

APPENDIX 3

Deposit and fees



VERSION 2026-01-01



RETURPACK

Table of contents

- 1 Deposit per packaging type 3**
 - 1.1 Current deposit amounts and fees **3**
 - 1.2 New deposit amounts introduced on September 1st, 2025
and fees **3**
- 2 Other fees 4**
 - 2.1 Late fee due to deficiencies in sales reporting **4**
 - 2.2 Additional fee due to reporting less **4**
 - 2.3 Supervisory fee **4**

1. Deposit and packaging fees

Producers and importers connected to the deposit system pay a deposit, and where applicable, a package fee, for each package released onto the Swedish market. The packaging fee is divided into an administration fee and an additional fee, and it varies depending on the type of packaging. The administration fee will cover costs for operating the deposit system. The additional fee is charged for packaging with low circularity and limited potential of being reused as a new deposit package.

1.1 Current deposit amounts and fees

DEPOSIT			
	METAL CAN	PLASTIC BOTTLE	
		≤100 cl	>100 cl
Deposit with alcohol content 3,5% or less	0,89 SEK	0,89 SEK	1,79 SEK
Deposit with alcohol content more than 3,5%	0,80 SEK	0,80 SEK	1,60 SEK

PACKAGNING FEES			
	METAL CAN	PLASTIC BOTTLE	
		≤100 cl	>100 cl
Administration fee	0,00 SEK	0,24 SEK	0,59 SEK
Additional fee metal can	0,25 SEK	NA	NA
Additional fee plastic bottle	NA	0,05 SEK	0,05 SEK

1.2 New deposit amounts introduced on September 1st, 2025 and fees

DEPOSIT			
	METAL CAN	PLASTIC BOTTLE	
		≤100 cl	>100 cl
Deposit with alcohol content 3,5% or less	1,79 SEK	1,79 SEK	2,68 SEK
Deposit with alcohol content more than 3,5%	1,60 SEK	1,60 SEK	2,40 SEK

PACKAGNING FEES			
	METAL CAN	PLASTIC BOTTLE	
		≤100 cl	>100 cl
Administration fee	0,00 SEK	0,24 SEK	0,59 SEK
Additional fee metal can	0,25 SEK	NA	NA
Additional fee plastic bottle	NA	0,05 SEK	0,05 SEK

* The additional fee will be increased to 0,11 SEK from 2027-01-01.

2. Other fees

2.1 Late fee due to deficiencies in sales reporting

Should the Company fails to submit the required Reporting to Returpack, Returpack has the right to invoice the Company a late fee. Returpack also has the right to invoice the Company additional late fees for every subsequent 10-day period during which the deficiency persists. The late fee amounts to a sum equivalent to five percent of the current price base amount as defined in the Social Insurance Code (2010:110).

2.2 Additional fee due to reporting less

If the Company has underreported its Reporting for a specific Barcode, Returpack has the right to invoice, and the Company is obligated to pay, Deposits and Fees for the excess number of Packages. The excess number of Packages refers to the difference between the actual number of returned Packages per Barcode and the average collection rate for that type of packaging during the most recent calendar year. Packaging types refer to: Metal Can, Small Plastic Bottle, or Large Plastic Bottle. A supplementary fee will also be added to the invoiced amount.

The fee amounts to a sum equivalent to five percent of the invoiced amount excluding VAT.

2.3 Supervisory fee

At the time of the Company's connection to the Deposit System, and for each calendar year thereafter in which the Agreement remains in force, the Company must pay the applicable Supervision Fee to the Swedish Environmental Protection Agency. The obligation to pay the Supervision Fee follows from Regulation 2022:1274 on producer responsibility for packaging and Regulation 1998:940 on fees for assessment and supervision under the Environmental Code.

THE AMOUNT OF THE SUPERVISORY FEE:

1. **2 000** SEK for **0-100 000** Packages.
2. **10 000** SEK for **100 001-1 000 000** Packages.
3. **30 000** SEK for **1 000 001-10 000 000** Packages.
4. **40 000** SEK for more than **10 000 000** Packages.