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**A.L. 158 tal-2011**

**ATT DWAR L-EKO-KONTRIBUZZJONI  
(KAP. 473)**

**Regolamenti ta' l-2011 dwar l-Għoti ta' Rifuzjoni ta'  
l-Eko-kontribuzzjoni**

BIS-SAHHA tas-setgħat mogħtija bl-artikoli 12 u 13 ta' l-Att dwar l-Eko-kontribuzzjoni, il-Prim Ministru, bi qbil mal-Ministru tal-Finanzi, l-Ekonomija u Investiment, għamel dawn ir-regolamenti li ġejjin:-

**1.** (1) It-titolu ta' dawn ir-regolamenti hu Regolamenti ta' l-2011 dwar l-Għoti ta' Rifuzjoni ta' l-Eko-kontribuzzjoni. Titolu u skop.

(2) Dawn ir-regolamenti jipprovdu miżuri, proċeduri u gwida addizzjonali għall-Att bil-għan li jirregolaw l-għoti ta' rifuzjoni fir-rigward ta' l-eko-kontribuzzjoni mħallsa minn produtturi li ipparteċipaw fl-irkupru ta' skart matul is-snin 2005 sa 2008.

**2.** (1) F'dawn ir-regolamenti, kemm-il darba r-rabta tal-kliem ma tkunx teħtieġ xort'oħra: Tifsir.

“l-Att” tfisser l-Att dwar l-Eko-Kontribuzzjoni;

“facilità għall-irkupru ta' l-iskart” tfisser faċilità għall-irkupru ta' l-iskart approvata mill-awtorità kompetenti rilevanti li tirkupra l-iskart fuq bażi kummerċjali f'Malta jew barra minn Malta;

“irkupru ta' skart” jew “irkupru” tfisser l-irkupru u l-ġbir ta' skart mis-suq bil-kunsinna lil faċilità approvata għall-irkupru ta' l-iskart għall-użu mill-ġdid, riċiklaġġ jew reklamazzjoni tiegħu, bejn l-1 ta' Jannar 2005 u l-31 ta' Diċembru 2008;

“Korp ta' Approvazzjoni” tfisser dak il-Korp stabbilit skond ir-Regolamenti ta' l-2010 dwar Eżenzjonijiet fl-Eko-Kontribuzzjoni; A.L. 84 tal-2010.

“il-Ministru” tfisser il-Ministru responsabbli għall-immaniġġar ta’ l-iskart u tinkludi, fil-qjies ta’ l-awtorità mogħtija, lil kull persuna, inkluż kull Korp ta’ Approvazzjoni, awtorizzata għaldaqstant għal kull għan ta’ l-Att;

“rata ta’ rkupru” skond Skeda 2 tfisser il-perċentwali ta’ skart irkuprat bħala perċentwali ta’ l-ammont totali ta’ skart li jirriżulta mill-prodotti muriġa fi Skeda 1 u mqiegħda fis-suq minn produttur;

A.L. 277 tal-2006.

“skema approvata ta’ rkupru ta’ l-iskart ta’ l-ippakkjar” jew “skema” għandu jkollha l-istess tifsira bħal dik mogħtija lilha fir-Regolamenti ta’ l-2006 dwar l-Ippakkjar u l-Iskart ta’ l-Ippakkjar fil-Maniġġar ta’ l-Iskart.

(2) Kull frażi mhux imfissra f’dawn ir-regolamenti għandu jkollha l-istess tifsira bħal dik mogħtija lilha fl-Att.

Irkupru ta’ skart.

**3.** F’każijiet ta’ rkupru ta’ skart minn prodotti li fuqhom hija dovuta l-eko-kontribuzzjoni jew li fuqhom tkun tħallset l-eko-kontribuzzjoni skond l-Att, il-produtturi ta’ daww il-prodotti muriġa fi Skeda 1 li tinsab ma’ dawn ir-regolamenti jistgħu, skond dawn ir-regolamenti, jingħataw kreditu għal xi eko-kontribuzzjoni dovuta jew rifużjoni għal xi eko-kontribuzzjoni mħallsa fuqhom kif japplika skond Skeda 2.

