



Rialtas na hÉireann
Government of Ireland

Public Consultation Report

Draft Circular Economy (Environmental Levy) (Single-Use Cup) Regulations

November 2023

Prepared by the Department of the Environment, Climate and
Communications
[gov.ie/DECC](https://www.gov.ie/DECC)

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Executive Summary

Millions of single-use cups are being sent to landfill or incineration every year in Ireland. This is an entirely avoidable waste, and we want to encourage people to prevent it occurring by enjoying their on-the-go drink in a reusable cup, or better yet, to take five minutes out of their day to sit down and enjoy their drink at their favourite café or coffee shop.

The Minister of State for the Circular Economy, Ossian Smyth, TD is introducing regulations for an environmental levy on single-use disposable cups for hot beverages to incentivise people to choose to re-use and to help reduce single-use waste.

In October 2022, the Department published the [draft Circular Economy \(Environmental Levy\) \(Single-Use Cup\) Regulations](#) (the Regulations) along with a comprehensive [Regulatory Impact Assessment](#) (RIA).

In order to provide an opportunity for all interested parties to make their views on the draft Regulations known, a public consultation process was launched. The [consultation paper](#) set out the policy and legislative context for the introduction of the levy, details of how the levy was developed, an overview of the draft regulations and details of how the levy would be implemented.

In total, the Department received 2,371 responses to the consultation, all of which have been considered by the Department. The purpose of this consultation report is to provide:

- an overview of the consultation process,
- details of the responses received,
- the key issues expressed in those responses, drawing out common themes and points of particular concern to respondents,
- the Department's response to those issues, and
- the next steps that will be taken to finalise the regulations.

The table below provides a summary of the issues raised and the Department's response in each case, including any changes we propose to make to the regulations. More detailed descriptions of the issues raised, and the Department's responses, can be found in [Section 4](#) of this paper.

Issue raised in consultation	Department's response	Changes made to the draft Regulations
This levy does not go far enough to address the problem of single-use waste.	<p>The Circular Economy Act, provides powers to introduce levies and bans to tackle the problem of single-use waste and further measures will be progressed in this area.</p> <p>The immediate focus is the introduction of a levy on single-use cups for hot beverages.</p>	None.
The public do not support a levy on single-use cups.	<p>Behavioural studies carried out by the Environmental Protection Agency (EPA) on public attitudes show there is strong public support for incentives which reduce single-use plastics.</p> <p>Both the RIA and the positive response to the public consultation align with the results of those studies.</p>	None.
The plastic bag levy (PBL) is not a suitable comparator.	<p>The PBL has been hugely successful in effecting behavioural change in Ireland and our use of single-use bags has fallen by 90% since its introduction. In a similar way, this levy is being introduced to reduce our use of single-use cups.</p> <p>Administration of the levy is being modelled on the PBL, which uses the existing Irish tax system to collect the levy – all businesses / traders will be familiar with this system as it is used for filing and payment of VAT and other tax returns.</p>	None.
Businesses need time to prepare for the levy.	<p>The levy has been in development for many years and has been subject to ongoing consultation and engagement with stakeholders.</p> <p>A transitional period of at least three months will be provided, to allow retailers prepare for the levy.</p>	A future commencement date, allowing a minimum three-month transition period, will be provided for in the Regulations.
Education and awareness is essential.	A comprehensive communications and awareness campaign will be carried out prior to the introduction of the levy.	Cup levy must be visible at point of sale.

Issue raised in consultation	Department's response	Changes made to the draft Regulations
	In order to drive behavioural change, the levy must be communicated explicitly to customers at the point of sale.	
<p>No life-cycle analysis (LCA) completed.</p> <p>There is evidence that single-use cups have less of an environmental impact than reusable cups.</p>	<p>There have been many LCA studies on the environmental impacts of single-use cups versus reusable cups.</p> <p>In developing the legislation, the Department considered two meta-analysis LCA studies¹, carried out by the United Nations Environmental Programme (UNEP) in 2021, both of which found that single-use has a greater environmental impact than reusables.</p> <p>The RIA also includes an LCA study which aligns with UNEP's conclusions.</p>	None.
<p>Recyclable, biodegradable and compostable cups should be exempt from the levy.</p>	<p>The overall aim of the levy is to reduce single-use waste and encourage reuse. Recyclable, biodegradable and compostable cups are single-use and exemptions for these cups would not address the problem of single-use waste.</p>	None.
<p>Exemptions are required for hospital and healthcare facilities and for those servicing homeless or disabled persons.</p>	<p>The levy applies only to beverages sold in single-use cups and is applied at the point of sale.</p> <p>Beverages supplied free of charge are not subject to the levy – this includes those provided to patients in hospitals or individuals attending homeless or other healthcare / community care facilities.</p>	None.
<p>Many businesses do not / will not accept reusable cups.</p>	<p>While many businesses stopped accepting reusable cups during the Covid-19 pandemic, the Food Safety Authority of Ireland (FSAI) confirmed that the use of reusable cups and</p>	None.

¹ United Nations Environment Programme (2021); [Addressing Single Use Plastic Products Pollution Using a Lifecycle Approach](#), and

United Nations Environment Programme (2021); [Single-use beverage cups and their alternatives – Recommendations from Life Cycle Assessments](#)

Issue raised in consultation	Department's response	Changes made to the draft Regulations
	containers was permitted during this time.	
The market will become flooded with more plastic or cheap plastic cups.	<p>The levy will result in an increase in demand for reusable cups. Reusable cups come in a variety of materials - reusing those cups extends the life of those products and maximises the value of materials in circulation.</p> <p>There are provisions in the Circular Economy Act which allow the Minister address the issue of cheap or flimsy reusable cups should that become an issue.</p>	None.
The RIA overestimates the uptake of reusable cups.	<p>In response to this public consultation, 83% of those who responded said they owned a reusable cup, 33% said they use a reusable cup every time they purchase a takeaway beverage and a further 8% said they use a reusable cup 5 or more times a week.</p>	None.
Coffee cup litter is not an issue.	<p>Data from latest litter surveys shows that coffee cups account for 1.7% of total litter, with a further 1.5% for lids.</p> <p>While the levy will likely reduce litter, the overall objective is to reduce single-use waste. EPA studies show that coffee cups account for about 2% of non-household waste (14,000 tonnes / 730m cups per year). This is an entirely avoidable waste</p>	None.
There should be a greater focus on appropriate waste management infrastructure.	<p>The prevention of waste through reuse is a national and EU policy priority.</p> <p>Legislation² has just been signed introducing mandatory waste segregation and incentivised collection charges in the commercial sector which will improve the viability of recycling infrastructure and reduce waste costs for businesses.</p>	None.
There are hygiene / health and safety concerns with the use of reusable cups.	Reusable cups and other tableware are used routinely by many businesses.	None.

² Waste Management (Collection Permit) (Amendment) (No. 2) Regulations 2023 [[SI No 104 of 2023](#)]

Issue raised in consultation	Department's response	Changes made to the draft Regulations
	<p>While many businesses stopped accepting reusable cups during the Covid-19 pandemic, the FSAI confirmed that the use of reusable cups and container was permitted during this time.</p> <p>The FSAI has published guidance for businesses on the use of reusable cups and containers and 'contactless coffee' procedures have been developed by the Conscious Cup Initiative for the safe serve of drinks in customers' reusable cups.</p>	
<p>There must be transparency on funds collected.</p>	<p>Funds collected will be ringfenced in the Circular Economy Fund, to be used only for projects relating to environmental or climate objectives.</p> <p>The Department will produce an annual account for the Fund, showing all income and expenditure. This account is subject to audit by the Comptroller and Auditor General.</p>	<p>None.</p>

1 Consultation process

In order to provide an opportunity for all interested parties to make their views on this matter known, the Minister launched a public consultation process³ on the draft regulations and sought views from all stakeholders. The consultation comprised three strands:

1.1 Public consultation

This strand of the consultation was targeted at members of the public and consumers of takeaway beverages. Submissions in relation to this Strand were received anonymously through an online survey.

1.2 Retailer consultation

This strand of the consultation was targeted at businesses or traders who will be required to implement the regulations. This includes cafes, retailers or other traders who sell takeaway drinks. Submissions in relation to this Strand were received anonymously through an online survey.

1.3 Other stakeholder engagement

This strand of the consultation was targeted at all other stakeholders. This includes any individual or entity not covered under Strands 1 or 2, businesses operating in the cup manufacturing, distribution or related industries, public sector bodies, NGO's, business and citizen representative bodies and all other interested parties. Submissions in relation to this Strand were received in writing by email and by post.

The consultation process ran for 6 weeks from 14th October to 25th November 2022.

³ <https://www.gov.ie/en/consultation/7fb23-consultation-on-draft-regulations-to-introduce-an-environmental-levy-on-single-use-disposable-cups/>

2 Stakeholder participation

The Department received a significant volume of responses to this consultation. In total **2,371 submissions** were received across all three strands during the consultation period.

The Department wish to thank all respondents for participating in this public consultation and for submitting their views on this important topic.

Below is a summary of the responses by category and submission type:

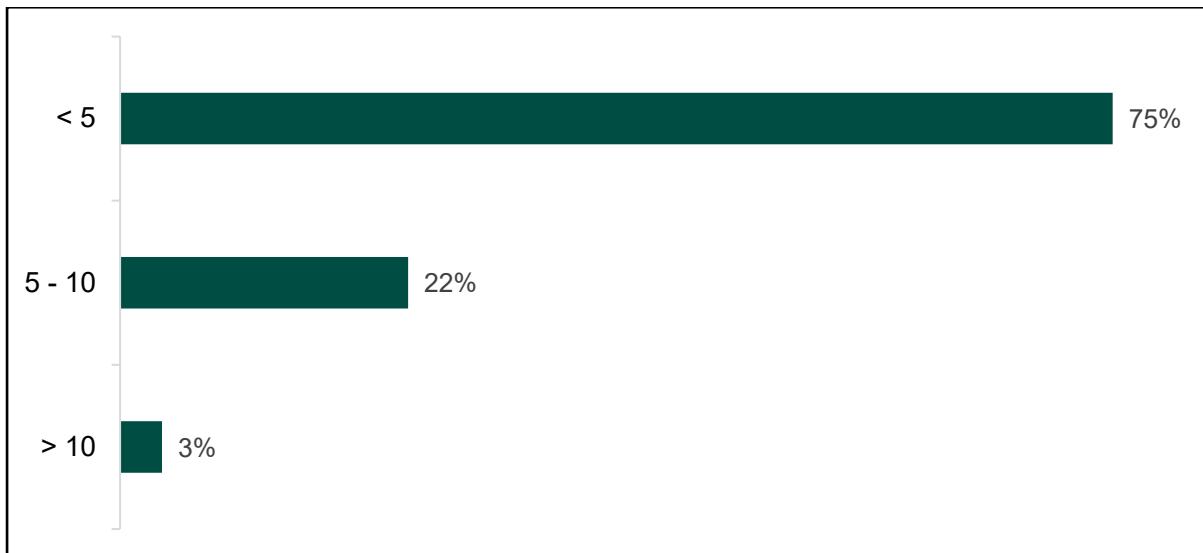
Category	Submission Type	No. Responses
Strand I: Public Consultation	Online Survey	1,314
Strand II: Retailer Consultation	Online Survey	430
Strand III: Stakeholder Engagement	E-mail	626
	Post	1
	Total	2,371

A further three written responses were received by email after the consultation deadline passed.

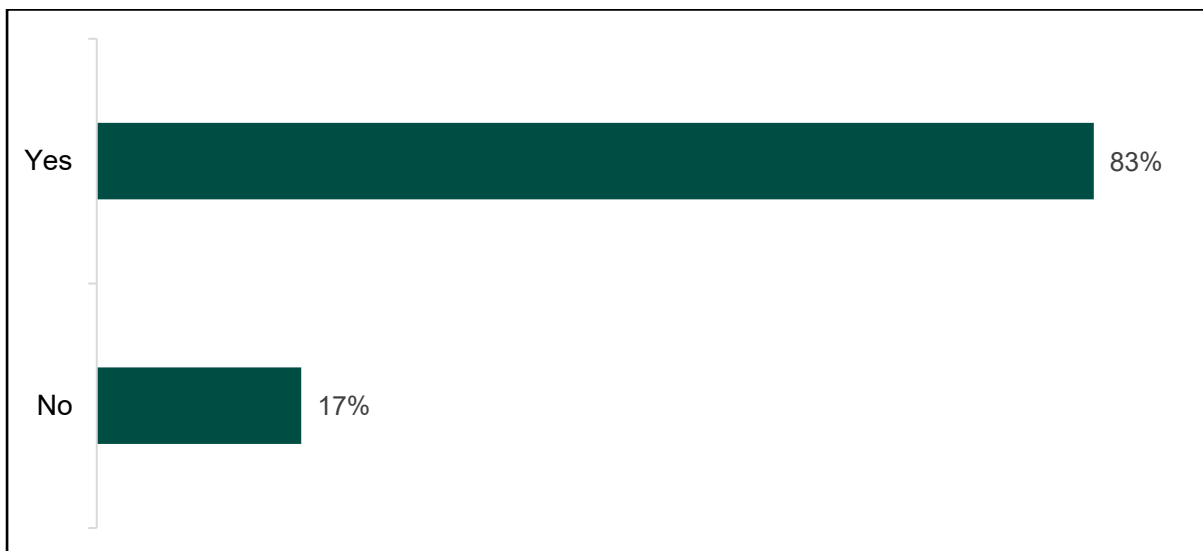
3 Stakeholder responses

3.1 Public consultation responses (online survey)

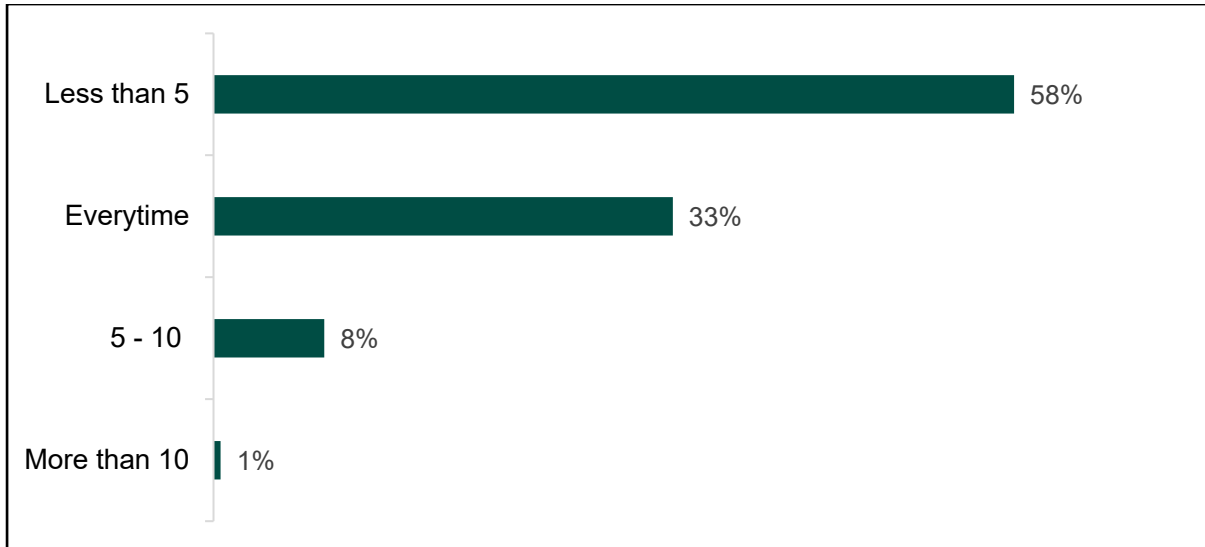
Q1. How many takeaway cups of coffee (or other hot beverage) would you purchase in a week?



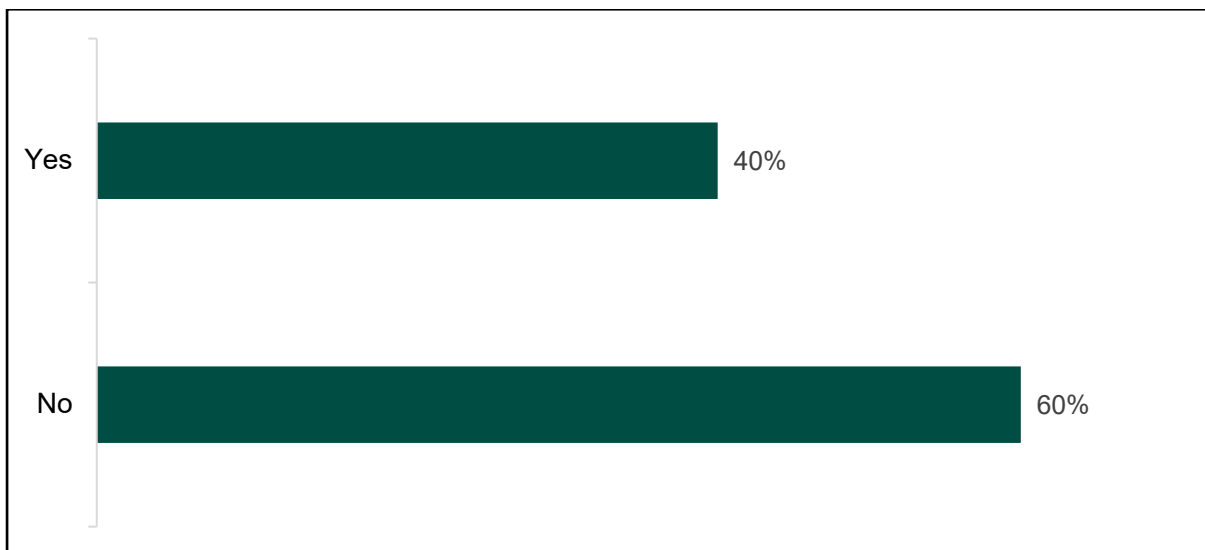
Q2. Do you own a reusable cup?



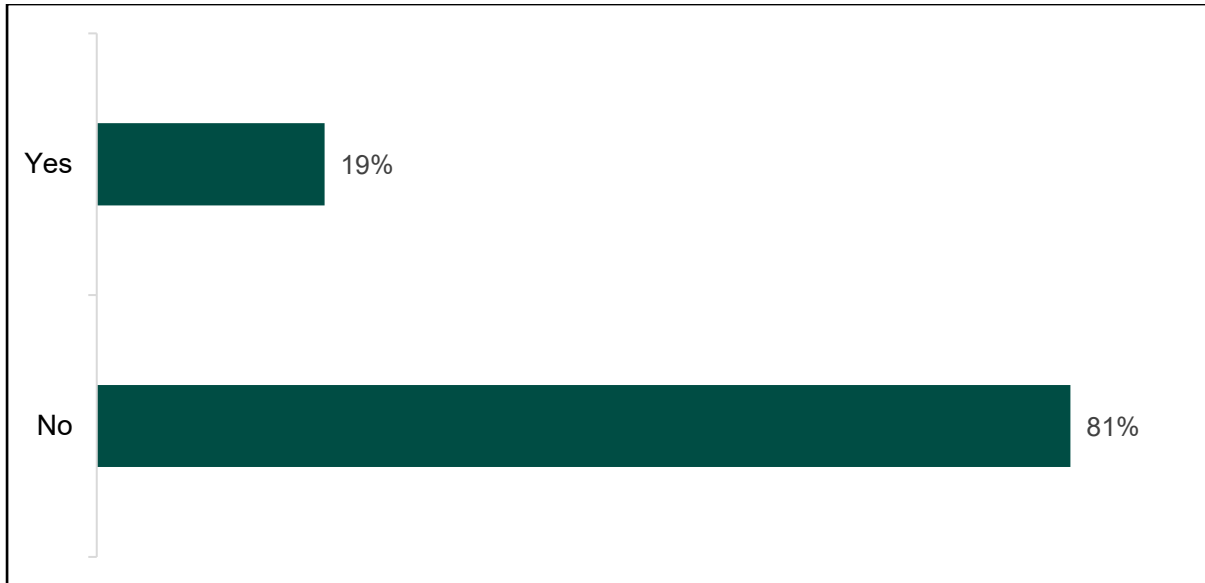
Q2(a). If yes, how often do you use it when purchasing takeaway cups of coffee (or other hot beverage) in a week?



Q3. Are you aware of deposit and return schemes for reusable cups?



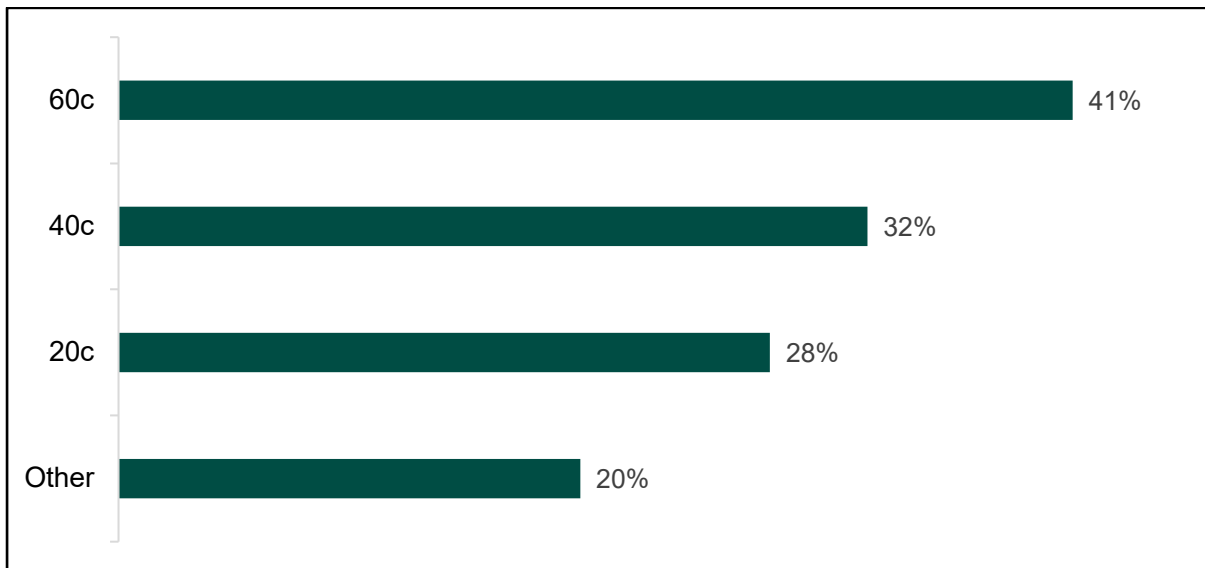
Q3a. If yes, do you currently use a deposit and return scheme for your purchases?



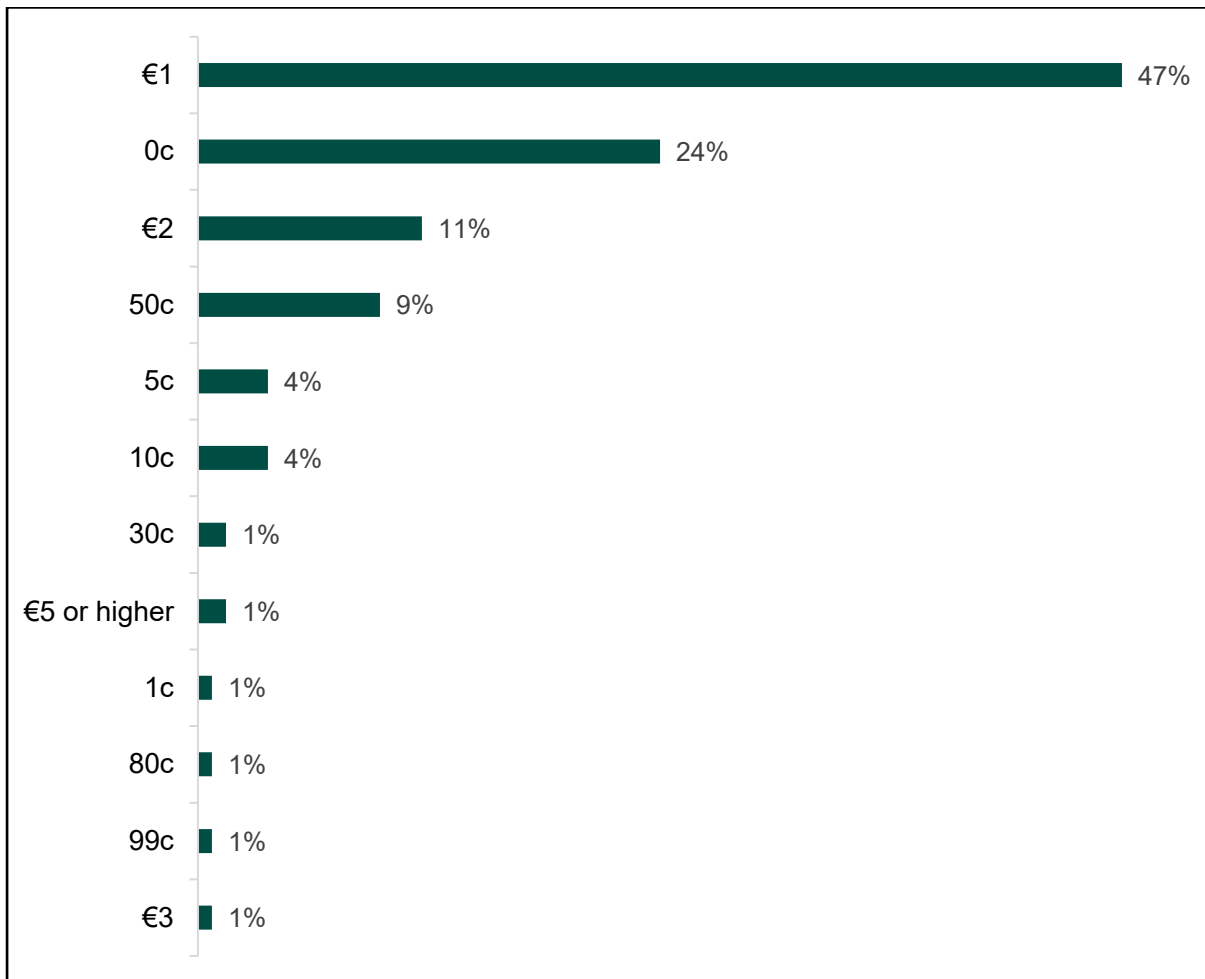
Q4. Do you think displaying the price of a disposable cup, separate to the cost of the beverage, would encourage you to use a reusable cup?



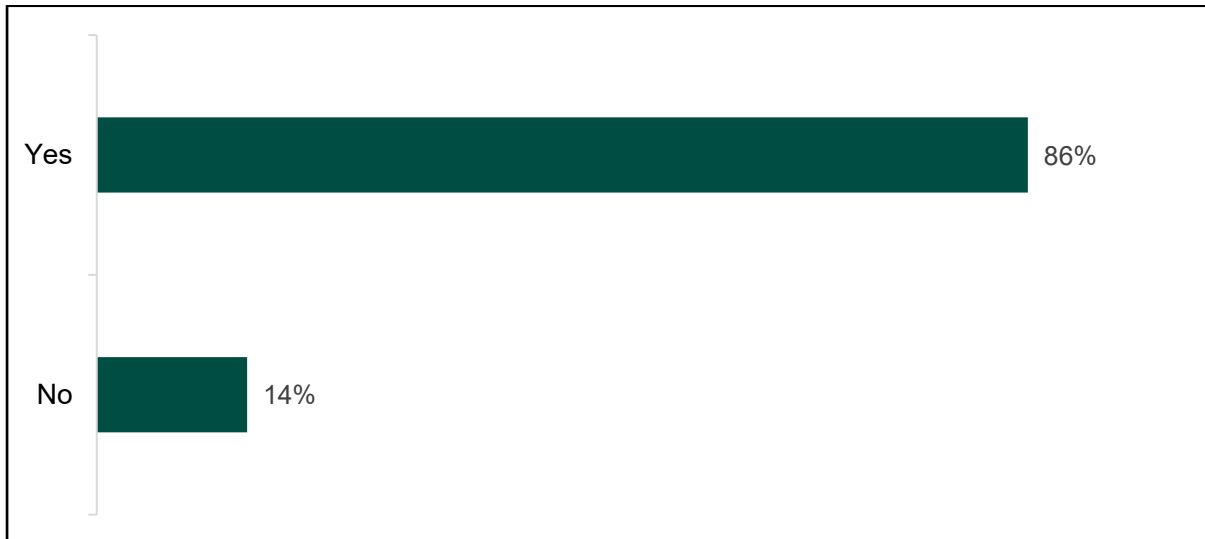
Q5. It is proposed that the levy will be introduced at 20c. Which of the following rates would discourage you from using a disposable cup?



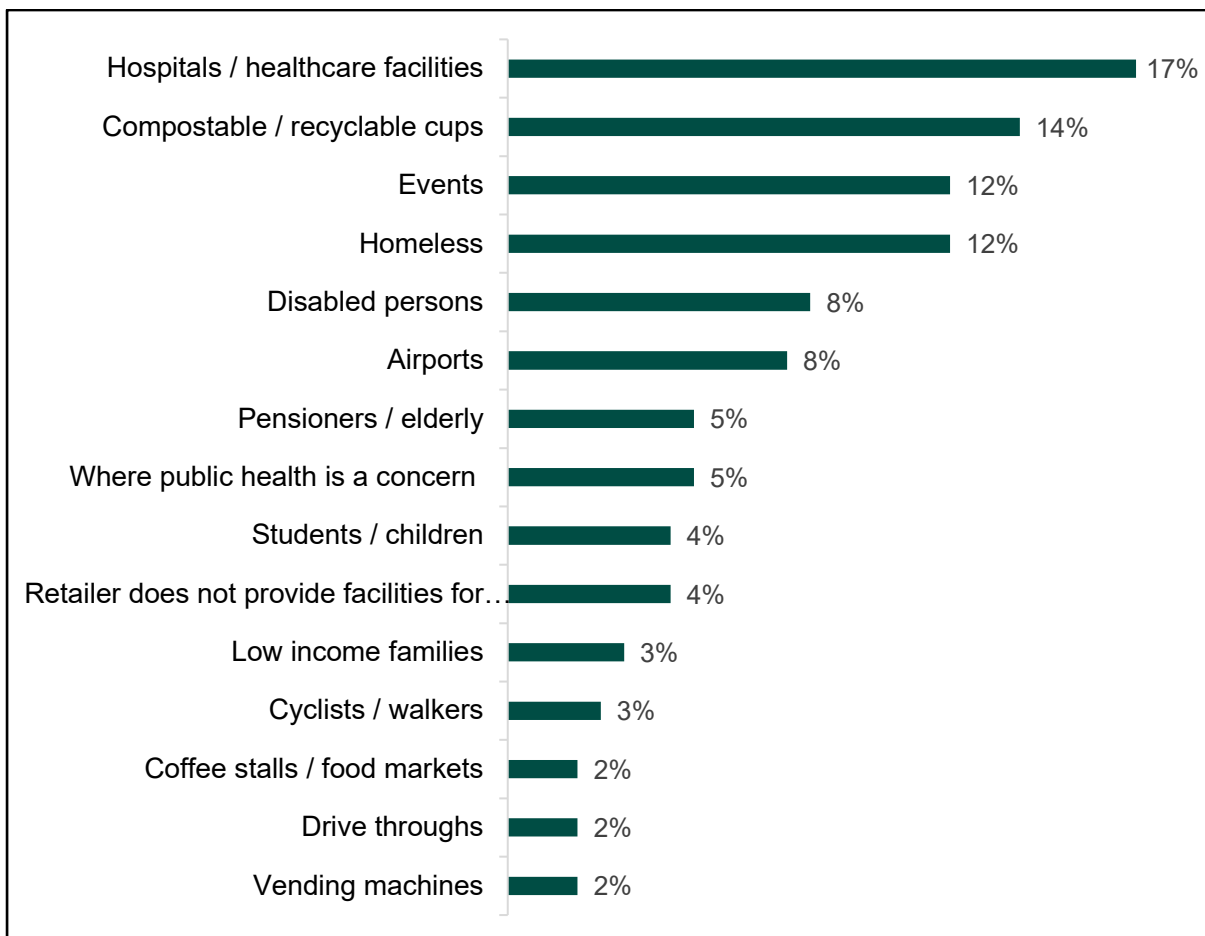
Responses received under the 'Other' heading:



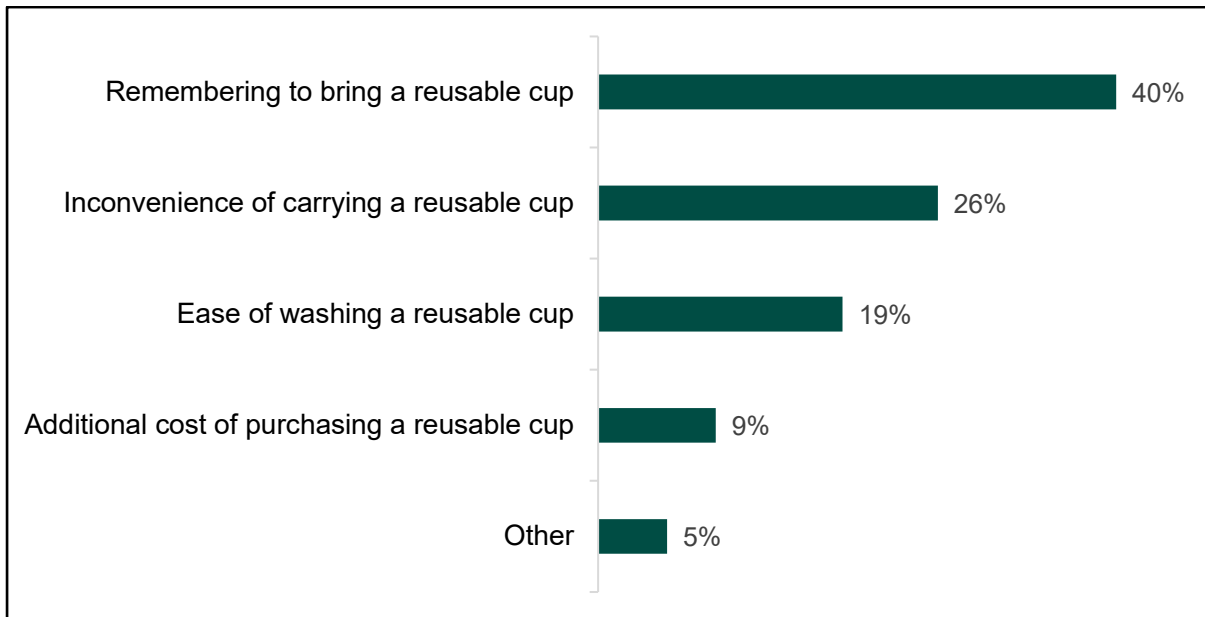
Q6. It is not proposed to include any circumstances where the charging of the levy to customers would be exempt. Can you identify any circumstances where the charging of the levy would not be possible?



