund Bottles and/or Metal Drink Cans.

10 Objection

10.1 Objection

1. The Producer or Importer may submit an objection to the established Packaging Waste Management Contribution within four weeks, in accordance with the procedure outlined in the Waste Fund Policy under the Objection section.

10.2 Additional Assessment

2. The imposition of additional assessments by Verpact is possible, inter alia, in the following situations:
 - a. due to the absence of or incomplete Declaration of Deposit Refund Bottles and/or Metal Drink Cans and/or payment of the Packaging Waste Management Contribution;
 - b. due to adjustment of the weight quantities and/or the numbers of Deposit Refund Bottles and/or Metal Drink Cans; and
 - c. due to an incorrectly received Refund by an Exporter.
3. Upon imposition of an additional assessment, a penalty may be imposed. Verpact may verify the accuracy (or have it verified) of a Declaration (including a Declaration of Deposit Refund Bottles and/or Metal Drink Cans) up to five years after this Declaration was made and, if this verification indicates a discrepancy, an additional assessment and/or penalty may be imposed in accordance with the ABBO.

11 Penalties

11.1 Penalties and surcharges

1. Subject to the provisions of this section 11.1, for the application of penalties, reference is made to the ABBO, Article 6 and Annex 3 – Penalty Regulations. The Penalty Regulations apply to the provisions in this Deposit Refund Policy for Bottles and Cans. For the application of the Penalty Regulations, account will be taken of the specific logistical and financial characteristics of the Deposit Refund System, including the applicable processing times and the continuity of Statiegeld Nederland's business operations.
2. In addition to the Penalty Regulations, the following provision (**Regulation on Late Provisional Statements**) applies specifically to a Producer or Importer's failure to submit a Provisional Statement for Deposit Refund Bottles and/or Metal Drink Cans on time:
 - a. If a Producer or Importer fails to submit a Provisional Statement for Deposit Refund Bottles and/or Metal Drink Cans on time, that is, within five days after the end of a Provisional Statement Period, Verpact may send the relevant Producer or Importer an advance invoice based on the previous Provisional Statement for Deposit Refund Bottles and/or Metal Drink Cans. After the relevant Producer or Importer subsequently submits the Provisional Statement for Deposit Refund Bottles and/or Metal Drink Cans that was not submitted on time, Verpact will adjust the advance invoice accordingly.
 - b. If a Producer or Importer fails to submit a Provisional Statement for Deposit Refund Bottles and/or Metal Drink Cans on time three times within a calendar year, the relevant Producer or Importer will be liable for a surcharge of 0.5% (Surcharge) on the Deposit Refund Invoice for the third late Provisional Statement for Deposit Refund Bottles and/or Metal Drink Cans (after submission).
 - c. The amount of the Surcharge may be increased by Statiegeld Nederland through an administrative decision if deemed necessary.

12 Custom Agreements

1. Verpact can enter into a custom agreement (Custom Agreement) with a Producer or Importer at their request. A Custom Agreement is designed to reduce the administrative burden for the producer or importer that is associated with implementing its obligations under the Deposit Refund Policy for Bottles and Cans, without prejudicing the proper implementation of the ABBO, the Mandatory Deposit Refund System, and/or the Deposit Refund Policy for Bottles and Cans.

12.1 Custom Agreement on the Delegation of Obligations

2. Through a Custom Agreement on the delegation of obligations (Custom Agreement on the Delegation of Obligations), the Producer or Importer delegates the implementation of its obligations under this Deposit Refund Policy for Bottles and Cans and/or the Waste Fund Policy to a supplier or buyer of the Producer or Importer concerning the packaging specified in the Custom Agreement on Delegation of Obligations. A Custom Agreement does not exempt the Producer or Importer from its obligations under the ABBO, this Deposit Refund Policy for Bottles and Cans, and the Waste Fund Policy.
3. A Custom Agreement on the Delegation of Obligations is an agreement in which the Producer or Importer, the buyer from the Producer or Importer, and Verpact are parties. Verpact has drafted a model Custom Agreement on the Delegation of Obligations, which can be made available for download upon request.
4. A Producer or Importer may only invoke the provisions of a Custom Agreement on the Delegation of Obligations with respect to Statiegeld Nederland and Verpact from the moment Verpact has given written approval of the Custom Agreement on the Delegation of Obligations. Verpact is entitled to attach conditions to granting its consent to a Custom Agreement on the Delegation of Obligations.
5. Verpact is entitled at any time to withdraw its consent to a Custom Agreement on the Delegation of Obligations if it believes that (i) the relevant Custom Agreement on the Delegation of Obligations and/or (ii) the manner in which that Custom Agreement on the Delegation of Obligations is being implemented does not result in the proper and efficient implementation of the Producer or Importer's obligations under the ABBO and/or this Deposit Refund Policy for Bottles and Cans.
6. If a Custom Agreement on the Delegation of Obligations ends, the obligation delegated therein must be fully complied with immediately by the respective Producer or Importer itself.

13 Final provisions

The current Deposit Refund Policy for Bottles and Cans applies exclusively to the Mandatory Deposit Refund System and is in addition to the Waste Fund Policy. For all matters not covered by this Deposit Refund Policy for Bottles and Cans, the Waste Fund Policy and the applicable legislation, including but not limited to the Packaging Decree and the ABBO, shall apply.