Mekkaniżmu għal rifużjoni jew kreditu.

**4.** (1) Produttur li, bil-partecipazzjoni fi skema, ikun irkupra l-iskart bejn l-1 ta’ Jannar 2005 u l-31 ta’ Diċembru 2008 għandu jkun intitolat, għal kreditu fuq eko-kontribuzzjoni dovuta, jew rifużjoni ekwivalenti ta’ eko-kontribuzzjoni mħallsa fuq prodotti li jaqgħu fil-gruppi ta’ prodotti muriġa fi Skeda 1 li tinsab ma’ dawn ir-regolamenti:

Iżda l-Ministru jista’, bil-parir tal-Korp ta’ Approvazzjoni, japprova għal dak il-kreditu jew rifużjoni lil xi produttur li jkun irkupra l-iskart waħdu f’dak il-perjodu skond dawn ir-regolamenti.

(2) L-ammont ta’ kreditu jew rifużjoni għandu jkun kalkolat skond ir-rata ta’ rkupru ta’ skart applikabbli skond Skeda 2 li tinsab ma’ dawn ir-regolamenti.

(3) L-ammont ta’ eko-kontribuzzjoni li fuqha jista’ jingħata kreditu jew rifużjoni lil produttur fir-rigward ta’ xi sena jew parti minnha li għaliha tkun qed issir talba skond dawn ir-

regolamenti għandha tkun dak l-ammont li jkun l-inqas minn:

(a) l-eko-kontribuzzjoni li tkun giet imħallsa fuq prodotti li jaqgħu fl-istess grupp ta' prodotti fi Skeda 1 li tinsab ma' dawn ir-regolamenti għal dik is-sena jew parti minnha; jew

(b) l-ispejjeż li l-produttur ikun nefaq fl-irkpuru tal-iskart, jew fil-każ ta' produtturi li jipparteċipaw fi skema, id-dritt annwali biex jissieħeb fl-iskema:

Izda fil-każ ta' produttur li jkun irkupra l-iskart waħdu matul dak il-perjodu, dawk l-ispejjeż għandu jkollhom magħhom dokumentazzjoni ta' provi verifikati.

(4) Meta minflok kreditu, tingħata xi rifużjoni, dawk ir-rifużjonijiet dovuti lill-produttur skond dawn ir-regolamenti għandhom jithallsu mill-Ministru, sakemm jithallsu l-eko-kontribuzzjonijiet kollha mhux kontestati.

**5.** Il-Korp ta' Approvazzjoni għandu jipproċessa u japprova t-talbiet għal kreditu jew rifużjoni ta' eko-kontribuzzjoni magħmulin skond dawn ir-regolamenti, u għandu jirregola il-proċedura tiegħu nnifsu meta jkun qed jaqdi dawk il-funzjonijiet.

Kompetenza tal-Korp ta' Approvazzjoni.

**6.** (1) Talba għal kreditu jew rifużjoni ta' eko-kontribuzzjoni mħallsa jista' jagħmilha biss produttur registrat taħt l-Att għal kull sena li dwarha tkun qegħdha ssir talba għal kreditu jew rifużjoni.

Talba għal kreditu jew rifużjoni.

(2) Talba għal kreditu jew rifużjoni għandha ssir fuq il-formola ordnata mill-Korp ta' Approvazzjoni u għandu jkollha magħha dikjarazzjoni maħruġa minn faċilità għall-irkupru ta' l-iskart li tkun tikkonferma l-ammont ta' skart irkuprat mill-prodotti mqiegħdha fis-suq mill-produttur. Il-formola tat-talba għandu jkollha magħha dik il-prova dokumentata verifikata li tiċċertifika għas-sodisfazzjoni tal-Korp ta' Approvazzjoni il-kwantità u x-xorta ta' l-iskart effettivament irkuprat mill-prodotti mqiegħdha fis-suq mill-produttur.

