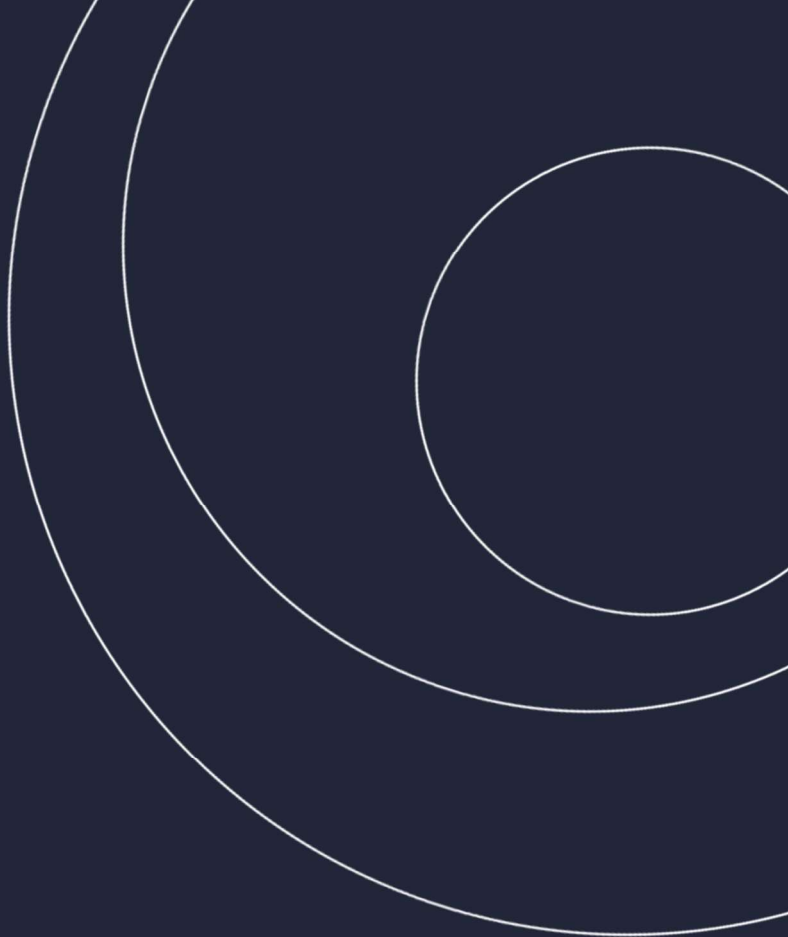


DPA

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Changes/additions to reported data (WEEE & BAT)

Dansk Producentansvar, August 2022

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

The 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.producentansvar.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.producentansvar.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.

In pursuance of the rules on producer responsibility for electrical and electronic equipment (EEE equipment), batteries/accumulators and end-of-life vehicles, this document describes the procedure to be followed in case of changes or additions to data not necessarily related to the present reporting period.

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Introduction

Information on ordinary registration of a new producer and annual reporting is available on the DPA website. Regarding changes and additions, the procedures differ when it comes to data, lacking reporting and incorrect registration.

The following types of changes may occur:

- Change of master data and contact information
- Change of CVR number (Central Business Register number) of producer
- Change of previously reported quantitative data (correction of errors in the report)
- Addition of quantitative data for present and previous reporting periods

In general, the producer register is open to additions of data in the form of selection of new categories or registration of new fields of producer responsibility. If you need to change previously reported data - with the exception of master data - you have to contact DPA. You also need documentation for the request for changes and who has required them.

In the register, the producer and/or the collective scheme can change the affiliation of the producer from one collective scheme to another or to becoming an individual complier. This also applies to changes to the affiliation of foreign producers to an authorised representative. You can read about cease, changes and mergers on the DPA website.

Change of master data

To change master data and contact information, you must log in with user name and password. Some master data must be updated in the Central Business Register (CVR) and thus, they can only be changed through the the Danish Business Authority. DPA regularly collects master data from CVR.

Change of CVR number

The CVR number is a unique registration of a company in Denmark. If a company wants to change its CVR number, this is carried out by the Danish Business Authority, whereafter DPA must be contacted to update the CVR number in the producer register.

