

September 2010

## Indication of costs on invoice (WEEE)

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DPA-System is short for Danish Producer Responsibility System. DPA-System is in charge of administrative tasks associated with the rules on producer responsibility under Danish environmental law regarding waste from electrical and electronic equipment, end-of-life batteries and accumulators, and end-of-life vehicles.

Producer responsibility for these waste types has authority in the Danish Environmental Protection Act. This Act translates into three Statutory Orders for the different waste types: the WEEE Order, the Battery Order, and the End-of-life Vehicles Order (the current statutory texts can be found on [www.dpa-system.dk](http://www.dpa-system.dk)).

The Danish Statutory Orders take offset in three EU directives for the same waste types: the so-called WEEE Directive, the Batteries Directive, and the ELV Directive. Also these directives with exact titles and dates can be found on [www.dpa-system.dk](http://www.dpa-system.dk).

Producer responsibility rests on the principle that each producer or importer assumes responsibility for collection and management of WEEE, waste batteries, and end-of-life vehicles to the effect that products becoming waste are managed in an environmentally correct manner, with the highest possible utilisation of resources contained in such products.

Producers and importers are in the following referred to as *producers* as the rules applying to both types are the same.

In general, the following abbreviations are used: WEEE for waste electrical and electronic equipment, BAT for batteries and accumulators, and ELV for end-of-life vehicles.

### Contents

Costs - not tax.....	2
Products for end-user in households .....	2
Products for professional end-users .....	3

In Denmark, there is no statutory requirement for publication of costs incurred by an electrical or electronic product under the producer responsibility scheme. Therefore, these costs can be included in the product's price, in line with other costs.

The provisions regarding information about costs in connection with the producer responsibility appear from Act on Amendment of Environmental Protection Act, section 9(7). This document can be found under the item 'Legislation.

## **Costs - not tax**

If a producer wishes to draw particular attention to the costs under the producer responsibility scheme for an electrical or electronic product, it is important to note that **this is not** a WEEE tax, since a tax is generally established by law. It is an amount that you may recover based on your individual costs, for instance for reprocessing with a collective scheme. Collective schemes often refer to this cost as an 'environmental contribution'.

The cost level depends on the type of product - whether the end-of-life product has a positive or a negative scrap value - and on the efficiency of the companies in charge of collection and treatment of the product, typically the collective scheme.

## **Products for end-user in households**

It appears from the legislation that producers and importers of products for households may only inform about costs in connection with take-back and treatment of products sold before the producer responsibility was introduced on 1 January 2006 – the so-called historical WEEE.

Until 2011 - for category 1, however, until 2013 - when the historical WEEE will be phased out it is permitted to note on the invoice your costs for take-back and take-back of historical WEEE. In that case it must appear explicitly that these costs cover historical WEEE. There are no statutory rules as to calculation of these costs.

After 2011 and 2013, respectively, producers and importers of equipment for end-users in households must incorporate their costs in the price of the product and not show it specifically on the invoice.

## **Products for professional end-users**

The Act sets up no rules on information about costs in connection with sale of products destined for end users in trade and industry. This means that a producer/an importer is free to choose whether these costs should appear from his invoices. Again, it is important to note that any levy will be an individual charge and not a WEEE tax.

DPA-System , 2010

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