



Standard Operating Procedure: **Beverage**

**Container Refund Scheme Procedure for Export**

**1. SCOPE**

1.1. This Standard Operating Procedure (SOP) defines the process whereby Economic Operators who export beverage containers register with the Agency.

**2. RESPONSIBILITY**

2.1. Circular Economy Malta is responsible to ensure that the procedure hereunder explained is communicated to stakeholders involved. The Operator of the Scheme, BCRS Malta Ltd, and economic operators alike are responsible to adhere to this Standard Operating Procedure.

**3. REFERENCES**

- 3.1 Subsidiary legislation 549.134 – The Beverage Container Refund Scheme Regulations
- 3.2 Licence Agreement signed between Circular Economy Malta and BCRS Malta Ltd
- 3.3 Annex 1 - Procedure
- 3.3 Annex 2 – Criteria for Classification
- 3.4 Annex 3 – BCRS Malta Ltd Procedure for Administration Fees Refunds for Indirect Refundable Procedure
- 3.5 Annex 4 – Registration Form

**4. DEFINITIONS**

4.1 The definitions of SL 549.134 and of the Beverage Container Refund Scheme Licence Agreement shall apply.

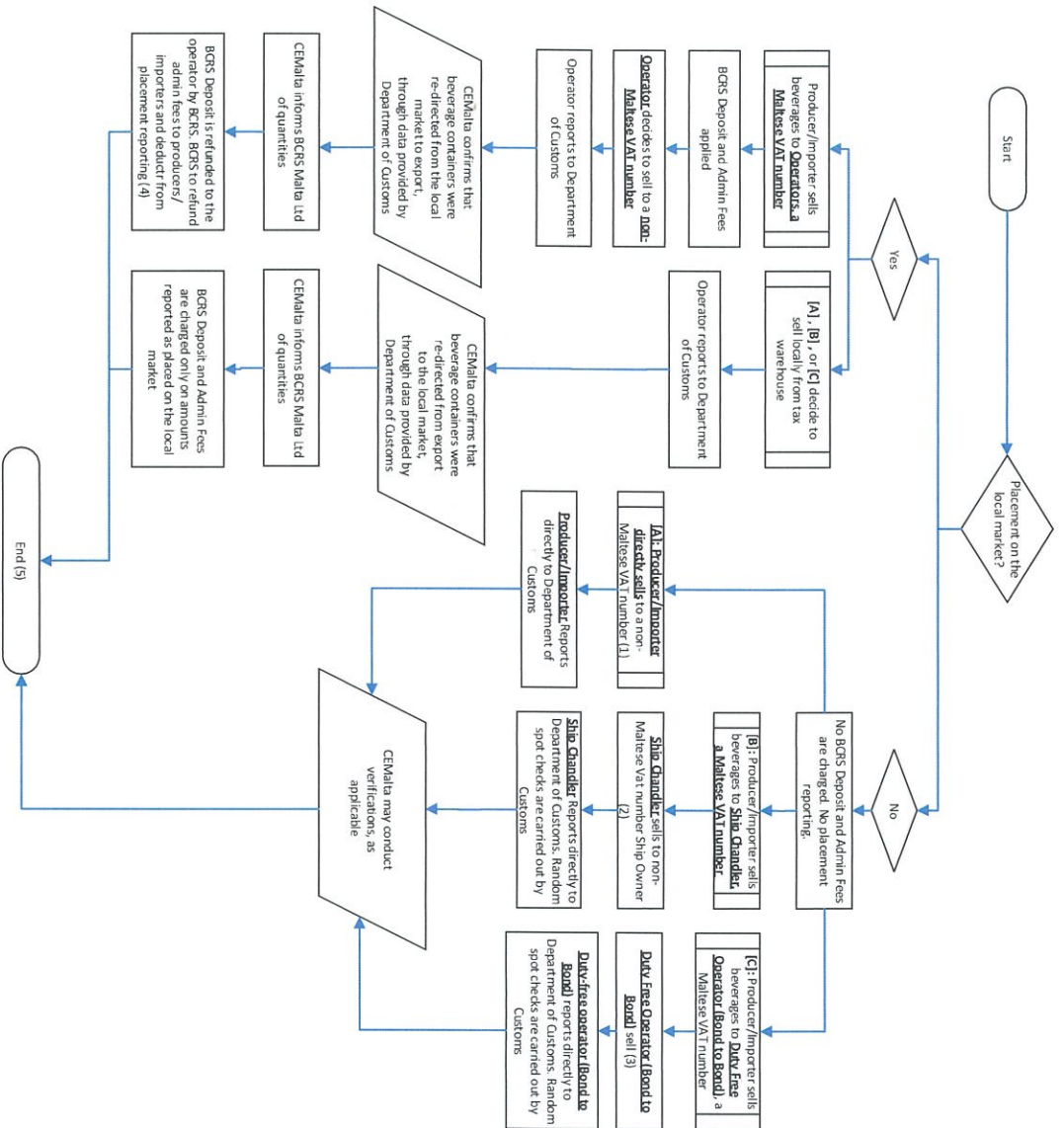
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(1) No excise duty is paid on products for export. No VAT is charged since the purchaser is a non-Maltese VAT number.

(2) Producers/importers sell to Ship Chandlers. Ship Chandlers are registered with the Department of Customs as a Tax Warehouse and given a specific reference number. This in itself is a control mechanism. No excise duty is paid on products for export. During the first onward sale of the product, VAT is charged since the purchaser, in this case the Ship Chandler, is a Maltese VAT number. However, when the product is sold by the Ship Chandler to the Ship Owner, no VAT is charged, since the Ship Owner is a non-Maltese VAT number.