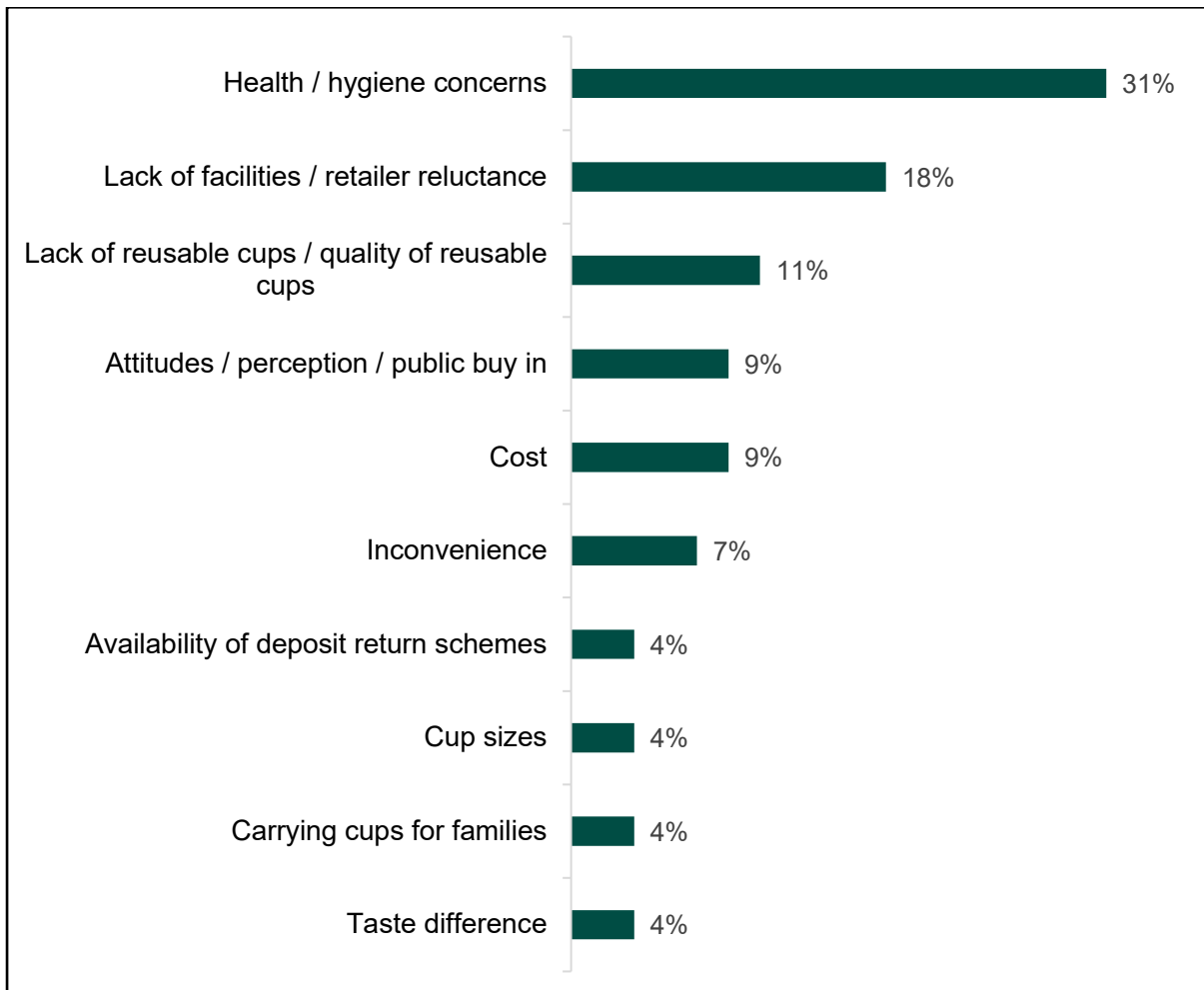
Q6(a) If yes, in what circumstances?



Q7. What do you feel are the challenges you will face in adapting to this behavioural change? [Select all that apply]



Responses received under the 'Other' heading:

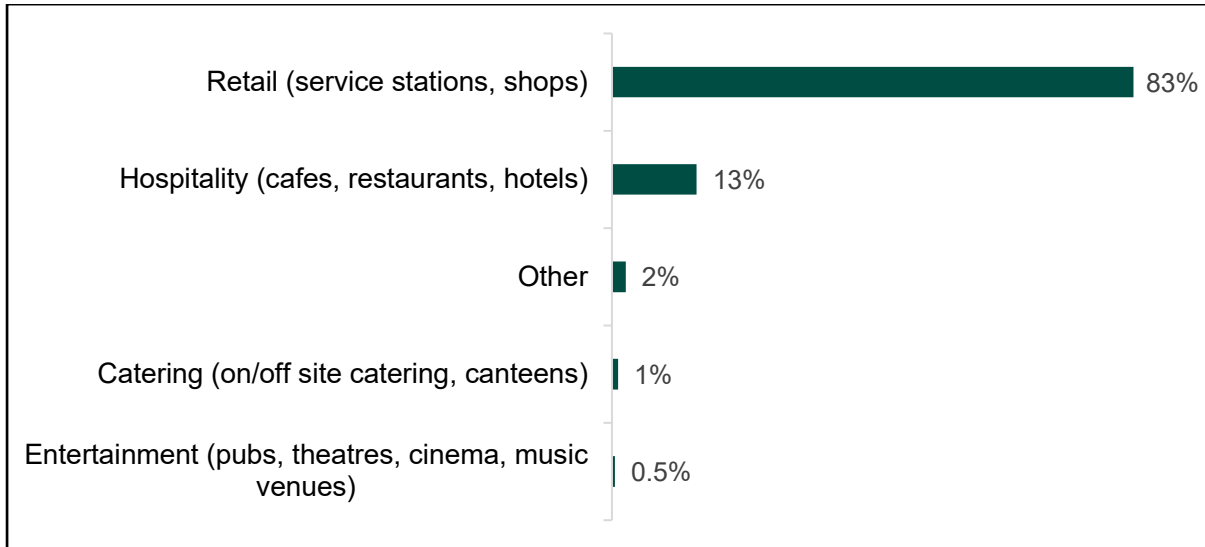


Q8. Do you have any other comments in relation to the introduction of this levy?

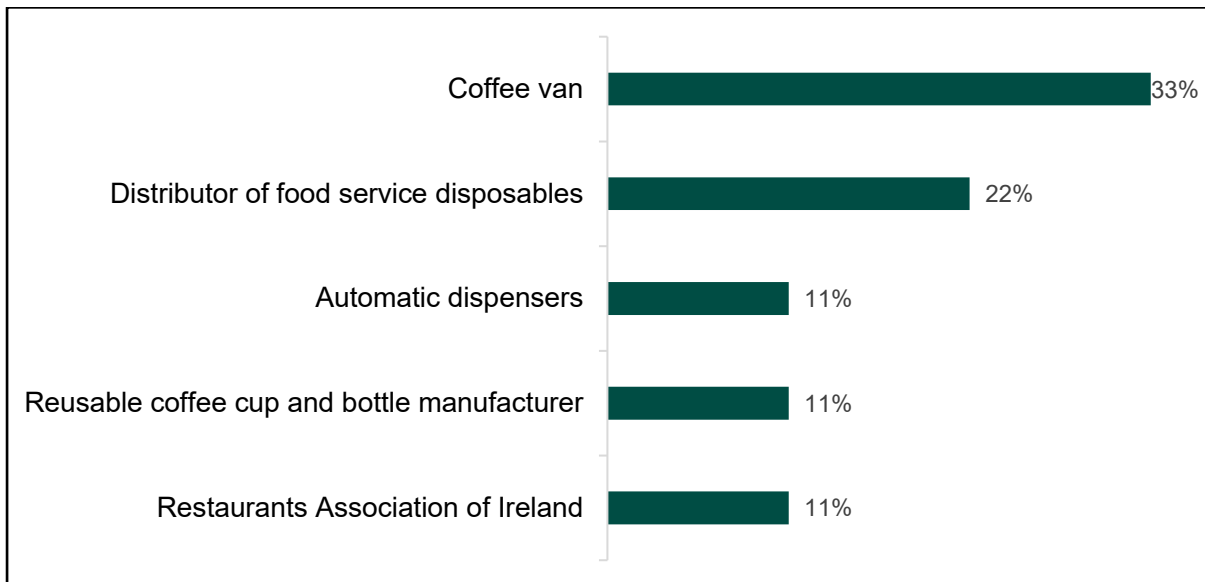
A full list of the 565 comments received can be viewed at [Appendix 1](#)

3.2. Retailer consultation responses (online survey)

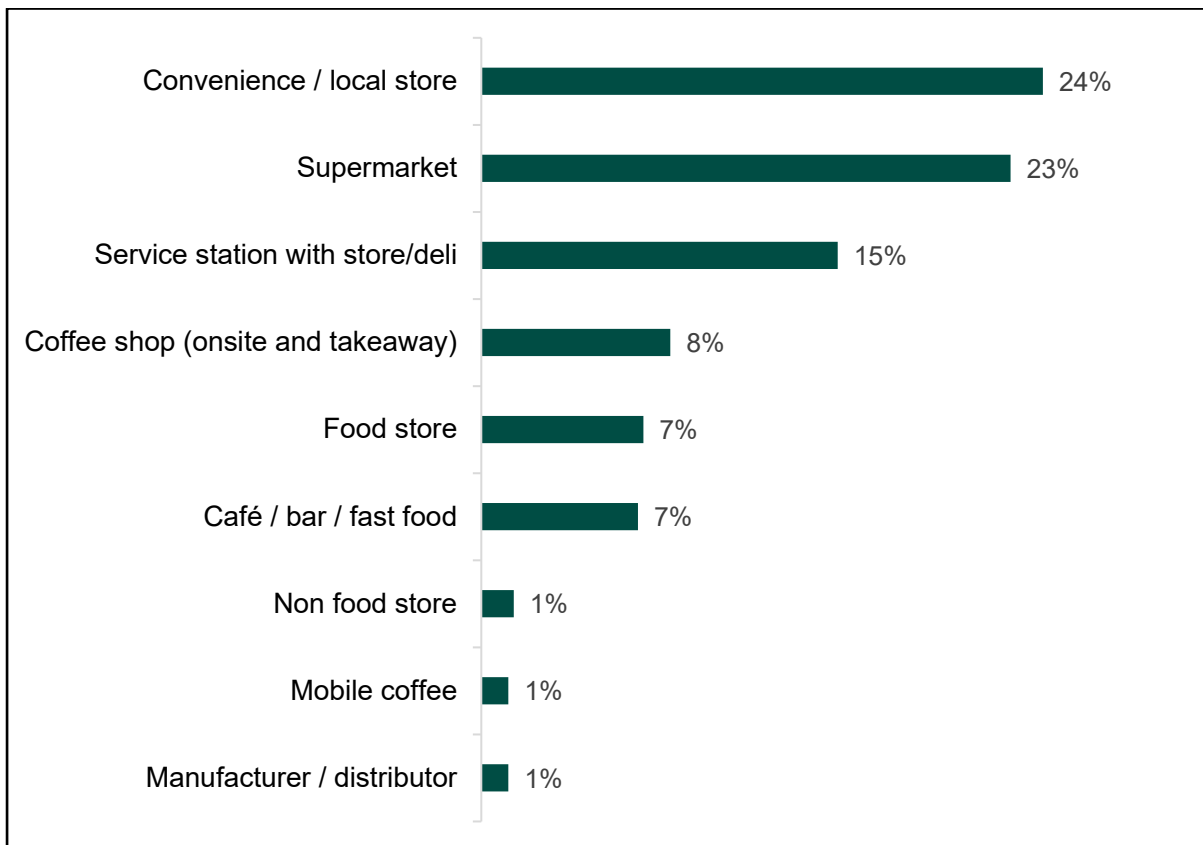
Q1. Which of the following best describes your business activity?



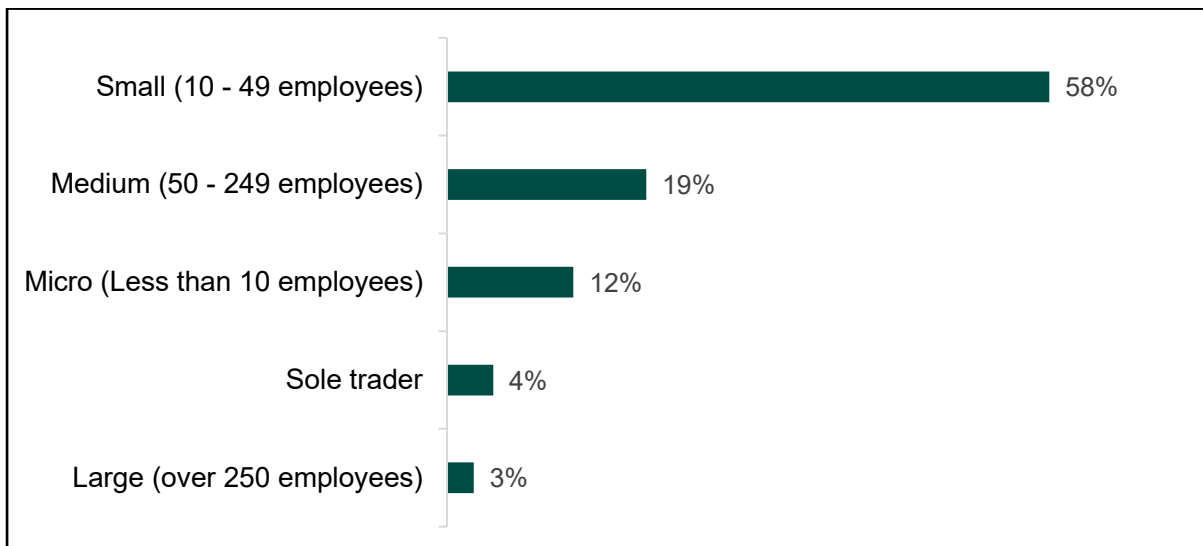
Responses received under the 'Other' heading:



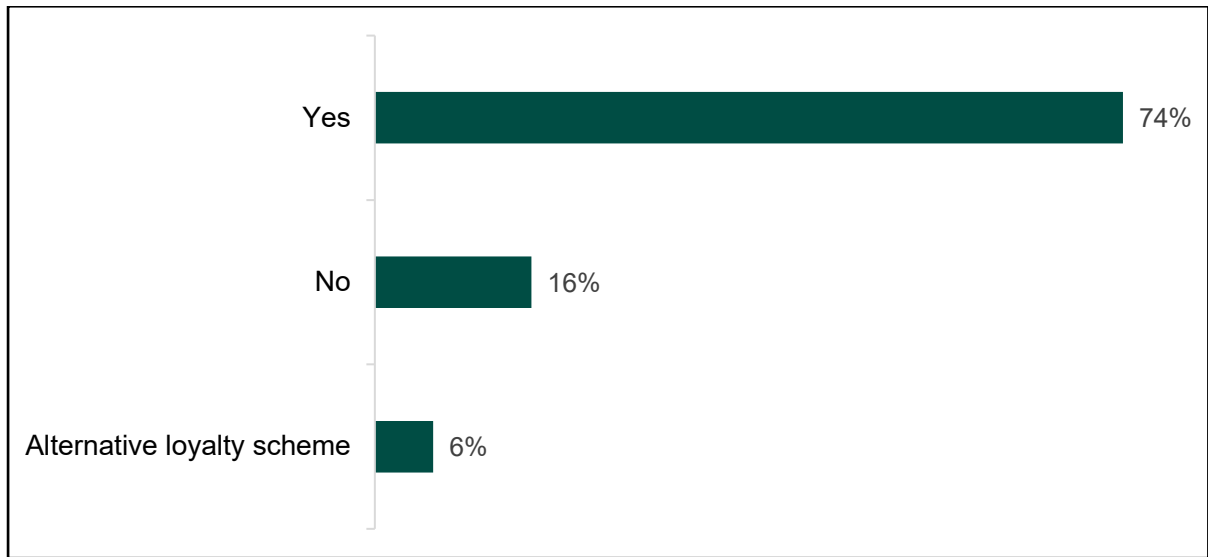
Q2. Please provide a brief description of the nature of your business:



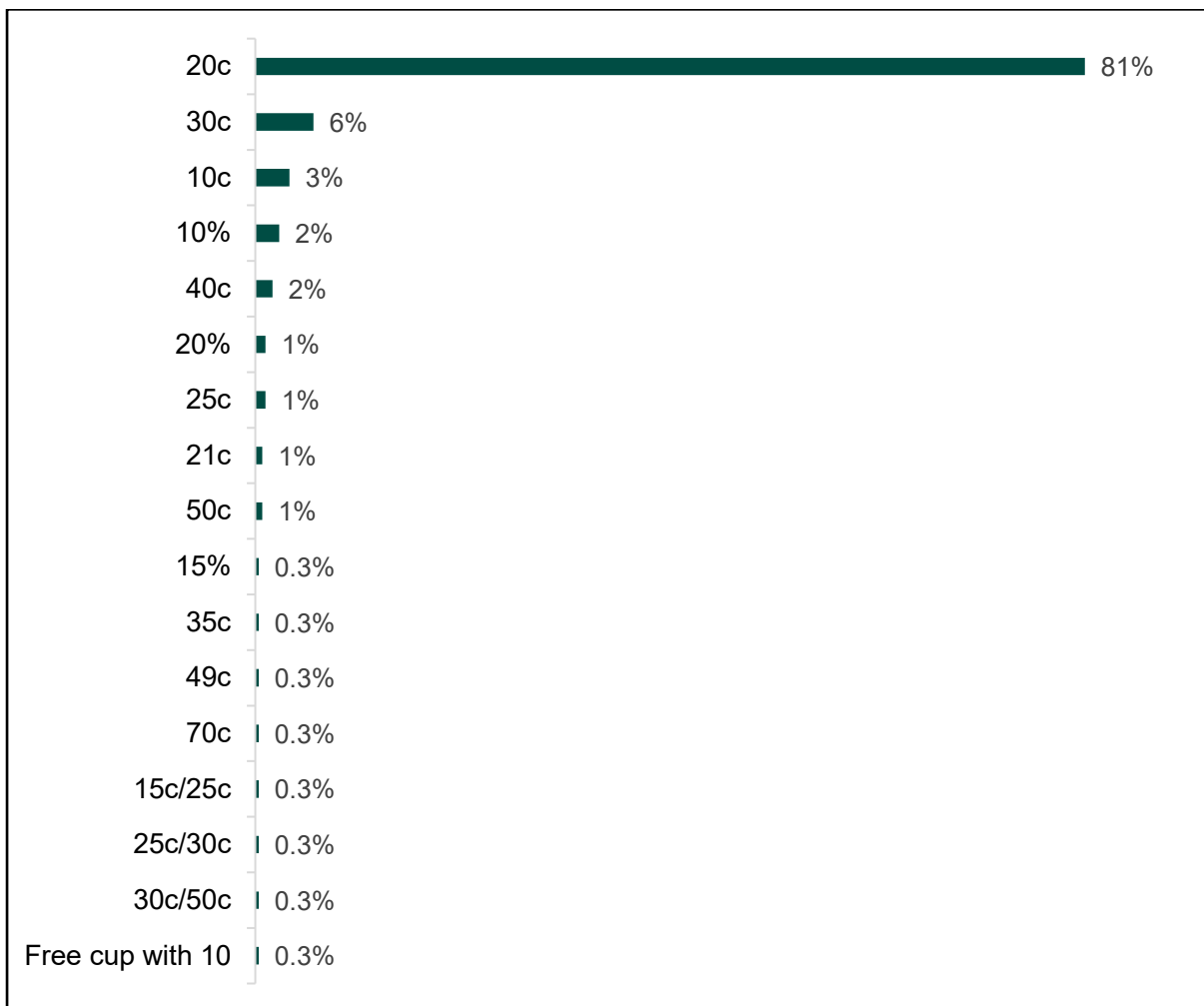
Q3. Which of the following best describes the size of your business?



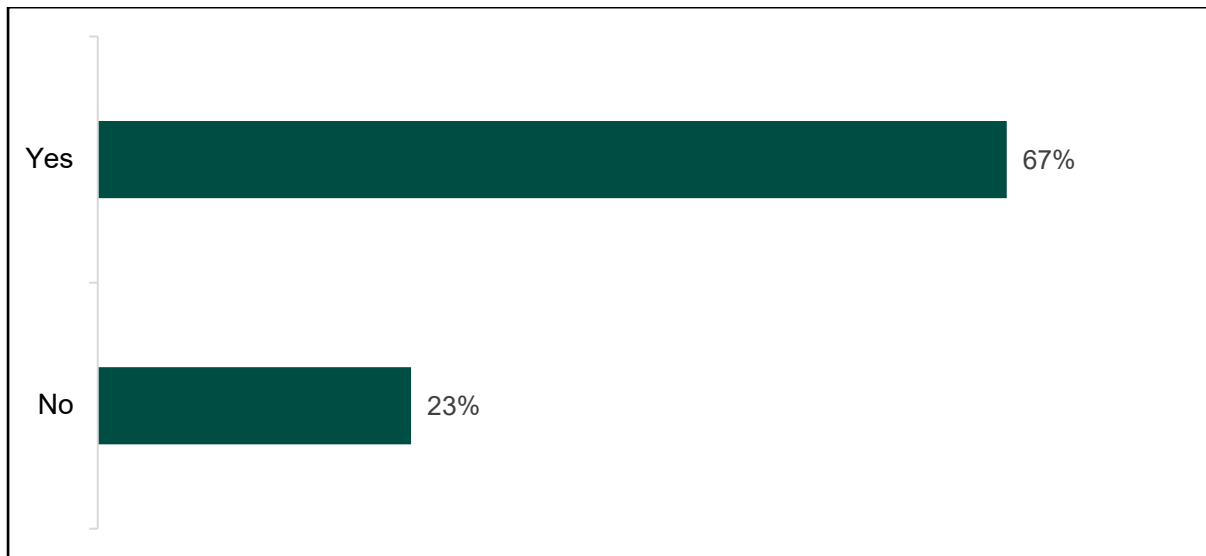
Q4. Do you currently offer a discount to customers who purchase beverages in reusable cups?



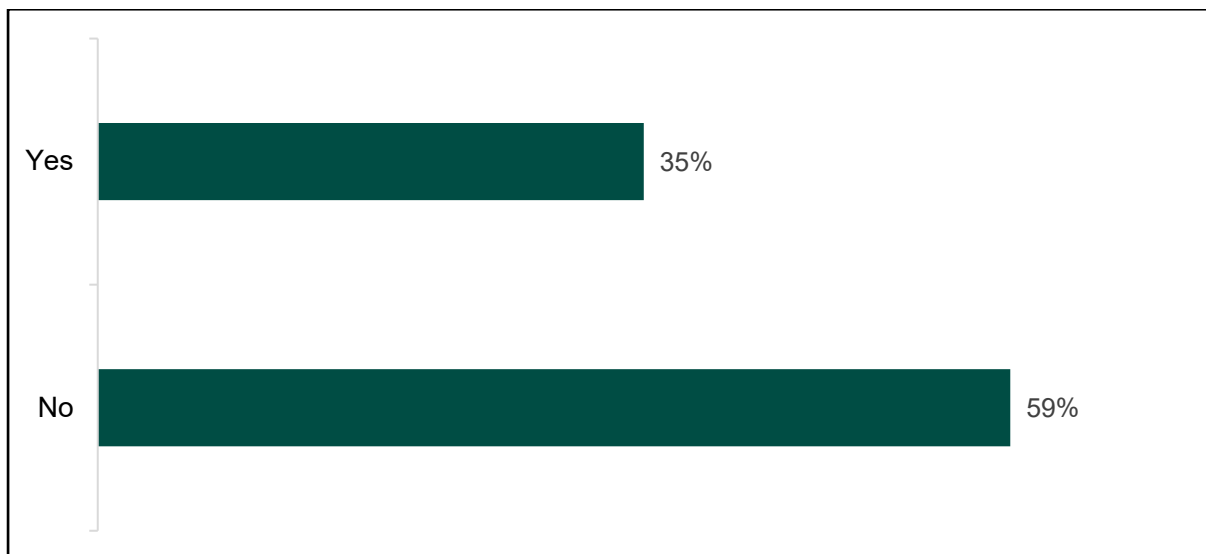
Q4(a) If yes, how much?



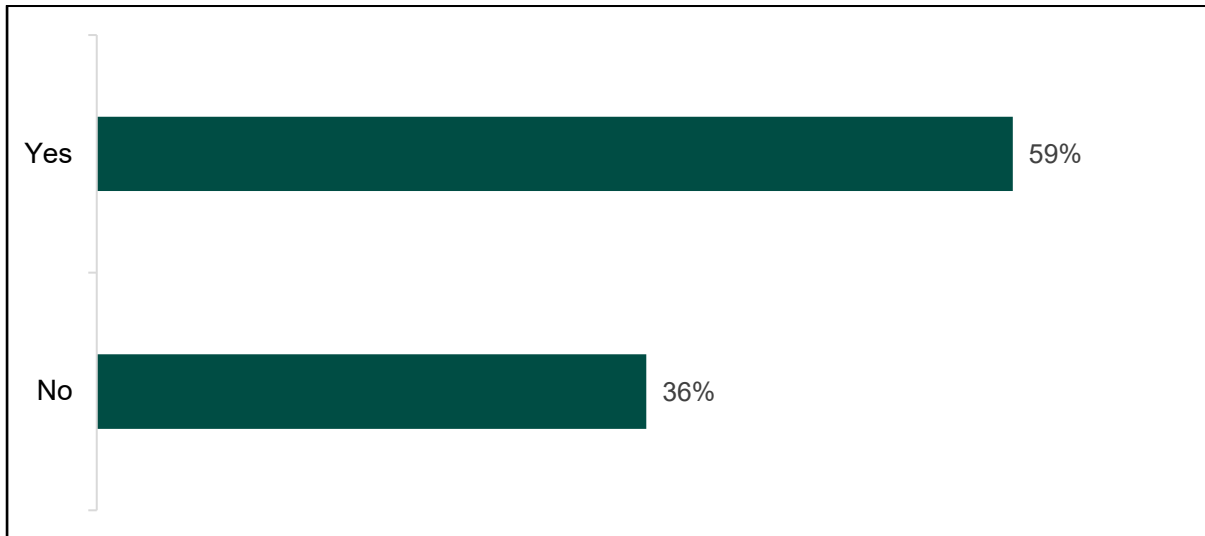
Q4(b) Will you continue to offer a discount to customers who purchase beverages in a reusable cup after the levy is introduced?



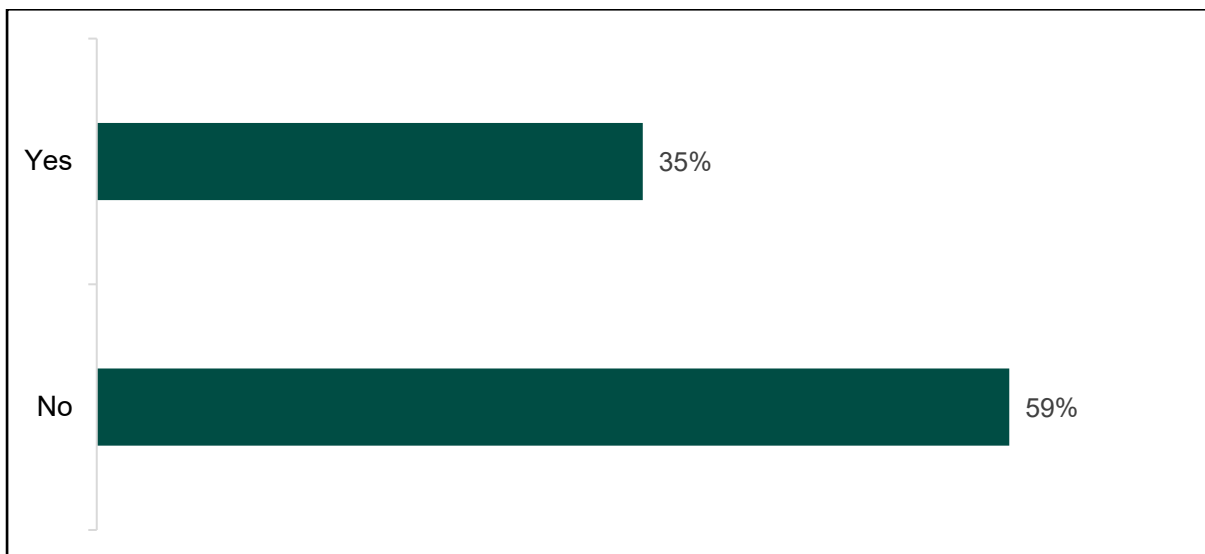
Q5. Do you think displaying the price of a disposable cup, separate to the cost of the beverage, would encourage customers to use reusable cups?



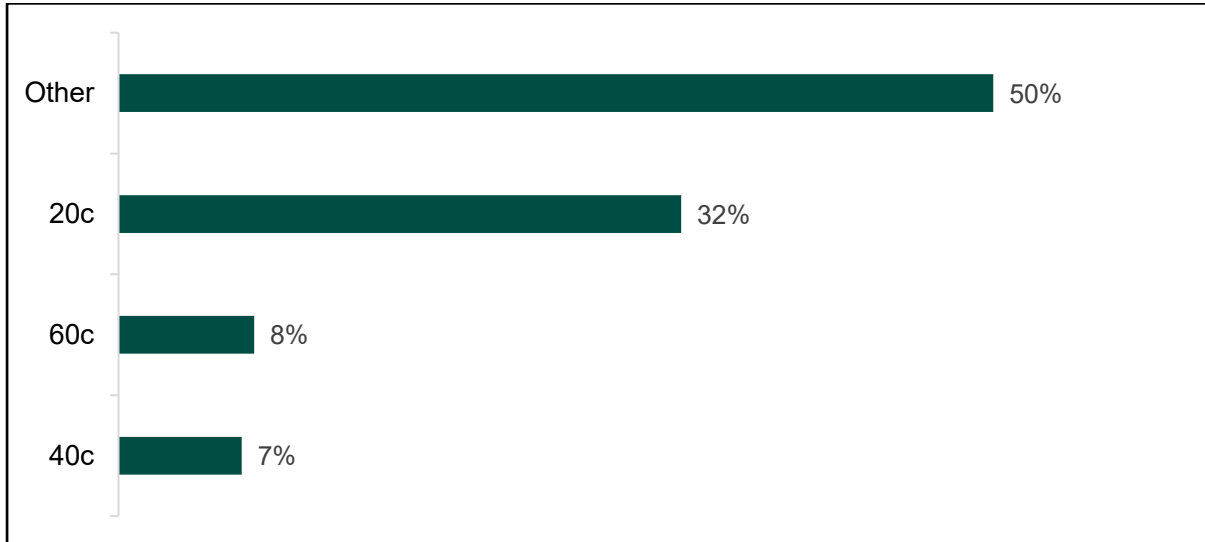
Q6. Are you aware of deposit and return schemes for reusable cups?



