16 September 2026

Dear Producers and Suppliers,

Beverage Container Return Scheme – Circumstances Where Beverage Products Do Not Need to Be Affixed with a Deposit Mark and Barcode

1. This circular explains the circumstances under which beverage products do not need to be affixed with a deposit mark and barcode, and the records that businesses must keep in these circumstances.

2. This circular is intended to provide general guidance to assist businesses in understanding their obligations under the Resource Sustainability Act 2019 and the Resource Sustainability (Beverage Container Return Scheme) Regulations 2026. It does not constitute legal advice. Businesses should refer to the relevant legislation for the precise legal requirements applicable to their circumstances. NEA may also update this circular from time to time.

Background

3. The beverage container return scheme (BCRS) commenced on 1 April 2026. There is a transition period from 1 April 2026 to 30 September 2026 to allow the beverage and retail industry to clear old stocks which are not BCRS-labelled (i.e., do not have the deposit mark and barcode) and therefore ineligible for refunds.

4. From 1 October 2026, beverage containers for all beverage products covered under the BCRS must be affixed with a deposit mark and barcode, and carry a 10-cent deposit, when supplied in Singapore.

Circumstances Where a Deposit Mark and Barcode Are Not Required

5. NEA recognises that some beverage products are supplied for consumption outside Singapore. Under Regulation 8 of the Resource Sustainability (Beverage Container Return Scheme) Regulations 2026, read with section 23P(2)(b) of the Resource Sustainability Act 2019, beverage products supplied under the following circumstances **("Prescribed Circumstances")** do not need to be affixed with a deposit mark and barcode:
   a) **Exported from Singapore**.
   b) **Supplied for consumption onboard a conveyance** entering or leaving Singapore, such as an aircraft, train, vehicle, vessel or other mode of transport of passengers or goods.
   c) **Supplied at a duty-free shop** at an airport or port licensed under the Customs Act 1960 **to customers departing from Singapore**, where the beverage product is sealed in a tamper-evident bag.
   d) **Supplied online via duty-free platforms** (e.g., iShopChangi) **to customers departing from Singapore**, where the online purchase is fulfilled at a place or premises in the passenger departure area at an airport, and the beverage product is collected or supplied sealed in a tamper-evident bag.

6. If your company supplies beverage products under any of the Prescribed Circumstances, you do not need to affix a deposit mark and barcode on the beverage container, provided the applicable conditions are met and you keep complete and accurate records supporting the exclusion, as summarised in paragraph 7.

Record-keeping Requirements

7. A supplier must keep and maintain complete and accurate records that show why the deposit mark and barcode were not required, depending on where it sits in the supply chain:

If supplier:	Records to be kept	
Directly makes the supply of beverage product under the Prescribed Circumstances	i)	Records showing that the supply falls within the Prescribed Circumstances, such as export permits or shipping documents, duty-free sales or collection records for departing passengers, tamper-evident bag records where applicable, or records showing supply to passengers onboard a maritime or aviation vessel.
Supplies the beverage product to another business in the supply chain, with knowledge that the beverage product will eventually be supplied under any of the Prescribed Circumstances	i)	Records evidencing the supply made to the direct customer, such as a delivery order or sales invoice; and
	ii)	Records showing the supplier's knowledge, at the time of supply, that the beverage product will eventually be supplied under any of the Prescribed Circumstances, such as a contract, written declaration, purchase order, email confirmation or other written correspondence.

8. All records must be **retained for a period of 5 years** from the date of the document, or from 1 April 2026, whichever is later. Where the document is not dated, the retention period is 5 years from the date on which the information or document was received, or 1 April 2026, whichever is later.

Enquiries

9. For enquiries on this circular, kindly contact NEA at Beverage_Container_Return_Scheme@nea.gov.sg.

10. For queries relating to registration as a member of the licensed BCRS operator, please contact BCRS Ltd. at info@bcrs.sg.

11. A list of FAQs is available at the end of the circular for reference. The FAQs are intended to provide general guidance and should be read together with the Resource Sustainability Act 2019 and the Resource Sustainability (Beverage Container Return Scheme) Regulations 2026. Businesses that are uncertain about their legal obligations are encouraged to seek independent legal advice.

Yours faithfully

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[This is a computer-generated circular. No signature is required.]

