Order on extended producer responsibility for certain single-use plastic products¹

Pursuant to Sections 9p(2) to (4), (6), (10), (11) and (13), 9s(3), (4), (6), (9), (10) and (12), 9t(3) and (7) to (9), 9y(3), 9z(2), (3), (5) and (6), 9æ, 9ø(1) and (4), 9å(2) and (3), 67, 80(1) and (2) and 110(3) of the Environmental Protection Act, cf. Consolidation Act No 48 of 12 January 2024 and Section 1(3) of the Administrative Act, cf. Consolidation Act No 433 of 22 April 2014, and after negotiation with the Minister of Justice, the following is hereby laid down:

Chapter 1

Scope

Section 1. This Order shall apply to the following categories of single-use plastic products:

- 1) Food containers, cf. Section 2, No 9.
- 2) Packets and wrappers, cf. Section 2, No 11.
- 3) Beverage containers, cf. Section 2, No 5.
- 4) Cups for beverages, cf. Section 2, No 4.
- 5) Lightweight plastic carrier bags, cf. Section 2, No 14.
- 6) Wet wipes, cf. Section 2, No 22.
- 7) Balloons, cf. Section 2, No 2.
- 8) Filters for tobacco products, cf. Section 2(8).

Chapter 2

Definitions

Section 2. The following definitions apply for the purposes of this Order:

- 1) Waste: Waste as defined in the Order on waste.
- 2) Balloons: Excluding balloons for industrial or other professional use and uses that does not involve distribution to consumers.
- 3) Treatment: Treatment as defined in the Order on waste.
- 4) Cups for beverages: Cups for beverages, including their covers and lids.
- 5) Beverage containers: Beverage containers with a maximum capacity of three litres, i.e. containers used to hold liquids, such as beverage bottles, including their caps and lids, and composite beverage packaging, including its caps and lids, but not glass or metal beverage containers with plastic caps and lids. Beverage containers, covered by the Order on deposit on and collection, etc. of packaging for certain beverages, are exempt.

¹ The Order contains provisions transposing parts of Directive (EU) 2019/904 of the European Parliament and of the Council of 5 June 2019 on the reduction of the impact of certain plastic products on the environment, OJ 2019, No L 155, p. 1. The Order contains provisions notified as a draft in accordance with Directive (EU) 2015/1535 of the European Parliament and of the Council laying down a procedure for the provision of information in the field of technical regulations and of rules on Information Society services (codification).

- 6) Single-use plastic product: A product that is wholly or partly made of plastic and is not conceived, designed or marketed to undergo a number of trips or cycles during its lifetime by being returned to a producer for refilling or reuse for the same purpose for which it was conceived.
- 7) Established in Denmark: Established as an active Danish company in the Central Business Register (CVR) with a Danish CVR number.
- 8) Filters for tobacco products: Tobacco products with filters that are single-use plastic products and filters that are single-use plastic products marketed for use in combination with tobacco products.
- 9) Food containers: Containers such as boxes, with or without a lid, for food, which:
 - a) are intended for immediate consumption, either on-the-spot or take-away;
 - b) typically consumed from the container; and
- c) are ready to be consumed without further preparation, such as frying, boiling or heating, including food containers used for fast food or other meals ready for immediate consumption, excluding beverage containers, plates and packets and wrappers containing food.
- 10) Fee period: A fee period consists of a calendar quarter for fees to the Environmental Protection Agency.
- 11) Packets and wrappers: Packets and wrappers made of flexible material containing food intended for immediate consumption in the packet or wrapper, without further preparation.
- 12) Collection: Collection as defined in the Order on waste.
- 13) Collective scheme: A legal person that ensures the collective fulfilment of extended producer responsibility obligations on behalf of scheme members.
- 14) Lightweight plastic carrier bags: Plastic carrier bags with a wall thickness of less than 50 microns as defined in Article 3, No 1c, of the Directive of the European Parliament and of the Council on packaging and packaging waste.
- 15) The Act: Environmental Protection Act.
- 16) Placing on the market: The first time a product is made available on the Danish market.
- 17) Plastic: A material consisting of a polymer as defined in Article 3, No 5, of the Regulation of the European Parliament and of the Council; concerning the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH), establishing a European Chemicals Agency, to which additives or other substances may have been added and which can act as the main structural component of final products, with the exception of natural polymers that are not chemically modified.
- 18) Producer:
- a) any natural or legal person established in Denmark who, irrespective of the selling technique used, including through distance contracts as defined in Article 2, No 7, of the Directive of the European Parliament and of the Council on consumer rights, professionally manufactures, replenishes or imports, and markets in Denmark single-use plastic products and pre-filled single-use plastic products, cf. Section 1; or
- b) any natural or legal person established in another Member State of the European Union or in a third country who, through distance contracts as defined in Article 2, No 7, of the Directive of the European Parliament and of the Council on consumer rights directly to private households or to users other than private households, sells professionally in Denmark single-use plastic products and prefilled single-use plastic products, cf. Section 1.
- 19) Representative: A natural or legal person authorised to represent a producer, cf. Section 9y(1) and (2) of the Environmental Protection Act.

