

This document outlines the Container Export Protocol (**Protocol**) referenced in the Export Sale Deed Poll (**Deed Poll**) for the Queensland Container Refund Scheme (**Scheme**), established under the *Waste Reduction and Recycling Act 2011 (Qld)* (**Act**). The Protocol provides guidelines, procedures and requirements for parties that have executed a Deed Poll in order to receive payments from the Scheme related to the export of beverage products out of Queensland.

By signing the Deed Poll, an Exporter agrees to be bound by the terms of this Protocol and agrees and acknowledges that:

- (a) to the extent permitted by law, neither the Product Responsibility Organisation (**PRO**) nor the State has any obligation to the Exporter, whether contractual or otherwise, in relation to this Protocol; and
- (b) the PRO and the State will rely upon the commitments made by the Exporter in the Deed Poll.

The PRO reserves the right to amend this Protocol at any time, including (but not limited to) changes to the information requirements or the basis for payments to Exporters. When making changes, the PRO will make reasonable efforts to provide 30 days' notice by publishing updates on this website, though such notice is not required.

## 1. What is an export?

An "export" means the first transfer of title of a beverage product outside of Queensland, where the product was previously Sold by a Manufacturer in Queensland. The Exporter must reasonably believe that the product will not be re-Sold to anyone within Queensland. This definition is subject to any specific inclusions or exclusions outlined in this Protocol.

**Beverage product** has the meaning given in the Act.

**Manufacturer** has the meaning given in the Act.

**Sale** means the first transfer of title of a beverage product within Queensland from a Scheme Manufacturer to another party, with **Sold** having the equivalent meaning.

## 2. Who is an Exporter?

An "Exporter" is any party that engages in the export of beverage products.

## 3. How to register as an Exporter

To become an Exporter, a party must execute the Deed Poll in favour of the PRO.

The registration process begins by downloading the Deed Poll from our [website](#). The Exporter must complete the Deed Poll and send the signed version via email to [commercial@containerexchange.com.au](mailto:commercial@containerexchange.com.au).

Once the document has been fully executed, a copy will be emailed to the Exporter for their records. After the Deed Poll is executed, the PRO will issue the Exporter a unique Exporter ID number. This number will be required when submitting Export Sale Statements online.

## 4. How to make a payment claim for exports

Exporters can submit a payment claim by lodging an Export Sale Statement in accordance with this Protocol.

These statements must be submitted electronically via our online portal. Exporters will receive instructions via email after completing their registration, which may be updated from time to time.

Exporters should note that the information required includes a detailed breakdown of the number of beverage products by container material type and by State for each month. Exporters must also identify the Manufacturer that originally Sold the beverage products in Queensland, using the Manufacturer's unique Scheme ID number, which is issued by the PRO and provided to the Exporter by the Manufacturer. It is essential that Exporters require their suppliers to provide this information with each transfer of goods.

Export Sale Statements can be submitted to claim exports made during the two operating months prior to the statement's submission. Claims for exports made more than three months before the submission date will not be accepted.

To be eligible for a claim, exports must:

- (a) have had a contribution paid by a Manufacturer to the PRO under the Scheme;
- (b) not be re-Sold to anyone within Queensland;
- (c) not have been included in any other Export Sale Statement submitted to the PRO by any party;  
and
- (d) not have been Sold in Queensland before 1 November 2018.

If the PRO reasonably believes that an Exporter has engaged in fraudulent conduct in relation to this Protocol, the PRO may refuse to accept claims from that Exporter.

The deadline for submitting Export Sale Statements is the 15<sup>th</sup> of each month (or the nearest Business Day).

For example, to claim exports made in April 2019, the submission deadline is Friday, 14 June 2019, as it is the nearest Business Day to the 15<sup>th</sup>, two months after the operating month.

## 5. Calculation of amount to be paid

If the Exporter has complied with both this Protocol and the Deed Poll, they may receive payment from the Scheme.

Each month, the PRO sets the prices per beverage product Sold (**Scheme Prices**) for each container material type, which are used to calculate Manufacturer Invoice Amounts for that operating month. These same Scheme Prices are used to determine the payment amounts to Exporters for exports.

In other words, the amount payable to Exporters will be calculated by multiplying the Scheme Price by the number of containers exported for each material type. The totals for each material type are then added together to determine the overall payment amount.

Mathematically, the amount  $A_i$  to be paid to the Exporter for exports in month  $i$  is calculated using the following formula:

$$A_i = \sum_m^{\text{material types}} (N_{m,i} \times P_{m,i})$$

Where:

$A_i$  is the amount to be paid to the Exporter for exports made in month  $i$

$N_{m,i}$  is the number of beverage products in containers of material type  $m$  exported by the Exporter in month  $i$

$P_{m,i}$  is the Scheme Price per beverage product Sold in a container of material type  $m$  for month  $i$

## 6. Invoicing and payment

### 6.1 Exporter invoice and payment timing

If the Exporter submits an Export Sale Statement in accordance with this Protocol, the PRO will prepare an invoice on behalf of the Exporter (**Exporter Invoice**) by the first day (or the next Business Day) of the month following the submission deadline.

The PRO must then pay the Exporter the amount listed in the Exporter Invoice by the 15<sup>th</sup> day (or nearest Business Day) of the month following the submission of the Export Sale Statement.