(3) Producers/importers sell to Duty-Free Operators (Bond to Bond). Duty-Free Operators are registered with the Department of Customs as Tax Warehouse, given a specific reference number. This in itself is a control mechanism. No excise duty is paid on products for export. During the first onward sale of the product, VAT is charged since the purchaser, in this case the Duty-Free operator, is a Maltese VAT number. However, when the product is sold by the Duty-Free operator no VAT is charged.

(4) Operator to provide relevant shipping and invoicing documentation to BCRS to substantiate the claim for refund and assist BCRS to refund the admin fee to producers/importers.

(5) CE Malta reserves the right to conduct spot checks and audits, as may deem necessary.



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Annex 2: Criteria for Registration Classification

1. No Placement on the Market (Tax Warehouses/Bonded Stores):
  - Economic Operator (Importer/Producer)'s economic activity refers to the selling outside Maltese territory (export) to a non-Maltese VAT number/reference exclusively.
  
2. Placement on the Market from Tax Warehouses/Bonded Stores:
  - Economic Operator decides to place on the local market from a tax warehouse (to a Maltese VAT number/reference).
  
3. Economic Operator placing on the market decides to export:
  - Economic Operator who places on the market (to Maltese VAT number) decides to export (to non-Maltese VAT number/reference)

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Annex 3

The below procedure delineates the process developed by BCRS Malta Ltd for economic operators to be eligible for a refund vis-a-vis the relevant administration fees paid on beverage containers which are intended for export.

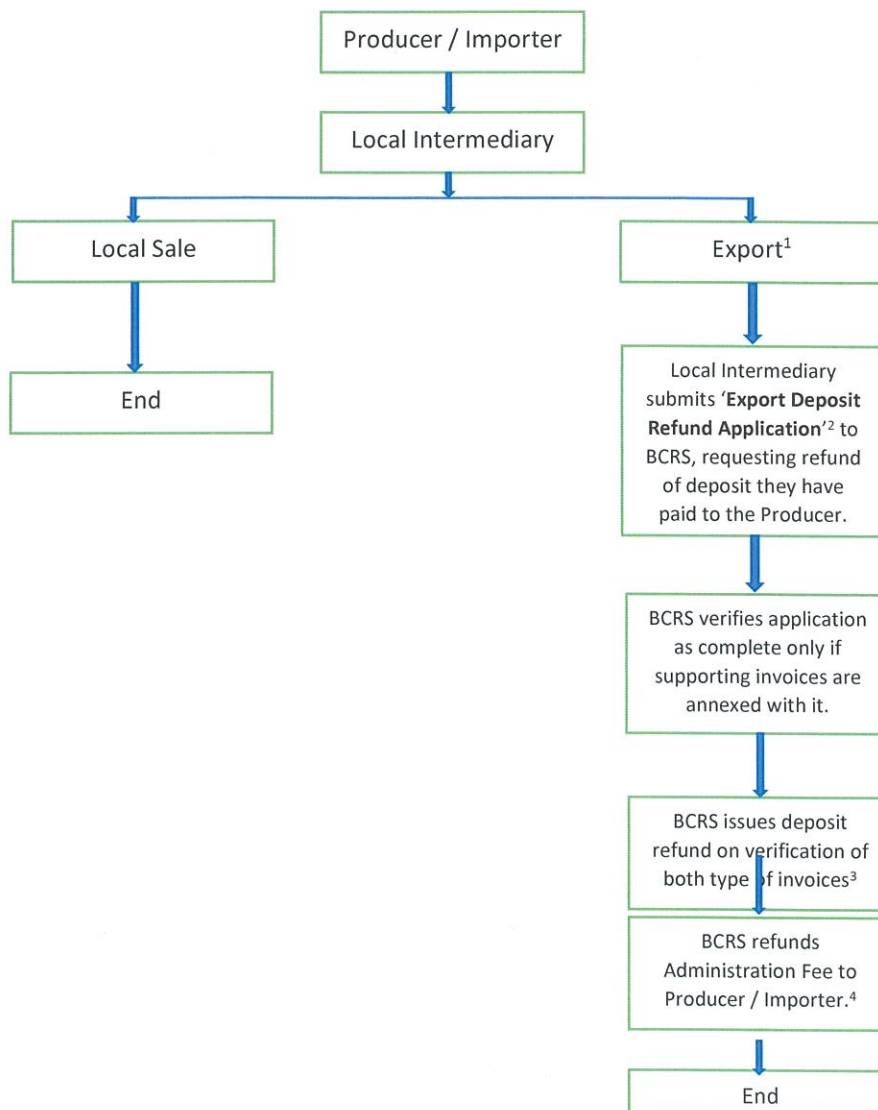
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\*<sup>1</sup> Local Intermediary issues invoice to non-MT VAT number.

\*<sup>2</sup> Application to include two tables:  
 a) 'Export Table' were applicant lists Brand, Barcode No., Material and Quantity of containers exported.  
 b) 'Purchase Table' were applicant lists, Purchase Invoice No., Company Purchased from, Brand, Barcode No., Material, Quantity.

\*<sup>3</sup> Application to also include pertinent invoices ('Purchased from' & 'Sold to') for BCRS to verify quantity, material and, also, origin of purchase & sale destination.

\*<sup>4</sup> 'Export Deposit Refund Application' has included 'barcode number' entry specifically to verify material, and whether product is non-market specific or market specific, with BCRS Product Registration database, so as to properly calculate administration fee refund.

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