- 20) Making available on the market: The supply of a product for distribution, consumption or use on the Danish market in the course of a commercial activity, whether in return for payment or free of charge.
- 21) Tobacco products: Tobacco products as defined in Article 2, No 4, of the Directive of the European Parliament and of the Council on the approximation of the laws, regulations and administrative provisions of the Member States concerning the manufacture, presentation and sale of tobacco and related products and repealing Directive 2001/37/EC.
- 22) Wet wipes: Pre-wetted napkins for personal care and domestic use.

Chapter 3

Producer register

- **Section 3.** Dansk Producentansvar maintains, as the controller, a digital producer register of:
- 1) producers who market single-use plastic products, cf. Section 1;
- 2) representatives of producers covered by No 1; and
- 3) collective schemes, cf. Section 2, No 13.
- (2) All registrations in the register must be made in accordance with the instructions of Dansk Producentansvar.
- (3) The register is public and available free of charge on Dansk Producentansvar's website, www.producentansvar.dk.
- (4) The Data Centre for Circular Economy shall refer to the national producer registers of the other EU Member States on the website www.producentansvar.dk.
- **Section 4.** A producer who, as of 31 December 2024, markets single-use plastic products, cf. Section 1, shall, for each product category or its representative, cf. Section 9y(1) of the Act, be registered in the producer register, cf. Section 3 of the Act, no later than 17 December 2024 and thereafter no later than 14 days before the start of marketing.
- **Section 5.** The registration of the producer or their representative in the producer register, cf. Section 4, shall contain the information referred to in Annex 1.
 - (2) The registration obligation is only fulfilled when:
- 1) all information referred to in paragraph 1 has been reported comprehensively;
- 2) fee for registration is paid, cf. Section 12; and
- 3) a potential representative has, as a representative, confirmed the registration, cf. paragraph 7.
- (3) Dansk Producentansvar must confirm the registration in the producer's register to the producer and his representative, if any, within 14 days after the registration has been made, without prejudice to paragraph 7, second sentence.
- (4) The producer may at any time register a representative in the producer register, see paragraphs 1 and 2, including the change of representative or the termination of the authorisation. Each producer may register only one representative.

- (5) The representative may at any time register the termination of the authorisation.
- (6) Dansk Producentansvar confirms within 7 days the registration of the termination of authorisation to both the producer and the previous representative.
- (7) Dansk Producentansvar asks the natural or legal person that the producer has registered as a representative, cf. paragraphs 1, 2 and 4, to digitally confirm or deny the registration as a representative within 7 days, including that the registered information about the representative is correct and that the representative has become aware of their obligations under the Act and this Order. If the deadline is exceeded or the natural or legal person registered by the producer as a representative rebuts the registration as a representative, the registration is not carried out by Dansk Producentansvar, which at the same time is notified to the producer.
- (8) The representative's responsibility and rights under the Act and this Order shall consist of the period of time the representative represents the producer, cf. paragraphs 1 to 7.
- **Section 6.** The producer shall register changes to the already registered information, cf. Section 5(1), in the producer register no later than one month after the changes have taken place.
- (2) Dansk Producentansvar shall confirm the registration changes in the producer register referred to in (1) to the producer within 14 days after the registration has been made.
- **Section 7.** If a producer ceases to market single-use plastic products, cf. Section 1, the producer shall register this in the producer register no later than one month after they cease to market single-use plastic products, cf. Section 1.
- **Section 8.** At the request of a company which may be subject to producer responsibility under Sections 9p, 9s and 9t and this Order, Dansk Producentansvar shall decide whether
- 1) single-use plastic products, cf. Section 1, are covered by the rules on extended producer responsibility for certain single-use plastic products in Sections 9p, 9s and 9t and this Order;
- 2) a producer is subject to extended producer responsibility for certain single-use plastic products; and
- 3) a representative, cf. Section 5(4), meets the requirements of Section 5 and in Section 9y of the Act to be registered.
- (2) Dansk Producentansvar shall also take a decision as specified in paragraph 1, Nos 1 to 3, if the Danish Environmental Protection Agency so requests.
- **Section 9.** Dansk Producentansvar shall ensure that documents received or dispatched by Dansk Producentansvar as part of administrative proceedings in connection with the activities of Dansk Producentansvar and which are relevant to a case or otherwise are stored in such a way that it is possible, for instance in connection with supervision, request for access to documents or appeal proceedings, to identify them and find them. The same applies to internal documents which are in final form.
 - (2) Documents referred to in paragraph 1 shall be kept for at least 5 years.

