

Victorian Container Deposit Scheme

Export Supply Protocol

This document is the Export Supply Protocol referenced in each deed poll entitled "Export Supply Deed" made by an Exporter in favour of the Scheme Coordinator (as defined in and appointed under the *Circular Economy (Waste Reduction and Recycling) Act 2021 (the Act)* (each an **Export Supply Deed**) for the Victorian Container Deposit Scheme established under Part 6 of the Act (the **Scheme**).

This Export Supply Protocol sets out guidelines, procedures and requirements for Exporters that have executed an Export Supply Deed in order to receive payments from the Scheme in relation to exporting beverages in Suitable Eligible Containers (as defined in the Act) out of Victoria.

By executing an Export Supply Deed, an Exporter agrees to be bound by the terms of this Export Supply Protocol and agrees and acknowledges that:

- to the maximum extent permitted by law, the Scheme Coordinator and the State have no obligation, whether under contract or any other basis, to the Exporter in relation to this Export Supply Protocol; and
- the Scheme Coordinator and the State will rely upon the commitments made by the Exporter in the Export Supply Deed.

The Scheme Coordinator may change this Export Supply Protocol at any time, including but not limited to the information requirements and the basis for payment to Exporters, by publication of the revised Export Supply Protocol on the Scheme website at <https://vicreturn.com.au/exporters/> no less than 30 Business Days' prior to the proposed changes coming into effect.

Capitalised terms not defined in this Export Supply Protocol have the meaning given in the:

- Export Supply Deed; or
- The Scheme Payments and Contribution Methodology (available from [the CDS Victoria website](#)).

1. What is an Export Supply?

An "Export Supply" means a Supply of a Suitable Eligible Container outside of Victoria for the first time where that Suitable Eligible Container has been previously Supplied by a First Supplier in Victoria. This is subject to any specific inclusions or exclusions contained in this Export Supply Protocol.

First Supplier has the meaning given in the Act.

Supply has the meaning given in the Act (and Supplied has the corresponding meaning).

2. Who is an Exporter?

An "Exporter" is a person or entity that makes an Export Supply.

3. [How to register to be an exporter](#)

To register as an Exporter, a person or entity must execute an Export Supply Deed in favour of the Scheme Coordinator.

To commence the registration process, an Exporter must complete the webform hosted at [this address](#).

If the Exporter has already been determined by the Head, Recycling Victoria to be a First Supplier in Victoria pursuant to section 99 of the Act the Exporter will use the same portal and follow a similar process to register as an Exporter.

Once the Exporter provides the details requested in the webform, the Scheme Coordinator will prepare the Export Supply Deed for execution. The Export Supply Deed is a standard form document that cannot be amended.

Exporters will then need to execute the Export Supply Deed electronically using the DocuSign platform.

When the Export Supply Deed has been prepared, the Scheme Coordinator will email the Exporter with a link to the document via the e-mail address provided during the registration process.

Once the Exporter has read the document, it can then execute the document by clicking on the appropriate signature fields. The document will automatically progress through to the next step of the process.

When the document has been fully executed the Exporter will be emailed a copy for its records.

Once the Export Supply Deed has been executed by the Exporter, the Scheme Coordinator will provide the Exporter with a unique Exporter ID number.

The Exporter will need this number to identify itself when making its Export Supply Statements online.

The Scheme Coordinator may revoke an Exporter's Exporter ID for any of the following reasons:

- breach by the Exporter of the relevant Export Supply Deed, including failure to provide an annual statutory declaration or failure to comply with the records and audit obligations;
- an audit identifies fraudulent conduct, a material inconsistency or a deliberate misstatement in connection with the Exporter's reported Export Supplies; or
- the Exporter is not a fit and proper person.

4. [How to make a payment claim for exports](#)

Exporters may make a payment claim by submitting an Export Supply Statement in accordance with this Export Supply Protocol.

Each Export Supply Statement must be provided electronically through the Interface. Instructions, including the website address, will be provided to Exporters through an initial email after registration and may be amended from time to time.