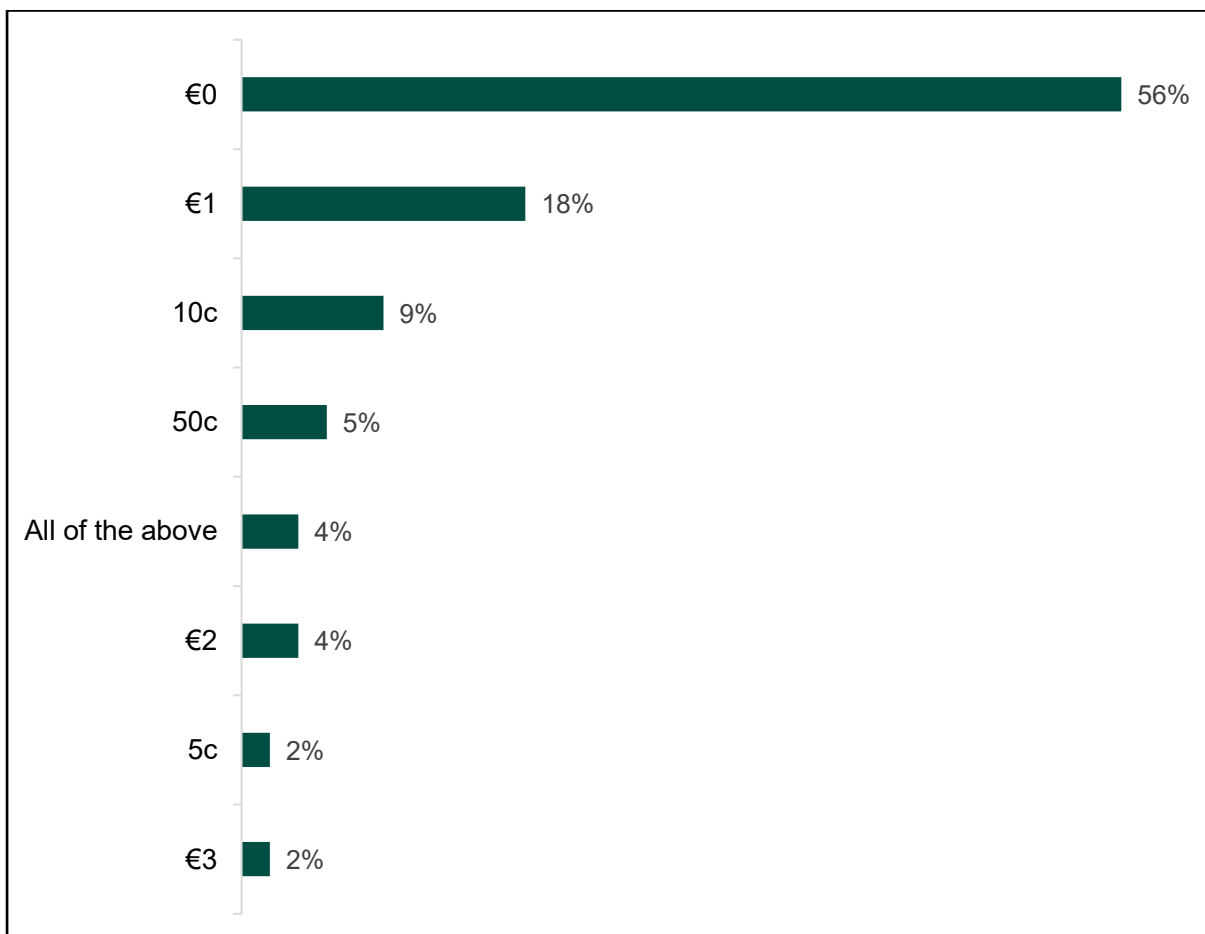
Q6(a). If yes, do you currently operate a deposit and return scheme for your customers?



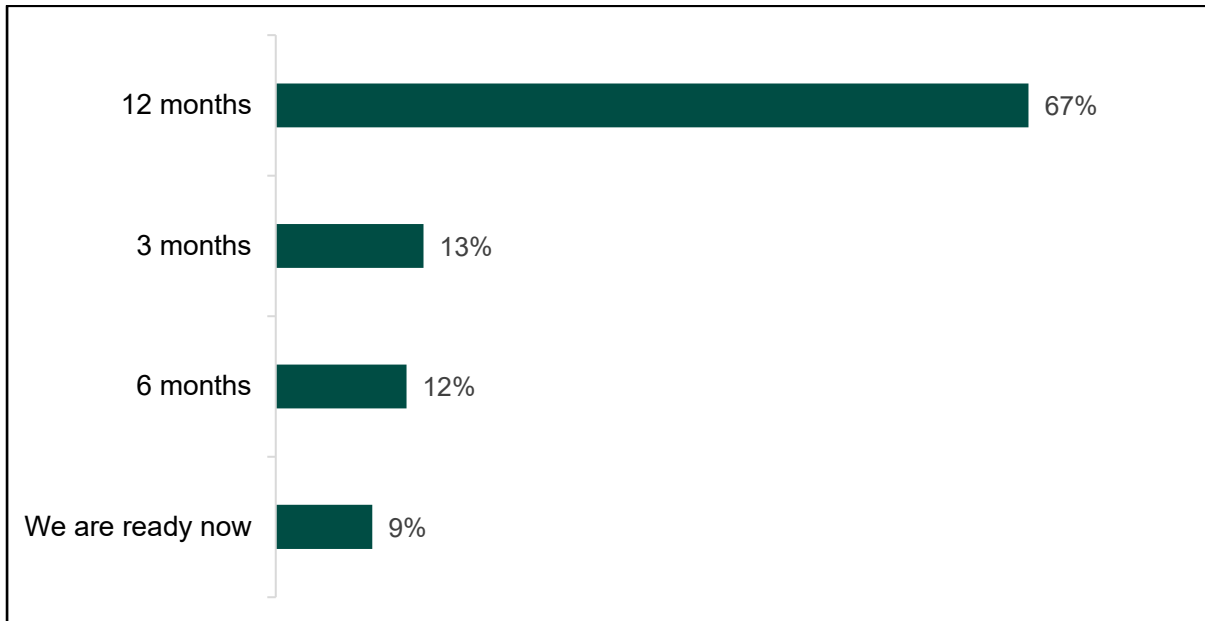
Q7. The Department is proposing that the levy is introduced at 20c. Which of the following rates do you think would discourage customers from using a single use disposable cup?



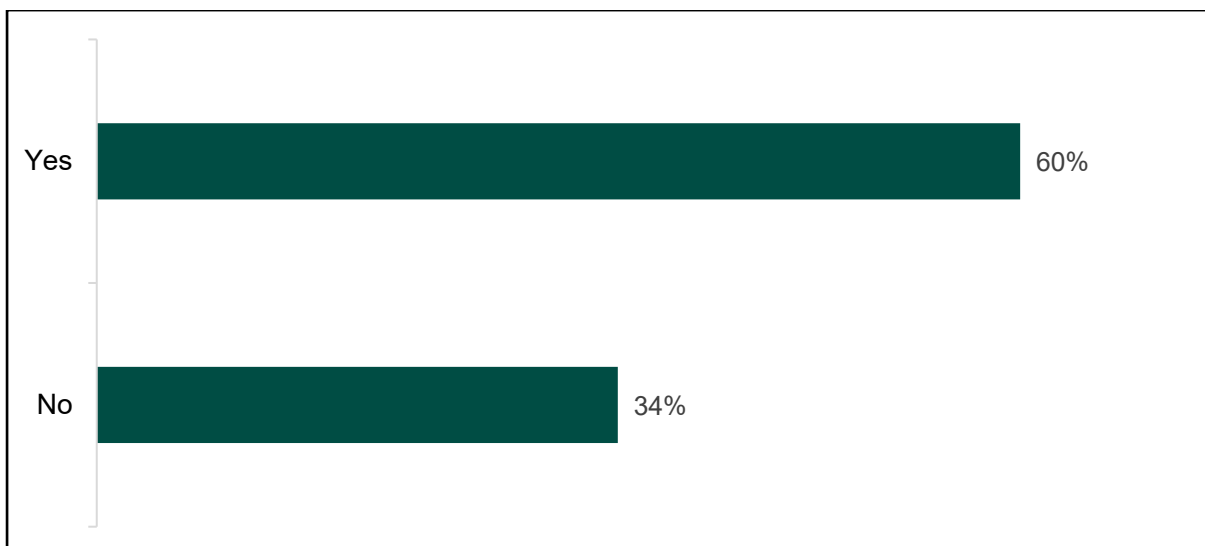
Responses received under the 'Other' heading:



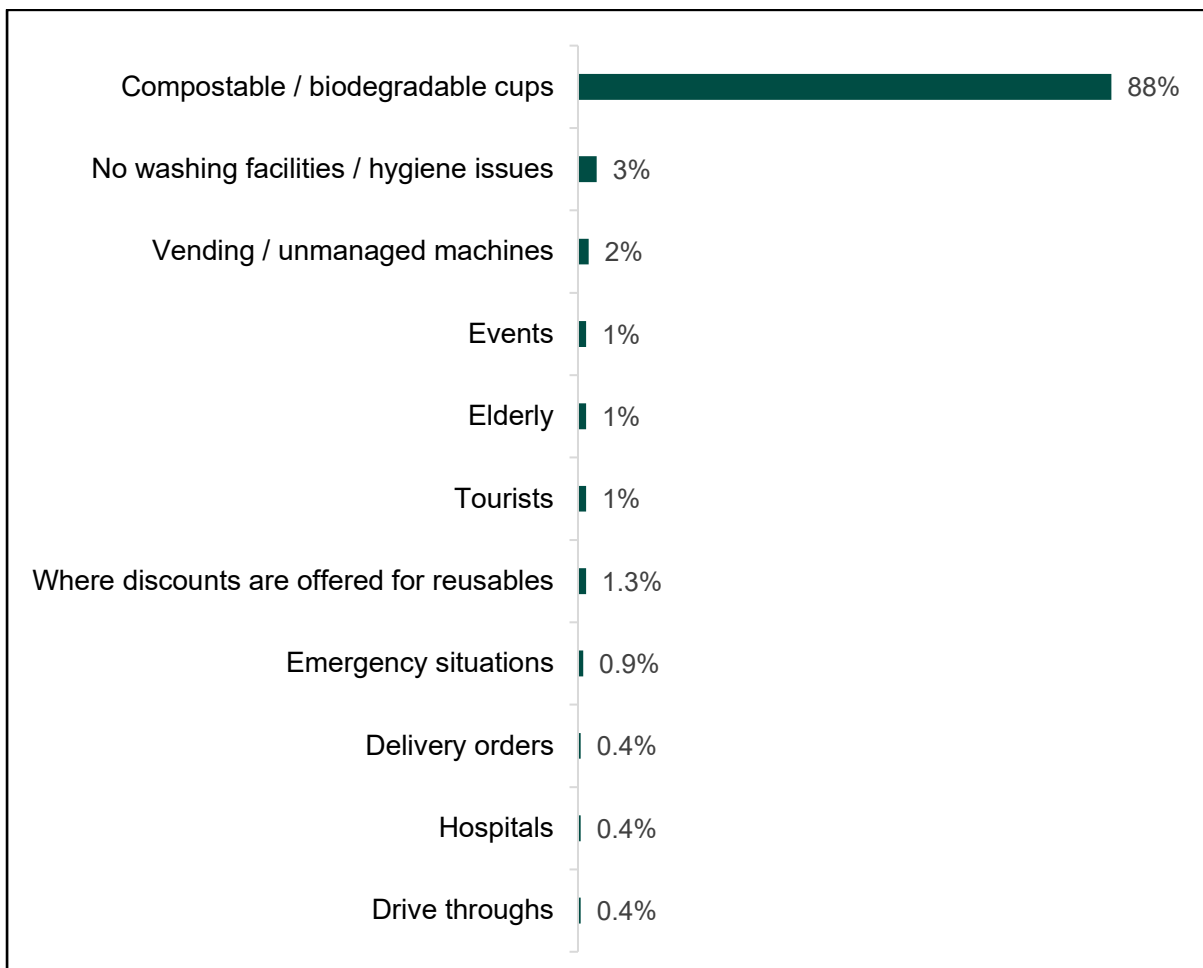
Q8. The Department is proposing that the levy would be introduced immediately. What do you feel is a sufficient timeframe to allow your business prepare for the charging of the levy to customers?



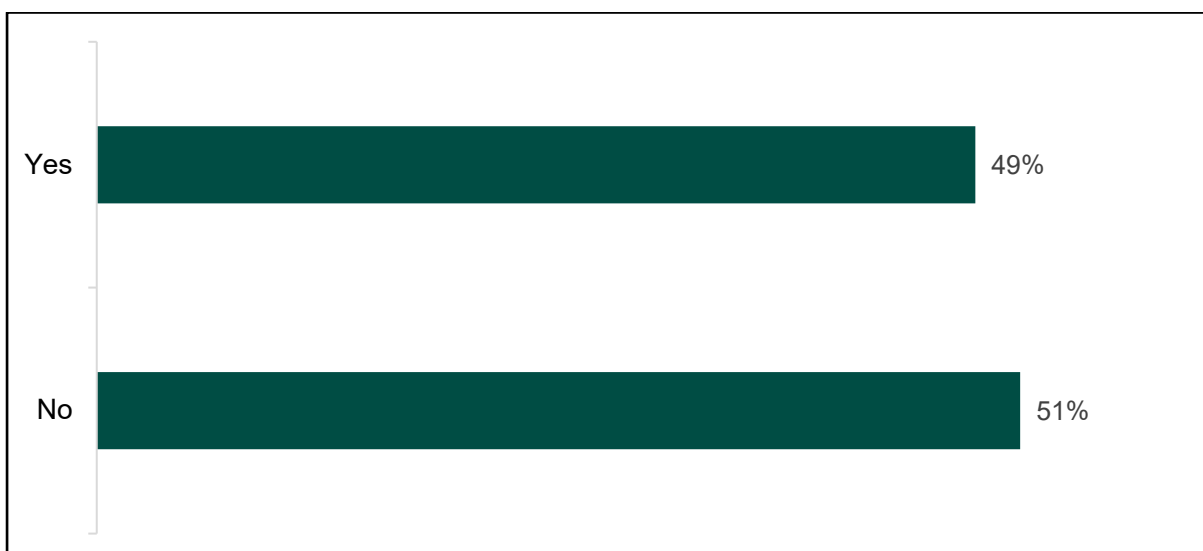
Q9. The Department is not proposing to include any circumstances where the charging of the levy to customers would be exempt. Can you identify any circumstances where the charging of the levy would not be possible?



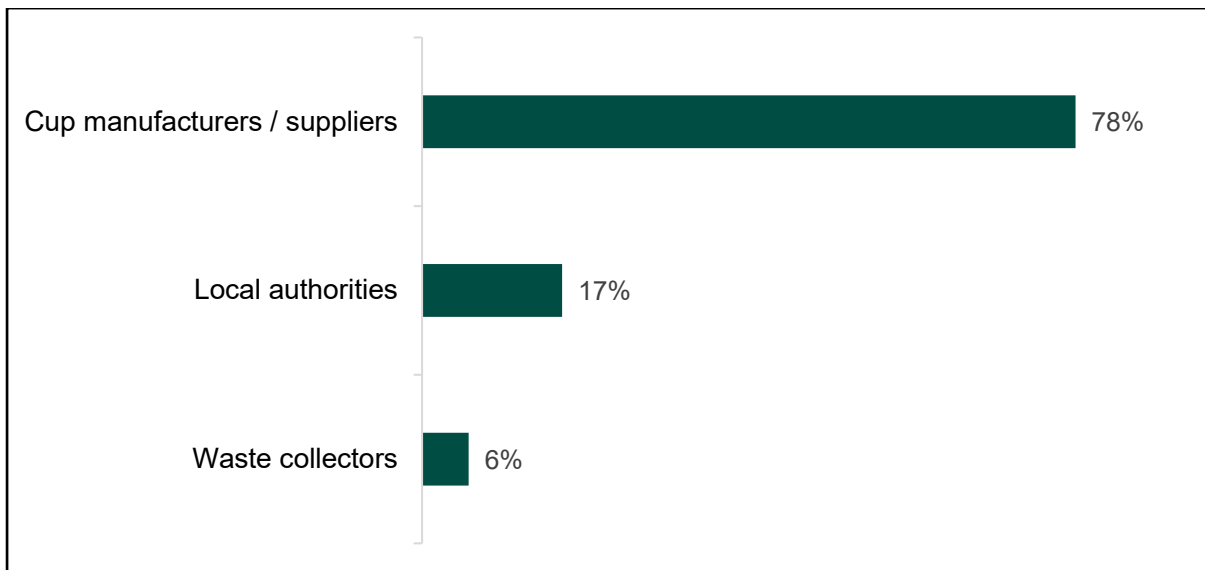
Q9(a) If yes, in what circumstances



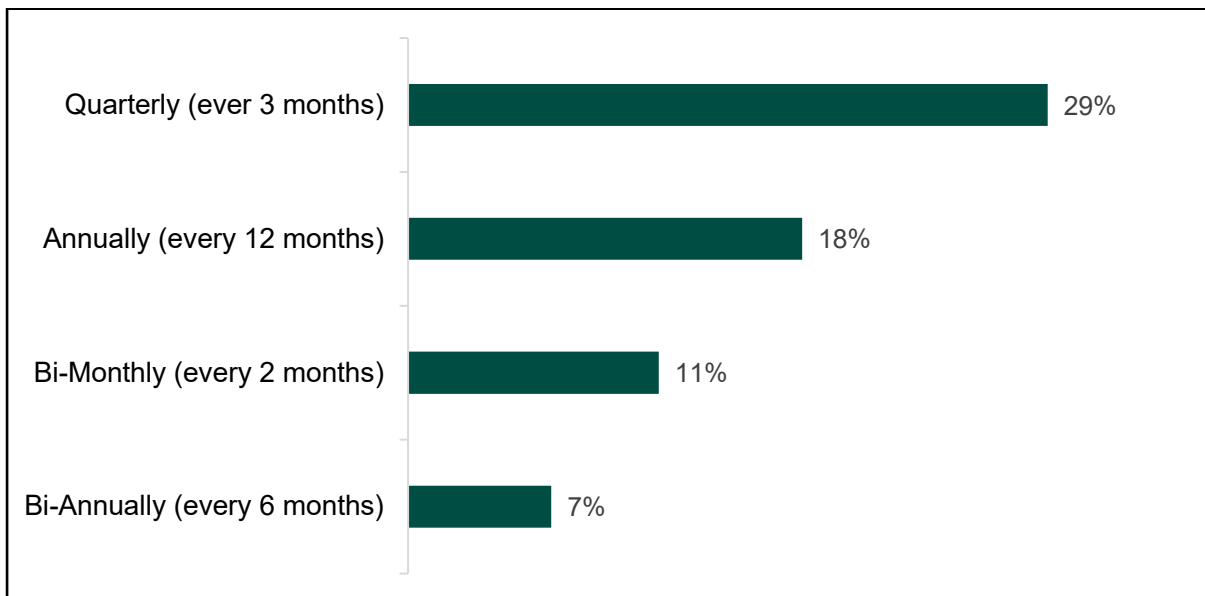
Q10. The Revenue Commissioners currently operate as the collection authority for the Plastic Bag Levy. Do you believe this is the most efficient and effective way to collect this new levy from retailers?



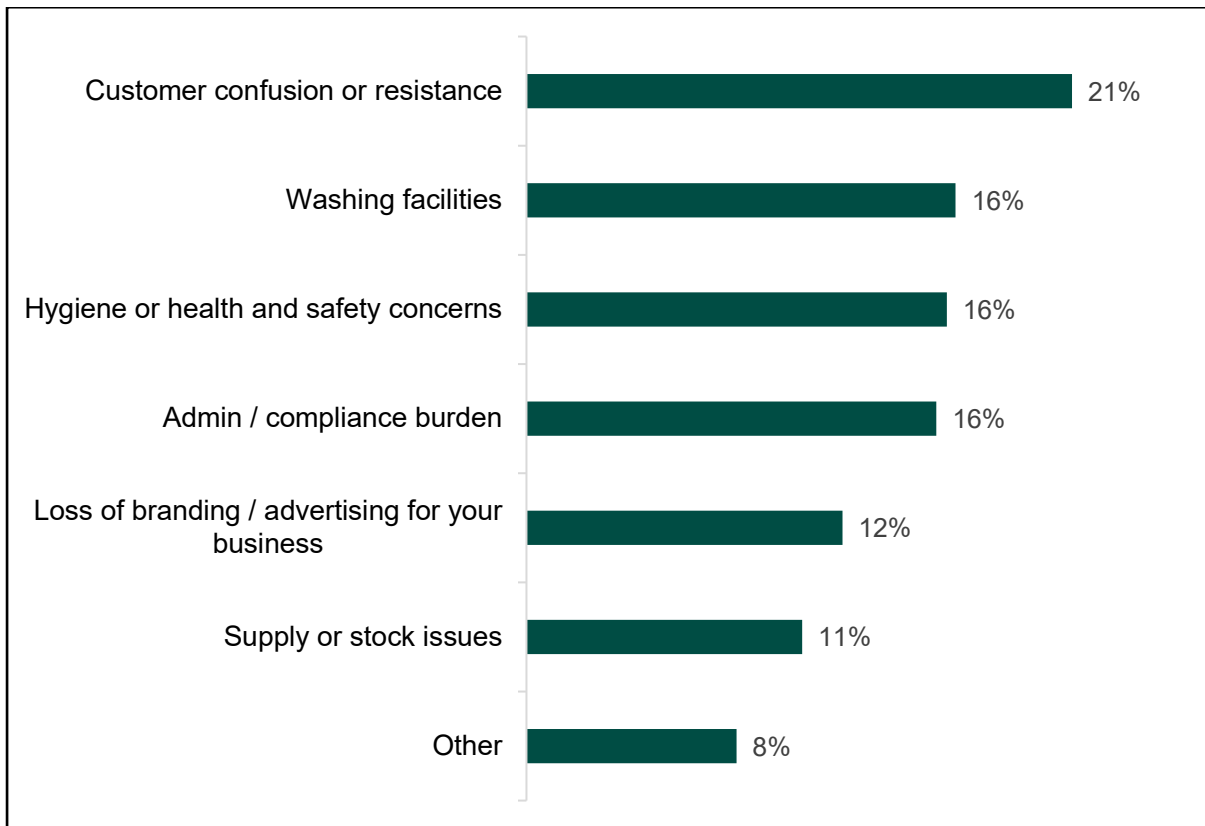
10(a) If no, can you identify a more suitable Collection Authority?



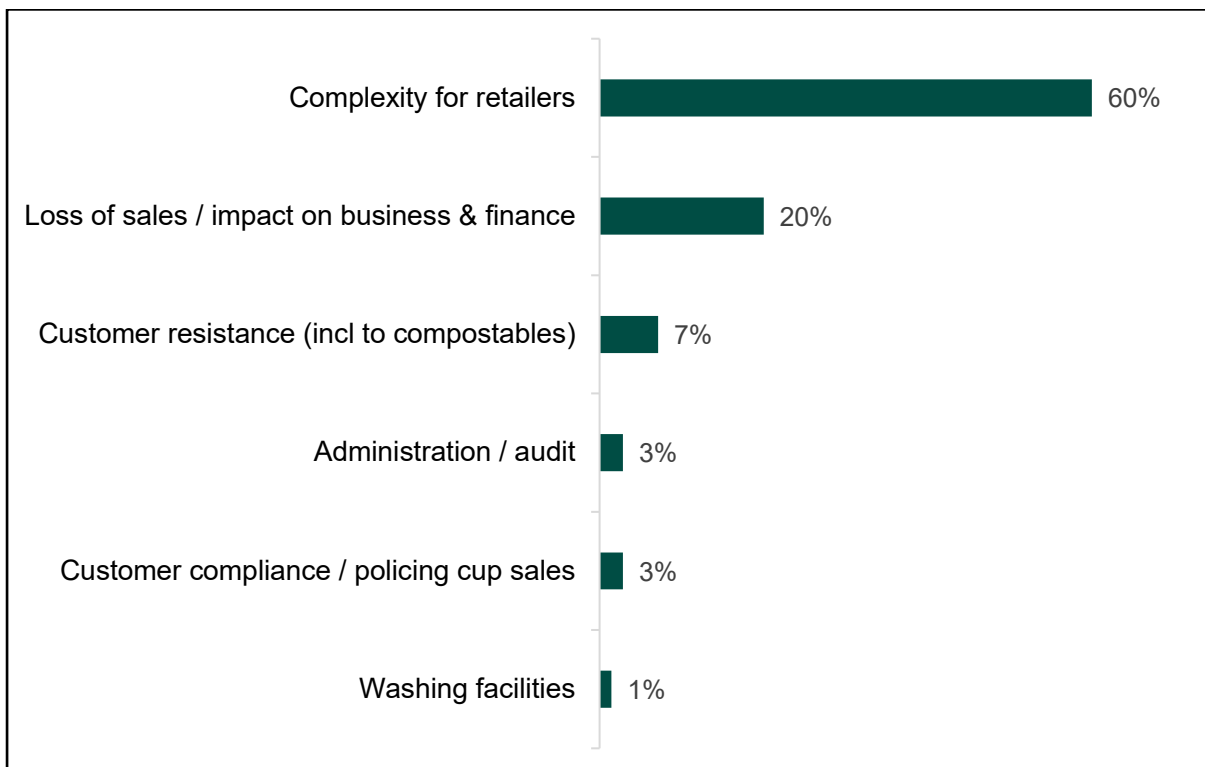
Q11. The accounting period for the Plastic Bag Levy is three months and retailers file returns on a quarterly basis. What do you think is this the most suitable frequency for the new levy?



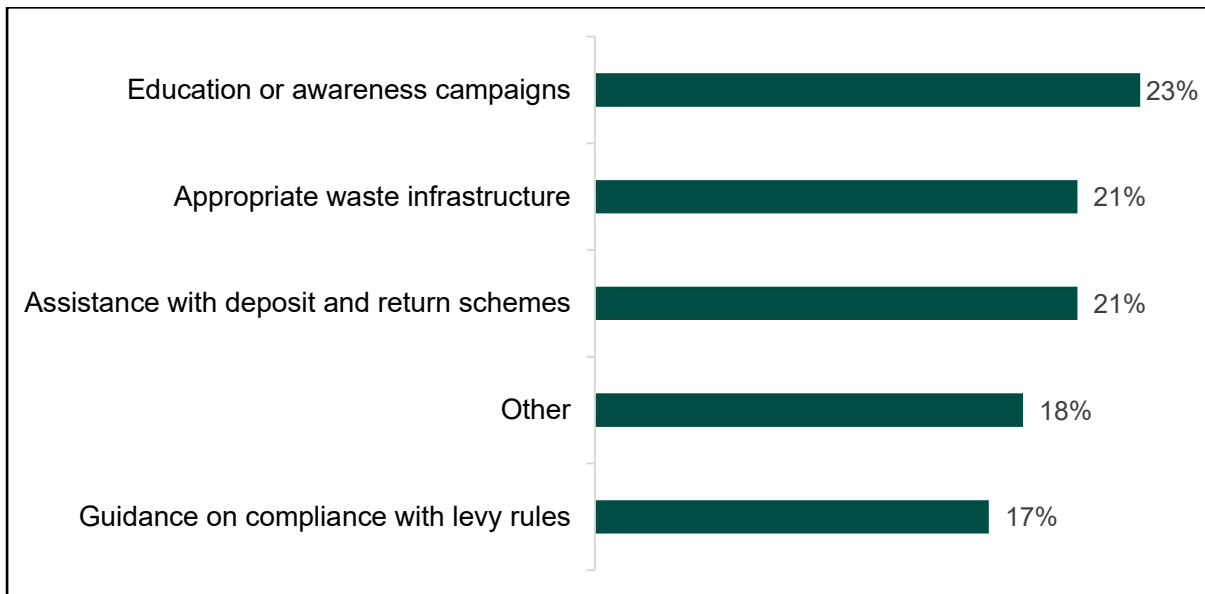
Q12. What do you think are the challenges you will face in implementing the levy (tick all that apply)?



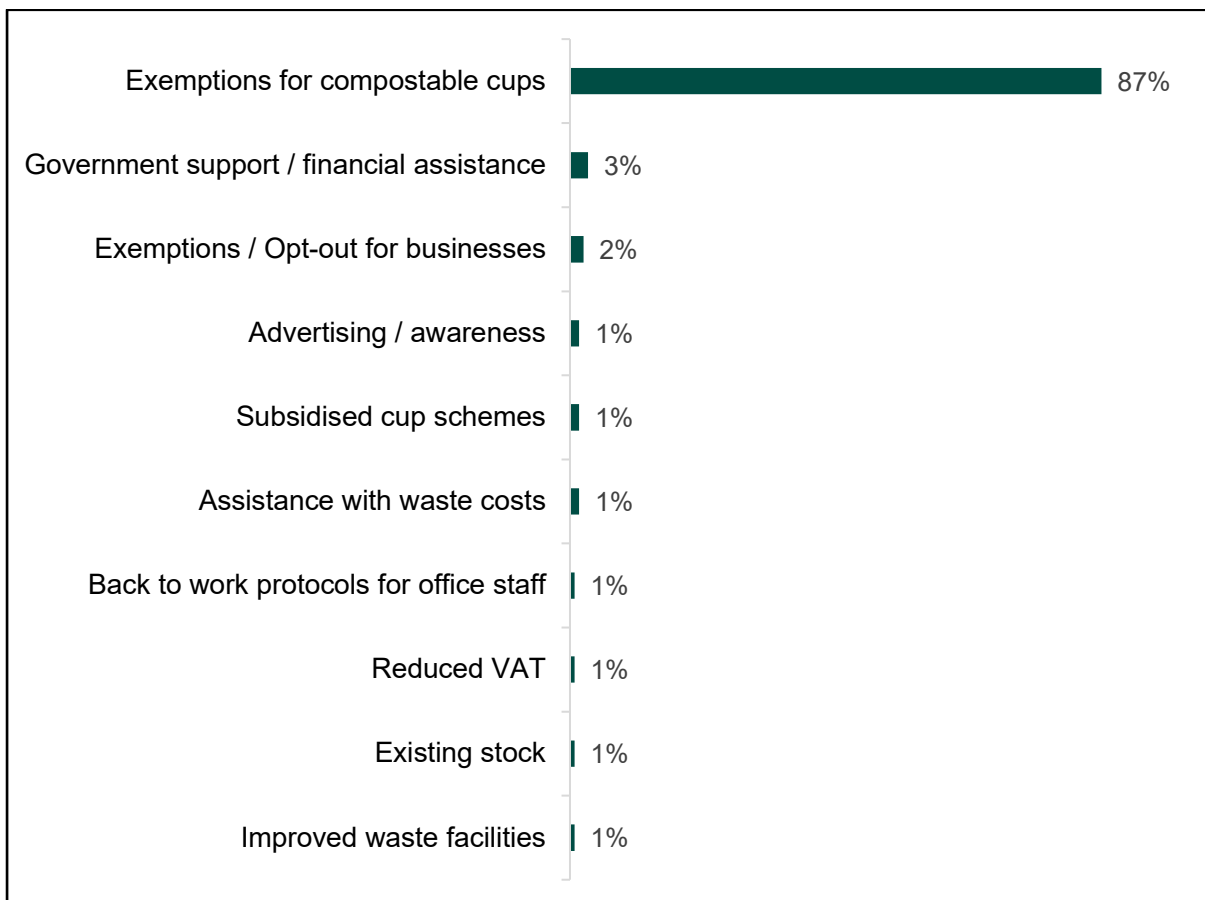
Responses received under the 'Other' heading:



Q13. What supports would you like to see in place to assist with the introduction of the levy?