(3) Talba għal kreditu jew rifużjoni għandha ssir separatament għal kull sena, u sa mhux iżjed tard mill-31 ta' Diċembru 2011.

(4) Il-Korp ta' Approvazzjoni għandu jipproċessa

talbiet magħmula lilha skond dan ir-regolament sakemm kull bilanc ta' eko-kontribuzzjoni dovut ikun thallas u tkun ingħatat l-informazzjoni ulterjuri mitluba taht is-subregolament (2).

(5) Fl-ipproċessar ta' talba għal kreditu jew rifiżjoni taht dawn ir-regolamenti, il-Korp ta' Approvazzjoni jista' jitlob lill-produttur biex iressaq informazzjoni ulterjuri fir-rigward ta' dik it-talba, inkluża informazzjoni li jkollha x'taqsam mal-kwantità, t-tip u l-kwalità tal-prodotti mqieghdha fis-suq u dwar il-kwantità, t-tip u l-kwalità ta' skart irkuprat.

Rekords u dikjarazzjonijiet.

**7.** Mingħajr preġudizzju għall-kunsiderazzjonijiet preċedenti, produttur li jagħmel talba għal kreditu jew rifiżjoni li ssir skond ir-regolament 6 għandu:

jzomm, għall-prodotti kollha li dwarhom issir talba, rekords preċiżi tal-moviment tal-prodotti;

jagħti kunsens u jikkonforma ruħu mat-talbiet għall-monitoraġġ, verifika, kontroll, u l-produzzjoni għall-ispezzjoni ta' kull rekord u kull dokument ieħor li jkollu x'jaqşam mal-irkupru ta' l-iskart mill-prodotti; u

jizgura l-konformità mar-rekwiziti kollha ta' l-Att u tar-regolamenti magħmulin tahtu u ma' dawk it-talbiet l-oħra magħmula mill-Korp ta' Approvazzjoni.

Talba inkorretta għal kreditu jew rifiżjoni.

**8.** (1) Meta talba għal kreditu jew rifiżjoni jkun fiha informazzjoni falza jew mhux korretta u l-produttur ma jikkorigix dik it-talba skond il-disposizzjonijiet ta' dan ir-regolament, dak il-produttur jista' jeħel penali amministrattiva ekwivalenti għall-ogħla mill-ammont ta' rifiżjoni li tkun qegħda tintalab u mitejn u tlieta u tletin euro (€233).

(2) Produttur li jkun għamel xi tip ta' dikjarazzjoni mhix korretta f'talba għal rifiżjoni għal xi perjodu jista' jikkoreġi l-imsemmija talba billi jikkunsinna formola ta' talba korretta sa mhux aktar tard minn għaxart ijiem minn meta tkun giet ipprezentata t-talba li jkun fiha d-dikjarazzjoni żbaljata lill-Korp ta' Approvazzjoni, u li tkun tindika b'mod ċar li l-formola tat-talba kif aġġustata tkun qegħda tissostitwixxi t-talba magħmula aktar qabel:

Izda meta produttur jikkoreġi talba fil-perjodu stipulat, huwa madankollu jista' jeħel penali amministrattiva ta' mitejn u tlieta u tletin euro (€233).

**9.** (1) Meta talba għal kreditu jew rifiżjoni ssir b'mod frawdolenti jew b' xi mod ieħor irregolari, issir dovuta penali amministrattiva ekwivalenti għal għoxrin fil-mija ta' l-ammont mitlub jew riċevut indebitament permezz ta' dik ir-rifiżjoni jew kreditu, flimkien ma', fil-każ ta' rifiżjoni riċevuta jew kreditu mogħti, dak l-ammont, u mgħax bir-rata ta' tmienja fil-mija (8%) fis-sena jew parti minnha, u dak l-imgħax għandu jibda jiddekorri mid-data tal-pagament tal-ammont li jkun gie riċevut indebitament sad-data meta dak l-ammont flimkien mal-penali amministrattiva u l-imgħax jithallas lill-Korp ta' Approvazzjoni:

Talbiet frawdolenti.