If you need to change a non-Danish VAT number (only possible for foreign non-EU companies registered for distance sale of electrical equipment directly to private households or companies) you must contact DPA.

Change of previously reported data in the producer register

If a producer has reported incorrectly in a previous reporting period, these errors must be corrected during the next reporting period. In this case, the producer must contact DPA and request for opening of the registration system to change existing reports. The request for opening of the registration system must contain documentation for the correction and information whether the change is caused by the producer, the collective scheme or the auditor. The request may be submitted by e-mail. Then DPA will open the system for an agreed, limited period.

If the change is made by a party other than the producer, this other party must document that the producer agrees to this change. This could for instance be by submitting an e-mail showing that the producer agrees to changing a figure from one value to another value.

Note that changes concerning quantities of electrical equipment placed on the market must be controlled in connection with the preparation of the next auditor's statement.

In general, it is not possible to change data older than two calendar years back, i.e. the year immediately preceding the present reporting year. By contrast, you may add new categories and quantities for previous years in connection with free-riders' obligations to report retrospectively.

In connection with supervision by the authorities, the supervisory authority can decide that changes must be made in pursuance of the authority's directions.

Addition of data to DPA for present and previous reporting periods

Further categories/end-users

If a registered producer starts activities within new product categories (and/or for WEEE also new end-users) he must register for these new activities no later than two weeks before he starts dealing in this new equipment. The producer must log in on the DPA website and register new product categories with associated quantitative data. This registration can be made outside the reporting period.

"Free-rider reporting"

Producers registering for the first time, but who should have done so previously, must report data for previous periods in connection with registration. Reporting of lacking data is carried out in practice by selecting the category and year of sale for the actual start of activity. Afterwards, follow the reporting directions and fill in the requested information.

Refund for reported quantities re-exported at a later stage

It is possible to obtain a refund for reported quantities if it is substantiated that a subsequent level in the chain has re-exported a certain quantity out of Denmark.

A refund for re-export means that a given quantity of electrical equipment sold by a producer on the Danish market and reported to the producer register in Denmark is subsequently in the same year sold for export by a subsequent level in the supply chain. Re-export can as a maximum be reported two years back in time, i.e. for the current reporting year or as a change to last year's reporting. The quantity exported is always stated for the same year as the sale of the corresponding quantity. Thus, the re-exported quantity can as a maximum be equal to the same quantity that has been placed on the market in the reporting year in question. See also the section on change of previously reported data to the producer register.

The re-exported quantities must be documented with a specific declaration from the company having re-exported the equipment.

The declaration forms for the data reporting year and the previous year are available through the reporting system and the search function on www.producentansvar.dk. The registered producer must provide the necessary documentation and upload the declarations to DPA. The documentation must reach DPA no later than the end of the reporting period.

Changes and adding of data to the Danish Tax Agency for portable batteries

Quantities of portable batteries placed on the market must be reported every year to the Danish Tax Agency in connection with the duty of payment (tax) to the Danish Tax Agency. Changes/additions can be made through the Danish Tax Agency in pursuance of the agency's directions. However, all changes/additions that DPA needs concerning last year's reporting must be reported to the Danish Tax Agency no later than 15 February after which the Danish Tax Agency transfers data to DPA. Data are only transferred once a year.

Implications of corrections

In cases where corrections and additions have impact on calculation of quantity-based fees, allocation of portable batteries and WEEE, and provision of financial guarantee for collection of WEEE from end-users in households, DPA will make a calculation and an adjustment. This means that fees will be calculated for previous reporting periods and allocations of WEEE from households and portable batteries for previous periods will be added to the next allocation.

Financial guarantees for collection of WEEE from private end-users will be corrected for the amended allocation. Note that in cases where the end-user is changed from "private" to "professional", no adjustment is made in previous allocation periods.

Administration fee

Cases where corrections and additions are made in data for previous reporting periods need special attention from DPA. Thus, an administration fee is normally levied for the specific service.

Dansk Producentansvar, 2022

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