Responses received under the 'Other' heading:



Q14. Do you have any other comments in relation to the introduction of this levy?

A full list of the 261 comments received can be viewed at [Appendix 2](#)

3.3 Other stakeholder engagement responses (written submissions)

Written submissions were received from the following organisations:

Ref	Received From
1	The Environmental Protection Agency
2	VOICE Ireland
3	Coast Watch
4	Ennis Chamber of Commerce
5	Chambers Ireland
6	Nudge
7	Lean Bean
8	Print Cup
9	Huhtamaki Print Cup
10	Seda International Packaging Group
11	H-Pack Packaging
12	The Printed Cup Company
13	ProAmpac
14	Foodservice Packaging Association
15	Dempson
16	Bonds Packaging
17	Regalzone
18	Celebration Packaging
19	Benders Paper Cups
20	Caterbar
21	Monkey Reusable Products
22	Teneo - Subway Ireland
23	Insomnia Coffee Company
24	Bewleys Tea & Coffee
25	Food Drink Ireland, IBEC
26	AVA - Vending & Automated Retail Association
27	Selecta Vending
28	Freshcup
29	Coca Cola HBC
30	Reach-Delpac
31	RGDATA
32	Java Republic

Ref	Received From
33	Butlers Chocolate Cafes
34	Coffee Angel
35	Down 2 Earth Materials
36	El Gringo Burrito
37	McDonalds
38	Shabra Eco Cup
39	Butterfly Cup
40	Musgraves
41	ARBORETUM
42	Retail Excellence
43	EVA - European Vending & Coffee Service Association
44	DWF Law - representing chain of quick service restaurants in Ireland
45	Esquires – The Organic Coffee Co
46	Cré - Composting & Anaerobic Digestion Association of Ireland

One further submission was received after the response deadline:

Ref	Received From
47	DPS Property and Facilities Management

Written submissions were also received from the following **individuals**:

Ref	Received From
1	Individual 1
2	Individual 2
3	Individual 3
4	Individual 4
5	Individual 5
6	Individual 6
7 - 582	Individuals 7 - 582 [575 identical emails received separately on behalf of each individual]

Two further submissions were received after the response deadline:

Ref	Received From
583	Individual 583
584	Individual 584

Copies of all written submissions received have been published on the [public consultation page](#) on the Department's gov.ie website. Personal data has been redacted from all published submissions.

4 Key issues raised in the consultation

A wide range of views on the introduction of a levy on disposable cups were registered by stakeholders in response to this public consultation and these have been assessed by the Department. Set out below are some of the key, recurring issues identified by respondents.

4.1 Single-use waste

Issues raised

A levy on cups will not address the problem of single-use waste.

The levy should be extended to all single-use containers.

Businesses should be banned from supplying disposables for sit-in customers.

Department response

In the [Waste Action Plan for a Circular Economy](#), we committed to tackling the environmental degradation caused by single-use plastic and packaging and set out a range of measures we will take to address this problem.

The [Circular Economy Act](#), signed into law at the end of July 2022, provides the Minister with the power to introduce levies and bans on a range of single use items.

The immediate focus is on the introduction of a levy on single-use cups for hot drinks. Further levies / bans will be introduced over time but this will only be done following consultation and analysis and where there is clear evidence that alternatives are readily available.

4.2 Public support

Issue raised

Public opinion polls indicate that Irish people do not support a levy on single-use cups.

Department response

[EPA studies](#) of public attitudes to single use plastics between 2019 and 2021 have shown there is strong public support for policy incentives to reduce single use plastic products, with 73% supporting a ban on their production and sale and 64% supporting the introduction of a levy.

The [Regulatory Impact Analysis](#) (RIA) accompanying this consultation cited independent nationally representative surveys which report a high rate of public approval for a single use disposal cup levy. The RIA concluded "*such findings are uncommon for policies that may*

introduce additional consumption cost, and signal a clear, strong and sustained level of public support for change in Ireland."

The Department received 2,371 responses to this consultation, of which almost 1,900 were from members of the public. Overall, responses from the public are positive towards the introduction of a levy.

4.3 Plastic bag levy

Issue raised

The plastic bag levy is not a suitable comparator for the coffee cup levy.

Department response

The primary purpose of the Plastic Bag Levy (PBL) is to reduce the consumption of single-use plastic bags by influencing consumer behaviour through a 22c levy charged at the point of sale. The PBL successfully transformed the use of single-use plastic bags in Ireland and use of bags subject to the levy has fallen by almost 90% since its introduction. In a similar way, the levy on single-use coffee cups is being introduced to reduce the consumption of single-use cups.

The Department has modelled administration of the levy on single-use cups on the existing PBL as this has already been a huge success in effecting behavioural change in Ireland. Filing and reporting requirements for the plastic bag levy are administered through the Irish tax payment and reporting system which is used by all businesses and individuals for filing/payment of VAT and other tax returns, including those not currently operating the plastic bag levy.

4.4 Timeline

Issues raised

The timing of the levy is inappropriate, particularly in the current economic climate.

Retailers need time to prepare for the charging of the levy.

Department response

The disposable cup levy has been under development for some time and its implementation has been informed by ongoing consultation and engagement with relevant stakeholders. It was the subject of a public consultation in 2019 and was again considered as part of the development of the Government's Waste Action Plan, through a cross-sectoral Waste Advisory Group that included representatives from the business and hospitality communities.

At least three months will be provided before commencement of the levy to allow appropriate preparation and transitional arrangements to be made before the levy is applied.

4.5 Education and awareness

Issue raised

There must be an education and awareness campaign in advance of the levy.

Department response

A communication and awareness campaign will be carried out prior to the introduction of the levy. Guidance, similar to that provided for the plastic bag levy, will also be made available to retailers.

At least three months will be provided before commencement of the levy to allow appropriate preparation and transitional arrangements to be made before the levy is applied and the Department will use that time to raise awareness about the levy amongst the public and retailers.

There is also a need for the levy to be communicated clearly to consumers at the point of sale in order to drive behavioural change. Businesses will be required to make the levy visible to all customers. Businesses are not obliged to issue receipts, but where they do the levy must be shown as a separate line item on those receipts.

4.6 Life cycle analysis

Issues raised

The Circular Economy Act 2022 was signed into law without a life cycle analysis (LCA) being completed.

A LCA carried out on behalf of the European Paper Packaging Alliance provides evidence that single-use presents significant environmental advantages compared to multiple-use.

The levy on disposable cups will not achieve the best overall environmental impact.

Department response

There have been many LCA studies carried out in this area and the Department adopted a meta-analysis based approach to its life cycle assessment of single-use packaging and reusable alternatives, in order to inform the Circular Economy Act and the regulations to introduce a levy on disposable cups.

In particular, two recent meta studies carried out by the United Nations Environment Programme (UNEP) were considered by the Department prior to the enactment of the Circular Economy Act.

1. Addressing Single-Use Plastic Products Pollution: Using a Life Cycle Approach (2021)

- This [study](#) is a meta-analysis of eight LCA's studies which assessed the environmental impacts of single-use plastic products in comparison to their alternatives. The product categories assessed include beverage bottles, beverage cups, takeaway food packaging, tableware, carrier bags, nappies, menstrual products and facemasks.
- The critical finding from this study is that 'single-use' is more problematic than 'plastic' and that replacing one disposable plastic product with another made of a different material (paper, biodegradable plastic etc) will simply transfer and not reduce the environmental impact.
- The UNEP study also recommends that policymakers support, promote and incentivise actions that keep resources in the economy at their highest value for as long as possible, by replacing single-use plastic products with reusable products as part of a circular economy approach.

2. Single-use beverage cups and their alternatives - Recommendations from Life Cycle Assessments (2021)

- This [study](#) is a meta-analysis of ten LCA's comparing the environmental impacts of single-use beverage cups and their reusable alternatives. The various LCA's included in the meta-analysis consider the impacts of single-use cups made from a variety of materials (including paper-based materials) and reusable alternatives composed of plastic, ceramic, glass, bamboo and stainless steel. In doing so, a range of assumptions regarding end-of-life disposal of single-use cups (e.g. recycling vs landfilling) are also included, as are considerations of various methods of washing reusable cups (e.g. dishwashing vs hand-washing in hot or cold water). The UNEP study therefore represents a comprehensive analysis of the range of factors determining the environmental impacts of different cup types.
- The broad conclusions of the UNEP study can be summarised as being that reusable cups have a lower overall environmental impact than single-use cups, provided the reusable cup is used enough times and washed efficiently. The 'breakeven' number

of uses required will vary depending on the material a reusable cup is made from, and the type of single-use cup it is compared to, but can be as low as between 10 to 25 uses.

The Regulatory Impact Assessment (RIA) also includes a lifecycle assessment of cups, which considers the methodologies and results from a number of LCA studies in determining the break-even point. The RIA suggests a breakeven point of 10 to 20 uses, which aligns with the broad conclusions of the UNEP study.

4.7 Exemptions

Issue raised

Recyclable, biodegradable and compostable cups should be exempt from the levy.

Department response

The circular economy aims to ensure that materials and products remain in use for as long as possible, preventing waste and supporting reuse. Recyclable, biodegradable and compostable cups are single-use items and the overall aim of the levy is to reduce consumption of single-use cups and to encourage consumers to choose reusable options. Recyclable, biodegradable and compostable cups do not address the fact that there is an overreliance on single-use products, they do not minimise the use of the resources required to manufacture them and, if they are not disposed of correctly, they result in an increase in the amount of waste being disposed of.

Single-use cups are not currently recyclable in Ireland and must be disposed of in general waste. The recycle logo on some cups refers only to the rigid plastic lids and cardboard sleeves, which must be removed before the cup can be recycled. Single-use cups are typically made from paper which is lined with a plastic coating to make the cups waterproof, resulting in a composite material which makes them difficult and expensive to recycle. These cups are also contaminated by the drink they contain, which is another reason why they cannot be segregated in dry recycling bins.

Biodegradable and compostable cups have become popular on the market as an alternative single-use cup. Biodegradable plastic products are designed to decompose at the end of their life while compostable plastic is a type of biodegradable plastic, which is designed to biodegrade under controlled conditions.

The [Single Use Plastics \(SUP\) Directive](#), adopted in 2019, obliges Member States to take measures to reduce the consumption of certain single-use plastic products, including drinking cups, and achieve an ambitious and sustained quantitative reduction in the consumption of these products by 2026 (compared to 2022). Such measures can include

economic instruments, ensuring single-use plastic products are not provided free of charge to customers at the point of sale.

[Guidelines](#) issued by the European Commission on the SUP Directive confirm that cups made wholly or partially from plastic, including paper-based cups with a plastic or bio-based/biodegradable lining or coating, are within the scope of consumption reduction measures set out in the SUP Directive.

In November 2022, the European Commission published an [EU Policy Framework on Biobased, Biodegradable and Compostable Plastics](#) which will guide future policy developments for the use of these plastics at an EU level. This communication is intended to improve the understanding around these materials and clarify where use of these plastics can bring genuine environmental benefits. While the Commission recognises there is an important role for compostable and biodegradable plastic in certain applications, they propose that products which are likely to be littered, including those covered by the SUP Directive such as single-use cups, cannot claim to be or labelled as biodegradable.

Issue raised

Exemptions should be in place for hospital / healthcare facilities and for those set up to serve homeless or disabled people.

Department response

The levy on single-use cups is charged to a customer at the point of sale. The levy will not apply to beverages in single-use cups which are provided free of charge.

Individuals attending hospital, healthcare or homeless facilities, who are provided with hot beverages free of charge, will not be subject to the levy.

4.8 Reusable cups

Issue raised

Many businesses, particularly since the Covid-19 pandemic, do not accept reusable cups.

Department response

While many businesses stopped accepting reusable cups during the Covid-19 pandemic, the Food Safety Authority of Ireland (FSAI) confirmed that the use of reusable cups and container was permitted during this time.

Issue raised

The market will become flooded with cheap reusable cups which have a greater environmental impact than those we are trying to replace.

Department response

The [Circular Economy Act 2022](#) provides the Minister with the power to impose a levy not only on single-use disposable cups but also on certain reusable alternatives that could be supplied to a consumer below a certain price point.

These powers are intended to address the potential for "flimsy" or cheap plastic cups, which are nominally reusable but have a very short lifespan and are supplied for free or at a low cost to customers as a means of avoiding the levy.

Issue raised

Reusable cups will significantly increase the amount of plastic in circulation.

Department response

The levy is being introduced to reduce the consumption of single-use cups and encourage the use of reusables. While many consumers already own a reusable cup⁴, an increase in the use of reusable cups is expected with the introduction of the levy.

Reusable cups come in a wide range of designs and materials including plastic, ceramic, glass and metal. Reusing those cups extends the life of those products and maximises the value of the materials in circulation.

Issue raised

Market data in the Regulatory Impact Assessment is misleading – in particular it overestimates the current uptake of reusable cups (25%).

Department response

The RIA does not specifically reference the market share of reusable cups.

To gauge the impact of the levy on sales, the RIA estimated the effect of the levy on consumption in terms of:

- The average number of hot drinks consumed in a week – estimated to reduce by 0.23 cups (5%) from 4.55 cups to 4.32 cups;
- The average number of hot drinks in single-use disposable cups consumed in a week – estimated to reduce by 0.43 cups (18%) from 2.43 cups to 2 cups; and
- The average number of hot drinks in reusable cups consumed in a week – estimated to increase by 0.48 cups (58%).

⁴ 60% of respondents to the public consultation survey (Strand 1) confirmed they already own a reusable cup.

In response to this public consultation (Strand 1):

- 83% of respondents stated they currently own a reusable cup,
- 33% of respondents stated that they use a reusable cup every time they purchase a takeaway beverage and a further 8% said they use a reusable cup 5 or more times per week.

4.9 Litter

Issue raised

Disposable cups are not a litter issue - they represent only 1.7% of litter in 2021.

Department response

Latest [results](#) from the National Litter Pollution Monitoring System show that cups accounted for 1.7% of total litter pollution in 2021, with lids accounting for a further 1.5%.

While the levy will very likely reduce litter pollution, the more pressing objective is to reduce the waste caused by single-use cups. The EPA's [2018 Waste Characterisation Survey](#) indicates that coffee cups account for approximately 2% (14,000 tonnes) of non-household waste per year which equates to around 730 million cups per year.

4.10 Waste infrastructure

Issue raised

The focus should be on developing appropriate national waste management and recycling infrastructure rather than introducing a levy.

Department response

The prevention of waste through reuse is a national and EU policy priority and the overall objective of the levy. Recycling, while less efficient environmentally, continues to have an important role as a waste treatment option.

The [Waste Action Plan for a Circular Economy 2020-2025](#) sets out a range of measures to support the development of appropriate waste management facilities in Ireland, the vast majority of which are operated by the private sector. The Department has recently signed [legislation](#) introducing mandatory waste segregation and incentivised waste collection charges in the commercial sector, similar to the household sector, to ensure waste minimisation and proper waste segregation. Improved recycling of commercial waste will benefit not just the environment but will improve the viability of recycling infrastructure and reduce waste costs for business.

4.11 Hygiene concerns

Issue raised

There are concerns over hygiene and the health and safety of employees.

There is a lack of washing facilities for reusable cups.

Department Response

The use of reusable cutlery, dishes, cups and glasses is standard practice for many sit-in food businesses, as is collecting and sanitising used dishes from customer tables. Many takeaway businesses also offer a facility to use a reusable cup and incentivise this practice by offering discounts or other loyalty benefits.

There is no legal obligation on business to accept unsuitable or unsanitary reusable cups provided by customers. While many stopped accepting reusable cups as a result of Covid-19, [guidance](#) issued from the FSAI confirms that the use of reusable cups and containers remained permitted during this time.

The FSAI have also published guidance for businesses on the use of reusable cups and food containers which can be found at <https://www.fsai.ie/business-advice/running-a-food-business/caterers/reusable-containers-and-cups>

The Conscious Cup initiative, funded by central and local government, has also produced a guide for staff and customers on contactless coffee, which outlines a safe procedure for accepting reusable cups. This guide can be found at

<https://www.consciouscup.ie/resources/contactless.php>

4.12 Use of funds collected

Issue raised

There is a lack of transparency around how levies collected will be used.

Department Response

The proceeds from the levy collected will be ringfenced in a Circular Economy Fund which will be used to fund projects relating to environmental and climate action objectives. The specific types of projects that can be funded through this Fund are set out in Section 8 of the Circular Economy Act 2022 and include programmes or schemes to assist or support:

- waste re-use and recycling or recovery activities;
- research and development, education and training or awareness campaigns;
- local authority community partnership programmes;

- initiatives by community of environmental groups; and
- initiatives by producers to prevent or reduce waste.

Under the Act, the Department is required to produce an annual account for the Circular Economy Fund, which details all income and expenditure. Accounts are subject to audit by the Comptroller and Auditor General and, as with the existing [Environment Fund Account](#), audited accounts will be published on the Department's website.

5 Next steps

Having assessed the submissions received to this public consultation, the Department will:

- Agree a commencement date with the Collection Authority,
- Finalise the Regulations, and
- Submit to Government for approval.

Appendix 1 – Comments from Public Consultation

Do you have any other comments in relation to the introduction of this levy?
100% bring in a levy, a large levy, better still do away with disposable cups altogether!!! It needs to happen!
100% In favour. Mindset changes required
20 cent is not high enough. A lot of people will still buy the single use cup. Levy needs to be higher.
20c will achieve nothing.
2GO CUP is a good initiative
A big volcanic eruption will negate all the proposed changes
A good and very important idea. Encourage all coffee outlets to also sell reusable cups.
A great idea, in conjunction with a good, targeted programme of consumer education and viable alternatives like keep cups and rental schemes
A great idea.
A great initiative. I was good at bringing a reusable cup pre Covid and I'm not nearly as dedicated now. A penalty (levy) would really help get me back on track.
A levy should be introduced on every single use /disposable item, including wrappings on food where this could be loose. On anything that is hazardous for the environment (for example balloons and other party items)
A levy would actually be ineffective and against circularity for a product that can easily be circular. Government should focus on better waste infrastructure instead of taxing consumers you don't see segregated bins on Irish streets like you do in the rest of Europe. You'd still these bins even if you banned one item like a paper cup. Government should prioritise more prolifically littered and 100% plastic items instead of renewable fibre products, you see coke bottles and reed bull cans in ditches nearly everywhere. All paper cups can and should be recycled. Irish recycling waste is shipped to other EU countries or the UK where all types of paper cups can be recycled, so it would be easy to add paper cups to recycling. Every household in Ireland has a brown bin and the vast majority of coffee shops in Ireland serve compostable cups, so there is no reason for compostable cups to be included in the levy when I can put a compostable salad bowl made of the same material in my brown bin but not a cup. Buying a hot drink is an impulse purchase and very different to being prepared with shopping bags. The levy will just add another tax and cost to consumers, hurt small businesses and as cups can and should be recycled is not necessary if cups were added to recycling lists. Coffee shops would just start stocking 100% plastic, reusable cups that will not help Ireland meet its EU plastic reduction goals. Other reusable cups made of metal/plastic/glass mixes are not recyclable or circular. This is surely against all the principles of circularity and defeats the object of the law. Reputable studies show that reusable items involve added electricity and water use, transport and plastic packaging which creates 2.8x more carbon dioxide and uses 3.4x more freshwater than renewable, paper-based single use products.
A long time coming.
A mandatory incentive when using reusable cup. Not all outlets offer a discount when using personal cup. Discount for using personal cup should be included and displayed in pricing.
A policy on places rinsing cups prior to use should be included
A standard should be set as to the type of reusable cup permitted and retailer entitled to refuse to serve in the reusable cup if not of standard. The retailer should have no liability for the product once it is handed to the customer. How does the retailer ensure that the cup provided by customer is hygienic and safe from spills of hot liquid?
About time
About time!
Add 60c levy to the coffee, we know what tax on plastic bags did, it got rid of millions of them as people brought their own bags when shopping for groceries
Additional benefits of saving the cost of the levy people shouldn't have to pay for the price of the cup also. There should be messaging around how long a cup stays in the environment at the point of sale.
All of the above reasons are value to the challenge. Another recommendation would be charge €1/€2 for a reusable cup on purchase that you get back on return
All public hubs such as coffee shop outlets in TFI/NTA depots (or the depots themselves) should be required to operate a returns service so that people getting on and off public transport can easily return their unwashed cups. I am very concerned about the climate and planet, so I adopt these initiatives quickly, but I do not believe that many people will adopt this without the deposit scheme being very robust and user-friendly.
All single-use containers should be included if we are to get away from single-use containers: cups for cold beverages as well as hot, such as sparkling drinks, smoothies in coffee shops, take-aways etc containers for food in supermarkets and take-aways as well as cafe. This should in phase 2 include jam jars, honey jars etc. A standardisation and return scheme for these should be introduced asap
All take away cups should be bio-degradable (any extra cost being incorporated into the price of the drink or paid by the levy amount).
Along with the environmental benefits of using less resources to make single use products, a move away from single use cups will see the benefit of less litter on roadsides and in built up areas.
Also I have to remind staff sometimes not to use a reusable for my order, so more staff training and more public awareness via socials, posters etc. needed please. Perhaps giving incentives to coffee shops or artwork to use for posters & socials would be helpful? Something very catchy, cool, fun and pleasing on the eye. Thank you!
Although I don't currently use a reusable cup this survey has prompted me to do it so I'm fully supportive of 'no-loop-hole' strong legislation

Do you have any other comments in relation to the introduction of this levy?

Another behavioral change to consider is if I didn't bring my reusable cup, I could ask to have my coffee for here and take it in a mug. I may have to account for spending more time in the shop but it would be another way to avoid using a cup. Maybe this is something that cafes can encourage as well.

Another tax

Another tax in my opinion u will not change peoples behaviour when it comes to getting spur of moment coffee

Another tax in our governments never ending tax policies,

Anything that helps!

As above, I only get take away coffee on an occasional basis and will not carry around a cup with me on the off chance that I might go for a coffee, so I will simply have to pay the levy if this is introduced. I would hope that such a levy might encourage more cafes to provide ceramic rather than disposable cups when you are sitting-in. I also feel that there are more issues than there are with disposable shopping bags, for example, the levy is only applied to plastic shopping bags and not paper, and I personally think this would be a better approach for takeaway coffee cups, i.e. a distinction between fully recyclable/compostable and all other disposable cups. There is also a MAJOR hygiene issue here which seems to be being overlooked completely and I cannot imagine a satisfactory solution that addresses this. I don't want the people who are making me coffee, serving me a sandwich etc to be handling cups that someone has rinsed briefly, or maybe not, in their shared office kitchen. What is the HSE's view on this?

As the cost of living and of operating a business increases, upping prices for including a cup could definitely negatively impact some coffee shops/mobile wagons etc. More bins should be placed around towns and landmarks etc to make it easy to sort compostable cups etc from general waste to also help combat this issue. Help people dispose of these items responsibly.

Aside from takeaway drinks, some restaurants and at airports are now giving paper/plastic cups for sit down customers. Customers are accepting them blindly even though the whole point of sitting down in a restaurant is to have the luxury of a crockery cup from which tea/coffee tastes a lot better. It is now becoming acceptable to get a takeaway cup in some restaurants. I think people who are sitting in a restaurant should insist on a 'proper' cup. Otherwise we are giving owners permission to get rid of crockery altogether.

Awareness training for both the retailers and consumers is required

Ban ALL one use plastic, bar medical.

Ban the use of single use items. If it wasn't available we wouldn't have the problem

Bann plastic cups

Be great if there was a sink available to rinse your cup. Shouldnt be on the staff as they usually stretched and sometimes understaffed

Believe it would be a good thing. I have often found and picked up discarded cups along my local rural roadway. Funnily enough there are usually more plastic bottles than cups.

Big chains like ██████████ dispose of millions of fast food containers everyweek, why are levys not being focused on these? Most disposable coffee cups are gone compostable, big chains have made not attempt to rectify this!

Brilliant idea!!

buying my coffee every morning is for the following reasons . 1. It is a great way of supporting small independent businesses and building relations with these businesses , 2. Enjoyment - I enjoy going in and getting my coffee prepared for me in a recycled cup - fresh, no taste of plastic, no need to wash up, convenience. 3. I have seen prices increase in recent months and with the high cost of living, I have had to think twice about my morning coffee. I cannot however continue to absorb price increases. 4. I would not be willing to pay any amount for a coffee in a cup I've to bring myself. And I can't take more increases for my coffee in a non reusable cup. This levy would cause me to either reduce my purchasing of coffee, or to cut it all together. I would rather bring my coffee from home than pay for it in a reusable cup. And as I said there is a limit to how much I can afford to spend on a coffee. If it really is not about making money , I would ask you to please not introduce this levy - it would be better to provide support to small businesses to retrofit their properties or to provide a grant to ensure all businesses provide fully recyclable coffee cups.

By introducing an extra charge this may give way to retailers increasing prices more than the agreed levy.

Cafes should be encouraged to advertise that they will wash cups. DECC should make a statement about where any money raised will go

Cafes should be encouraged to provide reusable over disposable cups.

Cafes should be obliged to supply drinks in their own washable cups at same price as coffee supplied in your own reusable cup. Too many have stopped doing so and offer only disposable cups even for table service. Info about number of disposable cups going to landfill in Ireland could be displayed or some minimal info

Cafes should not be allowed to sell their coffee in disposable cups when the coffee is consumed at the tables inside or outside their premises. They should use porcellan cups instead. Hospitals should use glasses for the water the patients get instead of disposable cups.

Cafes that serve drinks indoors should not be allowed to serve in disposable cups or use wooden stirrers. This is crazy. Delph and cutlery and wash after use

Can we just ban single use cups altogether. No one will die and we won't forget to bring a reusable one.

Charge should be more

Clarity to ensure no loopholes exist, such as printing 'reusable cup' on items where it is clearly not intended, or in many cases possible, to reuse them (as has happened with single use plastic cutlery).

CLear signage in cafes would be great! Encourage cafes to use ceramic cups again and so bypassing the need for disposables for those sitting down!.. link communication to how good Ireland was with the plastic bag levy and now we've another chance !

Do you have any other comments in relation to the introduction of this levy?

Clearly the levy should be applied on the wholesale provider of the disposable packaging, not just on the retail consumer. Otherwise there is no incentive for behaviour to improve in situations like conferences or events where the beverages are provided for free. The optics are terrible for this being another charge on consumers without any equivalent charge on businesses. From experience of attending many events of this kind there is no current impetus to change and the levy in its proposed form will not alter that. The 'producer pays' principle is a key tenet of sustainability and should be applied with this measure.
Coffee sellers must provide a washing facility for customer to clean cups
Coffee shops should be required to rinse keep cups!
Coffee shops should have a facility to clean your disposable cup before handing it to them.
Come up with a less bulky cup - not easy!
Communication is key. Retailers to provide cup sharing scheme. Return to any place
Communication needs to be very clear for the levy, so that it's seen as a positive thing. If there are incentives given to coffee shops to push reusable cups, grant schemes, or funding that could also help change the habit from their side also.
Concerned that those in high paid 'corporate' jobs will simply pay the levy regardless for convenience.
Concerns over hygiene. No clear evidence regarding public health issues arising from use of dirty reusable cups. I am unlikely to continue buying coffee at same level.
Could start low fee of 5c at first to see impact. 20c will effect business income
Cup deposit schemes such as the 2GoCups solve some of the major issues with using reusable cups (remembering to bring the cup, having to carry a cup around during the day) and would be even more effective if they were more widespread!
Cups & plastic cutlery used by customers should be segregated by restaurants, cleaned & reused.
Currently certain Spars will not fill coffee in a reusable cup due to policy. We need to change the policy of companies even before this levy comes into force.
Currently many coffee shops give a reduction when customers bring their own reusable cup. When the levy is introduced, it is highly likely that outlets will add the 20c to their existing prices and then charge the standard price to customers who bring a reusable cup (i.e., no longer offering a discount). Over time as more and more people bring their own reusable cups, coffee shops will stand to gain as they will not have the cost of buying paper cups and will no longer give a discount.
Delighted to see it.
Delighted to see the levy bringing brought in. The disposable cups cause unnecessary waste, most are not recycled or composted, as recycling/composting bins are not usually available in public spaces. Just need to encourage people to go back to old habits - sit down in a cafe for a few minutes and drink tea/coffee from a normal mug, you don't need a disposable cup. The phrasing of the survey is a bit misleading - I hardly ever use disposable cups (have only used 2 this year when no other options were available) so first question should have a section for none/use re-usable/normal cups/mugs instead.
Disposable cups have been withdrawn at my workplace. Outlets are selling keep cups which are significantly smaller. Prices have remained the same. I now bring coffee in from home as do several others
Do it. Our current system is incredibly wasteful.
Do it. Please also introduce nationwide deposit and return scheme for plastic bottles and a ban on disposable vapes.
Don't do it, things are hard enough at the moment, make sellers use compostable cups
Don't make it a tax. Make it a mandatory charge. That should keep coffee shop owners on board as they would get the revenue.
Drink sizes are not comparable between brands so they need to be displayed clearly to fit the reusable cup size.
During COVID when not possible, I lost the habit but am now picking it up again. I presume this also applies to others.
Ease of washing was included in my answers because if you use the cup once, you have to find somewhere to wash it and use it again, assuming you are out for the day and want more than one hot or cold drink. But I fully support the move to reusable cups, and a levy to encourage behavioural change
Education is necessary. Local school children & teens lack respect regarding dumping their lunch wrappings. They dispose by throwing leftovers on the ground. It is concerning that teens still haven't a proper concept of respecting other people, nature & the planet when it comes to disposing of their cans, bottles & wrappers. The future if the planet is theirs. ALSO, parents are allowed to behave as if their generation on earth will be the last; disposable nappies, wet-wipes, junk toys, freebies, etc, etc. EDUCATION & ATTITUDE CHANGE REQUIRED.
Encourage all coffee shops to have washable, ceramic cups as an option and not just disposable cups.
Encourage retailers to clean/rinse dirty cups
Encouragement via employer scheme offering free/discounted/affordable reusable cups
Essential to introduce deposit return schemes in parallel.
Every levy is an additional charge lets face it it is an indirect tax
excellent idea
Excellent idea
Excellent idea. I have more than one re-usable cup yet fail to remember to bring it with me or to keep it in the car- a levy would sharply remind me
Excellent idea. The future is in our hands!
Excellent scheme. Should be extended to all single use plastics such as take away containers, ice cream cartoons and plastic cutlery etc
Explain at point of coffee purchase the impact of the disposable cup. Gain points for bringing your own. Drop price if coffee if using your own. Celebrity endorsement. 10 cups on loyalty means 1 free fir disposable cup users or 5 cups for free coffee for reusable cup holders.

Do you have any other comments in relation to the introduction of this levy?

Extra water and detergent use by cafe's is not particularly environmentally friendly either. There have been water shortages this year and that could become more common in the years ahead with the changing climate. Surely encouraging the use of fully compostable cups, and bins to dispose of them in, would be a much better option than charging the levy on all single use cups.

Facilitate properly washing your cup on the go would be handy. Often washed it in sink in toilets but that's cold water only. Some days you may be on the go all day and need to reuse your dirty reusable cup...

Facilities should be in place in cafes to wash cups .

Fantastic idea. Way too many single use cups being consumed daily.

Focus on something else. Maybe remove one of the other 'levies', like USC. What is it with this Government that they're addicted to looting the population? Yet accomplish less every year. I mean, at least pair this levy with a general tax cut to the same amount.

FOR THE EDITOR OF THIS SURVEY: Your words "effecting behavioural change" should read "affecting behavioural change", and your words "manage to effect" should be "manage to affect". Affect is the verb (and I am a professional proofreader). Best of luck.

For those who go for a walk and have a coffee after are unlikely to bring a keep cup when walking. Needs to be a higher levy

Fully compostable cups I feel is the route forward and not the introduction of reusable cups. We are only acutely aware of hygiene standards since Covid and I feel hygiene standards would slip with reusable cups. The additional charge is also coming at the wrong time for many retailers. Coffee/tea prices are already skyrocketing due to the increase in production costs with inflation and also the high price of energy. The 20c levy will further discourage customers from purchasing a coffee when they are out and about as the price will be beyond them.

Funny there is no survey asking do people agree with it as we all know the answer. More cost being put on the public in rip off Ireland. Is there anything the green party can up with that doesn't include extra cost?