Izda l-ammont ta' dik il-penali amministrattiva u l-imgħax meħudin flimkien m'għandhomx jeċċedu l-ammont miksub b'mod frawdolenti jew b'xi mod irregolari ieħor.

(2) Meta xi ammont ta' penali amministrattiva jew imgħax dovut jibqa' pendent, il-Korp ta' Approvazzjoni għandu jissospendi kull rifiżjoni jew kreditu lill-produttur involut sakemm dik il-penali u l-imgħax ikunu tħallsu.

**10.** Kull ammont ta' penali amministrattiva dovut minn persuna taħt dawn ir-regolamenti m'għandux jehles lil dik il-persuna minn xi penali oġġla jew penali oħra li kellha jew li jista' jkollha tħallas skond xi dispożizzjoni ta' l-Att jew ta' regolamenti magħmulin taħtu.

Responsabbiltà u penali amministrattivi.

**11.** Id-dispożizzjonijiet tat-Taqsimiet VI u VII ta' l-Att għandhom japplikaw fir-rigward ta' penali amministrattivi imposti skond dawn ir-regolamenti u kull referenza fihom għal "l-awtorità" jew "l-Awtorità Kompetenti" għandha tiġi sostitwita b'referenza għal "Korp ta' Approvazzjoni".

Infurzar.

**12.** Id-dispożizzjonijiet li jirregolaw l-appelli kif stipulati fl-Att għandhom ikunu japplikaw għal appelli minn deċiżjonijiet tal-Korp ta' Approvazzjoni li jsiru fil-Bord tal-Appelli ta' l-Eko-Kontribuzzjoni, taħt dawn ir-regolamenti.

Dritt ta' appell.

## SKEDA 1

## Regolament 3

**Gruppi ta' Prodotti****Regoli għall-Interpretazzjoni**

- (1) In-Numri Kodiċi HS murija fit-tieni kolonna tat-tabella hawn taht huma bażati fuq il-klassifikazzjoni ta' oġġetti fid-Deskrizzjoni Armonizzata u Sistema ta' Kodifikazzjoni, 1983, ippubblikata mill-Kunsill għall-Kooperazzjoni Doganali, Brussell.
- (2) Il-prodotti li jaqgħu taht il-Kodiċi HS Numri indikat fit-tabella hawn taht huma deskritti fl-Ewwel Skeda li tinsab ma' l-Att u dawk id-deskrizzjonijiet huma bażati fuq in-nomenklatura tas-Sistema Armonizzata u għandha tkun interpretata skond in-Noti Spjegattivi għas-Sistema Armonizzata, ippubblikat mill-Kunsill għall-Kooperazzjoni Doganali, Brussell.
- (3) Sakemm mhux provdut mod ieħor f'din l-Iskeda, prodotti lesti biss li jaqgħu fin-Numri tal-Kodiċi HS indikati fit-tieni kolonna tat-tabella hawn taht għandhom jitqiesu li jaqgħu fil-gruppi rispettivi ta' prodotti indikati fl-ewwel kolonna tat-tabelli hawn taht.