<u>**Frequently Asked Questions (FAQs)**</u>

1. **My company supplies beverage products intended for export through a beverage product supply chain consisting of suppliers A to F. What documents must each supplier keep in order to be excluded from the requirement to affix a deposit mark and barcode?**

   The exclusion under Regulation 8 of the Resource Sustainability (Beverage Container Return Scheme) Regulations 2026 applies to supplies made by all suppliers in the supply chain (A, B, C, D, E and F), provided each supplier can show that the applicable knowledge and record-keeping requirements below are met.

Supplier	Knowledge required	Records to be kept
A, B, C, D and E	Knowledge, at the time of supply, that the beverage product will eventually be supplied under the Prescribed Circumstances	(i) Documents showing the supply to your **direct customer**; and (ii) Documents showing your knowledge that the beverage product will eventually be supplied under the Prescribed Circumstances
F	N.A.	(i) Documents showing that the supply was supplied under the Prescribed Circumstances

2. **Do I need to keep records of other suppliers in the supply chain?**

   No. Each supplier is only required to keep records relating to its own supply.

   For example, if you are company B in the supply chain (A → B → C → D → E → F), you are only required to keep records of your supply to C (your direct customer), and documents showing your knowledge that the beverage product will eventually be supplied under the Prescribed Circumstances. You are not required to keep records of supplies made by A, C, D, E or F.

3. **What happens if beverage products originally intended for consumption outside Singapore are later supplied in Singapore instead?**

For example:
Producer A supplies beverage products without a deposit mark to company B, based on the understanding that the products will be exported. However, B later decides to sell the products in Singapore instead.

In this situation:
- A is not responsible for B's later decision, provided A had knowledge at the time of supply that the products were intended for export **and has records to support this**.
- B is accountable for ensuring that the beverage products comply with the BCRS requirements before supplying them in Singapore.

As only producers that are members of the licensed Scheme operator can affix the deposit mark and barcode, B will not be able to do so unless B is a producer. In this case, it is B's responsibility to work with A to ensure that the beverage products are properly labelled before they are supplied in Singapore.

Companies are encouraged to put in place appropriate contractual arrangements to manage such situations. For example, the contract between A and B could allow B to return unlabelled beverage products to A in exchange for beverage products that have been affixed with the deposit mark and barcode.

4. **Can my company affix a deposit mark and barcode even if the beverage products are supplied under the Prescribed Circumstances?**

Yes. Your company may affix a deposit mark and barcode on beverage products supplied under the Prescribed Circumstances. However, companies should note that:
- **If the beverage products are supplied in Singapore, the 10-cent deposit would apply on these beverage products**, and you must collect the 10-cent deposit from your customer.
- **If there is no supply in Singapore (e.g., the beverage products are imported into Singapore and re-exported without any local supply), your company is not required to charge the 10-cent deposit to your overseas customers** or declare these products as "put-to-market" volumes in the monthly declaration to the licensed Scheme operator.
[***<u>Note</u>:*** *Such beverage products are regarded as products using international barcodes and may be subject to additional requirements imposed by the licensed Scheme operator. Please check directly with BCRS Ltd. on the applicable requirements.]*

5. **My company is a producer that only supplies beverage products supplied under the Prescribed Circumstances and without a deposit mark. Do I have to register as a member with the licensed Scheme operator?**

   No. However, as a producer, your company is still required to keep records of these beverage products supplied. Under Section 23V(1) of the Resource Sustainability Act 2019, this includes information such as:

   - The name, type, number of units, volume and form of each beverage product supplied; and
   - The materials and weight of the beverage container used for each beverage product supplied.

6. **My company is a producer that supplies both (i) beverage products under the Prescribed Circumstances without a deposit mark, and (ii) other regulated beverage products under the BCRS in Singapore. Do I have to register as a member with the licensed Scheme operator?**

   Yes. As your company also supplies regulated beverage products that require a deposit mark, your company must register as a member with the licensed Scheme operator before making the supply.

   In addition, your company must also comply with the following obligations under the Resource Sustainability Act 2019:

   - Keeping complete and accurate records of **all** beverage products supplied (whether or not they carry a deposit mark); and
   - Submitting the required information to the licensed Scheme operator for the beverage products supplied, as requested by the Scheme operator.