Get proper recycling in every town and city. Lip service only given.

Get rid of compostable cups...

Getting a takeaway coffee is not always the same as purchasing groceries, since usually groceries are obtained after planning to purchase. Therefore, incentives other than not having to afford a cup levy should be implemented so as to encourage the customers. Otherwise, it patronises the patrons.

Go for it

Go for it

Go for it!

Good idea

Good idea

Good idea as disposable creates so much waste that is unnecessary

Good idea. Fed up of picking them up when litter picking for tidy towns

Good idea. I checked all the 'challenge' boxes above as I'm sure I'll have a bit of trouble adjusting at first, but that's life, and anyway it's worth it! If there are similar measures in other countries which have been successful, then it might be worth highlighting those when publicising the measure.

Good initiative!

Government should focus on better waste infrastructure instead of taxing consumers you don't see segregated bins on Irish streets like you do in the rest of Europe

Government should prioritise more prolifically littered and 100% plastic items instead of renewable fibre products. All paper cups can and should be recycled. Irish recycling waste is shipped to other EU countries or the UK where all types of paper cups can be recycled, so it would be easy to add paper cups to recycling lists. Every household in Ireland has a brown bin and the vast majority of coffee shops in Ireland serve compostable cups, so there is no reason for compostable cups to be included in the levy. Buying a hot drink is an impulse purchase and very different to being prepared with shopping bags. The levy will just add another tax and cost to consumers, hurt small businesses and as cups can and should be recycled is not necessary if cups were added to recycling . Coffee shops would just start stocking 100% plastic, reusable cups that will not help Ireland meet its EU plastic reduction goals. Other reusable cups made of metal/plastic/glass mixes are not recyclable or circular. Reputable studies show that reusable items involve added electricity and water use, transport and plastic packaging which creates 2.8x more carbon dioxide and uses 3.4x more freshwater than renewable, paper-based single use products.

Graduated levies if the cups aren't compostable

Great idea - put levy on cold drinks too. Fed up picking up & paying for disposal of peoples takeaway rubbish off our road!!

Great idea!

Great idea!!

Great idea, let's get it in as soon as possible

Great idea, let's get rid of single use cups and cutlery

Great idea, looking forward to all outlets taking this on. Too much waste is involved with takeaways in general, I'd love to see it going further re food i.e. utensils etc Consumers expectations may need some adjusting, but if we want first world convenience we should be prepared to pay or make accommodations for it.

Great idea. Like the plastic bag levy our behaviour will change when we have to pay for the cups. Move ahead with a plastic & glass bottle refund scheme in supermarkets.

Great idea. We need more of these!

Great idea. Needs to be encouraged

Great idea;

Do you have any other comments in relation to the introduction of this levy?

Great initiative to tackle overconsumption, need to be careful and make sure old/vulnerable aren't affected, already stretched so far!!

Great initiative!

Great initiative. Time to put it into action.

Great proposal, go for it. And consider extending it to other unnecessary packaging.

Great start, now can we please move onto packaging (food and non food items).

Happy to pay a levy the odd time I don't have a cup with me

Have a very clear distinction between the cost of getting a beverage using your own cup versus getting a disposable one.

How can the minister be satisfied that alternative exists (reusables) when they are only 2% of the market ?

How will businesses be supported by this

How will it be enforced/monitored? Important that it is not at the discretion of the retailer and that they are accountable for passing on the levy

Hurry up and do it. No more talk and plans with company's lobbying the government. Plastic bottle levy should be in place here 5 or 10 years but coca cola and Pepsi lobbying government telling yey they might pull their jobs. Hurry up and bring in. My bullshit American multinational pharma company is talking about removing disposable coffee cups since start of covid and still hasn't. 1000s of cups a day... one plant... bullshit.. contaminated bins.... Hurry up government.. less talk . More action

Hurry up and introduce

I 100% agree with the introduction of this levy. I was a user of a disposable cup until Covid came which got me out of the habit of bringing it. I will go back to using my own disposable mug again

I 100% agree with the levy and think it should be more than 20c

I already always bring a reusable cup, it's not difficult but it does take a bit of getting used to. The plastic bag levy wasn't popular at the start but now everyone brings their bags shopping. Please do not let efforts be diluted by people nervous of change or invested in the green washing of so-called 'compostable cups'

I am all in for sustainability but coffee on the go is my treat and carrying a reusable cup is often not practical - fine for people in cars, I like to get around town on feet, get a Luas. I won't be carrying reusable cup, reusable bottle, reusable lunch container around... it will make coffee on the go too expensive for me

I am delighted to learn of this proposal and sincerely hope that it will be implemented. I would very much like to see a prohibition or a levy on single use plastic items associated with takeout and deli.

I am strongly in favour of the levy on single-use disposable cups as it will reduce waste. The sheer volume of disposable cups going to waste is staggering. The levy should be at least 20c to have an impact. The levy should apply to all types of disposable cups, including compostable and recyclable, as the reality is that most of them end up in general waste anyway. It's important that there is no scope for single-use cups to be rebranded as "reusable" and given away. The disposable cup levy is essential but it's just the first step. It should be extended to all other single-use plastic packaging except where absolutely necessary (e.g. in healthcare).

I am TOTALLY against the disposable cup levy! I do agree that cups that contain plastic are bad for the environment, but so are plastic bags around washed salad or plastic trays for mushrooms or plastic containers around sandwiches or plastic containers around chicken breasts and I could continue and continue. For some STRANGE reason you have decided to target hot drink cups. Yes, something should be done about it, but why only about cups? And why are levies the ONLY strategy the Irish government can come up with? This is not the right solution! The right first step would be to force suppliers and shops to use compostable cups! If they are compostable then a huge step is made and their use is less problematic. I buy a coffee one or two times a week. I am NOT prepared to pay a levy on top of an already super high price, so I will stop buying coffee! Behaviour change? YES! But this is not the right way. I would never bring a re-usable cup. It is hassle, it will cause spillage. It is unclear who will clean that cup for regular users and it is a TOTALLY different situation than the plastic bag levy (which I think was a great idea, by the way). I always (now and before the levy!) bring my own bag to a shop and I can use that bag 100s of times without cleaning it or handing it over to anyone to fill it. I am in charge of filling it and if it is too small or too big that is my own responsibility. Everything is different with cups! If it is not clean the new content could get spoiled. I need to give it to a person in a shop you I can't expect to clean my cup. Even if it is clean, it might not fit in/under the machine, then the shop will have to fill my coffee in a disposable cup and then pour it in my reusable cup and after that they will throw the disposable cup away. Ridiculous and this is the result of your WRONG levy!

I am very pleased that this will come in.

I am wondering if disposable plastic lids will be banned in the future, they are completely unnecessary if the cup is not filled to the very top.

I believe it is a strong idea to bring forward this levy. From personal experience, it is only the convenience and feeling of luxury that drives me to purchase a take-away coffee. I do own a reusable cup and certain companies even encourage this behavior by offering a discounted price once a reusable cup is presented. I think the levy will most definitely make consumers think twice about the purchase of beverages overall and perhaps would encourage taking the sit-in option. The levy would also help to decrease the environmental contamination as well as reduce spending costs for the companies, as not as many disposable cups would need to be used, hence bought. When introducing the levy, I as a consumer, would like to see encouraging material perhaps in a form of poster/diagram or other means, showing; production process and costs, how the levy income is distributed and perhaps stats on how decreased usage impacts the environment. I'd love to see that the levy income is distributed towards good causes such as planting trees, increasing biodiversity of flora and fauna, improving child amenities and perhaps invested in overall human development.

I brought my own cup with me always.. yes bring in this levy

I buy a coffee to not have to wash my own cups. I want the convenience of throwing it away when I'm done, whether I'm out for a walk, or in the shops etc. This measure is yet another tax the government are imposing on people during times of

Do you have any other comments in relation to the introduction of this levy?

inflation, when small luxuries like takeaway coffee are already at risk. The impact on the consumer and business outweigh any potential environmental benefit from this measure.

I can foresee coffee shops refusing the use of reusable cups if they are not washed. It is not always possible to find somewhere to clean a reusable cup in public, so facilities to enable the widespread availability of this would be nice.

I disagree with the introduction of this levy. This disproportionately hits small businesses at a time when they're already struggling with rising costs, and trying to keep their head above water. Local small businesses are already disappearing at an alarming rate, leaving only major global corporations in their place. I think this is a misguided policy, and very much hope that the government refocuses on different measures to reduce waste.

I don't agree with it - I use a reusable cup most of the time. I think the issue is managing our waste properly so that single use items get properly composted. I certainly don't agree with the so called deposit and return schemes as they use cheap cups that have a big carbon footprint and arguably this is worse for the environment

I don't agree with. Make compostable more enticing to retailers. Subsidise reusable cups. Do awareness campaigns. Younger people are the majority who carry reusable so the culture change is happening

I don't buy takeaway tea or coffee at all. But I'd love to see a reduction in the amount of cups sent to landfill

I don't drink coffee, only tea and I don't often purchase a hot beverage except in circumstances where I am meeting someone or I'm out driving for a long time, and I stop at a filling station. The time when I am most likely to use a disposable cup is when I am at an event and the catering company does not provide any alternative cup that is reusable (e.g. a delph cup/mug that can be rewashed). How will catering companies etc. or offices of employment that only provide disposable cups be targeted by the levy to encourage them to provide a more sustainable solution? Also, some companies that provide a compostable disposable cup but often there are no suitable waste facilities provided either by the company or in public rubbish bins to properly dispose of these cups & they just go into landfill. If companies are offering compostable cups, they should at the bare minimum offer a brown bin to dispose of them.

I don't own coffee shop or have any connection to on but this will kill off me going to them. I have already cut back on them so this will make coffee more expensive. Taxing items never works. What should be do is banning non biodegradable cups and ensuring all takeaway cups are biodegradable and sustainable. Give assistance to coffee shops, if required, to change over. As usual answer in Ireland is to increase costs bust the expense of the businesses.

I don't purchase takeaway drinks. The survey seems to imply otherwise

I don't see the need for this levy at all when disposable cups ARE recyclable and compostable - you should be investing in waste management and recycling and composting facilities. These reusable cups at the end of their lifecycle will likely end up in landfill also. Switching to reusable cups will bring its own issues such as increased chemical, water and energy usage due to the need to wash thousands and thousands of cups. All at a time when energy costs are at all time high price levels. The risk of contamination and spreading illnesses is much higher. The carbon footprint will be a lot higher as the cups are manufactured and transported from the far east. They have 10 times or more higher plastic content than paper cups. This all seems to be a money spinner from this government and completely the wrong solution. You keep referring to the success of the plastic bag levy but all that brought into the market was a different type of plastic bag for life, PLUS jute, cotton etc. All much heavier plastic content bags, all sourced from the far east and all heavily energy dependent in the manufacturing process

i don't understand why you are bringing this in especially on bio gradable cups that makes no sense. also who actually carries a reusable cup with them just in case they decide to go for a coffee. this levy makes no sense to me... also where is this money going to?? how about investing in tidy towns instead and encourage people to become more involved. i think this would have more of an impact than imposing this levy.

I feel it is long overdue. Thanks you

i feel it will be like the smoking ban or plastic bag levy people thought it would never work but then it just became normal.

I feel that the additional cost to customers will encourage coffee shops to return to using cheaper single use plastic cups, instead of the more expensive 100% compostable cups. This levy should give more incentive to using compostable materials, by making fully compostable (and perhaps ethically/nationally sourced) materials exempt from levy, or even reduced to 5c to make it clear to customers as to what they are purchasing

I feel that there should be a responsibility placed on the businesses who produce packaging that ends up being littered.

I fill it's needed to reduce waste

I fully agree with the introduction of this levy. Thank you.

I fully support it

I fully support it & look forward to its earliest possible implementation. Despite my best intentions I often forget my reusable cup or don't have it with me when I need it. A high levy should help me to always pack the reusable cup.

I fully support it. I know myself that it is hard to remember to grab the reusable cup while you're rushing to get everyone prepped and out the door in the morning. But it only takes two weeks to make a habit!

I fully support this levy, well done to the Minister for Circular Economy if this levy is introduced abd it should be at high rate

I fully support this levy. I would recommend that all food businesses that use disposable cups plates and cutlery should have to provide segregated bins outside for recycling purposes

I had just started doing this before covid . Then it was abandoned as staff wouldn't touch your own cup .

I have been an avid user of my Irish made ceramic travel cup for 3 years. I was only refused once in a coffee shop and that was in the past couple of weeks. I think all cafes and shops should be encouraged to accept reusable cups in order to reduce waste generated by single use.

I have been carrying my Irish made Monkey Cup for over 3 years now, it comes with me where ever I go. Additional water station for cleaning would be good, though haven't had an issue to date. Also reduced vat on reusable cups would make initial outlay more affordable.

Do you have any other comments in relation to the introduction of this levy?

I hope it will it apply to the disposable cups cold beverages come in from takeaway restaurants too.

I like drinking from a paper cup. I don't like the taste of drinking from reusable plastic or steel cups.

I live along an inter-urban road in the countryside, and collect rubbish about once a fortnight, and I am fed up with picking up single use cups and lids. I think they should be banned outright.

I live in a rural area, 5 kms from the nearest town/coffee shop. I pick litter from the roadside at my house about once a quarter. There will always be a few coffee cups among the litter. The lids in particular don't breakdown quickly and are an eyesore for months. Whilst the vast majority of people dispose of their litter responsibly, the tiny minority who do not have a disproportionately high negative impact on the visual environment. I fully support this initiative. I have a reusable cup that I regularly forget to bring with me. The financial incentive will force me to remember to always have my reusable cup to hand.

I might get a coffee every couple of weeks, but usually get one with compostable cup which I can compost at home. The problem always is the lid which can be labelled as compostable but needs to be commercially composted. There needs to be a better solution to the lids.

I own many reusable cups but I never use them. Not because I forget, I just prefer drinking from paper cups. I think compostable cups should be exempt from the levy

I rarely drink hot beverages but see lots of parents on the school run drinking coffee like it's a trend. I never see anyone with disposable tea cups. I'm sure a 60 cent levy would impact them.

I really support the initiative. It wonderful progress. I personally find it offensive when people stay in the coffee shop to drink their coffee and still use a disposable cup. I think cafes do that to avoid having their staff do washing up.

I really support this idea. i need to be forced to bring the cup. I got used to the reusable shopping bags so I know I can do this! next stop single plastic bottles

I started bringing my own cup this summer and I like how I get 20c discount in many places already. I think a discount has a nicer ring to it than avoiding a levy.

I think 20c is too little and that people will just continue to use disposable cups unless it's higher

I think coffee shops should have an option to "rent" a reusable cup and return it for a deposit for those who forget to bring their cup

I think it can be really effective but will take a bit of time to bed down

I think it is a fantastic initiative and I would love to see more locations moving away from single use plastics such as airlines, hotels, fast food outlets, etc.

I think it is a good idea. Reusable cups are obviously a good alternative, but we should encourage businesses to have their own non-disposable cups so customers can drink a coffee at the cafe, return the cup and then leave.

i think it is a necessary short term aim but in long term behavioral change is whats needed

I think it is an excellent idea and should apply in all circumstances

I think it is great, and the sooner it is introduced the better, as we need to be reducing waste everywhere possible.

I think it is long overdue. I am as guilty as any in using them but i think i could change with the right incentive.

I think it is very important to implement this measure.

I think it needs to happen strongly in favour

I think it will not be successful - unlike the plastic bag levy. I believe that alternatives need to be addressed. While the onus should be on the retailer and manufacturers the general public need to be "nudged" to change behaviour.

I think it will probably be successful at first, then, like the plastic bag levy, many people will gradually adapt to paying extra for the convenience of not having to carry a cup/bag. As an aside- during the pandemic, many of my local coffee shops started using 'compostable' cups. While this is a laudable effort, there were no specific bins to dispose of these cups so they ended up in the general waste, making the effort futile. If the plastic bottle return scheme is successful, it could be extended to cups.

I think it would be much better if the government introduced a requirement for all councils and food services to have composting and recycling bins outside premises .

I think it's a good idea. Good for the environment and cleaner towns generally.

I think it's a good start to changing mindsets and like the smoking ban eventually give people an end date to where they can only use their own cup ie no more takeaway coffee cups.

I think it's a great idea

I think it's a great idea.

I think it's a great idea. I mean well when it comes to using a keep cup - but I'm lax about always carrying one This would encourage that change in behaviour. And the number of 'compostable' single-use being being thrown into bins is so wasteful!

I think its a great idea. I was in UCC just before the pandemic and reusable cups were the norm, its time people got into good habits. Its great to see these schemes coming in. I am currently unsure can I bring my own reusable cup to the coffee shop here, and this would remove any confusion. There are a huge number of cups disposed of daily. I'm delighted action is being taken. I hope the 20c is enough to discourage people, especially in a time of cost of living increases I hope it has a very positive effect on our behaviours.

I think it's a very good idea. I'm totally against single use items, especially if they are made of plastic

I think it's an unnecessary change on an industry, that has just had a very difficult two / three years.

I think it's brilliant and long overdue. Even the recyclable and compostable disposable cups end ip in landfill, as most people just put them in a public bin anyway.

I think it's imperative that more people & school children know about the damage that this 'throw away culture' is causing to the environment

Do you have any other comments in relation to the introduction of this levy?

I think it's very welcome. It would also be really welcome to have facilities in places to allow washing of reusable cups. That is a real barrier to using them. I know it's not practical to have facilities everywhere, but it could certainly be mandated in larger cafes, service stations, etc where the cost of providing the facility is easier recouped.

I think many people were using these cups pre Covid and then outlets stopped the use of them, perhaps outlets have not encouraged people to sue the. Again but also the cultural change that had begun has faded, I believe the motivation among people is there but would also believe that incentives are better than penalties

I think only introducing levy might anger people, cup scheme needs to be implemented as well for people who wont be carrying their own cup. I was happy to see that the Dublin City Council is backing the Vytal's trial. Small scale cup schemes need to be supported as well, like the one at Trinity College where only reusable cups were available (pre pandemic, I am not sure if the scheme still running).

I think that having the seller ask "Do you need a disposable cup?" when taking the order might be a good idea, similar to "do you need a bag" - it normalises reusable and not disposable.

I think that there should be a rebate for the return of the cup.

I think the levy if enforced properly will in time effect behavioural change just like the plastic bag levy did in the past.

I think the levy is a great idea & should be implemented ASAP. No different then the plastic bag levy.

I think the only way forward is to introduce serious deterrents, and since people are prepared to pay 4 euro for a coffee most will not care about an additional 60c!

I think the only way to do this is to make bringing your own cup significantly cheaper. I don't think 20c would do it. Or even better do away with single use cups altogether so you gave to bring your own or purchase a reusable cup.

I think the plastic bag levy worked well so this can too ..

I think the sooner it is in place the better. We need to end the widespread use of disposable cups.

I think this is a good idea. Perhaps retailers could have the option of donating levies paid through their coffee shop to a registered charity (although this might diminish some of the 'feel-bad' factor of paying the levy directly to Revenue!

I think this is an amazing initiative. Looking forward to seeing less coffee cup waste around town soon!

I think this is classic governmental beaurocratic nonsense. Why the hell should we 'the public' get stung once again with another levy?! Coffee is already expensive enough without tagging on another 20c! And this in the middle of a cost of living CRISIS?! As usual you'll sting the little guy (because we have no one lobbying on our behalf) but you'll leave big polluters away with murder. This is onerous not only on the public but the poor cafes who have to enforce this. Anyone trying to pass this has clearly never owned a business nor come near the running of one in their lives. Also how well did the plastic bag levy go?! Not well as everyone now forgets to bring their 'for life' bag and has to buy another one for most visits. This is genuine nonsense and I hope ye scrap it. PS the economics of keep cups don't work out a simple google would prove this they cost orders of magnitude more to produce than normal single use cups. And also they get all weird and scummy very quickly. Sound.

I think this levy is a disgrace with the cost of living at an all time high .you are stripping working class people of every penny no wonder all our young people are emigrating our government is a joke

I think this levy is a great idea and am hoping it will be as effective as the plastic bag levy. I know from personal experience that it isn't hard to adjust habits to carry a reusable cup and I think the levy might be the nudge many people need to start to change their habits.

I think this levy is a great idea! I would welcome its introduction. Sometimes I wash my reusable cup in public bathrooms but that feels kind of unsanitary. Maybe if there was a little sink in cafes for customers to wash out reusable cups that would be a better option. It also feels unfair giving a barista a dirty cup, especially with Covid levels rising again. Sometimes cafes will say they will only take reusable cups if they are clean so I end up getting a disposable cup, especially if in a hurry.

I think this levy is absolutely necessary (alongside v strong behavioural change communication) in order to start reducing totally unnecessary disposable items. I lived in Melbourne when the War on Waste programme aired, and the change in consumer behaviour overnight was astounding. Retailers and lobby groups who are against this measure or who claim that recyclable or compostable alternatives are suitable need to be challenged by government. This false narrative around compostables etc. is damaging to the public's ability to be properly informed on the issue. I haven't used a disposable cup since May 2017 (over 5 years) and I drink a lot of takeaway coffee. It's not hard - bring a cup or sit down for your coffee, or go without.

I think this levy is urgently needed and is a quick win when it comes to waste minimisation and behaviour change. The key thing is that we don't replace one problem with another and that reusable cups are made from recycled materials or recyclable materials as opposed to plastic. This levy should cost the consumer between 40-60c as currently people are paying additional money (40c) for plant-based milk so they are used to this additional cost. Coffee is now over €4 in some cafe's and an additional cost will definitely limit the number of disposables being used. I would also like to see a cost added to other drinks that use single use plastic i.e., smoothies, iced coffees etc. These use single use plastic containers with large lids and over the summer months these are a big problem. Also why not add a tax to all plastic bottles of water? I would also like to see plant-based milks sold at the same cost of cow's milk. Best of luck!

I think this programme needs to be brought in sooner rather than later

I think we need to get far stricter with regard to single use cups and similar items.

I totally support this proposal but it should be widened to include lots of other measures such as deposit returns for glass bottles and cans too, rather than Repak and big business setting the agenda. The world is burning, more measures needed urgently!

I use a reusable cup already

I very rarely use these. I think a levy is important as they are a littler problem in towns. I think fast food litter is a bigger problem. The levy should go to biodiversity projects in towns, connecting with Transition Year Students.

Do you have any other comments in relation to the introduction of this levy?

I welcome it and much more is needed. However, not all take away drinks are facilitated with reusables. Eg bubble teas, soft drinks
I welcome this; at long last!
I wholeheartedly support the measure
I will also not drink as many take away coffees, I do not like drinking from a plastic reusable only a ceramic or glass which is not convenient to carry around as they break easily
I wonder whether hospital cafes/places where people are likely to be under duress, and/or present unexpectedly, should be exempt.
I won't be carrying a dirty reusable cup around with me all the time.
I worked in a shop with a juice and coffee bar for 3.5 years where we offered 50c off drinks for those who brought a reusable cup, the uptake was less than 10% and it was a zero-waste shop. There needs to be a ban on single-use with reusable as the only option.
I would be happy for the levy to be introduced.
I would have a concern that if consumers are to be encouraged to use a reusable cup that sufficient hygiene facilities are made available to clean them between use. Failure to do so may increase the risk of moulds and bacteria growth and cause instances of food poisoning. Consideration should be given to a lower levy for compostable items, as whilst not 100% environmentally friendly, neither is cleaning a reusable cup which requires energy for heating water and detergents, as compostable items are more environmentally friendly than 100% plastic single use cups. Compostable should be afforded a lower levy to aid transition towards the circular economy.
I would like to see investment in infrastructure that cafes and restaurants can all avail off. Joined up thinking would be great here, instead of all the cafes having to provide solutions individually. Some cafes I speak to are really supportive of reusable cups, and some have asked me not to bring my cups into them. There should be more information for businesses owners (maybe included in the HACCP Training, or through REPAK) to explain why this is so important, otherwise there will be resentment). For example, I get a coffee in a local cafe near my workplace and for years, I thought they were putting my coffee into my reusable cup directly, I just saw last week that they have been using a disposable cup in the machine and then pouring that into my reusable cup. Which is completely pointless. So they obviously, don't understand the point of reusable cups or what we are trying to do! I am really proud that Ireland is taking the lead on this issue. Thanks a million for making this happen!!!!!!
I would like to see price reduction on beverages if levied will be introduced
I would prefer to incentivise reusable cups by offering a small discount to consumers when they bring their own. Some cafes did that before the pandemic.
I would rather think that introducing a deposit / returnable cups might be a better idea than introducing a levy because people would be more interested in taking back their money from the deposit than paying more for the levy. Or at least (because this system is existing), talk more about this so that people are aware that it exists.
I would support the banning of single use cups.
I would urge the banning of disposable cups - at least to the greatest degree possible. If it's not possible, then there should be the strongest possible disincentive to use them. The behaviour change is urgently needed.
I would use a scheme like 2GoCup if this was brought in.
I'd be more likely to use/bring my reusable cup if there were spaces to wash it available in cafes. Having - for instance - a drink containing milk and allowing the milk residue to sit on the cup means it's unusable if you purchase a second coffee in the day if you can't wash it. Similarly leaving a half finished coffee in the cup can cause issues. The best solution is a cup that you don't need to constantly remove from your bag at home to clean, because it increases the likelihood of forgetting to bring it.
If a cup is bio degradable it shouldn't matter if it goes to landfill or compostable waste as it is bio degradable - it's ridiculous to not exempt those cups if both the cup and lid is bio degradable. If this is NOT a revenue generating scheme then its aim should be to remove plastic and non-bio degradable materials from landfill. What are the funds that will be raised going to be spent on? Renewable energy or most likely pay increases for politicians? How about tourists? It'll devastate the small coffee docks/shops as people just grab a coffee if passing - you don't always plan ahead and carry a reusable cup which isn't convenient. I have several reusable cups and they are a pain to use and clean - I do however adjust my purchasing to shops/docks that use bio degradable cups and lids when I have a choice. That should be phase 1 and see how impactful it is.
If a cup is fully compostable the levy should not be applicable at all. There is compostable takeaway cups available. Over all what will the money the levy be used for? This should be ringfenced. Can this be explained what this additional tax will be used for now? This needs to be clarified in an open forum!
If it changes consumer behaviour (as environmental education and not just for coffee cups) then it's a good levy. If we can use the initiative to "Nudge" consumers along an environmentally friendly path and thereby influencing suppliers / retailers / manufacturers to be more responsible - I commend the levy. Otherwise it's just a publicity stunt for the govt.
If levy on disposable cups are imposed, the coffee shops should have a washbasin or option to wash the reusable cups.
If the changes were to take place premises would have to offer glass or Delphi cups if a customer was staying on the premises.
If the cup is compostable I don't think there should be a charge. I used to bring a disposable cup before Covid but since then for hygiene reasons I prefer a disposable cup.
If the levy comes in, I will stop buying coffee as it is expensive enough as it is. I also would not buy coffee as I think that it is unhygienic for people to use re-usable cups in retail outlets as the cleanliness of the re-usable cups cannot be verified.
If there was a total ban we would all bring cups. To levy it is a good start - it's improve waste of shopping bags

Do you have any other comments in relation to the introduction of this levy?

If you are away for the day and have your cup then that's fine, however limited facilities in place for washing cups when in transit

If you travel a lot carrying around a cup is a hassle. Just not going to do it. So I would pay a small fee.

Ill conceived and punitive to the consumer. It is not practical to bring a reusable cup everywhere you go as it doesn't fit in your jeans or jacket. Also taking a used cup home with me from work has been a nightmare with lids coming off and ruining my bags. I really don't see how this will change behavior, it will only punish consumers who have little in the way of options to avoid this additional cost. Takeaway boxes, newspapers, plastic drinks bottles, aluminum beverage cans, plastic food packages.... Why are these not subject to the levy? Probably they would have taken the shine off of this vanity project.

I'm supportive of this measure. Please don't delay in implementing these type of measures. We're moving far too slowly in incentivising more environmentally friendly changes in behaviour

I'm sure the Levy will come in regardless of many comments and opinions, however, I would suggest that that Levy fund goes into placing the correct bins on the high street in every town and city in Ireland, for (regular waste/compostable waste/recyclable waste) to normalise recycling and encourage real change, to enable the public who really want to help the environment, because most of us do! Along with more marketing campaigns in national media to educate the public where to put waste while out in public! thank you for reading this.

I'm sure this is an issue but would like to see this logic extended to other common disposable items & banning filter cigarettes for instance, which contribute to plastic waste (the filter is plastic), litter, and make cigarettes seem healthier without making them actually healthier.

I'm very pleased about the tax on non-reusable cups. However, I have searched online and in shops for reusable cups, finding them expensive - €20 plus which could be a disincentive for some people. I am happy that my husband found one in Dunnes Stores for €3 recently.

I'm wondering if giving exemptions if others can prove they've made strides in other areas e.g. owning an electric car, using public transport etc. Although it may encourage others to buy electric cars or use public transport, that may not be enough to encourage them to use reusable cups - maybe along with the levy?

Important to communicate reason for levy including the impact of a disposable cup, from manufacture to disposal. Also important to highlight compostable cups not the solution as still manufacturing cost and most end up in the wrong bin.

In part of this conversation ensuring that we highlight customers can (almost) always 'sit and sip' using normal ceramic cups in cafes and restaurants - not bringing a re-usable cup doesn't mean not getting coffee, but might mean choosing to sit and drink the coffee or stand at an espresso bar etc.

In some ways I support this. But I think Irish people don't respond well to be penalised for their behaviour and may see this effectively as a tax. I would like to see a more incentivised approach such as offering decent discounts for people who bring their own cups. Many cafes still won't accept them, let alone offer a discount. That should not be allowed.

Incentive shops to offer ceramic cups instead of takeaways cups in places where there is no need e.g. indoors at Ardgillan Castle where staff default is put food and drinks in disposable unless you ask. A levy is not enough you may need to ban the use of reusable and put a penalty on supply chain as well as consumer. Similar situation with vaping industry disposable should be ban

Insist on having a ceramic or glass cup, I don't frequent or purchase from businesses who only serve in non-recyclable/reusable containers.

Instead of charging and making money of it, why not ban disposable cups? And if this not possible maybe reward people that use reusable ones getting free beverages, like a loyalty card or something

Introduce a two-tier system for single-use coffee cups. A higher tier for disposable cups that go to landfill, and a lower tier for those that are compostable. It will encourage at least some positive change amongst hard-to-reach sectors.

Introduce asap. Also make cafes pay for disposal of coffee cups instead of public bins.

Introduce it asap, single-use plastic is a disgusting waste

Introduce the levy - great. However, the following behaviour changes are much more important and should be considered in its design (rate and exceptions): 1) Drink less coffee - it is primarily an addiction, one that drives environmental damage and labour exploitation around the world 2) When we drink coffee, drink espresso - most of the environmental impact comes from the milk, the portion size, the toppings, the stirrers, etc. 3) When we drink espresso or other coffee, drink it at the place of sale, not takeaway - this means supporting our SME cafes, bars and restaurants, which provide a range of social benefits such as toilets, food, social interaction, etc. This also means supporting local communities and neighbourhoods, canteens at workplaces, etc. Then we can all enjoy good quality coffee in a real cup with friends, family and neighbours in a relaxed way, contributing to our mental health, our quality of life and the environment. In practical terms: 1) lower levy for espresso, or levy as % of price 2) planning regulations and business supports should encourage real cafes with adequate seating at every train station, business park, airport, shopping street, shopping centre, etc.

Is it a good idea

Is the levy for reusable containers and not just for coffee? The majority of coffee cups are 100% compostable and biodegradable as opposed to plastic containers.

It cannot come soon enough. The consumption of single-use coffee cups in this country has got out of hand

It feels like simply more revenue raising against it is not the consumer's fault; the majority of current takeaway cups are not recyclable or compostable. By charging the consumer directly, where is the incentive for manufacturers to start making recyclable cups??

It is a good idea

It is a good idea and must be done. See impact of plastic bag levy

Do you have any other comments in relation to the introduction of this levy?

It is a great idea. I worked for a multinational a few years ago and they gave every employee a reusable cup. No more disposable cups in the office. It soon became the norm that everyone brought their cup with them to the canteen. I will start to bring my own cup to coffee shops.

It is a long time coming

It is a small start towards a circular economy, but important and valuable initiative to prompt behaviour change and consciousness of resources and waste involved with single use products

It is all disposable cups including soft drinks from take away chains are the same type of cup and cause the same problems in recycling included.

It is essential to introduce a levy that is large enough to work. There is simply no excuse for disposable cups any more, given their appalling effect on our environment.

