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**Date:** 30 November 2022 at 22:54:09 GMT

**To:** [ossian.smyth@oireachtas.ie](mailto:ossian.smyth@oireachtas.ie)

**Subject:** "Hot Drink" -Query

Minister, can you provide an answer to the following question,

If I read the legislation correctly, the initial proposal is to apply a levy on single use disposable cups. Is this limited to those cups containing hot drinks?

If this is correct, and it is related to hot drinks, can you advise me on the status of those cups that are provided by retailers that contain soup; are they exempt from collecting the levy given the general principle that understands soup to be a food, and as such, is considered to be "eaten", rather than "drunk".

It is very likely that retailers make use of these cups for a multitude of purposes rather than solely for the sale of coffee, tea or hot chocolate; have Revenue been fully appraised on the limitations of scope due to be contained in the Regulations?

I understand the Scheme is expected to commence in April, can you arrange for your Departments Communication Section to provide us with a series of explanatory notes designed to assist us in ensuring compliance.

While there were limited instances of unregistered outlets supplying plastic bags without charging the Levy when it was introduced all those years ago, we did not, as an industry, feel threatened by such "outliers" but would be far more concerned if there was to be a proliferation of businesses avoiding their obligations and achieving an "edge" over their compliant competitors.

Is it the intention of the Department to seek evidence of compliance in charging the Levy by having Inspectors "in the field"?

Can you outline what steps the Department will take to encourage compliance please.

As representatives of over 1500 businesses, the overwhelming majority of which sell hot drinks, we will rely upon your Department and your approved collection body to ensure a smooth delivery of the project, as such we are more than willing to assist you in this important task.

Vincent Jennings

CEO

CSNA