



## Supplementary Note to Procedure 3.17 – Return of Certificates

### Implementation of actions taken for low and late returns of certificates.

Since the start of the scheme in 2009, many Sole Traders and Companies showed a low rate of return of certificates, despite many reminders sent out. In this context, the implementation of actions will take place in two steps:

- Step 1: starting with Sole Traders and Companies with the lowest rates of returns and progressing in steps of 5% or 10% until all low rates of returns have been addressed, every Sole Trader and Company will be sent a Declaration letter which will be processed as per item 3 of the procedure. No late return actions will be taken during this step.
- Step 2: Sole Traders and Companies for which the rate of returns are still low for certificates purchased after Step 1 date will receive additional Declaration letters which will be processed as per item 4 of the procedure. Any late return will also be actioned as per 4. Above.