It is important that this revenue is genuinely kept separate from revenue stream and that the public is made aware of how it is being used.

It is long past time - Ireland should be a leader in this respect. Perhaps 'to-go' is not a viable business model, and good riddance.

It is purely a revenue raising measure. It will start off with a small cost and increase once introduced. Its just another tax. People will be putting their own dirty cups up to the machines increasing contamination risks making the process unhygienic.

It is ridiculous initiative that is trying to solve a problem that does not exist. Because a cup is 'reusable' does not automatically make it more environmentally friendly. Washing the reusable mugs with hot water and soap has an environmental impact.

It is something that needs to happen. Regardless of how difficult or uncomfortable it will be to get used to it. People will adapt and the impact will be huge.

It is very welcome. The deposit system in TCD is 1 euro per reusable cup. You can hand it back straight after drinking and get your euro back. But it's not well advertised and unless you ask for it, you get the single use cup.

It is vital that we make the necessary changes NOW

It may be unpopular, and I may not like it, but the bag levy was a qualified success removing the build-up of pollution and effecting behavioral change. It is worth bringing into force, but in order to be effective will need to be applied to all beverages, not just hot ones. I also suggest there should be a lower levy for compostable containers - suggest 50% of the "normal" rate.

It may reduce the amount of coffee sold and therefore lead to closures and loss of jobs .Coffee shops should have large bins outside shops to encourage collections of the biodegradable cups. Onus should be on the coffee shops.

It must be kept clear that the cup is an extra cost and not absorbed into the cost of the coffee. It needs to be a conscious decision to buy a cup and not a default charge. Cups should be available for customers to pick up before they reach the ordering area so they actively have to pick a cup, either a cup for life of a single use one.

It needs to be done

It needs to happen, nothing worse than drink out of a disposable cup.

It should be a discounted coffee with reusable cup of 25c and normal price as is. Cost of living is too high as it is surely making a saving with a cup rather than punishing people for using disposables is better. Some people won't be able to carry a reusable cup (mobility issues or needs full time care etc and will just want a coffee to get out of the house. Younger generations don't believe in using a bin maybe implement fines for dumping cups instead like they have done with chewing gum.

It should be higher!

It should be mandated that retailers must always provide the option of using your own cup, many don't allow this for their own convenience and will just charge the levy.

It sounds good. Go for it.

It will damage the business of small coffee shops who already have small margins and have had challenges through covid

It will not discourage people it will just raise the price of coffee in an already thought time. The opposite should be done, incentives for the use of a reusable cup.

It will not work but it will merely reduce the purchase of takeaway beverages

It worked for plastic bags, let's get it in place ASAP

It worked with plastic bags, it will work and eventually there should stop the sale altogether

It would be a welcome initiative

It would be helpful to have stations where you can wash your reusable cup (think I saw some in UCC or another university, on their twitter). Also cafes having signage that would encourage the use of a reusable cup, especially a note saying they would rinse it before/after

It would help to suggest to vendors to reduce the base price of the drink by ~20c for consumers to see more benefit of the introduction of the levy, as consumers who do use their own reusable cup are currently getting discounts in many places. Overall I think the levy is a good idea that will have a lot of benefit

It's a crisis. Make it a big levy. Just do it.

It's a fantastic idea. It worked with the plastic bags. Push forward and reduce the waste!

It's a good idea to reduce waste and prevent litter.

It's a good idea, the same as the plastic bag levy

It's a great idea

It's a great idea as so many people use disposable cups as takeout. There are plenty of foldable cups to use instead that can be reused.

Do you have any other comments in relation to the introduction of this levy?

Its a great idea bring it on - like plastic bag levy. Look how well that worked. Perhaps some of the marketing could focus on encouraging us to slow down, sit down and enjoy the time out for the cuppa from of a non takeaway cup/mug.
It's a great way to reduce the amount of paper cups we use I think the amount we use is 8million per year
It's a question of changing people's values
It's a very good idea. It works well in India. Chai cups made of clay. Perhaps in Ireland, veg based compostible cups and increased compost bins. Or re usable cup stands, leave yours and pic up another.
It's about time
It's about time to get rid of these coffee cups! It's an awful habit. Why would you drink a coffee while walking? It's much nicer to sit down and enjoy a coffee in a nice coffee shop or bakery.
It's about time.
It's badly needed as it is one of the most common sources of litter on our roads
It's fantastic. Please implement it ASAP
It's highly necessary to remove disposable cups from our economy.
Its just another thug like regressive tax from a party of useless virtue signallers bullies that is a body blow to consumers and will of course put businesses out of business. Only a virtue signalling clown like Ossian Smyth would imagine that replacing paper cups that are recyclable and are often compostable and then replacing them with plastic cups derived from fossil fuels with a hugely higher fossil footprint that will end up in landfill is a good thing! The Green party is a virtue signalling party and this regressive tax will be of zero benefit to anyone. I look forward to them being dumped out in the next election
It's more nanny state, most disposable cups are biodegradable. It's just more government and the green party sticking It's nose in where its not wanted.
It's needed and at a rate that people notice. Restaurants/coffee shops and the majority of hot beverage drinkers need to really notice the difference on the cost for them to change. Things have gone backwards a lot since covid.
It's needed.
Its not a levy that is required. A token levy won't make a difference to most peoples' habits. Disposable cups should just be banned outright. The amount of people who order coffee in a takeaway cup and then sit down in the cafe with it when there are actual cups available is just beyond disgraceful. Just don't give people the option.
It's not just inconvenient or forgetting - it will not always be reasonable or feasible to have a cup with me. Additionally unless coffee shops are bing compelled to either offer washing facilities or wash my cup - this will also be a barrier.
It's ridiculous that it has taken this long to introduce when it's an obvious and straightforward measure.
It's the right thing to do. There is far too much waste and this is a simple measure. I have got into the habit of bringing my keep cup with me when I'm going for coffee and having one in work. It's a small but veru significant culture change. Please bring it in!
I've often tired to use my own cup only to be told that the company don't allow it
Just do it - we have a charge for disposable cups at work and it has been highly effective at reducing usage of disposables
Just do it already! Thanks
Just get on with it please
Just like the plastic bag levy, it really improved the mindset.
Leave the coffee drinking public alone we have few luxuries in life. This is a very small luxury. Go after big industry who pollute our rivers and streams and landfill.
Levies should be imposed on all single use packaging. Single use should be banned in as many instances as possible. If the levy is too low it will not effect behaviour. While separating the levy out has its advantages, many food businesses are not encouraged to offer reusables...they can just say the levy is out of their control and, particularly if the levy is low, customers will just pay and not charge behaviour. The messaging needs to be very strong.
Levy is a push coming from nonscientific-based ideas, it sounds virtuous but it is just noise. It is proven a paper disposable cups (especially recyclable and compostable) are greater solutions for the environment than multiple-use cheap plastic with a short span of life. With this directive, our roadsides and landfill will end up with more plastic. We recently banned plastic straws in favour of plastic ones but with cups, we seem to think backwards.
Levy should be more. Also levy the cup lid and paper sleeves.
Levying a paper cup is only taxing consumers when there are paper products than can be recyclable and there are compostable paper cups on the market.If we require all shops to use these and not PE ones and also having bins to put these products into is a much better way of going about a change.
Like the plastic bags bring it on .I am a volunteer that has to pick up loads of the cups thrown from.cars
Long overdue
Lots of business use compostible cups and there should be an exemption from the levy for more eco friendly type cups. People will not always remember to bring a cup with them and so at least if they have a single use cup compostible ones are better. Applying the levy to all take away cups gives no incentives from retailers to use more expensive eco friendly ones. Incentives like a discount for using a reusable cup would be better. Try the carrot not the stick approach
Love it!
Make it the exception to get a cup, like the plastic bag levy. Make it clear that 20c is a levy on the disposable cup.
Make sure that shops allow the use of a reusable cup, as many may just raise the prices and not allow customers to use their own cup, as most shops at the moment do not allow customers to use their own cup.
Make the retailers switch si consumers have no choice in the matter it's for the climate and our health in the long run its NECESSARY
Make the reusable cup cheap

Do you have any other comments in relation to the introduction of this levy?

Many cafe owners say it would be simpler for them if disposable cups were banned outright
Many of these questions are irrelevant to those of us who very rarely buy take-away coffee & bring our own cups when we do. I think 20c is too low to deter use. It should be 30c but that was not an option which you provided. This survey (as all surveys) would have benefited from being piloted first. It assumes we all regularly buy take away coffee & doesn't therefore give a clear picture of consumption.
Maybe a separate levy for the lid? There should be clear instructions on all cups how best to dispose. If not printed on cup, it should be displayed at outlet.
Me money will drop to nothing man
More recycling bins on public streets, most in my area are not.
Most adjustments to mitigate climate change effects fail to address issues around disability. Most legislation is able-ist.
Most cups are biodegradable. Initiate that all cups are required to be this instead of over charging the customers
Much needed initiative
My coffee purchases are random and in different locations. I just can't carry around a reusable cup for the odd chance I buy a hot drink. This will also discourage retailer from stocking more expensive compostable cups.
Need to ensure hygiene standards as some people don't clean their cups in between drinks
Needs to be an additional charge not a discount
Needs to be done as some one who partakes in litterpicks disposable cups are one of the many items we find loads off and that is away from main place they are sold
Needs to be implemented asap.
No
No
No
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No
No
No I think it's a great idea. Look at the success of the plastic bag charge. If we could also extend this to cars in the form of a congestion charge!!
No I think its the right thing to encourage waster reduction
no inconvenience for me, im a convinced eco person and I have been using reusable cups , bags etc for years
No -it's a great idea, and overdue! Look back at how quickly Ireland responded/adapted to the plastic bag levy! Just do it!
no levy should be applied to customers purchasing coffee in Compostable Cups
None
Not actually a sustainability measure at all. Will mean more plastic and other materials with a higher carbon footprint.
Not needed at all
Not sure if a levy is the
Notwithstanding the comment above there will be revenue from this measure and I hope this will be ring-fenced to be used for environmental measures.
Now do allowing upcycling and repurposing from local authority recycling centres.
Often in coffee shops, particularly in chains, you are given a single-use cup by default. I was caught out a few times by this, but now I always ask for it in a mug, which I shouldn't have to really.
only barrier for me to using keep cups is washing it out after use/before next use if out and about.
Only the ban of all disposable cups will truly effect change
Our campus, University of Galway, has a deposit and return scheme but there are difficulties with the additional administration of collecting and returning deposits. This may be an obstacle to wider adoption in commercial settings.
Outlets should provide returnable cups - vyal system.
Overall I support it but generally think that household waste isn't the key driver and having more public recycling bins where people could safely dispose of their empty coffee cups would be better. Or even doing both.
Overall something needs to be done to provide for the washing of cups if bringing your own is the way to go. I am most likely to have more than one hot drink and the second one is where it gets tricky. My local coffee shop is take away only and there are no toilets so no where to wash a cup. Also it isn't always reasonable to carry one, so more should be done with the compostable options as I understand a lot of these aren't actually being composted.
Packaging that is 100% plastic and/or largely plastic should be levied and not paper coffee cups
Paper containers without plastic coatings are compostable and should not be levied. Newly served plastic lids and/or 900ml plastic containers should be levied. Commonly used plastic or glass containers should be standardised and made widely available for sanitisation and reuse (circular sustainability).
People are essentially lazy and will want to not pay. There is no need for a levy, simply faze out the paper cups and encourage either porcelain in shop, or customer supplied re-usables. Then there are no issues

Do you have any other comments in relation to the introduction of this levy?

People are lazy and convenience always wins, despite cost. In an ideal world plastic would not be sold and everything would be biodegradable of sustainable sources so that even when people who don't care about the environment (ie the majority of people) do not have the ability to destroy it.
People are more accepting of taxes like this when the money is ring fenced for something. Whether the ring fencing is possible or not, the effect can be achieved by describing the levy on receipts and in all communications as a means to pay for the waste created by single use cups would increase the effect. E.g. 'single use waste charge' or 'pollution charge' on receipt beside levy price.
Perhaps the phasing out of the disposable cups can be considered in 1-2 years as a price levy would become normalised over time as people get used to paying it. The roll out of reusable cups must be encouraged to the general public and incentivised for cafe shops.
Place it on manufactures of non-reusable cups as well. To reduce the cost of reusable cups bought in Ireland.
Plant based milks are better for the environment. Remove the extra charge that all cafes use on these alternatives
Plastic bag levy worked very well I hope this has the same impact. Would support levies on other single use items to discourage their use - but also ask government to make it more difficult for producers/manufacturers to put single use items on the market if there are alternatives
Please concentrate all promotional material to over 20 age groups. Generally speaking younger generations will generally adhere to the rules.
Please definitely do it. Outlets should also display clearly whether their disposable cups are compostable or not. Please incentivise circular schemes, where you can 'borrow' a cup for a deposit and return. It is the ideal solution to the problem of forgetting a cup.
Please don't pursue cheap revenue raising exercises when there are more serious issues around sustainability and the environment to be addressed
please get moving with this initiative ie legislating for this single cup levy It would be really helpful if you (Dept of Environment) would include your target dates for legislation and implementation of this EU directive on this consultation. Why have you not included it?? please add it in or find some easy way of letting us (the citizens) know when hthis will take effect. please hurry up!!! This is only 1 small initiative - we need lots more.
Please get on with it
Please get on with it!
Please hurry up with the levy, it is long overdue.
Please implement as soon as possible and extend to other single use plastics. Build on the success of the Plastic Bag Tax. Progress on removing plastics from the environment is far too slow.
Please implement asap!
Please introduce as many measures against single use materials as possible. We have no time to waste. Thank you.
Please introduce ASAP. People think cups are made from paper and are recycles. Huge lack of awareness out there.
Please introduce deposits on all drinks vessels: glass bottles, plastic bottles, cans, coffee mugs
Please introduce itâ€ we need people to stop relying on single use items that pollute the country!
Prior to changing to reuse cup, I felt I had an entitled to use a disposable cup. It is a poor mindset and needs to change. If I can change then so can anyone. This is a long time coming and needs full support. Thank you
Really not though out properly in its current form, the water uses to wash the reusable implements or the use of Hot H2o which often caused plastic to breakdown causing leaching of plastics in highly toxic & has not been factored for.
Really support this levy, we need massive change in the area of waste and littering in Ireland. I think this will be a 1degree turn in a better direction.
Recommend testing using a randomised controlled trial
Rediculous levy. things are expensive enough at the minute without this.
Retailers are not to get the consumer to absorb this which I am afraid will happen! Currently use a reusable cup and not all retailers offer it or if they do they don't promote it which is shocking. Given the cost crisis some will see it as a way of getting back some costs !
Retailers may describe disposable cups as reusable to avoid charging for them. Enforcement will be required. If permits or licence to operate takeaway sales are required, link those to compliance. Provide a means for public to complain or notify enforcement agency of non compliances. Takeaway sellers to provide waste bins.
Retailers should be encouraged to take re-usable cups and not give the health and safety reason for refusing them
Retailers should be open to washing or rinsing cups for consumers. If you are on the road and have brought a travel cup with you that you have made at home, when you stop again and want to use it at a petrol station etc there are no facilities for washing the cup and some retailers will not wash teh cup for you. So you would need an extra cup in the car. This would put people off using them.
Retailers should be responsible for cleaning up cups that are littered
Reusable cups should be sold everywhere and cheaply
Schemes to borrow a reusable cup would help - workplaces could make arrangements with nearby coffee shops and return cups later in the week etc.
Set out clear details about the cost of the coffee with a reusable cup / disposable cup Set out clear details on the benefits of using reusable cups (amount of plastic/rubbish being saved from going to landfill / environment etc.) To be set out at all areas where disposable cups are on offer.
Shops using tge reusable cup ypu provide. Hospitals, successful time for peolpe to remember to bring reusable cups.
Tourists, i feel cost of tea coffee is much higher than last time i was in London for example, price have gone up since this is

Do you have any other comments in relation to the introduction of this levy?

now adding to the cost, it could end up cheaper to have a pint, not acceptable really where it is already so expensive to holiday in Ireland.

Should apply to all single use items. Not just cups. The amount of waste in society is unbelievable. If I get a burger in supermacs, it comes in grease proof wrapper, then put in box then a bag before being handed over. The box and bag, clean cardboard and paper, are discarded seconds later. Totally unnecessary. This should be illegal.

Should have been introduced years ago!

Should single-use disposable cups should be taken away as an option altogether? The go-to option is a ceramic cup for sitting in or a bring your own reusable cup for take-away. If you don't have a cup then you can pay 60c or a euro for a disposable cup. The shop should have the facility to dispose of the cups appropriately also. The shop/cafe should have a single reusable cup washer too. Gov incentives/support should be given for these options so the expense isn't totally on the shop/cafe owner. There needs to be discussions with the producers of the items in the first place because if you're not purchasing them but the company just sells them elsewhere the move is nearly redundant. You haven't tackled the producer of the single-use item. The consumer is bearing the brunt of the carbon footprint and waste yet again but the producer is getting away with no penalties or levies or even incentives to move to greener options. A more open discussion with the producers/industry needs to be had.

Shouldn't apply to compostable cups and lids. Should only apply to single use.

Simply don't introduce it.

Since Covid-reusable cups have not been encouraged by coffee shops. Most coffee shops want you to only use their reusable cups

Skerries Tidy Towns has been promoting the use of reusable cups in the town since 2015. Although it has had the support of all the coffee outlets in the town, most of whom give discounts on reusable cups it has been very slow to change habits, particularly since Covid. A levy of 30 cent at point of sale on ALL single use cups for both hot and cold drinks could see effective and swift change similar to plastic bag use.

Social media campaign showing 'trendiness'/ease of reusable cups

Some cafes are still resistant to accepting reusable cups

Some educational facilities still using plastic cups. No recycle facilities for these. Cups non clearly labelled recycle or not recycle = public confusion

Some incentive should be provided to make it cheaper to buy a reusable cup - for example ZERO rate the VAT on this item - in this way over time people may have a few cups, like one at work, one in the car and one at home

Some people have a loose understanding of what constitutes a clean cup.

Some reusable cups are too small for regular size coffees.

Some vendors believe that it is unsanitary to take a non clean cup from somebody as it may cross contaminate. what happens if the reusable cup breaks/cracks while being filled - who pays/ insurance

Sooner the better, not only as an environmentalist, but as someone who volunteers for tidy towns and has to pick up the littered cups all the time!!!

Sorely needed. The higher the better.

still need to mitigate against cafes giving out free or selling cheap plastic cups that are theoretically 'reusable', but in most likelihood, won't be reused. There must be value assigned to reusable cups that is greater than the levy. If there is no value attached to free plastic cups, we will find these cups littered or thrown away.

Strongly in favour - look at the change from charge plastic bags

Strongly support the introduction of this levy.

Takeaway beverages are luxury goods, the negative effect on the environment through litter must not be accepted, the levy should be set at a level that will make carrying a reusable cup worth it. Vendors should be encouraged to provide cup cleaning facilities

Takeaway cups are offered even if the consumer wants to sit and consume the beverage on site. Even outdoors I would prefer my on-the-go drink to be taken at a picnic table with washable ware from the outlet. More outlets should stop offering takeaway single use containers as the norm. My house is filling up with reusable cups, people always forget to take them. My other concern would be drive through takeaways - how can you hand in your cup for filling etc.

Thank you for this survey.

Thank you so much for raising the cost of living even more!

Thank you to the community volunteers of Conscious Cup Campaign who led the way since 2016

That's a wrong approach the government takes. Need to provide recycling facilities; get consumers pay deposit for all purchases that come in a glass bottles, plastic bottles, plastic cartons (like milk, juices, etc). Paying extra i.e. 0.10 or 0.15 per unit bought, consumers will intend to recycle and bring it back to recycling stations. Kids can do that and keep the money as their pocket money; all those poor people/homeless would have a job to do - clear the city by collecting what can be brought to recycling stations and get cash in exchange rather than now sitting with a hand open and waiting people to give a penny. Why Europe is cleaner than Ireland? Because that's what Governments did. DEPOSIT stations is a must. Sometimes for me being Lithuanian - feels that Ireland is far away being European countries when there are no laws/no charges for things that can be deposited/recycled, etc.

The cost isn't really a factor. It's how inconvenient it is - a plastic bag can be kept at your desk, doesn't need to be washed, etc.

The cost should not increase. It should be a reduction for those with own cup. Before Covid I used my reusable cup almost always.

The framing of this campaign will be important as with all environmentally related campaigns. Collective responsibility to make shifts in our behaviours to reduce avoidable harm to the natural world is something people should want to do, it is a

Do you have any other comments in relation to the introduction of this levy?

positive thing. This is a nudge to help people make one positive choice. We should never have been producing the amount of waste we are faced with. New lifestyle habits that are protective of the environment are the ones we should have been cultivating all along.

The Government should use funds raised from this levy to help Irish businesses that produce reusable cups so the profits made don't leave the country.

The incentive cost needs to be higher and the levy use needs to be clear - what sustainable project will this money be put toward?

The levy can be introduced with cleaning station in strategic places such as train station, in coffee shops, bus stops etc..

The levy HAS to be kept separate to the cost of etc a latte at €3.20 a consumer who brings the reusable cup still gets their 20c/10% off. If not then the price should be €3.40 etc. A hidden cost will damage businesses

The levy is better coupled with making reusable cups more accessible. Reusable cups are an investment and usually expensive so this levy could punish those who can't afford a reusable cup. Naturally providing free reusable coffee cups defeats the purpose as people may be less careful with them and forget to use them when they themselves haven't invested in them, but maybe prices could be lower.

The levy is not covering enough single-use cups. The loophole is too big. All once off / take-away cups for any beverage sold by any business type must be included. The levy is too low in value to make a different. Retails / businesses need to disclose the levy charge as a separate charge in billing. Cups sold in bulk, e.g. for water fountains in work-places, must be included.

the levy must be high enough to influence behaviour change, already coffee costs a lot yet people are unwavering in the devotion to it, an extra 20c for those who are already spending 3.70 on their flat white with oat milk will not deter, it might work to start at 20c during a teething stage but once everyone has gotten used to bring their cup with them the levy could be raised. Work with cafes to incentivise selling good quality and attractive coffee mugs/flasks, as the cheap ones are crap and will be thrown in the bin after a few months of use. I have used the same insulated travel mug every day for three years, because it is good quality, its nice to look at, its the perfect size to fit in a car cup holder and it never spills. It is so important to have a good alternative and not just a financial deterrent

The levy must be high to make behavior change. A similar scheme to the "2 Go Cup scheme" should be explored and rolled out to large city and towns where clusters of cafes and similar businesses exist. I am aware the above scheme has a cost to the participating premises, this should be financially assisted through central funding generated by the latte levy, as the premises, should be awarded for promoting the scheme and celebrated for their participation, not dealt with another cost burden on their operations. All funds generated from the levy should be ring fenced for circular economy community projects.

The levy should be used to provide solar compactor bins and give the County Councils the extra requirements to facilitate in emptying them.

The plastic bag levy worked. Same should be done with plastic cups & all single use takeaway items to get people into the habit that it's better to reuse than recycle.

The proposed levy is unfairly penalising people that cannot easily carry a reusable cup around, or people in occupations where keeping a reusable cup satisfactory clean from the perspective of hygiene. Apart from that, the levy is manipulative and paternalistic in nature, and as such - in my opinion, morally repulsive, in spite of the positive intent behind it. Good ideas don't require external manipulation of Human behaviour.

The sick way the Irish government steal rob an just rape the Irish people is astounding While government Elite feather there nests With OUR hard work. The people of this country are about to retaliate

The sooner it is introduced the better. If the levy is set at a low rate then the dramatic change in usage which is urgently needed, will not be effective. People who are attached to their single use take away cup will just suck up the extra cost and continue without any thought for environment, landfill etc. Huge educational programme necessary around the resources that are needed to manufacture, package and transport etc single use cups and plastic bottles, both of which litter our towns and countryside and indeed the cost of removing these from our rivers and parks etc also needs to be highlighted.

The sooner it's introduced the better, far too many disposable cups used everyday

The sooner the better

The use of takeaway cups within cafes etc is also a big problem (i.e. where the purchaser intends to stay but still gets or is given a takeaway cup). I have been told on a good few occasions by staff in various places that they are only doing takeaway cups after a certain time. Washing up may be the issue!

There are more than enough alternatives for single use cups and the levy will encourage people to use them. It needs to be implemented for the good of the environment.

There are other areas you could go after instead of coffee cups. Most are now compostable and will breakdown in landfill. What about single use plastic glasses from pubs, clubs, public events, sporting events, concerts and gigs???? These are PLASTIC containers that will take hundreds of years to breakdown. This proposed levy is lazy and will hurt traders. It is different to the plastic bag levy because people don't need takeaway hot drinks but it is something they enjoy. People need to grocery shop. I see far more cigarette butts everyday than coffee cups, maybe you should go after those instead. Birds and animals eat them and they are not compostable!!!

There are too many plastic renewable cups being produced and often given out free in universities, workplaces etc. These are usually inferior quality and are increasing the amount of plastic produced - and most are thrown out after a few uses. Institutions could subsidise or offer low cost quality alternatives. I would worry this levy would cause existing discounts that many vendors offer when using your own cup would disapper, or cause stealth price rises.

There Has to be a charge. I bring reusable cup and servers wont use it..or make me pour from the paper cup into it..or do it themselves!

There is a valid reason for introducing the levy and I also think there should be positive reward for use in that the business have an incentive for customers to use reusable cups. I think there is a need for just as much postive reinforcement.

Do you have any other comments in relation to the introduction of this levy?

There is an inflationary crisis going on right now and a cost of living crisis, point this tax on hold until inflation is back under control.

There should be a deposit and return scheme for aluminium cans and glass bottles as well

There should be an initiative organised where one can purchase a quality reusable container at an affordable price. I was looking to purchase one lately (Frank & Honest) and the costs are prohibitive as it is hard to justify €15.00 whereas if there was a government sponsored container, it would (a) get the message out (b) remove that cost restriction.

There should be more facilities for compostable drink cups and all street recycling.

There's a danger of having a coffee outdoors if/when you forget to bring a cup because of the levy. Thus the retailers could lose some business. Retailer should offer a non-disposable option.

There's no excuse and this should have been implemented years ago. As well as an outright ban on single use plastic. You're not doing enough quick enough.

Think it's a good idea. A similar scheme could be implemented for plastic water bottles where you get the deposit back if you bring the bottle to a recycling machine as is done in Germany.

This current Government's best idea's. Good to see someone is using their brain.

This idea is long overdue. Thank you for introducing it. A higher levy will be a stronger influence for behaviour change. It will need buy-in from staff in take-away retailers and a strong communications campaign to win public opinion. There is also a need for more/better education about proper waste management & recycling, especially in public places (coffee shops, shopping malls, etc.). For instance, we need to help people know the difference between waste, recycling and compostable & organic waste. Sean Copeland

This is a crazy idea, I have watched the single use directive solutions in other countries which are great, but the plan for Ireland doesn't make any sense

This is a disgrace, and a money grabbing exercise. Why not introduce a levy to newspapers, disposable pens, single use nappies, or any other 'disposable' item. Paper cups are not the cause of accelerated adverse climate change. Maybe look at buses left running when parked, unintelligent traffic lights that force you to stop and waste fuel when there's no traffic or pedestrians benefiting from you being stopped. There are thousands of things that we could and should be looking at to reduce waste and increase efficiency, but charging people extra for use of a disposable cup is not one of them. What about disposable milk cartons! How many of those are sold each day - why not introduce a levy for that. Madness. Any politician who stands over this deserves to be rejected by the electorate at the earliest possible opportunity.

This is a fantastic idea and should be introduced ASAP to start the changing of consumer habits.

This is a great idea. It should be a euro charge. Moreover, like in Holland, we should be encouraging people to sit down drink from a proper cup and then go. We need to move away from American culture. You never see anybody in Holland drinking from a disposal cup.

this is a great idea. there is no way people should be using disposable cups. they should either use their own re-usable cup, or hire a re-usable cup and drop it back (possibly for a charge), or just use an old fashioned actual cup and have to drink the beverage on the premises. Or maybe take away an old fashioned actual cup, but paying a hefty deposit, ie a fiver, which they would get back when the cup is returned. disposable cups are unnecessary and very bad for the planet.

This is a pure revenue collecting exercise by the government. Similar to the cup charge at concerts where no one at the end of the night returns the cup.

This is a reckless and unnecessary proposal, it puts public health at risk and is unnecessary as there are biodegradable alternatives.

This is a strong Levy to create awareness of circular economy bill to the public. It shows a clear problem in our waste system and can be tackled by our shared work. There is growing, practical deposit and return schemes becoming available which will help tackle this issue

This is a valuable initiative and a good consultation.. but there must be implementation of the policy. Who will see it through?

This is an additional cost that will be passed to customers whilst we are in a cost of living crisis. Other industries produce far more waste eg construction. Hospitality is just an easy target by the minister.

This is another nanny state so called Green agenda that will have the law of unintended consequences. On a public health perspective just think back 2 years what saved us from covid transmission? Yep the single use cup. Now you want people to bring in their own cups there is no check if these are washed correctly some of these will contain a transmissible pathogen the batista will handle these manky reusable cups the next cup they pick up the virus/bacteria will be transferred to that cup. The containment of the next "covid" will cost multiple times what disposing of a few paper cups will cost. Don't say I didn't tell ya

This is effectively raising the price of a cup of coffee in a homeless and cost of living crisis. These types of measures do not make me more climate conscious. Punishing the poor again while it's nothing to a wealthy person.

This is good idea! Go for it!

This is nothing but a money grab by the greedy greens who will be voted into extinction at the next elections.

This is really welcome. Well done

This is similar to the plastic bag levy which was a huge success. Takeaway drinks are an absolute luxury and this should not be forgotten. My worry about this scheme is that retailers will try to avoid implementation so it must be strictly enforced.

This levy is badly needed and I hope it is introduced speedily. I volunteer with a local tidy districts group and have picked up many a coffee cup. A particular issue that annoys me is cafes giving disposable cups even to people who are drinking their coffee on the premises, I hope the levy puts an end to this practice.

This levy is just a means of raising revenue, just like other taxes on cigarettes, alcohol, foodstuffs, energy it is about the bottom dollar for the government.

Do you have any other comments in relation to the introduction of this levy?

This levy is long overdue. I've been using a reusable cup for about 5 years now. There are really no excuses for people to keep using single-use disposable cups.

This levy is not the answer, it will merely reduce the purchase of takeaway beverages. But its knock on to retailers will outweigh its effect on consumers

This levy makes no sense and government getting environmental issues wrong again

This levy needs to be higher than 20c to really make people change behaviour. Shops need to offer deposit return service. And this levy needs to be applied to all takeaway food containers.

This levy should also apply to the wholesale selling of cups (ie, those bought for free use in businesses, festivals and events) as well as to cups used for cold beverages as well.

This levy should apply in the corporate setting where companies buy disposable cups for their staff in bulk...all in bulk purchases of disposable cups should be within the levy system to encourage the move towards reuse. If no, this creates a huge loophole.

This levy should be brought in with at least 12 months notice. 20 cent is too small to force significant change . If customers can't make behavioural changes then they should just 'drink-in'..which may end up in increasing purchases from the seller.

this levy should be considered against single use cups only, if you are putting a levy on cups, homework should be done and think of all plastics. or if you are going to introduce a plastic levy on cups, change the name as there is minimal plastic in single use cups!

This levy should happen as soon as possible and should be imposed at the highest feasible level to motivate change by the biggest number of people. A 20c levy will be a good signalling policy to remind people of the need to use a reusable cup, but may only motivate those who already care about doing so. A higher levy should be considered given the fact that takeaway beverages in disposable cups are a luxury and wholly unnecessary. that said, this is an extremely challenging time for the hospitality sector and many cafes are at risk of closing. It will be important to ensure the sector is supported in implanting this policy and every effort is made to prevent loss of business.

This must come in ASAP. The amount of one-use cups is dreadful in Ireland these days after Covid. The environmental damage is very high.

This needs to be implemented asap.

This should be extended to takeaway food containers also.

This will achieve nothing - DCC is filthy due to privatization of bin services fix this rather than adding to costs for consumers and businesses in what is already a high cost economy

This levy also apply to the wholesale selling of cups (ie, those bought for free use in businesses, festivals and events) as well as to cups used for cold beverages as well.

Thought needs to go into how this system will work at events.

