



BCRS Malta

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## Beverage Container Refund Scheme - Guidelines to Operators for Fiscal Receipts/Tax Invoices

In anticipation of the imminent start of the **Beverage Container Refund Scheme** on 14<sup>th</sup> November 2022, the below guidelines are being made available to help **operators making available beverage containers on the market**, to comply with the respective legislation.

***These guidelines have been endorsed by the operator of the scheme BCRS Malta Ltd, the regulator Circular Economy Malta and the Office of the Commissioner for Revenue.***

### 1. BCRS Registration Number

The establishment's BCRS Registration Number is to be made clearly visible on all invoices and fiscal receipts at every stage of the supply chain.

### 2. Treatment of €0.10 Deposit

In line with S.L 549.134, Regulation 15(1):

“Every single use container made available on the market shall be subject to the payment of a €0.10c deposit. The deposit value shall not be subject to VAT and shall be indicated separately from the price on all receipts and invoices at every stage of the supply chain.”

In this regard, it is suggested that on all customer receipts and invoices at every stage of the supply chain, the €0.10c deposit should be listed as a separate line item underneath each beverage (whether a single unit or multipack) clearly labelled as ‘**BCRS Refundable deposit**’ (for POS systems and tax invoices) or ‘**BCRS Ref. Dep.**’ (for Cash registers). In both instances (for POS systems/invoices and Cash registers) the respective line item *may* be **governed by the letter ‘M’** (which until now has not been in use but has since been proposed by the Office of the Commissioner for Revenue to be applied for the BCRS deposit).

***At the very least, for this purpose, the receipt/invoice should contain a summary of the total refundable deposit value within such purchase at the end of the receipt/invoice as a separate line item also labelled as 'BCRS Refundable deposit' (for POS systems), or 'BCRS Ref. Dep.' (for Cash registers), which may be governed by the letter 'M'.***



Beverage Container  
Refund Scheme  
Licensed Operator

***The redemption of BCRS deposit Vouchers may also be catered for on a separate line item clearly marked as 'BCRS Deposit Refund' (for POS Systems).***

**Should POS or Cash Registers have a different set up, they are to contact BCRS for guidance who in turn shall liaise with CEMalta and Office of the Commissioner for Revenue, the competent Authorities, to obtain the necessary approvals and enable BCRS to provide the necessary guidance as may be required to Retailers.**

The major Point of Sale suppliers in Malta have upgraded their software in line with the above, so if these upgrades have not yet been included in your POS kindly contact your POS supplier.

In case of difficulty with your POS or Cash Registers, kindly contact BCRS on +356 9909 9955 to enable BCRS to provide the necessary guidance as may be required.

