

Criteria for exemption from requirement for auditors' attestation

January 2024

With the amended WEEE Order there are changes in rules regarding when to submit a management's statement and/or auditors' attestation in connection with reporting of quantities placed on the market.

The amendment has expanded the requirement to also cover producers and importers of electrical and electronic equipment for use in businesses. Thus, the duty to submit a management's statement and/or auditors' attestation covers all producers and importers subject to producer responsibility for electrical equipment regardless of end-user segment.

This is seen in the main rule of section 13(1) to the WEEE Order stipulating that all producers and importers of electrical and electronic equipment (EEE) must authenticate their reports of quantities placed on the market.

Furthermore, the amendment of the Order means that only producers/importers with a certain volume are subject to the requirement for submission of an auditors' attestation. Thus, businesses may be exempt from the requirement for submission of auditors' attestation if they comply with the following criteria (box at your right).

Businesses having been granted exemption from the requirement for submission of an auditors' attestation must submit a management's statement authenticating the reported quantities placed on the market, and this must be submitted by 31 May.

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Criteria

The company is exempt from the requirement to prepare an auditor's statement:

If the company places electrical and electronic products on the Danish market with an annual turnover of no more than DKK 1 million excluding VAT

AND

If, during the past two calendar years, the company has not exceeded more than one of the thresholds listed below (these relate to the entire company and its total turnover):

1. A balance sheet not exceeding DKK 7 million.
2. A net turnover not exceeding DKK 14 million excl. VAT.
3. An average number of full-time staff during the financial year not exceeding 10.