To come up with different material for cups and lids

To encourage people to purchase reusable cups they could be at 0% VAT. Reusable cups should be available to purchase at every place where beverages can be purchased. The Reusable cups should also be plastic-free. I use a bamboo one that is very sturdy and my hot drinks taste nicer when drunk from a bamboo cup than a plastic reusable one.

To say that this is not a revenue raising measure is just an out right lie. Or better yet, if this introduced why not show us where the money is going? If it's truly about the environment then we would like to see the recycling amenities greatly introduced around Ireland. The cups aren't the problem because most of them now are compostable. The problem is we don't have the services to recycle our waste properly. So maybe instead of taxing everyone and thinking that's the solution, look at how we can improve our facilities and see the difference now. People are well aware of environmental problems but what can we do when they're only 1 option.

To say this isn't a Revenue raising measure is being completely disingenuous. The government are crushing people from all sides with additional costs that as per usual will effect people on a lower income far more. All the so called green taxes have next to zero effect on the environment or climate change but the combined introduction of all have a profound effect on people with lower incomes. It was always supposed to be the case that the government were supposed to act in the interests of the citizens but this country has now become a place were citizens are subservient to the governments whims. This is just another attack on people already struggling with record costs.

Totally unnecessary

Tough on the homeless and other people in precarious situations.

unfair as I example bars/pubs will be able to sell drinks in, 'I.E festivals. imagine a 40000 event x 3 drinks is 120.000 plastic non compostable cups going to the bin. so the leavy seems to be really unfair for coffee owners /consumers

Venues not accepting reusable cup, reusable cups should be made from environmentally friendly / recycled materials, not from plastics that aren't environmentally friendly and take decades to break down

Very good idea. In Clontarf we use Vytal returnable cups/packageing which could be rolled out nationwide

Very happy with it. (Self)-Serving sit in coffee in disposable cups, as I see in the hospital I work in every day, should be made illegal.

Very positive and important step

Washing facilities are probably the most important.

Washing the reusable cup is the biggest challenge - before and after use - which discourages most from using it IMO

We are already crippled with levy's etc in this country and with a chronic rise in costs of living at present and hovering over us for the new year, people need to get a grip and remember any levy is seen by the public as a revenue raising measure.

We have to able to have facilities to wash reusable cups.

We must eliminate 1 use take away cups

Do you have any other comments in relation to the introduction of this levy?

We need drastic action to tackle these problems. Take-away coffee is a luxury item, and should be subject to a tougher approach.

We need it urgently!!

We need to deal with people who sit in and purchase drink in reusable. They should pay more.

We need to do this.

We were the first in the world to introduce the plastic bag levy. There was opposition to that, but it is now the norm and is accept. Introduce a cup levy as soon as possible.

what if there was a global pandemic and it wouldn't be advisable to hand reusable cups to servers. homeless people: good way to tax them (why think of all the money they don't pay in property taxes) temporary, you got 90% reduction in plastic bag usage, but the levy is there and goes up periodically. your wording above hides the fact that you don't plan to revoke the charge at any time Just "the revenue will disappear" and then you'll up the charge your survey questions are biased towards you getting a positive response to your initiative. roll on the next election

What will the levy be used for? Ring fence the proceeds for community grants.

When I am out and about I would not be in a position to carry around a reusable cup

When the plastic bag levy was introduced the public very quickly adapted. I feel the same would happen with single use cups.

Where there are already incentives to use your own cup, businesses should ensure that they don't raise the cost for customers that bring their own cups

While I agree with the concept I wonder how negatively this will impact the small independent cafes where a customer may chose to forgo a spontaneous or opportunistic coffee or tea because they don't have a reusable cup on them.

While I always use my Tidy Towns Reusable Cup I feel the Levy is essential to encourage widespread use. The volume of disposable coffee cups collected on daily litter picks is excessive. Staff in retail outlets must be trained and persuaded to promote the use of Keep Cups to their customers.

While I personally believe that 20c is sufficient to discourage me from using a reusable cup, I know that there is already a 20c discount for using a reusable cup in the majority of cafes etc. Perhaps there is room for DECC to go one step further and introduce a 30c levy? Re: communicating/implementing the levy, I think it is important to emphasize at every step and level that it is not a revenue raising measure. Supports should be made available for small, independent coffee shops and cafes. The levy will lose all support if such businesses say that the levy was a factor in closing etc. Grants for customer cup-cleaning facilities? I 100% support this levy and hope it is introduced asap.

While it is counter intuitive in mainland Europe, it is cheaper to drink ur coffee indoors in a ceramic cup than takeaway cups. Businesses should be encouraged to use reusable methods of serving food and drinks. Deposit schemes run by coffee shops are preferable to customers carrying a cup with them at all times, as this is unrealistic.

Whilst some cafes already offer discounts to people bringing their own re-usable, I think it is a good idea that the proposed levy would standardise that practice and bring it to the forefront in terms of seeing the charge on the bill, so that there is clarity for the consumer and a clearer incentive for behavioural change. I selected 20c as the levy in the question above as I would bring my re-usable cup even if there is no discount, but I am not sure what the levy would need to be in order to be effective for people with no prior commitment to reducing single use waste.

Why are compostable cups and plastic cups being levied the exact same charge? If this is truest about changing behaviours those providing compostable, recyclable items should not be penalised so ignoring this confirms it is just a revenue raising exercise. There is no evidence specific to Ireland which has been provided to date showing that disposable cups pose a significant littering problem, walking through many streets and being part of a tidy towns group I can confirm this is something we rarely pick up on weekly litter walks. This point has been ignored thus far. There has been no thought for venues who do not permit you to bring such items onsite, meaning consumer are being penalised financially through no fault of their own. Why not invest in compostable bins and more recycling bins across the country. Given the economic space we are in with rising costs and the negligible impact this will have on changing behaviours, similar to the redundant sugar tax which has in no way achieved it's objectives, is the plan here to crucify small businesses with take away coffee set ups, it the desire to see these businesses fail and employees on social welfare because it certainly seems to have been overlooked

Why doesn't the council recycle or compost eco friendly cups? Why is it that consumers have to pay? The cost of everything is going up!!!

Why hasn't it been done

Why is this taking so long to implement. It makes absolute sense.

Why not get rid of the disposable cup altogether, (unless it's a recyclable cup) or make the levy very high. People will remember very quickly to bring reusable cups! Or they will sit in and drink from regular cups. Having a small levy is useless. I know people who don't care about the levy and say they will continue doing as currently. We bring the reusable cup with us everywhere (car, shopping bag, etc). No problem now that we are in the habit of it.

Why not incentivise the provision of corporate sponsored reusable coffee cups? For example, allow a company such as Google or Facebook to issue branded reusable coffee cups to all their staff and give the companies a tax allowance for the cost of production. Or encourage coffee retailers to sell reusable cups which can be sold at a reduced cost so that people can buy them and reuse them. This could be coupled with a refund if a cup is damaged / broken and needs to be recycled again through a coffee retailer such as Butlers or Insomnia. Finally, place some responsibility on the shops / retailers who continue to use disposable cups by introducing a fee or a fine when their branded cups are not disposed of correctly and instead create additional litter on the streets.

Will businesses be required to offer customers standard mugs if they are having the beverage to drink on site? A number of coffee establishments might offer disposable cups even if sitting in or if dishwasher is broken. Will the customer be penalized here

Do you have any other comments in relation to the introduction of this levy?

Will this levy only be required in certain cafes as I understand many cafes in Ireland now provide fully recyclable and compostable coffee cups and lids. In this event where would this new levy apply? The levy would be good to discourage incorrectly disposing of coffee cups in the wrong waste.

Would be great if as successful as plastic bag levy.

Would you be better pushing for compostable cups across the coffee industry. This would negate any health and safety issues as well as the environmental concerns

Yes it should be mandatory for all coffee shops to provide customers with a deposit and return cup.

Yes, see above. I own a reusable cup but never bring it with me to a coffee shop and only use it when making coffee at home to bring with me in the car. You didn't have never as an option to the question above. I also use compostable or recyclable disposable coffee cups so I do not see the merit in imposing a levy on these sustainable options. Organisations should be incentivised to use more sustainable options- and the reusable cup is in fact less sustainable, being made from components that are not suitable for recycling. Paper based disposable cups are in fact more sustainable. The government needs to invest more in the public infrastructure for composting and recycling.

you are basing this on information gathered in 2018/2019, the price of a cup has gone up nearly 50% since then, add in a cost-of-living crisis this is a revenue raising measure piggy backing off of a growing trend in the country

Your survey is broken - there are no visible answer options. Only blank selections

Appendix 2 – Comments from Retailer Consultation

Do you have any other comments in relation to the introduction of this levy?
A deposit and return system will not work for convenience purchases as most of these are impulse purchases. WOULD ONLY WORK IN CAFES THAT HAVE WASHING FACILITIES ON THE SHOP FLOOR.
A single use plastic levy in general should be brought in rather than targeting a specific business group
All this is another government idea that does not take the business owners into consideration! Complicating business and creating more work and more headaches for the retailers and small business owners! Governments role should be focused on making it easy to do business in Ireland not harder! But that's lost on the modern td's.
An exemption for compostable cups and lids should this be granted, and a funded educational program that customers can understand should be put together, and also waste management facilities should be made fully available so that proper segmentation is achieved. Finally, the timing on this proposal is so bad considering the crisis that business's are currently under.
As a small independent family run business we do not support this levy. We feel unheard and unseen. While we support the sentiment, we feel the insensitive timing with the current energy and staffing crisis, the reversal of the vat reduction and the levy itself is a death sentence to small businesses like ours. We have gone above and beyond to absorb the cost of purchasing compostable and biodegradable packaging at nearly 60% higher cost than and all plastic alternative. We offer a reusable cup discount, we offer reusable cups for sale and yet there are no waste solutions provided to our customers either on street, in their office or commercial waste services for our business to provide to prevent all waste being lumped together. If a compostable bin was provided on street and to business we feel this is a better solution. Instead of hitting small businesses like ours with the responsibility. We cannot justify purchasing a dishwasher, reconfiguring our space to fit one in, hiring a new member of staff to wash these reusables and the energy cost of running it. We strongly oppose the latte levy, even the name is ridiculous. Why not look at the infrastructure instead and take some responsibility as a government then punish small business who are clinging on for survival.
As a small takeaway coffee shop this is going to crucify us. We have paid a premium for composable materials from the beginning and separate our waste daily. We correctly compost hundreds of cups each week. We've never been rewarded for this. We've always been environmentally conscious. This tax is going to force me to stop using compostable materials and I'll now order cheaper fully plastic ones from China. We've already given discounts worth thousands of Euro to customers who bring their own cups over the last 5.5 years. We don't have space for a dishwasher. We can't hand wash cups for Health & Safety reasons. We have no room for storing hundreds of reusable cups. I don't see any levy on all the waste packaging that restaurants like [REDACTED] & [REDACTED] generate. They don't separate, recycle or compost any of their materials. All their waste goes into the black bin. Why isn't this a target? I've always agreed with the plastic bag levy. I think it was an amazing idea but the latte levy hasn't been thought through properly. It's going to make smaller business like mine LESS environmentally conscious. It'll damage our business so much. You'll loose more revenue from business closures than you will make from the levy. Rethink this or broaden your definition of 'waste' across all sectors of takeaway packaging.
As above only compostable cups should be permitted on the irish market, similar to phasing out single use plastic, no levy was needed to remove plastic spoons, knives, forks, straws etc. A simple ban is sufficient. A levy will increase cost to consumers during a cost of living crisis.
As above!
As above, this is a lazy haphazard decision. Increasing the cost to the customer while also increasing the rate of tax while also the cost of living is increasing and adding to a cost which has historically been accepted by the general public is going ot majorly affect and already hobbled hospitality sector. Businesses that have grown around ethical packaging will fall by the weyside as coffee based businesses move to using cheaper cups made from less enviornmentally friendly processes in an attempt to stay attractive to their customer base. Hoping that every member of public brings a suitable clean cup to the business is also farcial. We supply cups with lids that inform the customer of the heat of the contents, that are made to be safe to carry while containing 75c tempture. The comparision to the plastic bag levy is also just leading. there's a clear difference between these items.
As most business are already obliged to pay REPAK annual subscription fees, we already make a significant financial contribution to waste management and recycling nationally. Additional admin is the last thing small business needs right now. While the plastic bag levy was effective, it was a burden to implement and account for, and also a burden to comply with regular audits. We already use fully degradeable plastic free cups, and such items should not be liable to the levy. Perhaps it is worth considering making it compulsory for coffee customers to take their cups home, and place in their green bins, removing the obligation on retailers to provide waste bins. A public awareness campaign would make the levy more effective. Real effort needs to be put in to making the public more conscious and considerate of the environment.
As stated compostable cups should be exempt from levy, otherwise where is the incentive to use them
At a minimum compostable cups should be exempt from the levy.
At Minimum compostable cups should be exempt from Levy .
Brands with 100% Compostable cups should be excluded from this tax
Businesses in Ireland are presently consumed with regulation and regulatory requirements. It is a battle. Small businesses have officials visiting them from numerous public bodies. This cannot and should turn in to another significant burden on the business.
Compostable cups and lids should be exempt from the proposed levy. Investment in national waste management facilities using the revenue from non-compostable cups and lids. A national programme of education on waste management & proper segregation is needed.

Do you have any other comments in relation to the introduction of this levy?

Compostable cups should be excluded otherwise what is the point in promoting fact that they're compostable? Customers will query a charge on them
Compostable cups should be exempt - otherwise this will be seen simply as a revenue raising exercise. Why should a customer bother to go for compostable cups if there is no differentiation.
Compostable cups should be exempt from the levy
Compostable cups should be exempt from the levy. The failure of the State to provide a suitable waste management system to allow for the composting of compostable materials should not be forced back on the consumer in the form of a levy
Compostable cups should be exempted from Levy
Compostable cups must be used if reusable cups are not. Thus stops land fill issues
Cups suitable for compost should not be included
Customers will use cheaper plastic cups that are available for sale and not at all safe or appropriate for hot beverages. It will also see an increase in legal cases with claims due to spills of hot liquid. There is no reward for supplying compostable cups or lids, so why bother.
Don't add to an already over governed sector, put the levy on at point of purchase
Exception for compostable products
Exempting compostable cups from the levy would align with previous commitments from Government on this issue.
Exemption for compostable cups - use the money raised to invest in national waste management facility
EXEMPTION FOR COMPOSTABLE CUPS
Exemption for Compostable cups and lids and investment in national waste management facilities using levy collected from non compostable cups and lids A national programme of education on waste management / proper segregation is required.
Exemption for compostable cups and lids and investment in national waste management facilities using levy collected from non compostable cups and lids .
Exemption for Compostable cups and lids and investment in national waste management facilities using levy collected from non compostable cups and lids A national programme of education on waste management / proper segregation is required
Exemption for Compostable cups and lids and investment in national waste management facilities using levy collected from non compostable cups and lids A national programme of education on waste management / proper segregation is required. The timing of the introduction of the levy is inappropriate in the current climate. At minimum compostable cups needs to be exempt. The operational complexity of collecting the levy is not the same as the plastic bag tax. The levy collection is reliant on staff pressing the button at till which will cause sweet- hearting, errors, etc. and leave retailers liable for under collection
Exemption for Compostable cups and lids and investment in national waste management facilities using levy collected from non compostable cups and lids A national programme of education on waste management / proper segregation is required. Use of own cups should continue to be promoted
Exemption for compostable cups and lids and investment in national waste management facilities using levy collected from non compostable cups and lids. A national program of education on waste management-proper segregation is required
Exemption for Compostable cups and lids and investment in national waste management facilities using levy collected from non-compostable cups and lids. A national programme of education on waste management/proper segregation is required.
Extremely bad bad timing for more increases and more pressure on businesses to be collector again
Family run businesses have enough to comply with currently. If we are using compostable products we should not be punished. Go after those that aren't doing this and get that sorted.
Flexibly and support for small mobile coffee businesses
From the outset of our business we have ensured that every single use item we use is fully compostable. We have paid a PREMIUM to do so, to help our environment. By being taxed for making a right decision it will lead thousands of businesses to making the wrong one and revert to using harmful plastic cups that are more cost efficient and incredibly damaging to our environment. This will damage so many small businesses in Ireland who already pay some of the highest tax in the country There are thousands of products sold every day made from harmful materials and to be singled out even when using compostable products is shameful. The government should be targeting plastic as a whole not individual products that are compostable.
Fully compostable cups & lids should be exempt. Far more proper recycling bins should be available in all towns & far more public information & encouragement to recycle better.
Given the current climate and challenges that retail is currently facing - we feel the timing of this is terrible. At minimum compostable cups should be exempt from this levy.
Highly inconvenient for consumers and retailers when there are greater issues of more significance to be dealt with at this time
How are retailers& consumers to be assured that the levy will be withdrawn once behavioural change has been delivered? This to my knowledge didn't happen with the plastic bag levy so why should it be believed that it will happen here?
HSEQ advise as to how retailers manage the cleaning of reusable cups presented will be key.
I already accept clean reusable cups but can't afford to offer a discount. I did operate a deposit refund scheme but washing the returns was problematic. I reserve the right to refuse dirty reusable cups.
I believe Compostable Cups should be exempt
I buy expensive bio degradable cup, I will now revert back to buying cheap 100% plastic cups to counter this revenue generating move.
I can envisage hygiene and safety concerns with people washing cups causing spillages on to floors and leaving coffee station filthy requiring retailers needing extra staff to keep areas clean and floors dry.
I completely support the introduction of new initiatives in order to meet our climate targets. In fact I feel we need to set higher and more urgent targets. However by exempting compostable cups and lids from this levy you will immediately stop the use

Do you have any other comments in relation to the introduction of this levy?

of oil based plastic cups which go to landfill. If as you state above this proposed levy is not about raising revenue but rather to change behavior and reduce what we're sending to landfill then exempting compostable cups and lids will achieve your aims.
I do not agree that compostable cups should be included in this levy. We have put sufficient time and funding into making sure our cups and lids are fully compostable.
I do not support the introduction of this levy - it is extremely inflationary measure in the most difficult period the sector has seen for decades - it is a perfect storm.
I don't believe a levy should be imposed if the cups are compostable.
I don't think there is a need for a levy if all cups are bio degradable.
I feel this levy is avoidable. If compostable cups or reusable cups are used. The technology is there. Totally avoidable.
I really hope this doesn't come in
I think a levy is only putting more pressure on struggling family's at this time when everything is up in price.
I think every thing is already too expensive in country. And on top of that another levy charge! it's complicated and unnecessary at all.. as customers I can't have my cup of tea or coffee with out tax will be great.
I think it really is not the right time to introduce a this levy times are tough and you will see a lot of business fold and struggle, 4 euros coffees are on the way and that's when home machines will be purchased and the coffee shop coffee will slowly disappear.
I think it's a brilliant idea but I am already overwhelmed with paperwork and adding another return (possibly 4) to my workload is not attractive. I fully support the idea but not adding more to my workload. Would there be a penalty for a late return?
I think our customers need to be educated with regards to the positive effects of using reusable cups and compostable cups and lids this would, help the reliance of single use cups in the country
I think that compostable cups and lids should be exempt from the levy ,
I think that compostable cups should be exempt, as they are existing the retailer substantially more and I fear that if they are not excluded, retailers will revert back to single non disposable cups , which would be wrong .
I think the best way is to make compulsory discounts for the customers using keep cups in the shops, otherwise as the business operator I am afraid of losing the business, I believe it will impact the sales a lot. Great success with take away bags, but cups are different, please consider "must give discount for keep cups "
I totally disagree with this levy and its time to rid ourselves of eamomm ryan.
I would be delighted for this levy to be introduced. Our waste every week is full of coffee cups from other service stations and adds a fortune to our waste disposal costs. Whilst I know that our cups end up further down the road in another service station, we would be delighted to see the end of needless use of cardboard, storage, cost and negative environmental impact these cups have. BRING IT ON !
I would like to see an outright ban on single use cups. That would make everything so much simpler and teach young and old not to forget their reusable cup. In our sit-down area our customers can use normal cups and mugs and we will wash them. Just like in olden times!!!
I'm afraid it will negatively affect business
If a levy is necessary for single use items, it shouldn't be imposed on small business trying to make a difference by using compostables. A single use levy should also be included in crisp packets, drinks bottles, washing up liquid bottles, milk bottles, and anything that contains single use waste, raw meat containers, vegetable in plastic in the super markets, sugar packets in restaurants and so on and so forth...
If cups are biodegradable they should be levy free. Otherwise it will encourage outlets to revert to cheap unrecycleable throw away ones.
If someone doesn't wash their cup, we fill it and they get sick it would affect our business
If we are serious about this as an environmental issue, then a 20c levy will only make even more red tape for retailers. Customers will just pay the extra 20c. If cups are compostable they should be excluded, otherwise it is a revenue generating exercise. Put levy on non compostable cups at source and this covers the revenue collection, leave others alone to get on with business
Impose levies on the plastic bottle manufacturer and similar industries instead. Don't penalise the end user, when the businesses closest will suffer the most. Major corporations have this ability to absorb costs such as this, other don't.
In a normal year the introduction of this levy would receive backlash from retailers and customers, but given the energy crisis, supply issues and uncertainty going forward after the Covid pandemic it seems detrimental to further stress the systems currently in place. Many of the small businesses like ourselves are on a breaking point trying to adapt and recover from the issues raised above. Its inappropriate to punish those businesses that have actively made improvements enacting greener policies in store, retrofitting stores with more efficient equipment and pioneering reduced waste and recycling procedures. Targeting stores that use non-recyclable/compostable products would be more in line to benefitting the objectives of this levy. A levy on the purchase of non-recyclable/compostable products at a wholesale level would be a much greater incentive to retailers to enact change before the involvement of the customer. Without the implementation of over complicated systems with clear gaps in oversight on the retailer level (Self Service Checkouts) If done in conjunction with better public waste management infrastructure (make it easy for the customer to recycle), while running awareness campaigns to inform the public. I believe a faster less intrusive and less complex system can be put in place and carried out effectively.
In locations that refuse to offer an alternative to single-use cups, this may end up like a "tax on product". It should be mandatory for all locations that serve beverages in single-use cups to also offer an alternative.
In principle I agree with the scheme but there is a huge burden on businesses if they have to pay double the price for cups even they can legally charge the extra. What is the accountability for waste of cups. There should also be better awareness for the use of a deposit scheme not 1 that cost the owner every year.

Do you have any other comments in relation to the introduction of this levy?

In terms of Hygiene in the event of a covid wave or similar transmissible virus Will the proposed levy be automatically halted or paused. As in such instances, the use of reuseable cups provided by members of the public may not be appropriate or even contrary to government medical advice. Will there be any distinction in the proposed levy for manned and unmanned vending units. As obviously where a coffee vending machine is unmanned at the entrance or forecourt of a store, much like in many Lidl stores. There is no realistic method for customers who use their re-useable cup to be rewarded with the cheaper coffee unless there is a staff member observing the transaction. Where socially conscious retailers ensure all packaging or take away cups are made from 100% recyclable or compostable material they don't seem to receive any exemption or rebate from the latte levy. In effect, what is the motivation for a retailer to use recyclable or compostable material if the levy is going to be imposed regardless of the efforts made by the retailer to use compostable or recyclable cups. Will there be a distinction in the amount of the levy imposed relating to the size of the take away cups used EG small, medium, large or is it one levy per cup regardless of size.

In the current climate of post-Covid markets recovery, record levels of inflation, pressures on commercial rates, and an energy crisis with businesses seeing 400% surges in electricity costs, the burden of the levy and prospective ban will threaten Irish cafes even further. The levy would require installation of energy-intensive washing and drying equipment, which would greatly harm businesses that serve on-the-go customers. Takeaway trade is a significant portion of the market for Irish industry, which employs approximately 15,000 people in independent businesses alone. Studies indicate that a 'latte levy' would result in a minimum of 8% lost footfall for hot drinks, plus further losses from add-on sales. More than 80% of vendors in Ireland have invested in certified compostable or certified recyclable paper cups, yet the levy will needlessly punish them for their efforts. The latte levy hurts consumers The public does not support the levy: 63% of respondents in a 2022 Ireland Thinks Poll said that the Government should prioritise increasing pathways to and capacity for recycling or composting facilities, instead of issuing levies or bans on paper cups. The levy will increase the cost of a daily coffee for customers by approximately 7%, notwithstanding the incoming VAT raise to 13.5%. The latte levy contradicts the principles of a circular economy. An uptick in reusable cups will increase the amount of plastic in circulation. Reputable Life Cycle Analysis studies show that reusable items involve water use, transport and plastic packaging which creates 2.8x more carbon dioxide and uses 3.4x more freshwater than renewable paper-based single use products. A levy places a disproportionate focus on coffee cups, even though the National Litter Pollution Monitoring System reports that 'drinks cups' represent just 1.7% of Irish litter. . When comparing the total volume of cups to the total volume of waste as reported in the Environment Protection Agency's 2019 report, paper cups represent just 0.0003% of the total waste in Ireland. Paper cups are ranked 47th on the official EU Marine Litter list (SUPD survey). The Department of the Environment, Climate and Communications commissioned a Regulatory Impact Analysis to examine the prospective benefits of the latte levy. The RIA report grossly overestimates the current coffee market size and claims that there is a 25% uptake of reusable cups in the takeaway market, when in reality this figure is less than 3%. The RIA report also relies on incorrect data on littering of coffee cups and fails to use the 1.7% figure as reported by the state's own National Litter and Pollution Monitoring System. What are the alternatives? Other EU countries have met plastic reduction targets by banning 100% plastic items or placing progressive levies based on plastic content percentage. This incentivises industry to opt for recyclable and compostable products with lower plastic levels. All paper cups can and should be recycled. Irish fibre waste for recycling is generally exported to other EU countries or to the UK. Materials recycling facilities in these jurisdictions accept all types of paper cups for recycling and are actively seeking significant volumes of paper cups, so there are pathways to circularity if paper cups were added to recycling lists. The Irish Government has encouraged incentives to recycle 100% plastic items, with no levies or punitive actions in place for plastic bottles or caps for example. Industry would welcome similar positive engagement with the Government to achieve circularity for renewable, recyclable, organic fibre packaging.

Inappropriate timing for introduction of levy given current financial climate. Compostable should be exempt. The applying of the levy instore is not reliable as we would be reliant on staff or customers on self scanning checkouts to apply the levy. Which could cause errors and leave is the retailer liable to undercollection

Inappropriate timing in the current cost of living climate. At a minimum, compostable cups should be exempt from the levy

Instead of only penalising us and our customers for using disposable cups, could there be an incentive scheme to encourage customers to go reusable. So for every cup we use and are charged 20c by the government, could that be counter acted by a reduction of 20c for every time a reusable cup is used. That way a company like ourselves that actively promote the use of reusable cups are then rewarded by our levy payments coming down. As you say its not about generating revenue, its about creating awareness and changing people's attitude and actions.

Introduction of the levy is highly inappropriate

Introduction of this levy will create further problems and also give rise to reusable cups of a poor quality in plastics that are not designed to last ending up in landfill. We have already seen a masked increase in the use of reuse cups by a variety of companies with their branding as it can be good to promote business, however the quality of these units are very poor, could lead to injury to users from spillage and are not designed to last, meaning regular replacement and many ending up in landfill

It is absolutely another form of tax. There are much bigger matters that could be tackled to protect the environment but the government are only interested in the easy euros. Making self employed business pay for their "waste of money" on environmental issues nonsense like thism Why not tackle their use of state car and flying business class!!! I could go on but what's the point. The working man always pays!!!

It should have been introduced long time ago but better now then never

It should not be collected on compostable cups

It won't work as offering a discount to reuse isn't having much effect.

It's life or death issue today

JUST don't do it Jesus give us small sole traders a break

Levy and training are all good. Compostable cupos nee consideration

Levys only make things more expensive for the consumer

Do you have any other comments in relation to the introduction of this levy?

McDonald's is pleased to respond to this important consultation seeking views on the Government of Ireland's Disposable Cup Levy. At McDonald's, we believe that the future of materials is circular and that we need to close the loop on waste. Our big goal is to make sure that, by 2027, all our restaurant waste is given a second life so that nothing is truly wasted - instead it is recycled, reused, or composted - including the waste from our kitchens. When it comes to our packaging, we continue to ensure it is both sustainable and functional and to innovate with our suppliers to provide customers with environmentally friendly packaging that keeps their food and drinks safe, fresh and at the correct temperature. None of the materials we use in our packaging will be from finite resources, and all our primary customer packaging will be recyclable in every restaurant across the UK and the Republic of Ireland by 2024. At McDonald's, we believe it is essential that any policy intervention does not lead to increased costs for consumers who are already impacted by the growing cost of living crisis and the aftermath of the Covid-19 pandemic. Paper cups Our paper cups are predominantly fibre-based with a thin plastic internal coating and can be recycled. Indeed, McDonald's was one of the first high-street restaurant to offer paper cup recycling to customers in 2018. Paper cups are not a problem to recycle, only a problem for waste companies to separate as they have not invested in the infrastructure to do this. We have proved, through our work with the Paper Cup Recovery and Recycling Group (PCRRG) in the UK, that paper cups can be recycled at paper mills. We have invested in the infrastructure to do this through investing in collection points and incentivising waste companies to collect. The reason that paper cups are often not recycled is because of a lack of national recycling infrastructure to support this, particularly for on-the-go customers. Therefore, any intervention should be equally focused on improving and expanding Ireland's recycling capacity and capability, so to ensure that the infrastructure exists to provide end of life solutions. The shift to reusables McDonald's is interested in understanding more about the opportunities that reusables can bring. However, we know it is not a one-size-fits-all approach and we are concerned about any blanket legislation that could have unintended environmental and economic consequences. Rigid plastics are the most suitable material for reusable packaging in quick service restaurants meaning a shift to reuse would significantly increase the amount of plastic packaging on the market. Unless return rates of close to 100% are being achieved, a shift to reuse in a Quick Service Restaurant (QSR) would also significantly increase the amount of plastic waste (and potentially litter) due to the replacement of light paper packaging with heavy rigid plastics. We know through Life Cycle Analysis that a high number of reuses per item is critical to achieving reduction in waste. However, reuse rates are significantly impacted by return rates, and where we are testing reusable options for customers, return rates are very low. Most of the reusable packaging that is distributed to customers and leaves the restaurant is not returned. As most of our customers consume their drinks or meals outside our restaurant premises, we lose sight of how reusable containers are used. This significantly complicates the safety and cleaning process as the containers are returned. Just like recycling of food packaging into new food packaging is heavily restricted by food safety legislation, there are risks associated with the reuse of untraced food packaging. There could be negative environmental consequences of shifting from fibre-based packaging to reusable packaging, such as increased energy and water usage. We are aware that the Joint Committee on Environment and Climate Action has been presented with examples of such a primary-data-based study, which found that reusable tableware, in a Quick Service Restaurant dine-in context, emits 2.8 times more CO and demands 3.4 times more freshwater consumption compared to single-use products, due to the energy-consuming washing and drying phases required. Ramboll have also carried out an additional, robust study for the takeaway context of a Quick Service Restaurant - and have also determined that single-use paper-based packaging provides a better environmental outcome than reusable packaging. The results show that, in an on-the-go context, switching to reusable alternatives would generate 48% more CO-equivalent emissions, consume 39% more freshwater and demand 82% more mineral and resource extraction. As Europe faces inflation, significant drought, water shortages and looming energy pressures, we believe that policy makers should consider the impact of water and energy usage for reusable packaging that would be needed to serve thousands of customers and outlets. It is also worth noting that there will be significant set up costs for businesses to install appropriate on-site or off-site washing facilities for reusable cups. Reusables should only be mandated where environmental and economic benefits can be demonstrated, and where high recycling rates cannot be achieved. We were surprised and concerned to read some of the conclusions based within the Regulatory Impact Analysis that has been used to design this policy. The report estimates that the current percentage of reusables used sits at 25% for the takeaway market. It is our view that this figure is drastically overestimating the current use of reusables for hot cups and therefore underestimates the challenge bringing in a levy will have on hospitality businesses in Ireland. We have stated 12 months as an appropriate timeframe to allow our business to prepare for charging the levy. This timeframe is based on what we know now of the levy. Should the guidance in applying the levy change significantly because of this consultation or any other reason, we believe we may need even more time to implement the new policy. We have stated 'Yes' to the question 'Are you aware of deposit and return schemes for reusable cups?' This is because we ran a pilot deposit return scheme, in partnership with Loop, in six of our restaurants last year. The scheme in Nottingham had very low uptake with an initial 3.5% of customers taking a Loop cup, dropping to 1.1% after 4 months, despite a discount on the hot drink being included. We also only achieved a 50% return rate. We extended the pilot from 6 to 12 months, but the customer adoption rate did not increase above 1% and we had to end the trial. Tesco also ended a similar scheme with Loop after only a few months. We would welcome urgent clarification on how the levy will be collected and handled by the Department of Finance. Will this mirror the current process for the plastic bag levy? We would welcome the opportunity to engage further with the department on this important policy and would be happy to provide any additional information on any of the points we have raised.