Each Export Supply Statement must include:

- details of the aggregate number of Suitable Eligible Containers that were the subject of Export Supplies by the Exporter during the previous month(s) in aggregate and by reference to each Material Type;
- a statement that the Exporter reasonably believes that each Suitable Eligible Container the subject of the aggregate number of Export Supplies referred to above will not be further Supplied to a person within Victoria;
- if the Exporter is aware that any information previously provided by that Exporter in an Export Supply Statement was incorrect, to the extent the Exporter has not provided updated information in a further Export Supply Statement, particulars of such incorrect information, including the respects in which it was incorrect and updated correct information; and
- such other reasonable information required by the Scheme Coordinator to inform and make calculations in accordance with this Export Supply Protocol and the Scheme Payments and Contribution Methodology.

Exporters should note the information required to be included in each Export Supply Statement requires the Exporter to be able to identify the First Supplier that Supplied in Victoria each Suitable Eligible Container that the Exporter has Export Supplied, using the relevant First Supplier's unique First Supplier ID provided to it by the Scheme Coordinator. It is therefore important that Exporters require their suppliers to provide this information with each transfer of Suitable Eligible Containers.

An Export Supply Statement can be used to claim for Export Supplies made in the 12 months prior to submission of the Export Supply Statement. The Scheme will not pay Exporters in respect of Export Supplies that were made more than 12 months prior to the date of lodgement of the relevant Export Supply Statement.

The Suitable Eligible Containers the subject of a claim:

- must have been the subject of a contribution paid by a First Supplier to the Scheme Coordinator in relation to the Scheme;
- will not be further Supplied to a person within Victoria;
- must not have been included in any other Export Supply Statement submitted to the Scheme Coordinator by any person; and
- must not have been supplied in Victoria or Export Supplied prior to the Scheme Commencement Date.

If, in the reasonable opinion of the Scheme Coordinator, an Exporter has engaged in fraudulent conduct in relation to this Export Supply Protocol, the Scheme Coordinator may decline to accept claims from the Exporter.

Any Export Supply Statement that is materially incomplete, inaccurate, or materially non-compliant may be rejected by the Scheme Coordinator (acting reasonably), in which case the Scheme

Coordinator will notify the Exporter that the Export Supply Statement has not been accepted as soon as practical. The Exporter may correct and resubmit any such Export Supply Statement.

The lodgement deadline each month for Export Supply Statements is the 15th day (or nearest Business Day) of the month.

For example, to make a claim for an Export Supply made in May 2024, the deadline for the relevant Export Supply Statement is Friday 14 June 2024, being the nearest Business Day to the 15th of the month after the month in respect of which the claim is made.

5. Calculation of amount to be paid

Provided that the Exporter:

- has complied with this Export Supply Protocol and the Export Supply Deed; and
- has not had its Exporter ID revoked;

it may receive payment from the Scheme Coordinator.

The Scheme Coordinator will publish on the Scheme website, in advance of each Pricing Period, the Scheme Contribution by Material Type for each Material Type, for the purpose of calculating each First Supplier's contribution to the Scheme. The Scheme Contribution by Material Type is also the amount that will be used to calculate the amount payable to Exporters per Export Supply.

In other words, the amount to be paid to an Exporter will be the Scheme Contribution by Material Type multiplied by the number of Suitable Eligible Containers Export Supplied by that Exporter in the relevant period, calculated separately and added for each Material Type to determine the total.

Expressed mathematically, the amount A_i to be paid to the Exporter in respect of period i is calculated according to the following formula:

$$A_i = \sum_{m \in \text{Material Types}} (N_{m,i} \times P_{m,i})$$

Where:

A_i is the amount to be paid to the Exporter in respect of Export Supplies made by the Exporter in respect of the period i

$N_{m,i}$ is the number of Suitable Eligible Containers of Material Type m Export Supplied by the Exporter in period i

$P_{m,i}$ is the Scheme Contribution by Material Type of Material Type m for period i

6. Invoicing and Payment

6.1 Exporter Invoice and Payment Timing

Invoices will be issued, and payments to the Exporter will be made, in accordance with this Export Supply Protocol and the Scheme Payments and Contribution Methodology.

6.2 Adjustments by the Scheme Coordinator

The Scheme Coordinator may, at any time, adjust the amount payable to or by an Exporter in accordance with the Scheme Payments and Contribution Methodology.

6.3 No approval

Confirmation or payment by the Scheme Coordinator of any amount to an Exporter:

- (a) does not constitute approval of the information contained in the relevant Export Supply Statement;
- (b) does not constitute approval of the Exporter's compliance with this Export Supply Protocol or the Export Supply Deed; and
- (c) does not prevent the Scheme Coordinator from requiring a further adjustment to the amount confirmed or paid, to ensure that actual amounts finally paid to the Exporter are the amounts required to be paid in accordance with this Export Supply Protocol and the Export Supply Deed, taking into account any relevant actual information not available at the time that the calculation or payment of amounts was made.