Calculation and reporting obligation

- **Section 10.** Producers shall, from 1 to 10 April, July, October and January, report to Dansk Producentansvar information on the quantity and category of single-use plastic products, cf. Annex 2, which the producer has marketed in the previous fee period, without prejudice to paragraph 2.
- (2) Producers who market single-use plastic products, cf. Section 1, shall for the first time report quantities marketed to Dansk Producentansvar, cf. paragraph 1, from 1 to 10 April 2025.
- (3) Producers who market single-use plastic products, cf. Section 1(8), shall specify to the Danish Environmental Protection Agency the number of filters that the producer has marketed in the period up to 31 December 2024, cf. Section 15(1) of Order No 1113 of 17 August 2023 on extended producer responsibility for filters for tobacco products that are single-use plastic products.
- (4) Any changes to the reports referred to in paragraph 1 shall be reported together for a fee period. Changes can only be made to the current and last completed fee period. The changes may be due to the fact that single-use plastic products, cf. Section 1, are transferred in order to be placed on the market outside Denmark or as a result of errors in previous reports.
- (5) If single-use plastic products, cf. Section 1, Nos 6 to 8, are transferred to be marketed outside Denmark by someone other than the producer, it is a prerequisite for making the change, cf. paragraph 4, that the producer sends a declaration to Dansk Producentansvar from the company that has transferred the single-use plastic products.
- (6) The reporting of quantities marketed in accordance with paragraphs 1 and 2 and paragraphs 4 and 5 shall, for single-use plastic products, cf. Section 1, Nos 1 to 5, be indicated in kilograms and, for single-use plastic products, cf. Section 1, Nos 6 to 8, shall be indicated as units.
- (7) Reports pursuant to paragraphs 1 and 2 and paragraphs 4 and 5 shall be made in accordance with the instructions of Dansk Producentansvar.
- (8) Dansk Producentansvar may, at the request of the Danish Environmental Protection Agency or a producer and based on data on changes in quantities marketed, correct existing data in the producer register.
- **Section 11.** Dansk Producentansvar shall perform quality assurance and transmit, cf. Section 10(1), the reported data to the Danish Environmental Protection Agency no later than 4 calendar days after the reporting deadline to Dansk Producentansvar, cf. Section 10(1), has expired.
- (2) Dansk Producentansvar shall perform quality assurance and transmit changes in reported data, cf. Section 10(4), to the Danish Environmental Protection Agency no later than 1 working day after receipt.
- (3) The transmission pursuant to Section 10(1) and (4) shall be made in accordance with the instructions of the Danish Environmental Protection Agency.

Chapter 5

Fees and security provision

Section 12. For registration in the producer register, cf. Section 4, a one-off fee of DKK 1,000 per producer shall be paid to Dansk Producentansvar. If the producer is already registered in the producer register pursuant to the Order on batteries and accumulators and waste batteries and accumulators, the Order on the management of waste in the form of motor vehicles and waste fractions thereof, the Order on placing electrical and electronic equipment on the market and the management of waste from such equipment, the Order on extended producer responsibility for fishing gear containing plastic, the Order on the registration and reporting of packaging or for registration under another product category under this Order, a one-off fee of DKK 500 shall be paid.

