

How to display and charge the visible Environmental Management Cost vEMC

Sample receipts with visible Environmental Management Cost (vEMC) shown separately

Retailer receipt for car tyre sale

**Ballymount Tyres Ltd.,
1 Ballymount Road,
Clondalkin,
Dublin 22.**

Item	Unit Price	No. units	Total
'Brand X' 195/65/15	€100.00	4	€400
vEMC - Car Tyre	€2.80	4	€11.20
Total (Ex. VAT)*			€411.20
VAT			€94.58
Total (Inc. VAT)			€505.78

*Included in this price is a visible Environmental Management Cost - vEMC

See www.repakelt.ie for more info.

Producer receipt for car truck and bus tyre sale

Tyre Importer/Wholesaler A					
PRL Number: 02999T					
Invoice		Date:	13th October 2017		
TO:	Tyre Retailer A Main Street Any town	Invoice No:	123456		
Account	Cust Order No				
111111	A123456				
VEMC Cat:	Description	QTY	Unit price	Net	
1	'Brand X' 195/65/16	4	€60.00	€240.00	
1	'Brand Y' 195/65/16	6	€70.00	€420.00	
1	'Brand X' 205/55/16	2	€90.00	€180.00	
1	'Brand Y' 205/55/16	10	€65.00	€650.00	
1	'Brand Z' 205/55/16	25	€55.00	€1,375.00	
1	'Brand X' 215/50/17	30	€45.00	€1,350.00	
1	'Brand Z' 215/50/17	6	€80.00	€480.00	
2A	'Brand Y' 17.5"	5	€160.00	€800.00	
2A	'Brand Z' 19.5"	8	€175.00	€1,400.00	
2B	'Brand X' 22.5"	15	€275.00	€4,125.00	
2B	'Brand Y' 22.5"	20	€280.00	€5,600.00	
2B	'Brand Z' 22.5"	10	€245.00	€2,450.00	
1	vEMC - Car/Van/4x4	83	€2.80	€232.40	
2A	vEMC - Truck/Bus - Light Commercial	13	€6.70	€87.10	
2B	vEMC - Truck/Bus - Heavy Commercial	45	€11.00	€495.00	
Sub Total				€19,389.50	
VAT @ 23%				€4,459.59	
Total				€23,849.09	

*Included in this price is a visible Environmental Management Cost - vEMC

Log on to www.repakelt.ie for more information

See www.repakelt.ie for further details