6.4 Right of set-off

The Scheme Coordinator may deduct from any amounts which may or are to be paid to the Exporter by the Scheme Coordinator any debt or moneys due or owing from the Exporter to the Scheme Coordinator.

7. Completing the annual Statutory Declaration

The Export Supply Deed requires completion of a Statutory Declaration within 40 Business Days of the end of each financial year by the means, in the form, and with the signatory of a category, set out in this Export Supply Protocol.

The Statutory Declaration must be in the form provided in Schedule 1 to this Export Supply Protocol declaring:

- that each Export Supply Statement provided by that Exporter in respect of the previous financial year was true and correct or specifying the extent to which any Export Supply Statement was not true and correct;
- the number of Export Supplies by that Exporter in the previous financial year:
 - in aggregate in respect of Victoria; and
 - in aggregate for each Material Type; and
- each other matter prescribed by the State, or which is otherwise required by the Act or the Regulation from time to time (as notified in writing by the Scheme Coordinator to the Exporter).

The Statutory Declaration must be executed by a director, officer or employee of the Exporter who has responsibility for Export Supplies.

An original executed copy of the Statutory Declaration must be provided to the Scheme Coordinator at the same address as listed in the Export Supply Deed.

8. Repayment of overpayment

In the case that an Exporter has been found to be overpaid, the amount of the overpayment will become a debt due to the Scheme. The Scheme Coordinator will issue the Exporter with an invoice for repayment of moneys owed on 14 day payment terms.

9. Consequence of fraud

In addition to potential consequences generally under law, the consequences for fraud may include:

- the Exporter being ineligible to receive payments under the Scheme;
- a requirement to repay previous overpayments;
- revocation of the Exporter ID; and
- other potential financial penalties as may be prescribed by the Act and the Regulations.

10. Record keeping

Under the Export Supply Deed, Exporters must provide the Scheme Coordinator with the ability to inspect and audit the Exporter's records. The purpose of this is to ensure Scheme integrity and minimise potential for fraudulent claims against the Scheme.

In order to verify Export Supply Statements, Exporters must keep records that can be used to prove that Suitable Eligible Containers were Export Supplied, including for example shipping documents or purchase and sale invoices that in combination can be used to verify all of the information that is required to be provided in the Export Supply Statements.

For the purpose of the Scheme, records need to be kept for a minimum of 7 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 Export Supply Protocol or the Export Supply Deed 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 which that party is entitled to 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 Export Supply Protocol or the Export Supply Deed:

- (a) any amount payable or consideration to be provided under any other provision of this Export Supply Protocol or the Export Supply Deed 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 Export Supply Protocol and the Export Supply Deed or no later than the time at which the Agreed Amount for that supply is to be provided under this Export Supply Protocol and the Export Supply Deed; 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 5 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 Export Supply Protocol or the Export Supply Deed (incorporating any increasing adjustments or decreasing adjustments relating to that supply) varies from the additional amount it receives from the Recipient under the 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 Export Supply Protocol or the Export Supply Deed to fees, value, sales, revenue or a similar amount (**Revenue**) is a reference to that Revenue exclusive of GST.

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

Schedule 1 - Annual Statutory Declaration

Instructions for completing a statutory declaration

Please complete the following form using the notes in the left-hand margin for guidance. More guidance on making statutory declarations can be found at www.justice.vic.gov.au.

When making the statutory declaration the declarant must say aloud:

I, [full name of person making declaration] of [address], declare that the contents of this statutory declaration are true and correct.

Statutory Declaration

I,
Insert the name, address and occupation (or alternative y, unemployed or retired or child) of person making the statutory declaration

make the following statutory declaration under the **Oaths and Affirmations Act 2018:**

Set out matter declared to in numbered paragraphs. Add numbers as necessary.