Section 13. Producers must pay a fee per product category to the Danish Environmental Protection Agency on a quarterly basis. This fee shall cover the costs of:

- 1) The municipal and State clean-up of litter from single-use plastic products, cf. Section 1, Nos 1 to 8, and the subsequent transport and treatment thereof.
- 2) The municipal and government collection of waste from single-use plastic products, cf. Section 1, Nos 1 to 5 and 8, which is discarded in public collection systems, including the infrastructure and operation thereof and the subsequent transport and treatment thereof.
- 3) The Environmental Protection Agency's information measures aimed at users of single-use plastic products, cf. Section 1, Nos 6-8, with a view to reducing litter.
 4) The collection and reporting of data relating to single-use plastic products, cf. Section 1, Nos 1 to 8.
- (2) Producers of single-use plastic products, cf. Section 1, shall be charged for the first time fees pursuant to Section 13, Nos 1-4, in April 2025, for the fee period extending over the first calendar quarter of 2025.

Section 14. The fee referred to in Section 13 shall be published on the website of the Danish Environmental Protection Agency www.mst.dk. The amount is then adjusted annually as of 1 January on the basis of the latest published price and salary index in the Economic-Administrative Guidelines from the Ministry of Finance. The fee shall also be amended to the extent necessary and at least every three years on the basis of waste analyses and calculations of the costs referred to in Section 13.

- **Section 15.** Producers of single-use plastic products, cf. Section 1, Nos 6 to 8, shall keep records which may form the basis for reporting, cf. Section 10, the number of single-use plastic products subject to fees in each fee period and for checking the correct payment of the fee.
- (2) Producers must keep the accounting records for 5 years after the end of the financial year.
- (3) The accounting records shall, at the request of the Danish Environmental Protection Agency, be provided or submitted to the Danish Environmental Protection Agency.
- (4) If the collective scheme is responsible for paying a fee to the Danish Environmental Protection Agency, cf. Section 22(1), the collective scheme shall, at the request of the Danish Environmental Protection Agency, provide or submit a copy of the accounting material from the producers on whose behalf the collective

scheme pays a fee, as well as an account of how the number of single-use plastic products subject to a fee, cf. Section 1, is broken down by product categories and producers, cf. Section 10.

- **Section 16.** The fee for a fee period shall be paid to the Danish Environmental Protection Agency within a time limit set by the Danish Environmental Protection Agency in connection with invoicing for the quantities reported as marketed.
- (2) If the Danish Environmental Protection Agency does not receive the fee within the deadline referred to in paragraph 1, the Danish Environmental Protection Agency shall send a reminder letter to the producer with a new payment deadline. If the Danish Environmental Protection Agency does not receive payment of the fee within the new deadline from the reminder letter, the amount may be handed over for recovery.
- (3) If a producer is found to have made incorrect reports, cf. Section 10, resulting in them having paid too little in terms of fees, they shall be required to pay the amount due within 14 days of the demand.
- (4) If, by mistake, the producer has paid too much in terms of fees, the Danish Environmental Protection Agency pays the overpaid amount to the producer. The amount shall be paid no later than 3 weeks after the producer has informed the Danish Environmental Protection Agency of the error, or the Danish Environmental Protection Agency has found the error.
- **Section 17.** The Danish Environmental Protection Agency may require a producer who does not pay the fee in due time to provide security for the payment of future fees, cf. Section 13(1).
- (2) The Danish Environmental Protection Agency shall determine the amount of the security, cf. paragraph 1, on the basis of the number of single-use plastic products subject to a fee, cf. Section 1, which the producer has marketed in the previous fee period, cf. Section 10, and on the basis of the fee rate applicable at any time, cf. Section 14.
- (3) The Danish Environmental Protection Agency shall decide when the security referred to in paragraph 1 is to be provided.
- (4) The security shall be provided in accordance with the instructions of the Danish Environmental Protection Agency. The producer shall submit documentation to the Danish Environmental Protection Agency that the security has been provided.
- (5) The Danish Environmental Protection Agency shall release the security provided to the producer after one year, without prejudice to paragraph 6.
- (6) The Danish Environmental Protection Agency may decide on the extension of the period for which a producer must provide security by up to one year at a time, if the Danish Environmental Protection Agency considers that the producer is still at risk of defaulting on its financial responsibility, including in cases where the Danish Environmental Protection Agency has received payment of the security or parts thereof.

Section 18. For Dansk Producentansvar's administration pursuant to this Order, producers shall pay an annual fee per product category to Dansk

Producentansvar, without prejudice to paragraphs 2 and 4. The fee shall be calculated in proportion to the quantity of single-use plastic products, cf. Section 1, which the producer has marketed in the previous calendar year per product category.