Damiġġjani, fliexken, *flasks*, vażetti u kontenituri oħra magħmula minn plastik, hġieg jew metall, li jkun fihom xi waħda mill-xarbiet li ġejjin:

<b>Gruppi ta' prodotti</b>	<b>Nru tal-Kodiċi HS</b>
Ilmijiet, inklużi ilmijiet minerali naturali jew minerali artifiċjali u ilmijiet effervexxenti li la jkun fihom zokkor miżjud jew materjal ieħor li jagħmel helu u ma jkunu imhawwrin; silġ u borra	2201
Ilmijiet inklużi ilmijiet minerali u ilmijiet effervexxenti li fihom zokkor miżjud jew xi materjal oħra ta' hlewwa oħra jew toġhma, u xorb ieħor mhux alkoholiku, li ma jinkludix il-frott jew il-meraw tal-haxix taht l-intestatura 2009	2202

Bitta magħmula mix-xgħir	2203
Inbid ta' għeneb frisk, inklużi nbejjed imsahhin; most li ma jkunx dak taht l-intestatura 2009	2204
Vermut u nbid ieħor ta' għeneb frisk imħawwrin bi pjanti jew sustanzi aromatiċi	2205
Xorb ieħor iffermentat (per eżempju, <i>cider perry</i> , <i>mead</i> ); taħlit ta' xorb iffermentat u taħlit ta' xorb iffermentat u xorb mhux alkoholiku, mhux speċifikati jew inklużi band'oħra	2206
Alkohol etiliku mhux żnaturat b' saħħa alkoholika li jkollu volum ta' inqas minn 80% vol.; spirti, likuri u xorb spirituz ieħor	2208

Damiġġjani, fliexken, *flasks*, vazetti u kontenituri oħra magħmula minn plastik, ħgieġ jew metall, taht dan li ġej:

Gruppi ta' prodotti	Nru tal-Kodiċi HS
Ogġetti għall-garr jew l-ippakkjar ta' xorb	3923
Ogġetti għall-garr jew l-ippakkjar ta' xorb	7010
Bottijiet ta' l-aluminju għall-garr jew l-ippakkjar ta' xorb	7612

Ogġetti li jintużaw fil-kamra tal-banju u preparazzjonijiet tal-ħasil taht l-intestaturi li ġejjin:

Gruppi ta' prodotti	Nru tal-Kodiċi HS
Fwejjah u <i>toilet waters</i>	3303
Preparazzjonijiet tas-sbuhija jew thejijiet biex tiġi trattata l-gilda (minbarra medikamenti), inklużi prodotti ta' protezzjoni mix-xemx jew kontra t-tikmix; manikjur jew pedikjur. Madanakollu eskluż it-trab tat-trabi mingħajr fwieha ppakkjat f'kaxxi tal-kartun ta' piż li ma jaqbiżx 70 gramma u lozjoni ta' l-idejn u tal-gilda f'kontenituri li ma jaqbzux 50ml	3304
Preparazzjonijiet għall-użu fix-xagħar, mandanakollu esklużi l-oġġetti li jaqgħu taht l-intestatura 3305 10 00	3305
<i>Shampoos</i> , f'kontenituri li jeċċedu 50 ml	3305 10 00
Preparazzjonijiet għall-iġjene orali jew tas-snien, inklużi pasti u trabijiet għall-inkollar tad-dentaturai; ħjut użati għat-tindif bejn is-snien (floss dentali), f'pakki individwali bl-immnut	3306
Preparati għal qabel, waqt u wara t-tqaxxir tal-lehja, deodoranti	3307