- The Exporter is [legal name and ABN].
The Scheme Coordinator is VicReturn Limited (ABN 54 643 014 895)
- 1 I am a [director, officer or employee] of the Exporter and am authorised to provide this Statutory Declaration on its behalf.
 - 2 The Exporter has executed an Export Supply Deed in the form of a deed poll in favour of the Scheme Coordinator in relation to the Victorian Container Deposit Scheme (**Scheme**).
 - 3 Capitalised terms in this declaration otherwise have the meaning given in the Export Supply Deed.
 - 4 I confirm that to the best of my knowledge and belief:
 - (a) the Export Supply Statements (as defined in the Export Supply Deed) given by the Exporter and attached to this declaration as Annexure A are true and correct other than as set out below:
[];
 - (b) the number of Export Supplies claimed by the Exporter in Victoria in the previous financial year:
 - (i) in aggregate in respect of Victoria; and
 - (ii) in aggregate for each Material Type is as follows:

| No. | Container type | Aggregate number Export Supplied | | | | | | | | | | | |
|-----|----------------|----------------------------------|-----|------|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| | | Jul | Aug | Sept | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun |
| 1. | Aluminium | | | | | | | | | | | | |
| 2. | Glass | | | | | | | | | | | | |
| 3. | PET | | | | | | | | | | | | |
| 4. | HDPE | | | | | | | | | | | | |

| | | | | | | | | | | | | | |
|------------------------|--------------------|--|--|--|--|--|--|--|--|--|--|--|--|
| 5. | Liquid paper board | | | | | | | | | | | | |
| 6. | Other plastics | | | | | | | | | | | | |
| 7. | Steel | | | | | | | | | | | | |
| 8. | Other | | | | | | | | | | | | |
| | Total | | | | | | | | | | | | |
| Aggregate for Victoria | | | | | | | | | | | | | |

(iii) in aggregate according to the country, State or Territory to which the Export Supplies were made by the Exporter as follows:

| Country, State or Territory exported to | Aggregate number Export Supplied | | | | | | | | | | | | |
|---|----------------------------------|-----|------|-----|-----|-----|-----|-----|-----|-----|-----|-----|--|
| | Jul | Aug | Sept | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | |
| ACT | | | | | | | | | | | | | |
| New South Wales | | | | | | | | | | | | | |
| Northern Territory | | | | | | | | | | | | | |
| Queensland | | | | | | | | | | | | | |
| South Australia | | | | | | | | | | | | | |
| Tasmania | | | | | | | | | | | | | |
| Western Australia | | | | | | | | | | | | | |
| Other Country (please specify) | | | | | | | | | | | | | |
| Total | | | | | | | | | | | | | |

- (c) to the best of my knowledge and belief, each Suitable Eligible Container referred to in paragraph 4 above:
- (i) has been the subject of a contribution paid by a First Supplier to the Scheme Coordinator in relation to the Scheme or is the subject of a prior written exemption provided by the Scheme Coordinator;
 - (ii) will not be further Supplied to a person within Victoria; and
 - (iii) has not been included in more than one Export Supply Statement by the Exporter; and
- (d) *[insert any other matter prescribed by the State or which is otherwise required by the Act or the Regulation from time to time (as notified in writing by the Scheme Coordinator to the Exporters)].*

I declare that the contents of this statutory declaration are true and correct and I make it knowing that making a statutory declaration that I know to be untrue is an offence.

*Signature
of person
making the
declaration*

Place **Declared at** ***in the state of Victoria**
(City, town or suburb) on

Date **I am an authorised statutory declaration witness and I sign this document in the presence of the person making the declaration:**

Signature of authorised statutory declaration witness on

Date

Name, capacity in which authorised person has authority to witness statutory declaration, and address (writing, typing or stamp)
A person authorised under section 30(2) of the **Oaths and Affirmations Act 2018** to witness the signing of a statutory declaration.

The witness must only sign this section if the person making the statutory declaration is illiterate, blind or cognitively impaired and the statutory declaration is read to them. **I certify that I read this statutory declaration to [name of the person making the statutory declaration] at the time the statutory declaration was made.**

This section must be signed by any person who has assisted the person making the statutory declaration, for example by translating the document or reading it aloud. If no assistance was required, this section does not need to be completed. **I certify that I have assisted [name of the declarant] by [insert assistance provided, for example translating the document].**
Signed:
On:

Date

Name and address of person providing assistance:

*Name and address of
person providing
assistance*

Annexure

This is "Annexure A" referred to in the statutory declaration of [*Declarant's name as in statutory declaration*] of [*Declarant's address as in statutory declaration*] made before me this day of 20...

.....

Signature of person before whom the declaration is made