- (2) For Dansk Producentansvar's administration in 2025 pursuant to this Order, producers pay a fee every six months per product category to Dansk Producentansvar. The fee shall be calculated in proportion to the quantity of single-use plastic products, cf. Section 1, which the producer has marketed in the previous half calendar year per product category.
- (2) The fees referred to in paragraphs 1 and 2 shall correspond to the actual costs incurred by Dansk Producentansvar in connection with the performance of tasks set out in this Order.
- (3) The Danish Environmental Protection Agency shall determine annually the fee rates referred to in paragraphs 1 and 2, on the basis of the budget and recommendation on the amount of fees from Dansk Producentansvar. Dansk Producentansvar publishes the fee rates on their website www.producentansvar.dk.
- (5) Producers who have marketed single-use plastic products, cf. Section 1, No 8, in 2024, pay a fee for Dansk Producentansvar's administration to the Danish Environmental Protection Agency for filters marketed until 31 December 2024, cf. Section 11, No 6, of Order No 1113 of 17 August 2023 on extended producer responsibility for filters for tobacco products that are single-use plastic products.

Chapter 6

Obligations to carry out awareness-raising actions

- **Section 19.** Producers of single-use plastic products, cf. Section 1, Nos 1 to 5, are obliged to carry out awareness-raising actions aimed at users of these single-use plastic products. The awareness-raising actions shall include information on 1) separate take-back of waste from single-use plastic products; 2) take-back and collection schemes; and
- 3) combating littering of waste from single-use plastic products.

Chapter 7

Own checks

- **Section 20.** The producer shall carry out own checks in order to ensure that they fulfil their financial responsibility in accordance with the requirements of Sections 12, 13 and 18, including that the calculation and reporting of the number of single-use plastic products subject to a fee, cf. Section 1, complies with the requirements laid down in Sections 10 and 15.
- (2) The producer must conduct own checks in accordance with paragraph 1 at least once a year.
- (3) Producers shall draw up a written description of the procedure and documentation for carrying out own checks.

(4) The description referred to in paragraph 3 shall be available to the Danish Environmental Protection Agency on request.

Chapter 8

Appointment of representatives for sales in other EU countries

- **Section 21.** A natural or legal person established in Denmark who sells single-use plastic products, cf. Section 1, in another EU Member State where the natural or legal person is not established shall appoint a representative in that Member State responsible for fulfilling the obligations of the natural or legal person under that Member State's extended producer responsibility scheme for single-use plastic products, cf. Section 1.
- (2) The appointment in accordance with paragraph 1 shall be made by written mandate.

Chapter 9

Collective schemes

Section 22. A collective scheme may, on behalf of producers, fulfil the following obligations:

- 1) Registration of information in the producer register, cf. Sections 4 to 7.
- 2) Payment of registration fee to Dansk Producentansvar, cf. Section 12.
- 3) Payment of an annual fee to Dansk Producentansvar for administration pursuant to this Order, cf. Section 18.
- 4) Reporting to Dansk Producentansvar and payment of fees to the Danish Environmental Protection Agency, cf. Sections 10 and 13.
- (2) If the collective scheme fails to fulfil the obligations on behalf of the producers who are members of the scheme, the obligations referred to in paragraph 1 shall be fulfilled by each producer.
- **Section 23.** A collective scheme must carry out own checks in order to ensure: 1) that the collected contributions from the collective scheme producers cover the fees referred to in Sections 12, 13 and 18, if the collective scheme is in charge of paying the fees to Dansk Producentansvar and the Danish Environmental Protection Agency; and
- 2) that the quality of the data that the collective scheme receives from producers and transmits to Dansk Producentansvar on quantities marketed is in line with the requirements of Sections 10 and 15.
- (2) Collective schemes must conduct self-monitoring in accordance with (1) at least once a year.
- (3) Collective schemes must draw up a written description of the procedure and documentary evidence for carrying out self-monitoring.
- (4) The description referred to in paragraph 3 shall be available to the Danish Environmental Protection Agency on request.

Section 24. A collective scheme shall ensure that:

1) every producer shall have equal access to participation in the collective scheme and shall be treated on equal terms, taking into account the producer's market share; and

- 2) competitively sensitive information is not disclosed to other companies.
- **Section 25.** In order for the obligations, cf. Section 22(1), to be transferred to the collective scheme, a collective scheme shall be established in the producer register, cf. Section 3, with an indication of the name of the scheme, address, telephone number, email address and CVR number, without prejudice to (2).
- (2) For foreign collective schemes that are not registered in the CVR register, the company's VAT number, European VAT identification number or national VAT identification number must be provided instead of the CVR number.

