

No. S 123

RESOURCE SUSTAINABILITY ACT 2019
RESOURCE SUSTAINABILITY
(BEVERAGE CONTAINER RETURN SCHEME)
REGULATIONS 2026

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In exercise of the powers conferred by section 52 of the Resource Sustainability Act 2019, the Minister for Sustainability and the Environment makes the following Regulations:

Citation and commencement

1.—(1) These Regulations are the Resource Sustainability (Beverage Container Return Scheme) Regulations 2026 and, except for regulations 2, 3, 4, 12 and 16, come into operation on 1 April 2026.

(2) Regulations 2, 3, 4, 12 and 16 come into operation on 24 March 2026.

Definitions

2.—(1) Any term in these Regulations that is defined in section 23M(1) of the Act has the meaning given to that term in that section.

(2) For the purpose of these Regulations —

(a) a person is the producer of a beverage product if the person is a person described in section 23M(2) of the Act; and

(b) a person is not a producer of a beverage product if the person is a person described in section 23M(3) of the Act.

Prescribed material of beverage containers

3. For the purposes of paragraph (b) of the definition of “beverage container” in section 23M(1) of the Act, the prescribed material is any plastic or metal, either alone or in combination with each other (but not in combination with any other material).

Prescribed volume of beverage containers

4. For the purposes of paragraph (c) of the definition of “beverage container” in section 23M(1) of the Act, the prescribed volume is between 150 millilitres and 3,000 millilitres (both inclusive).

Liquids excluded from definition of “regulated beverage”

5.—(1) For the purpose of the definition of “regulated beverage” in section 23M(1) of the Act, each of the following liquids is prescribed not to be a regulated beverage:

(a) any liquid beverage for a special medical purpose and that is labelled as being for use under medical supervision;

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- (b) any liquid ingredient added to any food or beverage for decoration or to enhance flavour, including (to avoid doubt) any caramel syrup or whipped cream;
 - (c) any liquid flavouring agent;
 - (d) any meat, yeast or vegetable extracts, soup or soup mixtures, or any similar liquids;
 - (e) any semi-liquid or viscous foods;
 - (f) any liquid that is a medicinal product;
 - (g) any liquid that is a health product.

(2) In this regulation —

“flavouring agent” means any wholesome substance that when added or applied to food is capable of imparting taste or odour, or both, to a food;

“health product” has the meaning given by section 2(1) of the Health Products Act 2007;

“medicinal product” has the meaning given by section 3 of the Medicines Act 1975.

(3) In this regulation, a liquid beverage is for a “special medical purpose” if it is specially processed or formulated and presented for use under medical supervision for the dietary management of a patient —

(a) who has —

(i) limited or impaired capacity to take, digest, absorb or metabolise ordinary food or certain nutrients contained in ordinary food; or

(ii) any other special medically-determined nutrient requirement; and

(b) whose dietary management cannot be achieved only by modifying that patient’s normal diet.

Prescribed deposit mark under section 23N of Act

6. For the purpose of section 23N of the Act, the mark in the Schedule is prescribed (in 2 colour schemes) as a deposit mark.

Prescribed date under section 23P(1) of Act

7. For the purpose of section 23P(1) of the Act, the prescribed date is 1 October 2026.

Prescribed circumstances in which deposit mark need not be affixed under section 23P(2)(b) of Act

8.—(1) For the purpose of section 23P(2)(b) of the Act, subject to paragraphs (2) and (3), section 23P(1) of the Act does not apply in relation to any of the following supplies made by a participant (*A*) in a beverage product supply chain:

- (a) a supply made to the next participant in the chain, with actual knowledge that the beverage product is to be supplied down the beverage product supply chain to the specified end supplier in the supply chain;
- (b) a supply that is the specified end supply in the beverage product supply chain.

(2) *A* must keep and maintain, in accordance with paragraph (3), complete and accurate records of the following:

- (a) where paragraph (1)(a) applies —
 - (i) all documents evidencing that the supply was made to the next participant in the beverage product supply chain; and
 - (ii) all documents evidencing *A*'s knowledge as described in that provision;
- (b) where paragraph (1)(b) applies — all documents evidencing the supply as a specified end supply.

(3) The records mentioned in paragraph (2) must be retained for a period of 5 years after —

- (a) in the case of a document that is dated — that date or 1 April 2026, whichever is later; and

(b) in any other case — the date on which the information or document in question was received by the person or 1 April 2026, whichever is later.