For example, if the Export Sale Statement is provided between:

- (a) 16 May 2019 and 14 June 2019 (inclusive):
  - (i) the invoice will be prepared on 1 July 2019 (the first Business Day of July); and

- (ii) paid will be made by 15 July 2019; or
- (b) 15 June 2019 and 15 July 2019 (inclusive):
  - (i) the invoice will be prepared on 1 August 2019; and
  - (ii) paid will be made by 15 August 2019.

## 6.2 Adjustments by the PRO

The PRO may adjust the amount payable under an Exporter Invoice at any time:

- (a) after reviewing the validity of claims made in the Export Sale Statement; and
- (b) to correct any previous overpayment identified through an audit.

Confirmation or payment by the PRO of any amount related to the Exporter Invoice:

- (a) does not constitute approval of the information in the relevant Export Sale Statement;
- (b) does not indicate that the Exporter is in full compliance with this Protocol or the Deed Poll; and
- (c) does not prevent the PRO from making further adjustments to ensure that the actual amounts paid align with what is required under this Protocol and the Deed Poll, considering any new information available after the initial calculation or payment.

## 6.3 Right of set-off

The PRO may deduct any debts or amounts owed by the Exporter to the PRO from any payments due or to be paid to the Exporter.

## 7. Completing the annual statutory declaration

Under the Deed Poll, the Exporter must complete a statutory declaration within 40 Business Days of the end of each financial year. This declaration must follow the method, format and be signed by a person of the category specified in this Protocol.

The statutory declaration must use the form provided in Schedule 1 to this Protocol and declare:

- (a) that each Export Sale Statement submitted by the Exporter for the previous financial year was true and correct, or specify the extent to which any Export Sale Statement was not accurate; and
- (b) the total number of Export Sales made by that Exporter in the previous financial year:
  - (i) in aggregate for Queensland; and

- (ii) in aggregate for each container material type.

The statutory declaration must be executed by a director or officer of the Exporter who is responsible for Export Sales.

An original signed copy of the statutory declaration must be sent to the PRO at the address provided at clause 9 of the Deed Poll.

## 8. Repayment of overpayment

If an Exporter is found to have been overpaid, the overpayment amount will be treated as a debt owed to the Scheme. The PRO will issue the Exporter an invoice for the repayment, with payment due within 14 days.

## 9. Consequences of fraud

In addition to any legal consequences, penalties under the Scheme for fraud may include:

- (a) a requirement to repay previous overpayments;
- (b) loss of the right to submit future payment claims; and
- (c) additional financial penalties as prescribed by the Act and Scheme regulations.

## 10. Record keeping

Under the Deed Poll, Exporters are required to allow the PRO to inspect and audit their records to ensure the integrity of the Scheme and reduce the risk of fraudulent claims.

To verify Export Sale Statements, Exporters must maintain records that can demonstrate the export of beverage products. These may include, for example, shipping documents or purchase and sale invoices that, when combined, verify all information required for payment claim statements.

For Scheme purposes, records must be retained for a minimum of seven years.

## 11. GST and taxation

Unless the context requires otherwise, words used in this section that have a specific meaning in the GST law (as defined in the *A New Tax System (Goods and Services Tax) Act 1999* (Cth)) shall have the same meaning in this clause.

Any amount payable for a supply made under this Protocol or the Deed Poll which is calculated by reference to a cost, expense or other amount paid or incurred by a party will be reduced by an amount equal to any input tax credits to which that party is entitled in respect of that cost, expense or other amount.

If GST is payable on any supply made by a party (**GST Supplier**) under or in connection with this Protocol or the Deed Poll:

- (a) any amount payable or consideration to be provided under any other provision of this Protocol or the Deed Poll for that supply (**Agreed Amount**) is exclusive of GST;
- (b) an additional amount will be payable by the party providing consideration for that supply (**Recipient**), equal to the amount of GST payable on that supply as calculated by the GST Supplier in accordance with the GST Act and payable at the same time and in the same manner as for the Agreed Amount;
- (c) the GST Supplier will provide a tax invoice (or equivalent documentation which complies with the GST Legislation) to the Recipient in respect of that supply, either at the time expressly set out in any other provision of this Protocol and the Deed Poll or no later than the time at which the Agreed Amount for that supply is to be provided under this Protocol and the Deed Poll; and
- (d) if the GST Supplier does not provide a tax invoice in accordance with the timing set out in clause (c) above, the additional amount payable by the Recipient under clause (b) above is payable within five Business Days of the receipt of a tax invoice.

If for any reason the GST payable by the GST Supplier in respect of a supply it makes under this Protocol or the Deed Poll (incorporating any increasing adjustments or decreasing adjustments relating to that supply) varies from the additional amount it receives from the Recipient under clause (b) above in respect of that supply, the GST Supplier will provide a refund or credit to, or will be entitled to receive the amount of this variation from, the Recipient (as appropriate). Where an adjustment event occurs in relation to a supply, the GST Supplier will issue an adjustment note to the Recipient in respect of that supply within 10 Business Days after becoming aware of that adjustment event occurring.

A reference to GST payable by a party includes any corresponding GST payable by the representative member of any GST group of which that party is a member, and a reference to an input tax credit entitlement of a party includes any corresponding input tax credit entitlement of the representative member of any GST group of which that party is a member.

Any reference in this Protocol or the Deed Poll to fees, value, sales, revenue or a similar amount (**Revenue**) is a reference to that Revenue exclusive of GST.

Any reference in this Protocol or the Deed Poll to a cost, expense or other similar amount (**Cost**) is a reference to that Cost exclusive of GST.