<p>personali, preparazzjonijiet tal-banju, preparazzjonijiet ta' depilazzjoni u prefumerija oħra, ta' kosmetiċi jew ta' affarijiet li jintużaw fil-kamra tal-banju, li mhux speċifikati jew inklużi band'oħra; <i>deodorisers</i> tal-kmamar, kemm jekk imfexxa kemm jekk m'humiex jew li jkollhom proporjetajiet dizinfettanti. Madanakollu jeskludu l-ġel tal-banju u tad-doċċa f'kontenituri li ma jaqbżux 50 ml</p>	
<p>Aġenti organiċi attivi għal fuq il-ġilda (minbarra sapun); preparazzjonijiet għal fuq il-ġilda attivi, preparazzjonijiet għall-ħasil (inklużi preparazzjonijiet awżiljarji għall-ħasil) u preparazzjonijiet għat-tindif, kemm jekk fihom kemm jekk ma fihomx is-sapun, minbarra dawk taħt l-intestatura 3401, li ma jinkludux preparazzjonijiet taħt l-intestaturi 3402 20 jew 3402 90</p>	3402
<p>Aġenti organiċi attivi fuq il-ġilda (minbarra sapun); preparazzjonijiet fuq il-ġilda attivi, preparazzjonijiet għall-ħasil (inklużi preparazzjonijiet awżiljarji għall-ħasil) u preparazzjonijiet għat-tindif, kemm jekk fihom is-sapun, li ma jinkludux preparazzjonijiet taħt l-intestatura 340, li jinsabu imwettaq taħt l-intestatura 3402 20 jew taħt l-intestatura 3402 90</p>	3402

## SKEDA 2

Regolament 4(2)

**Perċentaġġ ta' Rkupru ta' l-Iskart**

<b>Rata ta' rkupru (%)</b>	<b>Kreditu / Rifuzjoni (%)</b>
25 – 29	5
30 – 34	15
35 – 39	30
40 – 44	40
45 – 49	45
50 – 54	50
55 – 59	55
60 – 64	60
65 – 69	65
70 – 74	70
75 – 79	75
80 jew iżjed	80

**L.N. 158 of 2011****ECO-CONTRIBUTION ACT  
(CAP. 473)****Eco-Contribution (Granting of Refunds) Regulations, 2011**

IN exercise of the powers conferred by articles 12 and 13 of the Eco-Contribution Act, the Prime Minister, in concurrence with the Minister of Finance, the Economy and Investment, has made the following regulations:-

Title and scope.

**1.** (1) The title of these regulations is the Eco-Contribution (Granting of Refunds) Regulations, 2011.

(2) These regulations provide measures, procedures and guidance to the Act, which aim to regulate the granting of refunds in respect of the eco-contribution paid by producers who participated in the recovery of waste during the years 2005 to 2008.

Interpretation.

**2.** (1) In these regulations, unless the context otherwise requires:

“the Act” means the Eco-Contribution Act;

L.N. 84 of 2010.

“Approving Body” means the body constituted in terms of the Eco-Contribution (Exemptions) Regulations, 2010;

L.N. 277 of 2006.

“authorised packaging waste recovery scheme” or “scheme” shall have the same meaning as that assigned to it in the Waste Management (Packaging and Packaging Waste) Regulations, 2006;

“the Minister” means the Minister responsible for waste management and includes, to the extent of the authority given, any person, including any Approving Body, authorised in that behalf for any purpose of the Act;

“recovery rate” in terms of Schedule 2 means the percentage of waste recovered as a percentage of the total waste resulting from products shown in Schedule 1 and placed on the market by a producer;

“recovery of waste” or “recovery” means the recovery and collection of waste from the market by delivery to a waste recovery facility for the subsequent re-use, recycling or reclamation thereof between the 1<sup>st</sup> January 2005 and the 31<sup>st</sup> December 2008;

“waste recovery facility” means a waste recovery facility approved by the relevant competent authority engaged in the recovery of waste on a commercial basis in Malta or outside Malta.

(2) Any term not defined in these regulations shall have the same meaning as that assigned to it in the Act.

**3.** In cases of recovery of waste from products on which an eco-contribution is due or has been paid in terms of the Act, the producers of those products listed in Schedule 1 to these regulations may, in accordance with these regulations, be granted a credit for any eco-contribution due or refund of the eco-contribution paid thereon, as applicable in Schedule 2. Recovery of waste.

**4.** (1) A producer who, by participating in a scheme, recovered waste between the 1<sup>st</sup> January 2005 and the 31<sup>st</sup> December 2008 shall be entitled, to a credit against any eco-contribution due, or an equivalent refund of any eco-contribution paid on products which fall within the clusters of products listed in Schedule 1 to these regulations: Credit or refund mechanism.