Section 26. A collective scheme shall publish on its website information on:

- 1) ownership;
- 2) producers in the scheme; and
- 3) indicative financial contribution to the scheme from producers per kg marketed single-use plastic product, cf. Section 1, Nos 1 to 5, and per marketed unit of single-use plastic product, cf. Section 1, Nos 6 to 8, including specifying whether the contributions include or exclude the fees referred to in Sections 12 and 13.

Chapter 10

Administrative cooperation and exchange of information

- **Section 27.** Dansk Producentansvar shall cooperate with the Danish Environmental Protection Agency and in this connection exchange information and documents relevant to producers' compliance with their obligations regarding single-use plastic products, cf. Section 1 and waste thereof in accordance with the Act and this Order.
- **Section 28.** Within the framework of the data protection rules, Dansk Producentansvar shall, where appropriate, cooperate with relevant authorities and producer registers in other EU Member States as well as the European Commission and in this context exchange information and documents relevant to producers' compliance with their obligations regarding single-use plastic products, cf. Section 1, and waste thereof pursuant to the Act and this Order.
- **Section 29.** As a supervisory authority within the framework of the data protection rules, the Danish Environmental Protection Agency shall, where appropriate, cooperate with relevant authorities and producer registers in other EU Member States as well as the European Commission, and in this context exchange information and documents relevant to producers' compliance with their obligations regarding single-use plastic products, cf. Section 1, and waste thereof pursuant to the Act and this Order, including information on quantities marketed and on the results of supervisions.

Chapter 11

Supervision and appeals

Section 30. The Danish Environmental Protection Agency supervises compliance with the provisions of this Order and Sections 9p, 9s, 9t and 9y of the Act.

- **Section 31.** Decisions taken by the Dansk Producentansvar may be appealed to the Danish Environmental Protection Agency, cf. Section 9ø(3) of the Act. The time limit for appeal shall be 4 weeks from the date on which the decision is notified. The appeal must be in writing.
- (2) The rules of the Administrative Act shall apply to the cases in which the decision of Dansk Producentansvar is taken pursuant to this Order.
- (3) Appeals against decisions of the Danish Environmental Protection Agency under this Order cannot be made to any other administrative authority.

Chapter 12

Penal provisions

Section 32. Unless a higher penalty is imposed pursuant to other legislation, a fine will imposed on anyone who

- 1) markets single-use plastic products, cf. Section 1 without having registered in accordance with Sections 4 and 5 or provides incorrect or misleading information pursuant to Section 5;
- 2) fails to notify changes to the information recorded under Section 5 in accordance with Section 6 or to notify the cessation of being a producer of single-use plastic products, cf. Section 1, in accordance with Section 7;
- 3) fails to report information or provides incorrect or misleading information to Dansk Producentansvar pursuant to Section 10;
- 4) fails to keep records or to disclose or submit records in accordance with Section 15;
- 5) fails to provide security under Section 17 as well as in accordance with the instructions pursuant to Section 17;
- 6) fails to carry out awareness-raising measures in accordance with the requirements of Section 19;
- 7) fails to carry out own checks or to prepare a written description of the procedure and documentation for the implementation of own checks or to make descriptions and documentation available to the Danish Environmental Protection Agency in accordance with the requirements of Sections 20 and 23;
- 8) fails to appoint a representative in accordance with Section 21;
- 9) as a collective scheme, fails to ensure compliance with the requirements of Sections 22 and 24: or
- 10) fails to publish information on the collective scheme's website, cf. Section 26.
- (2) The penalty may increase to imprisonment for at most 2 years if the infringement was committed intentionally or through serious negligence, and if said infringement:
- 1) caused damage to the environment or brought about a risk thereof; or
- 2) achieved or was intended to achieve a financial benefit for the parties concerned or others, including savings.
- (3) Companies etc. (legal persons) may be rendered criminally liable in accordance with the rules in Chapter 5 of the Penal Code.

Chapter 13

Provisions for entry into force

Section 33. Sections 1 to 6, 8 and 9 of the Order shall enter into force on 1 October 2024, without prejudice to paragraph 2.

