

# **CREDITING OF RETURNS**

# MANUAL RETURNS

*Manual return is used when the beverage package has returned without a reverse vending machine.*

## Packaging of manual returns

### Cans and plastic bottles

- A return location returns cans and plastic bottles in a manual bag (red print) and attaches a Palpa sticker on the tie-band.
  - Beverage packages that are returned in the wrong kind of bag will not be handed over to the processing plant for calculation and can not be refunded.
- A return location returns cans and plastic bottles separately, in their own bags.
  - Mixing materials causes problems with the recyclability of the material.
  - If the cans and plastic bottles are packed in the same bag, Palpa credits only the fraction that is more in the bag.
- Detailed [return instructions](#) can be downloaded from Palpa's website.



### Glass bottles

- A return location returns glass bottles in a glass container (240 L). The containers can be ordered from the beverage suppliers.
- A return location returns only empty bottles of glass in a container. It is not allowed to put other glass material, porcelain, mixed waste or trash to the container.
  - If a sorting error is detected in the return, Palpa may sanction the return location for not following the instructions.
- A return location attaches a Palpa sticker on the tie-band attached to the back handle of the container and checks that the container does not have a sticker of the previous user.
- Detailed [return instructions](#) can be downloaded from Palpa's website.



No other glass material, ceramics, porcelain or trash

## Crediting of manual returns

### Cans and plastic bottles

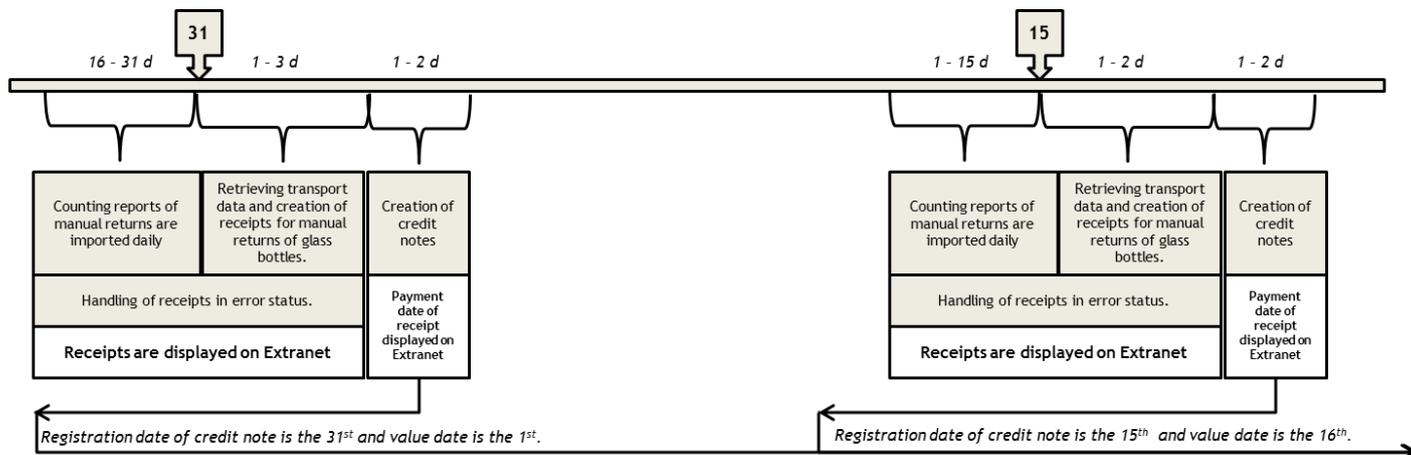
- Palpa credits the manual returns on the basis of the calculation data provided by the processing plants.
  - The receipt number is the same as the sticker number and the receipt date is the calculation date.
- Palpa credits all correct receipts and checks the possible incorrect receipts.
  - After the check, Palpa either rejects or releases the receipts to crediting.

### Glass bottles

- Palpa credits glass bottles based on transport data on glass containers by container conversion.
  - Conversions: Full container contains 180 bottles and half full container contains 90 bottles. The receipt number is the same as the sticker number and the receipt date is the pick up date.
- Palpa credits all correct receipts and checks the possible incorrect receipts.
  - After the check, Palpa either rejects or releases the receipts to crediting.

## Crediting periods

- Crediting periods are always the 15th day of the month and the last day of the month.
- Payment term for the accounts is 21 days net from the value date.



## TRANSPORTATION OF RETURNS

### Cans and plastic bottles

- The beverage suppliers transport the returns as roundtrips without a separate order.
- Palpa is responsible for the transportation costs based on the reporting provided by all contractual transport partners.
- In an individual case, for a large number of returns can also be arranged a separate plant reception, whereby the return location transports the returns themselves. The return location makes an agreement with Palpa in advance.

### Glass bottles

- The beverage suppliers transport the returns as roundtrips without a separate order or a contract partner empties the filled glass containers of the return location according to a separate emptying service agreement.
- Palpa is responsible for the transportation and emptying costs based on the reporting provided by all contractual transport partners.
- In an individual case, for a large number of returns can also be arranged a separate plant reception, whereby the return location transports the returns themselves. The return location makes an agreement with Palpa in advance.



# CREDIT NOTES

- Palpa pays deposit refunds only to registered return locations.
- The return location must be a registered trader or a company with a business ID.
- The deposit contains 24 % value-added tax (VAT).
  - In order for Palpa to deduct this tax from its purchase, the return location must be liable to VAT to its business.
  - If the return location is not liable to VAT, will Palpa pay the deposits without tax or tax through the beverage supplier.
- Palpa or Palpa Lasi Oy creates a credit note as a sales invoice on behalf of the return location. This is why the credit note has a law reference Itselaskutus (AVL 209e §).
- Palpa creates credit notes by material; cans, plastic bottles and glass bottles have their own credit notes.
- Palpa sends credit notes to return locations either as paper invoices, e-invoices, or to their e-mail address. An EDI connection is also possible for larger operators.
- Palpa will automatically pay the amount of the credit note as a reference for the account specified by the return location.

## Contact

Palpa customer service (weekdays from 8:00-16:00)

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