Provided that the Minister may, upon the advice of the Approving Body, approve for such credit or refund a producer who has recovered waste alone during such period in terms of these regulations.

(2) The amount of credit or refund shall be calculated in terms of the applicable recovery rate in terms of Schedule 2 to these regulations.

(3) The amount of eco-contribution which may be credited or refunded to a producer in respect of any year or part thereof for which a claim is made in terms of these regulations shall be such amount being the smaller of the following:

(a) the eco-contribution which has been paid on products falling within the same cluster of products in Schedule 1 to these regulations for such year or part thereof;

or

(b) the expenses incurred by the producer in the recovery of waste, or in the case of producers participating in a scheme, the annual membership fee:

Provided that in the case of a producer who has recovered waste alone during such period, such expenses shall be supplemented by audited documentary evidence.

(4) Where in lieu of credits, refunds are granted, such refunds due to a producer in terms of these regulations shall be paid by the Minister, provided all uncontested eco-contribution balances due have been paid.

Competence of the Approving Body.

**5.** The Approving Body shall process and approve claims for credit or refund of eco-contribution made in terms of these regulations, and it shall regulate its own procedure for carrying out such functions.

Claim for credit or refund.

**6.** (1) A claim for a credit or refund of the eco-contribution paid may only be made by a producer registered under the Act for each year for which a claim for credit or refund is submitted.

(2) A claim for credit or refund shall be made on the form prescribed by the Approving Body and shall be accompanied by a declaration issued by a waste recovery facility confirming the quantity of waste recovered from the products placed on the market by a producer. The claim form shall be accompanied by such audited documentary evidence that certifies to the satisfaction of the Approving Body the quantity and nature of waste actually recovered from the products placed on the market by a producer.

(3) A claim for a credit or refund shall be made separately for each year and by not later than the 31<sup>st</sup> December 2011.

(4) The Approving Body shall process claims submitted in terms of this regulation provided all uncontested eco-contribution balances due have been paid and that further information requested under sub-regulation (2) has been furnished.

(5) In processing a claim for a credit or refund under these regulations, the Approving Body may request the producer to submit further information in relation to such claim, including

information relative to the quantity, type and quality of the products placed on the market and of the quantity, type and quality of waste recovered.

7. Without prejudice to the foregoing, a producer making a claim for a credit or refund submitted in terms of regulation 6 shall be required to:

Records and statements.

(a) maintain, for all products in respect of which a claim is made, accurate records of product movements;

(b) consent and comply with all requests to monitoring, auditing, checking, and production for inspection any such records and any other documents relative to the recovery of waste from the products; and

(c) ensure compliance with all requirements of the Act and of regulations thereunder and with such other requests made by the Approving Body.

8. (1) Where a claim for a credit or refund contains false or incorrect information and the producer does not correct such claim in accordance with the provisions of this regulation, such producer shall be liable to an administrative penalty equivalent to the higher of the amount of the refund being claimed and two hundred and thirty-three euro (€233).

Incorrect claim for refund.

(2) A producer who has made any form of incorrect statement in a claim for a refund for any period may correct the said claim by the delivery of a corrected claim form not later than ten days from when the claim containing the incorrect statement was filed with the Approving Body, clearly indicating that the adjusted claim form replaces the claim furnished earlier:

Provided that where a producer corrects a claim within the stipulated time period, he shall nonetheless be liable to an administrative penalty of two hundred and thirty-three euro (€233).

9. (1) Where a claim for a credit or refund is made in a fraudulent or any other irregular manner, an administrative penalty equivalent to twenty per cent of the amount unduly claimed or received through such refund or credit shall become due, together with, in the case of a refund received or credit granted, the said amount, and interest at the rate of eight per cent (8%) per annum

Fraudulent claims.

or part thereof and such interest shall start running from the date of payment of the amount unduly received to the date when such amount together with the administrative penalty and interest are paid to the Approving Body:

Provided that the amount of such administrative penalty and interest taken together shall not exceed the amount obtained in a fraudulent or any other irregular manner.

