

**From:** [REDACTED] <[REDACTED]@sedagroup.com>  
**Sent:** Friday 25 November 2022 18:29  
**To:** SingleUse  
**Subject:** Government of Ireland Consultation on draft regulations on an

Dera sir/madam

Please find our response to the consultation

Government of Ireland Consultation on draft regulations on an  
environmental levy on single use disposable cups

Response from: Seda UK Ltd  
Contact submitting this response: [REDACTED]  
Description of business: Paper cup manufacturing

A - Comments on the documentation:

1) The accompanying notes imply the take up of reusable cups is much higher among the public than is the case with the Regulatory Impact Analysis estimating the total coffee market size and claiming an uptake of 25% of reusable cups when the figure is less than 2.5% from estimates supplied by coffee shops. It should be made clear to the public tests and trials of reusable cups have produced very mixed results.

2) A comparison with carrier bags is not relevant. The reference to carrier bags should mention the 90% decrease in carrier bag usage has resulted in an increase in the total volume of plastic being used by the remaining 10% of carrier bags versus the weight of plastic used prior to the charge . It should also be mentioned a very high proportion of bags for life are only used once or twice.

3) We agree with the RIA that a reuse target of 10-20 times for a reusable cup is achievable. However, 10-20 times is a far distance from the number of times an average reusable needs to be used in order to break even in terms of carbon versus the equivalent use of single use cups. According to CIRAIG, a sustainability research institute, cups need to be reused between 100 and 250 times to make them 'environmentally preferable to single-use cups'. What therefore follows in the RIA analysis is flawed and misleading.

4) No mention is made in the documentation of the 2022 Ireland Thinks Poll that found 63% of respondents do not support the levy.

5) The levy adding an average 7% to the cost of a coffee is being introduced because of the claimed presence in litter of paper cups used for hot drinks. To quote 'In its latest national litter survey published in June 2022, Irish Business Against Litter (IBAL) found that, while there has been a sharp fall in the number of litter black spots across the country, the prevalence of coffee cup litter remains high'. The Irish National Litter Pollution Monitoring System however reveals all drinks cups represent 1.7% of Irish litter and only 0.0003% of the total Irish waste. Turning to the litter survey conducted for Ireland's Department of Environment, Climate

and Communications, we find the statement is inaccurate with cigarette related litter at 48.4%, chewing gum 9.1% and drink cups at 1.7% and lids 1.6%. As a comparison sweets related litter is 8.7%. The consultation refers to a substantial increase in coffee cup litter but combined the increase versus the previous year is 0.1% with cigarette related litter up 1.9% and packaging as a whole the biggest decrease of -1.9%. The statement on paper cups in litter is misleading and if litter is the driving force for the levy why are you not taking action on cigarettes, chewing gum, confectionary packaging, receipts and bank slips? Eliminating litter requires action on all littered items as some litter attracts more litter. We do not support the introduction of charges or bans on single use products based on strong evidence of their benefits and call for this legislation to be withdrawn, especially at a time when foodservice retailers face an uncertain future, not having recovered to pre covid trading levels and now faced with a cost of living crisis resulting in the rapidly diminishing disposable income of their customers.

We call on the Irish government prior to any legislative programme to ensure impact studies, including environmental real world Life Cycle Assessments and economic impact studies on the impact for Irish retailers, have been conducted and all submissions received considered carefully including assumptions made on reuse cycles.

#### B - Comments on the legislation:

Our comments on the legislation are below. Parts of the legislation will create confusion among retailers. We therefore ask for businesses to be involved further in legislation as together with their customers they are most impacted by it and to avoid these areas of confusion.

#### 3 (1) a - Imposition of a levy point

The levy is to be applied to cups solely used to be used to serve hot drinks. It should be made clear that any retailer serving a hot drink in a cup designed for cold drinks who doesn't charge the levy will not be fined for not doing so. Serving a drink in a cold drinks cup could happen if they run out of cups designed for hot drinks.

#### 5 - Excepted Items

It should be made clear the use of hot drinks cups for food (eg peas in a fish and chip shop) is an excepted item. We appreciate this is implied in 3.1.a but we have heard from retailers who are confused.

#### 6. Charging the levy and evidence of charging

Definition of an 'accountable person' is required. Should the person be above a minimum age? There are many instances of family owned businesses where people under the age of 18 may be serving because they are stepping in temporarily for an adult and there is the possibility mistakes may be made in not charging the levy. The sex of the accountable person should be described in a gender neutral way.

#### 7. Itemisation of levy

This clause requires a receipt to be issued which the customer may decline. Indeed receipts are an identifiable littered item. The levy should be recorded for internal accounting but there should be no requirement to issue a paper receipt or similar to a customer and this clause should be removed.

## 8. Exclusion of employees

This clause is very difficult to follow and needs to be simplified especially bearing in mind the multi ethnic ownership of foodservice businesses.

## 10 1-5 Returns & Payment

An 'accountable person' requires further definition. As an example should this person be a director/owner/part owner of the business? Will the collection agent write to a named person in the business nominated to deal with the collection agent? If not there is a possibility letters from the collection agent simply addressed to the business may be seen as junk mail or similar and not opened.

Is 10.3 intended to refer to businesses with more than one outlet? In this instance should a return be made be each of the premises or should a return be made by the business as a whole?

## 11 1.a Records

The record keeping required does not take into account cups that become damaged in transit or storage or are spoiled because they've been stored in damp conditions, or a customer requesting an additional cup is used because they struggle to hold a hot item, or cups which are used to prepare a coffee which is then transferred to the customers' own cup. This can occur if the capacity of the customers' cup is not marked on their cup.

## 12 Estimation in the case of non-payment

The procedure for appealing an estimate in the event of not providing a return within the required time is not made clear. Similarly, where an appeal regarding the person not being the accountable person is made in 14 days, the Collection Agent should be required to acknowledge receipt of that appeal within seven days. This section is very important to those businesses where there is a single owner and no full time employees where it may arise the owner is ill and the business is forced to close temporarily. There is also the possibility of businesses temporarily being closed for refurbishment.

## 13 Estimation in the case of underpayment

The Collection Agent should be required to acknowledge appeals within 7 days of receipt of the appeal.

## 14. Proof of notice in relation to over estimation

Does this include damaged cups? What of cups used to prepare the coffee which is then poured into a reusable? Is the latter exempted?

## 17. 2 Powers of Officers

We are unsure why reference is made to plastic carrier bags.

3 & 4: An adult employed/owning the business should be required to be present. From time to time the only person in the premises may be under 18 years old. This could also apply to kiosks and stalls and which are not referenced in the legislation.

## 19.2 The person should be aged over 18.

General:

Premises, although set out in the Act of 2022, should be set out and defined clearly:

Do premises include those where hot drinks are provided at no cost such as to employees in cold premises and waiting rooms?

Do the regulations apply to charities who might run fetes and fairs and sell tea, coffee and mulled wine?

Consideration should be given to producing guidance notes in a number of languages representing the ethnically diverse make up of the foodservice.

Best regards

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