More expense on people

Most workers will pay the levy as not suitable in outdoor environments to bring a clean reusable cup and school kid's / teenagers will also pay it or stop calling for their coffee or chocolate which affects our business as it's one of few items with decent margins

My name is [REDACTED], I'm the owner of a small business called Lean Bean a cafe in Dublin. Firstly, from a personal and business point, I am very pro making environmentally conscious decisions and am of the opinion we absolutely have to make drastic and radical changes in how we live our lives, if we are to reduce our emissions as per our necessary targets set

Do you have any other comments in relation to the introduction of this levy?

out in the Paris agreement, while also growing the economy. We as a business are already adding in measures to be more sustainable such as a rinser sprinkler system for our customers to easily rinse their cups to encourage reusables over single use. We also along with most businesses offer a discount to customers who bring a reusable cup over single use. While the plastic bag levy was a great success, I do not envisage the single use disposable cups (SUDC) levy having the same result or anywhere close to it. There are multiple reasons for this which I will outline. With the plastic bag levy, people leave reusable bags in their car, take them from their home as they go to the shop, use another type of bag such as a school bag or don't use a bag at all. There are also compostable bags that are free now in some stores. Also, the 15c levy was a lot less costly relative to a shop of groceries versus the 'latte levy' of 20c to a cup of coffee. If a bag of groceries cost €30, a 15c levy is 0.5% whereas a 20c levy on a cappuccino of €3.70 is 5% that is 10 times the cost. People also consume a lot more cups of coffee than they use bags for a grocery shop. Coffee cups simply don't work the same way as plastic bags. There is the issue of simply carrying reusable cups, you are expecting people to go around with reusable cups on them whenever they want a coffee to go, whether it is back to the office, to the park, by the sea, on a walk, etc. You would end up having a reusable cup in your car, gym bag, office, basically anywhere you think you may want to get a coffee to go and there are plenty of scenarios where you can't carry a cup. When our business made the move to going compostable over 3 years ago, we discovered that it was essentially a marketing scam because if the compostable packaging doesn't go into a compostable (brown) bin then it doesn't get treated correctly to be disposed of. And for the vast majority they are not going into brown bins. Restaurants and cafes simply dispose of them into the recycling bin because it is not feasible to dispose of them into the compost bin. A recycling bin (1100 litres) costs €5.50 compared to a compostable bin (240L) costing €11. The reason for this is because the brown bins provided by the waste companies are much smaller and more expensive because up until recently the brown bin was used for food only and had to be smaller because of the weight when it's full of food for the bin trucks to lift them. However now there is a demand for a compostable bin for packaging which would be much lighter in weight but are not available. I have already flagged this with our waste company about 3 years ago and they told me they were working on a solution, alas one still hasn't been provided. So yes, reusable cups are much better but SUDC cannot be eliminated so they must be reduced where possible and must be disposed of correctly. There should be public compostable bins, as well as recycling instead of general. There is next to no recycling or compostable bins in public areas. The government are part of the problem here and needs to become part of the solution not simply add a levy onto already suffering coffee shops. All the levy is going to do is put people off from buying a coffee to go which will hurt coffee shops/cafes and a sector that is already facing so many challenges. It may encourage reusables but not to the extent needed and will not eliminate them because of the issues I have outlined, and this will just add to the inflationary issues that already exist. I would like to provide you with a better alternative solution but I think penalising coffee shops with a simple levy is not the answer.

My view the problem is every type of packaging ,bag worked because the level imposed was high and you did not need a bag for shopping people reverted to boxes and HANDS .Food packaging is different its needed to carry food and beverage items we really need to think out side the box reward people big for recycling reward the business for same currently we are charged for all recycling from waste company's its not rocket science its typical government heads is impose penalty rather that encourage and reward ,you can't tax every problem what work bags may not work for packaging , all cups are compostable so think how do we get it back to been composted what it was designed to do. .My idea get customers to bring cups back to buisness gets paid and retailers bags cups up and gets paid for been sent back for recycling .Unless you are prepared to put 50 cent on a cup then it wont change attitudes greatly because consumers will take hit .

Na

No

No

No

No

No

no

No

No

No

No levy on compostable single use cups, but only on the non recyclable cups. Plus the amenities for waste separation options on the streets.

No reason to have a levy on compostable cups

None

Not applicable where a composable cup and lid is already offered.

Our industry continues to receive large blows that we may never recover from: Covid Staffing shortages - due to poor urban planning primarily Lack of office workers which has heavily impacted our specific business due to its day time nature Increase in the minimum wage Mandatory sick pay The result of this levy will be fewer coffee sales no matter how you look at it. We cannot afford to lose any more custom. It feels like the government is consistently punishing us for trying to make a living and I can assure you that myself and the other business director make considerable less than most of our management team still due to covid. I see this as a potential nail in the coffin...

People simply are not going to bring a big plastic cup around with them. This measure will only hurt sales and put small businesses under more pressure. If the money raised isn't a 'revenue raising measure', then return the extra money raised to retailers.

Please do not leave it to the retail channel to administer this levy - we do enough

Please refer to my e/mail submission sent from [redacted]@esquirescoffee.ie

Do you have any other comments in relation to the introduction of this levy?

Please refer to my email sent from [REDACTED]@insomnia.ie on the 25th November 2022

Please refer to my email submission sent from [REDACTED]@coffeeangel.com

Please refer to my email submission sent from [REDACTED]@lidongroup.ie

Public servants implement crazy initiatives that the public hate and this is going too far for retailers to collect just another tax that will benefit no one. We are the leaders in the world of implementing tax measures on ordinary people. I am in retail 48 years and getting harder to believe what has been introduced in this time I would love to tell you all so you would understand the life of a shopkeeper. Ronnie Barker would even laugh [REDACTED]

Really is a bad time for this levy and the complexity does nothing for the customer or the retailers

refund to customers on reusable cups

Retailers should be commended for recycling, limiting waste

Ridiculous to be introducing this.

Shops or businesses using compostable cup's should be exempt from the levy

Should not apply to compostable cups - too costly & time consuming to manage.

Small businesses simply cannot afford this additional levy on top of the inflation they are already paying for the single use cups. Many businesses like ours give customers complimentary beverages and this sets us apart from competition. Cup Print companies in Ireland require a high MOQ, if there is a levy with these high MOQs we will have to cease this offer to our clients. Charges to businesses who do not comply with waste rules would have a big effect.

Stop being a nanny state

Support for companies providing reusable cups so that they can scale up to provide stock for increased demand

Surely it is better ways of collecting Money rather than putting it on a Cup off Coffee

Target plastic as a whole not singular products Plastic was an issue long before coffee culture. This is a targeted approach and many businesses in this industry use compostable alternatives as a way to reduce harmful plastic waste. I fear this tax will drive businesses to plastic as a way to keep costs down. If they are going to target people who have made an environmental effort why would anyone make a change? Perhaps the government need to invest in public compost bins? This levy is not comparable to the plastic bag levy as this only effects a specific industry.

The cost of living is already very high. Government should find out alternative, not charging people. Carry a reusable cup all the time when go out for those who like to drink tea or coffee, not make sense.

The cups and lids we currently use are compostable. Compostable cups should be exempt from the levy.

The current timing is totally with all the other things happening in the current retail sector

The latte levy hurts business □ In the current climate of post-Covid markets recovery, record levels of inflation, pressures on commercial rates, and an energy crisis with businesses seeing 400% surges in electricity costs, the burden of the levy and prospective ban will threaten Irish cafes even further. □ The levy would require installation of energy-intensive washing and drying equipment, which would greatly harm businesses that serve on-the-go customers. Takeaway trade is a significant portion of the market for Irish industry, which employs approximately 15,000 people in independent businesses alone. □ Studies indicate that a 'latte levy' would result in a minimum of 8% lost footfall for hot drinks, plus further losses from add-on sales. □ More than 80% of vendors in Ireland have invested in certified compostable or certified recyclable paper cups, yet the levy will needlessly punish them for their efforts. The latte levy hurts consumers □ The public does not support the levy: 63% of respondents in a 2022 Ireland Thinks Poll said that the Government should prioritise increasing pathways to and capacity for recycling or composting facilities, instead of issuing levies or bans on paper cups. □ The levy will increase the cost of a daily coffee for customers by approximately 7%, notwithstanding the incoming VAT raise to 13.5%. The latte levy contradicts the principles of a circular economy □ An uptick in reusable cups will increase the amount of plastic in circulation. □ Reputable Life Cycle Analysis studies show that reusable items involve water use, transport and plastic packaging which creates 2.8x more carbon dioxide and uses 3.4x more freshwater than renewable paper-based single use products. Government analysis of the levy relies on incorrect market facts □ A levy places a disproportionate focus on coffee cups, even though the National Litter Pollution Monitoring System reports that 'drinks cups' represent just 1.7% of Irish litter. When comparing the total volume of cups to the total volume of waste as reported in the Environment Protection Agency's 2019 report, paper cups represent just 0.0003% of the total waste in Ireland. Paper cups are ranked 47th on the official EU Marine Litter list (SUPD survey). □ The Department of the Environment, Climate and Communications commissioned a Regulatory Impact Analysis to examine the prospective benefits of the latte levy. The RIA report grossly overestimates the current coffee market size and claims that there is a 25% uptake of reusable cups in the takeaway market, when in reality this figure is less than 3%. The RIA report also relies on incorrect data on littering of coffee cups and fails to use the 1.7% figure as reported by the state's own National Litter and Pollution Monitoring System. What are the alternatives? □ Other EU countries have met plastic reduction targets by banning 100% plastic items or placing progressive levies based on plastic content percentage. This incentivises industry to opt for recyclable and compostable products with lower plastic levels. □ All paper cups can and should be recycled. Irish fibre waste for recycling is generally exported to other EU countries or to the UK. Materials recycling facilities in these jurisdictions accept all types of paper cups for recycling and are actively seeking significant volumes of paper cups, so there are pathways to circularity if paper cups were added to recycling lists. □ The Irish Government has encouraged incentives to recycle 100% plastic items, with no levies or punitive actions in place for plastic bottles or caps for example. Industry would welcome similar positive engagement with the Government to achieve circularity for renewable, recyclable, organic fibre packaging.

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Do you have any other comments in relation to the introduction of this levy?

Studies indicate that a 'latte levy' would result in a minimum of 8% lost footfall for hot drinks, plus further losses from add-on sales. More than 80% of vendors in Ireland have invested in certified compostable or certified recyclable paper cups, yet the levy will needlessly punish them for their efforts. The latte levy hurts consumers. The public does not support the levy: 63% of respondents in a 2022 Ireland Thinks Poll said that the Government should prioritise increasing pathways to and capacity for recycling or composting facilities, instead of issuing levies or bans on paper cups. The levy will increase the cost of a daily coffee for customers by approximately 7%, notwithstanding the incoming VAT raise to 13.5%. The latte levy contradicts the principles of a circular economy. An uptick in reusable cups will increase the amount of plastic in circulation. Reputable Life Cycle Analysis studies show that reusable items involve water use, transport and plastic packaging which creates 2.8x more carbon dioxide and uses 3.4x more freshwater than renewable paper-based single use products. A levy places a disproportionate focus on coffee cups, even though the National Litter Pollution Monitoring System reports that 'drinks cups' represent just 1.7% of Irish litter. When comparing the total volume of cups to the total volume of waste as reported in the Environment Protection Agency's 2019 report, paper cups represent just 0.0003% of the total waste in Ireland. Paper cups are ranked 47th on the official EU Marine Litter list (SUPD survey). The Department of the Environment, Climate and Communications commissioned a Regulatory Impact Analysis to examine the prospective benefits of the latte levy. The RIA report grossly overestimates the current coffee market size and claims that there is a 25% uptake of reusable cups in the takeaway market, when in reality this figure is less than 3. The RIA report also relies on incorrect data on littering of coffee cups and fails to use the 1.7% figure as reported by the state's own National Litter and Pollution Monitoring System. Other EU countries have met plastic reduction targets by banning 100% plastic items or placing progressive levies based on plastic content percentage. This incentivises industry to opt for recyclable and compostable products with lower plastic levels. All paper cups can and should be recycled. Irish fibre waste for recycling is generally exported to other EU countries or to the UK. Materials recycling facilities in these jurisdictions accept all types of paper cups for recycling and are actively seeking significant volumes of paper cups, so there are pathways to circularity if paper cups were added to recycling lists. The Irish Government has encouraged incentives to recycle 100% plastic items, with no levies or punitive actions in place for plastic bottles or caps for example. Industry would welcome similar positive engagement with the Government to achieve circularity for renewable, recyclable, organic fibre packaging

The levy shouldn't be brought in where retailers are using compostable cups and lids, also it the wrong time to be introducing a levy with the cost of living increases and the current cost of doing business increases and other measures being introduced like statutory sick pay, pension auto enrolment and the increase in the minimum wage.

The levy will not deliver the best environmental outcome " there will be more 100 percent plastic cups in circulation, 2.8x more carbon dioxide and 3.4x more freshwater used (Ramboll) □ The levy has a disproportionate focus on paper coffee cups □ The levy will unnecessarily limit the freedom of enterprise and impose costs across the value chain, including consumers □ Other options are open to legislators that do not levy consumers and do not put costs on businesses □ Industry stands ready to engage with officials on this issue, and feels it was not adequately consulted up to this point despite the fact that they will be bearing the brunt of implementing this levy. 100 percent plastic bottles have incentivisation schemes (e.g., Deposit/Return Schemes) in place, yet renewable fibre products are facing punitive action

The majority of stores and other establishments that provide the service of take away coffee provide compostable/biodegradable cups and lids. It makes no sense to encourage the use of plastic cups when this is the case.

The operation of Self-checkout poses a huge risk to retailers as it requires customers to self-declare the levy on the SCO. The only way retailers can protect themselves is to 'approval required' on the SCO which adds complexity and staffing costs on to retailers as well as delays for shoppers

The plastic bag levy is a ridiculous comparison. In the plastic bag levy situation, environmentally friendly paper bags are available levy free. So an immediate, comparable, disposable bag is still available to the customer without the levy once it is paper based. The latte levy proposes that all disposable cups would have a levy applied and hence is not the same, as it does not allow for environmentally friendly compostable cups to be levy free and hence are unencouraged. If the situations were comparable, all disposable bags would have a levy, including paper ones. It is important to note this, as the success of the plastic bag levy relied on the cheap and readily available paper bag as an alternative, instead of a multiple use shopping bag being the only levy free alternative. The latte levy implies the multiple use cup is the only levy free option, and undermines environmentally friendly disposable cups. To say all cups are created equal requires a high level of ignorance of the current state of disposable coffee cups in Ireland.

The plastic bag levy was only effective in revenue loosing money. We still sell the same quantity of bags as we always did only now it's a sale for the store rather than a tax to revenue. It only looks on paper like it has worked. It hasn't in the real world.

The single use cup issue should have been discussed with the various industry participants at the outset. To consider that customers would bring in their own reusable cups to be handled by staff brings about very serious hygiene issues. My Centra Shop uses biodegradable cups and lids and therefore I feel my shop should be exempt from the levy. Biodegradable is the route government should have pursued rather than a levy. A levy will just add to the cost of doing business when we are already facing extreme energy price increases, government led wage rises, increased uncertified sick leave, new pension directives etc etc. 75% of small businesses surveyed expressed genuine fear for their survival over the next 6 - 12 months. At this juncture, Government should be focussed on reducing the cost of doing business and not raising it. The time to introduce any new levies is when the economy recovers and not before.

The timing for the introduction of the levy inappropriate in the current climate and needs to be postponed and reconsidered ..The operational complexity in-store is not the same as the plastic bag tax .

The timing and introduction of this levy is highly inappropriate in the current climate. At a minimum compostable cups should be exempt

Do you have any other comments in relation to the introduction of this levy?

The timing could not be worse. At minimum the compostable cups and lids should be exempt from the levy. The operational complexity of collecting the levy is not the same as the plastic bag tax. The levy collection is dependent on staff passing the button at the till which will cause sweet hearting, errors etc. and leave retailers liable for under- collection.

The timing for the introduction of the levy is inappropriate in the current climate and needs to be postponed.

the timing is completely inappropriate at the least compostable cups should be exempt

The timing is completely wrong given the current climate, adding more expensive to a product unnecessarily.

The timing is inappropriate in the current climate and needs to be postponed. At minimum compostable cups should be exempt from levy. The operation of collecting the levy is totally different to collecting for the plastic bag The Levy collection is totally reliable on human intervention which will lead to errors and sweet heartening which will leave retailers liable for under collection. Again I cant stress enough that compostable cups should be exempt.

The timing is inappropriate in the current climate. At minimum compostable cups should be exempt from the levy. The operational complexity of collecting the levy is not the ame as the plastic bag tax. This will involve staff having to press a button which will in turn lead to error, staff not pressing for friends etc leaving the retailer liable for the bill.

The timing is very poor considering the current climate . Retailers are already under serious financial pressure.

The timing of the introduction in the current climate is completely inappropriate. At minimum compostable cups need to be exempt. The operational complexity of collecting the levying not the same as the plastic bag tax. The levy collection is reliant on staff pressing at till which will cause sweet-hearting, errors, etc. and leave retailers liable for under collection.

The timing of the introduction of such a levy is awful. We invest significantly in the use of compostable cups and lids. We use wooden stirrers and all of our sugars are wrapped in paper. Let the public have their coffees without penalising them further. Our compstable cups and lids must be made exempt from any proposed levy.

The timing of the introduction of the levy is crazy in the current climate and needs to be postponed. At a minimum, compostable cups should be exempt from the levy.

The timing of the introduction of the levy is highly inappropriate in the current climate and need to be stopped or at the very least postponed. At the very Minimum Compostable cups should be exempt from this levy. The operational complexity of collecting the levy is not the same as the plastic bag tax. The levy collection is dependent on staff pressing the button at the till which will cause sweet hearting, errors ect.. and leave retailers liable for under collection.

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the timing of the introduction of the levy is highly inappropriate in the current climate and needs to be postponed . At minimum Compostable cups and lids should be exempt from the levy. This tax has a lot more operational complexity than the plastic bag levy. its dependent on the staff pushing a button for something they are paying for already , a bag is different the choose to buy or not , sweet-hearting could become an issue and then leaving retailers liable for under-collection.

The timing of the introduction of the levy is highly inappropriate in the current climate and needs to be postponed. At minimum compostable cups should be exempt from the levy. Way to much work has been done to develop compostable cups.

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<p>The timing of the introduction of the levy is highly inappropriate in the current climate and needs to be postponed. Retail is already under enormous cost pressure with high energy bills increased staff costs with the significant increase in minimum wage from January to mention a few. This is another burdensome cost on business that is unjustifiable. At a minimum compostable cups and lids should be exempt In addition the operational complexity of collecting the levy is not the same as the plastic bag and will be prone to operator err/sweet hearting leaving retailers liable for under-collection</p>
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The timing of the introduction of the levy is inappropriate given the current difficult financial environment for retailers and needs to be postponed. Compostible cups should be exempt from the levy. The operational complexity of collecting the levy is not the same as the plastic bag tax. The levy collection is dependent on staff pressing a button on the till which will cause errors, sweet-hearting etc. This will leave retailers liable to penalties for under collection etc.
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The timing of the introduction of the levy is inappropriate in the current climate and needs to be postponed At Minimum compostable needs to be exempt The operational complexity of collecting the levy differs from the collection of the plastic bag levy This operation depends on all retail staff carrying out the procedure correctly and honestly, this means not encouraging sweet hearting for friends and colleagues, something that we worry about every day with normal transactions. This issue will leave retailers liable for any short falls or under collection.
The timing of the introduction of the levy is inappropriate in the current climate. At minimum compostable cups need to be exempt. The operational complexity of collecting the levy is not the same as the plastic bag tax. The levy collection is reliant on staff pressing the button at till which will cause sweet-hearting, error, etc. and leave retailers liable for under collection.
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The timing of the introduction of the Levy is not the same as the Plastic Bag tax. The levy collection is dependent on staff pressing the button at the till will cause sweet-hearting, errors etc and leave retailers liable for any under -collection.
The timing of the introduction of the levy is terrible as retailers are presently facing enough challenges. At a minimum compostable cups and lids should be exempt from the levy as otherwise there will be no incentive for retailers to provide this compostable packaging and a return to non-compostable cups will almost certainly take place. This would be counter

Do you have any other comments in relation to the introduction of this levy?

productive. The operational complexity of collecting the levy is not the same as the Plastic Bag tax. The levy collection is dependent on staff pressing the button at the till which will lead to sweet-hearting & errors. Retailers will then become liable for this shortfall.

The timing of the introduction of this levy is highly inappropriate in the current climate and needs to be postponed. At a minimum, compostable cups should be exempt from the levy. The operational complexity of collecting the levy is not the same as the Plastic Bag tax. The levy collection is dependent on staff pressing the button at the till which will cause sweet hearting, errors, etc. and leave retailers liable for under collection.

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The timing of the levy is highly inappropriate giving current cost of living & needs postponement. Compostable cups & lids should be exempt. The operational complexity of collecting the levy is not the same as a plastic bag tax. The levy is dependent on a staff member pressing a key at the till. This will encourage sweet-heartening. Which results in the retailer liable for under collection.

The timing of the levy is highly inappropriate in the current climate and needs to be postponed. At a minimum compostable cups need to be exempt. The operational complexity of collecting the levy is not the same as the Plastic Bag tax. The levy is dependant on staff pressing the button at the till which will cause sweet-hearting, errors etc and leave retailers liable for under-collection

The timing of this levy is inappropriate in the current challenging climate. Compostable cups should be exempt at a minimum. The operational complexity of collecting the levy is not the same or as simple as a plastic bag levy. It is too reliant on consumer honesty or staff pressing a button at the till which can lead to pressure to not hit the button & leave the retailer liable for the cost of under collection.

the timing of this levy is terrible given the current economic climate compostable cups should be exempt from this proposed levy this will amount to more regulation to tie up the industry

the timing of this levy is totally inappropriate in the current climate, and needs to be postponed. whats the point of investing in a sustainable & green option for compostible cups and lids if you are going to treat them the same as oil based cups and tax them?

The timing of this levy is wrong coming at a time of huge economic uncertainty, it should be postponed for at least twelve months but at minimum compostable cups should be exempt from this levy.

The use of compostable cups would sort the problem completely and leave us free of unnecessary time wasting and annoyance.

There are enough collection burdens on retailers | this is just another tax collection serbice

There needs to be more education and financial support for compostable products. A lot of them can't go in normal compost bins and the price difference between plastic and compostable is massive. This should be addressed before a levy.

there should not be a levy on compostable cups and lids. Impossible to work with self service tills. left up to cashier to charge levy for coffee cup, this can lead to sweet hearting.

This another penalty on small retailers trying to make a living. The administrative burden, the tax burden, the work load is becoming too heavy to carry, a lot of people are ready to pack it in. We already had to increase the price of coffee to offset the huge rise in running costs, the government should be trying to help us, not impose another administrative cost on us. At what stage are we going to say enough is enough, we should be allowed a chance to work our way out of this cost of living crisis, instead of making it harder.

This is a discrimination on coffee producers and suppliers. Many of us have invested in compostable cups and lids but the government have not invested in proper collection facilities for compostable cups and lids.

Do you have any other comments in relation to the introduction of this levy?

This is a mad levy which will not change customer behaviour, it will be another paper work burden on retailers, How many more paper trail monsters will this create for small business just trying to survive. I work between 12 to 15 hours a day, 7 days a week, between serving in the shop , deli doing orders ,taking in deliveries and trying to manage staff when will a small retailer have time to do this. If we have to add washing facilities to our coffee area this is more cost and more expense. I agree we have to help the environment but their has to be better ways than creating time consuming and burden filled schemes for retailers.

this is a nusiance charge and another treat to our business

This is a revenue raising incentive you shouldn't lie to the public

This is another nanny state rule that is a dressed up tax in disguised. Allow exemption for compostable cups if it is to be an environmental initiative. Otherwise it will simply be seen as a tax.

This is just more paperwork which we simply don't have time for. Our wage costs are high as it is.

This is merely another cost burden placed on Small business & consumers at a time of unprecedented challenges to our business survival and another example of government imposed costs which will ultimately lead to reduced competition and job losses.

This is simply not fair on retailers who is going to pay us for the extra costs involved in implementing this scheme the plastic bag levy was easier to implement this new proposal and again leaves the retailer responsible for all errors made including those made by customers at self service tills

This levy if introduced should only be on actual sales. During an audit of plastic bag levy, the inspector insisted that the levy applied to all bags purchased in to stock by my store. No allowance was made for use of bags for storage, or as bin liners, or for damaged stock. As a result I was hit with a bill that I later was told was incorrect and I could reclaim. It is important that recognition be given to damaged stock, missing stock (theft) etc and the time taken in compliance and record keeping is an additional burden, one more piece of budensome legislation that the retail trade does not need. Ideally a percentage of the levy should be given back to the retailer as compensation for time, and lost trade that will result from the price increase.

This levy is a bad idea, it's just another tax on retailers and another price hike for customers.

This levy is a waste of time. we have a lot of difficulty staffing and managing the business as is and being asked to collect a levy adds to this complexity for no reward for the retailer, business owner. We currently offer our customers fully compostable cups for take away coffee and tea . These cups are fully composted after 12 weeks and as such are friendly to the environment It is convenient and hygienic at the point of sale. There is a danger of spreading germs with unwashed cups being filled in a communal way at the coffee station. Normal hygiene standards can not be implemented.

This levy is not well taught out and will only make it harder for retailers to do business. We have fully compostable cups presently in use, this levy will only damage business.

This scheme has to be the same for everyone

This scheme will decimate small businesses like ours who do not have space for adequate washing facilities. To introduce this without first having put in place proper waste infrastructure that could be used to collect disposable cups is a huge concern, and seems like a retrograde move. The levy will also impact small businesses putting additional financial pressure on in what is a hugely challenging environment and one that is seeing tens of businesses closing on a weekly basis!

This should not be introduced for cups & lids that decompose after 12 weeks

Timing of introducing the Levy is inappropriate in the current climate, I believe it needs to be postponed. Compostable cups should definitely be exempt from this levy.

Timing poor with current climate & should be postponed. Minimum compostable should be exempt.

Unfair

Unlike most European cities, Ireland had no segregated public street bins, and actually very few street bins outside of commercial centres. Recycling encouragement should begin with big investment in this type of infrastructure rather than just levy as an easy way out. This levy makes no logical sense.

We already have an environmental solution to this, this is a penalty for other businesses not being responsible for waste.

We are currently getting hit with inflation, energy cost escalation, wage increases and unbelievable competitive environment from the multinational chains . Please don't inflict more tax when we have already moved to compostable cups.

We are taking part in a local deposit and return scheme trial and are finding it very effective. While it is only in place a matter of weeks we have probably cut down on 10% of single use cups already. An effective way of promoting the deposit & return scheme is not only through cafes but also through offices/businesses. For example the manager of a local office bought a cup for all staff members, give them a list of the cafes that accept them and the discount they get on their coffees in each one. We've found almost all employees from that office now use the re-usable cups.

We are very concerned we will receive abuse from our customers as we did with the carrier bag charge. The cost of living crisis is losing us business. Please postpone this charge by 12 months. If not our business will close

We as a SuperValu brand have invested to make our cups and lids as environmentally friendly as possible, compostable lids and cups should be exempt. The timing is also an issue when retail is becoming unprofitable due to soaring energy cost etc and this proposed charge is open to causing more loss in our stores due to implementing the charge at the checkout. By making compostable exempt it will make all coffee vendors change to compostable cups and lids

We feel it should not be introduced near the increase in VAT rate at end of February as this will give customers a double price increase. We also Strongly feel that fully compostable cups and ids that we use at added cost to ourselves should be exempt from this levy.

We have had 2 years of COVID - closed for months and revenues hit hard, but not hard enough to qualify for supports, barely survived that one thanks to the mercy of our landlords. Then we had 5 days sick pay introduced (presumably to shift the onus onto employers and not the government when people get covid and have to stay home), we have had Brexit, which has added about 30-40% on the cost of packaging and transport, the war in Ukraine, where our energy bills shifted from about

Do you have any other comments in relation to the introduction of this levy?

â, -60k per annum to over â, -110k, the pension is coming next year. All of our cups are COMPOSTABLE - they can go in the brown bin, the lids fully recyclable, perhaps if the government had some bins, any bins, anywhere it would be possible for customers to appropriately dispose of the cups that we provide with zero impact on the environment - you have taken away all the bins, then complain when there are coffee cups on the ground. You say its not a revenue generating exercise but where will all these 20c's go? what will they be used for? Not for anything to do with where the money came from, it'll probably go to greyhound racing or horse racing, they can always do with another 10 or 15 million to keep things ticking over - it's a joke and a waste of time and I for one will do everything I can to get around it. Good luck

We have introduced the levy already and it is functioning well

We have placed many comments in the above box as we recorded as we were completing the survey. As in the plastic bag levy.....the real focus is on people bringing their own cups with them...and reusing them.....and placing some value on a good quality cup. This should be the aim of the government and Ireland as a country. There should be some credit given to well run cafes, like ourselves, who implement really solid procedures daily re composting, recycling etc. When cafes/restaurants who do not make their living out of providing takeaway food etc (good quality takeaway, salads etc) , and are the ones promoting themselves as poster businesses for no plastic....it is an unfair. The government should really look at who is affected. We agree in the levy...that is not an issue, but are very concerned at what the next stage brings. What can we replace our good packaging with...right now there is no alternative. This is our main concern...and the focus now by media on naming and shaming (yes it happens...we have received emails from journalists!) good businesses. A hard working small business owner, who does not make a lot of profit!!!...but does employ many people and is a good employer. Also, quite frankly, I am afraid to put the name of our cafe down, as negative press can have a devastating affect on a small business....especially when readers are not properly informed.

We have used recyclable take away cups for the last 8 years, the problem of a the lack of public green bins. Also fast food companies produce more non recyclable cups than cafes for their cold drinks but these huge companies are to be ignored ?

We need proper sustainability solution

We think a levy on our biodegradable compostable cups and lids is ludicrous. We'd be better off purchasing cheaper non degradable cups if the government was to introduce a levy. We are already doing our part for the environment and penalising us and ultimately our customers is disgraceful. The levy should only be put on non compostable cups.

We use fully compostable cups and lids maybe make it legislation that all company's do the same as they are compostable this is better for the environment in the long run

We use more expensive compostable cups but there is no compostable waste collection from local public bins. This should also be addressed. The levy adds more work to an already stretched business and penalises the business more than the consumer

We would have major concerns with long queues forming to have reusable cups washed. Customers health n safety from using boiling water from tea/ coffee machines to wash cups, this water is filtered for making tea so is an additional cost, additional staffing costs giving assistance to customers. I'm really sick of this government attacking my business with additional costs every year since they formed. A party that in my father's time was pro-business. Next year we have the sick pay scheme to encourage staff to go out sick, we have increase in pay and the introduction of pension payments. How much more can you attack businesses? This year you want to send all our customers over the border for normal price alcohol that once could be bought here. Its cheaper to buy a flight to the UK and stock up on cigs. You can't tax and levy everything we sell just because people buy what they want. Sugar tax didn't change purchases. A levy will deter people from buying coffee, it will reduce purchases and profit. Its education thats needed if the intention is to reduce white van man throwing his cups out the window. STOP ATTACKING MY BUSINESS.

WHAT WILL THE GOVERNMENT THINK OF TO TAX NEXT

With the compostable cups there is no environmental burden. The levy is nothing but a license to print money. And we vigorously oppose it.

yes , totally against it at a time where cost of living is so high it feels like another tax on the people

Yes it is based on flawed data , is disproportionate on our sector and replaces recyclable and compostable cups with plastic ones

YES. PLEASE READ ABOVE COMMENT

Yes. The revenue gained from the levy needs to be put into commercial composting facilities, the country is way behind in this area!

You must make all businesses responsible for their actions in how they give an offering to the consumer. Retailers will stop trying to get ahead of the curve if they are constantly facing unwritten taxes or burdens . You will still have cups that will not recycle - just make everyone ensure they can compost within 12weeks and that is possible