(2) Where any amount of administrative penalty or interest due remains outstanding, the Approving Body shall suspend any refund or credit to the producer concerned until such penalty and interest have been paid.

Liability and administrative penalties.

**10.** Any amount of administrative penalty due by a person under these regulations shall not relieve that person from a higher or a further penalty to which he may have become or may become liable in terms of any provision of the Act or regulations made thereunder.

Enforcement.

**11.** The provisions of Parts VI and VII of the Act shall apply in respect of administrative penalties imposed in terms of these regulations and all reference therein to “the authority” or “the Competent Authority” shall be replaced by a reference to “the Approving Body”.

Right of appeal.

**12.** The provisions regulating appeals as set out in the Act shall be applicable to appeals from decisions of the Approving Body made to the Eco-Contribution Appeals Board, under these regulations.

## SCHEDULE 1

## Regulation 3

**Clusters of Products****Rule for Interpretation**

- (1) The HS Code Numbers shown in the second column of the table below are based on the classification of goods in the Harmonized Commodity Description and Coding System, 1983, published by the Customs Co-Operation Council, Brussels.
- (2) The products falling under the HS Code Numbers indicated in the table below are described in the First Schedule to the Act and such descriptions are based on the nomenclature for the Harmonized System and shall be interpreted in accordance with the Explanatory Notes to the Harmonized System, published by the Customs Co-Operation Council, Brussels.
- (3) Unless otherwise provided in this Schedule, only finished products falling within the HS Code Numbers indicated in the second column of the table below shall be deemed to fall within the respective cluster of products indicated in the first column of the tables below.

Carboys, bottles, flasks, jars and other containers made of plastic, glass or metal, containing any of the following beverages:

<b>Clusters of products</b>	<b>HS Code Number</b>
Waters, including natural or artificial mineral waters and aerated waters not containing added sugar or other sweetening matter nor flavoured; ice and snow	2201
Waters, including mineral waters and aerated waters containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009	2202
Beer made from malt	2203
Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009	2204
Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	2205

Other fermented beverages (for example, cider perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included	2206
Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages	2208

Empty carboys, bottles, flasks, jars and other containers made of plastic, glass or metal under the following:

Clusters of products	HS Code Number
Articles for the conveyance or packaging of beverages	3923
Articles for the conveyance or packaging of beverages	7010
Cans of aluminium for the conveyance or packaging beverages	7612

Toiletries and washing preparations, under the following headings:

Clusters of products	HS Code Number
Perfumes and toilet waters	3303
Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or suntan preparations; manicure or pedicure preparations. But excluding unscented nursery powder packed in cartons of a weight not exceeding 70 grams and hand and body lotion in containers not exceeding 50ml	3304
Preparations for use on the hair, but excluding items falling under heading 3305 10 00	3305
Shampoos, in containers exceeding 50 ml	3305 10 00
Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages	3306
Pre-shave, shaving or aftershave preparations, personal deodorants, bath preparations, depilatories and other perfumer, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties. But excluding bath and shower gel in containers not exceeding 50 ml	3307
Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 3401, not including preparations of heading 3402 20 or of heading 3402 90	3402
Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 3401, carried under	3402

heading 3402 20 or of heading 3402 90	
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## SCHEDULE 2

Regulation 4(2)

**Percentage Recovery Rate**

<b>Recovery Rate (%)</b>	<b>Credit / Refund (%)</b>
25 – 29	5
30 – 34	15
35 – 39	30
40 – 44	40
45 – 49	45
50 – 54	50
55 – 59	55
60 – 64	60
65 – 69	65
70 – 74	70
75 – 79	75
80 or more	80



