

# Deposit system: retailer's accounting records

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The term "deposit system" is fast becoming a household name. A mandatory deposit system for single-use and reusable drinks packaging became operational on 1 February 2022 in an attempt to prevent environmental pollution. The new deposit system applies to all beverage retailers and their outlets, filling stations, public catering companies selling bottled drinks etc. This article explores the accounting treatment for a retailer who is required to install a deposit system collection point close to his outlet.

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