- (2) This Order shall enter into force on 31 December 2024
- (3) Order No 1113 of 17 August 2023 on extended producer responsibility for filters for tobacco products that are single-use plastic products shall be repealed on 31 December 2024.
- (4) Sections 15 and 16 of Order No 1113 of 17 August 2023 on extended producer responsibility for filters for tobacco products that are single-use plastic products shall continue to apply to filters for tobacco products that are single-use plastic products that producers or importers have marketed before the entry into force of this Order.
- (5) Order No 1113 of 17 August 2023 on extended producer responsibility for filters for tobacco products that are single-use plastic products shall continue to apply to decisions taken by Dansk Producentansvar before the entry into force of this Order and which are appealed to the Danish Environmental Protection Agency, cf. Section 29(1).

The Danish Ministry of the Environment, xx

Magnus Heunicke

/ Christian Bruhn Rieper

Annex 1

Information to be provided in connection with the registration of producers or their representatives in the producer register, cf. Sections 4 and 5

- 1) The company's name under which the company markets single-use plastic products, cf. Section 1.
- 2) Address of the company (street name and number, postal and city and country), URL, telephone number and e-mail address.
- 3) For foreign companies that are not registered in the CVR register, the company's VAT number, European VAT identification number or national VAT registration number should be provided instead of the CVR number.
- 4) The company's contact person, who must be employed by the company: Name, telephone number and e-mail address.
- 5) Any representative of the company in Denmark: Name, address (street name and number, postal code and city and country), CVR number and telephone number and e-mail address. If the representative is a legal person, the representative's contact person's name, address (street name and number, postal and city and country), telephone number and e-mail address must also be provided.

- 6) Information on whether the company is affiliated to a collective scheme.
- 7) Used selling method, e.g. distance selling.
- 8) Declaration that the information provided in the request for registration is correct.

To the extent that Dansk Producentansvar can retrieve the information via the CVR register, only the CVR number shall be provided instead of Nos 1 and 2.

Annex 2

Calculation of the amount of single-use plastic products for reporting subject to a fee, cf. Section 10

- 1. The number of single-use plastic products to be reported to Dansk Producentansvar, cf. Section 10, is the sum of the number of single-use plastic products after deduction in Nos 2-4 of the Annex, which the producer, during the period, has professionally:
 - 1) Manufactured in Denmark.
 - 2) Imported from abroad.
 - 3) Obtained from another company and marketed again.
 - 4) Kept in stock in Denmark at the beginning of the fee period.
 - 5) Added to the stock in Denmark as returned goods, cf. No 2(3) of the Annex.
 - 6) Sold via distance sales directly to users in Denmark, cf. Section 2(18)(b).
- 2. The producer may deduct from the calculation:
 - 1) Single-use plastic products, cf. Section 1, which during the period are exported out of the country by the producer.
 - 2) Single-use plastic products, cf. Section 1, which, at the producer's premises or during transport to and from the producer's premises, have been destroyed in a fire or the like during the period.
 - 3) Single-use plastic products, cf. Section 1, which are returned to the producer during the period if the price of the goods is reimbursed to the buyer, including the fee in Section 13.
 - 4) The producer's stock of single-use plastic products, cf. Section 1, at the end of the fee period.
 - 5) Filters for tobacco products, cf. Section 1, No 8, which can be documented as destroyed during the period in accordance with the rules laid down in Section 6(2) of the Tobacco Tax Act.
- 3. The producer may in addition deduct from the calculation the quantity of single-use plastic products, cf. Section 1, which in the period is marketed to another company, and which this other company during the period has marketed again under their own name or trademark or has exported out of the country. For producers of single-use plastic products, cf. Section 1, Nos 6 and 8, it is a prerequisite for deductions under No 3 of the Annex that the producer, at the request of the Danish Environmental Protection Agency, submits a declaration from the company which has marketed the single-use plastic products, cf. Section

- 1, again, or which has exported the single-use plastic products from the country. The declaration shall contain information on the company's CVR number, the name and address, the quantity referred to per unit or kg of the exported or marketed single-use plastic products, the invoice number and the date of resale, as well as the date and number of the purchase invoice. The declaration shall be kept as part of the accounting documentation, cf. Section 15(1).
- 4. It is a precondition for deduction pursuant to No 2, points 1 and 4, and No 3 of the Annex, that it is new and unused single-use plastic products, cf. Section 1, that are marketed, destroyed or exported out of the country.