(4) Where *A* fails to comply with paragraph (2) at any time, paragraph (1) ceases to apply to *A*'s supplies within that paragraph for the period from the date of non-compliance to the date the Agency is satisfied that *A* has taken all necessary remedial actions to prevent a recurrence of the non-compliance with paragraph (2) in relation to any supplies within paragraph (1) (both dates inclusive).

(5) To avoid doubt, paragraph (4) applies to each event of non-compliance with paragraph (2).

(6) In this regulation —

“beverage product supply chain” means a supply chain for supplying a beverage product where the last supplier in the supply chain is a specified end supplier;

“conveyance” includes any aircraft, train, vehicle, vessel or other mode of transport of passengers or goods;

“customer” means any person to whom a specified end supplier supplies or offers to supply a beverage product;

“export” means to take or cause to be taken out of Singapore by any means;

“participant”, in relation to a beverage product supply chain, means any of the following:

(a) a specified end supplier of the beverage product;

(b) a producer of the beverage product;

(c) any supplier in the beverage product supply chain between the producer of the beverage product and the specified end supplier of the beverage product;

“specified end supplier” means a supplier that makes or offers to make a specified end supply;

“specified end supply”, in relation to a beverage product, means any of the following:

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- (a) an export of the beverage product;
 - (b) a supply of the beverage product for use or consumption —
 - (i) on a conveyance entering Singapore from any place outside Singapore; or
 - (ii) on a conveyance leaving Singapore for a place outside Singapore,including where the supply is made at a time when the conveyance is physically in Singapore to allow for the embarking or disembarking of persons, or loading or discharging of goods (or both);
 - (c) a supply of the beverage product sealed in a tamper-evident bag to any customer departing from Singapore, at any duty-free shop at any airport or port licensed under the Customs Act 1960;
 - (d) a supply of the beverage product sealed in a tamper-evident bag to any customer departing from Singapore, at any place or premises in the passenger departure area between the screening checkpoint and the aircraft at any airport, in connection with a sale of the beverage product online;

“supplier” means any person (including a producer of a beverage product) who supplies or offers to supply in Singapore any beverage product;

“tamper-evident bag” means any packaging (within the meaning of section 19(1) of the Act) in the form of a bag —

- (a) to pack a beverage product for the purpose of export by being carried by a customer personally on an aircraft or ship departing an airport or port; and
- (b) that is designed such that once the bag is sealed, the beverage product cannot be removed from the bag without leaving visible traces of tampering or breaking the seal.

Prescribed deposit amount under section 23Q(2) of Act

9. For the purpose of section 23Q(2) of the Act, the prescribed amount of the deposit for the purpose of Part 4B of the Act is \$0.10 for each beverage product affixed with a deposit mark.

Supplies for which a person receives or does not receive consideration in money

10.—(1) For the purposes of section 23Q(5) of the Act, a supply of a beverage product by any person is treated as a supply of a beverage product for which the person receives consideration in money unless it is a supply within paragraph (2).

(2) For the purposes of section 23Q(5) of the Act, a supply is treated as a supply of a beverage product by a person for which the person does not receive any consideration in money, if it is any of the following:

- (a) a supply of a beverage product by a person to —
 - (i) an individual, not being a supply to the individual as a sole proprietor; or
 - (ii) a non-profit organisation,

where the individual or non-profit organisation (as the case may be) does not provide any consideration in money or in kind for the supply;

Illustration

For the purposes of a school event, a person supplies beverage products to the school without any consideration in money or in kind. The supply of beverage products by the person in these circumstances is treated as a supply for which the person does not receive any consideration in money, even if the school chooses to publicly acknowledge the person's sponsorship of the event.

- (b) a supply of a beverage product where —
 - (i) the supply is made by a person under a contract (whether or not the contract is made with the user or consumer of the beverage product), together with any accommodation, goods, service or entertainment, in consideration of an inclusive

charge for the beverage product supplied and the accommodation, goods, service or entertainment; and

- (ii) at the time the contract is entered into, the person making the supply is unable to determine the number of beverage products that will be supplied under the contract.

Illustrations

(a) A hotel operator (*A*) enters into a contract with a person (*B*) to provide accommodation to *B* in consideration of a sum of money. As a guest of the hotel, *B* enjoys access to a lounge in the hotel where guests of the hotel are supplied a free flow of food and beverage products. At the time the contract is entered into, *A* is unable to determine how many beverage products will be supplied to *B*. The supply of beverage products by *A* to *B* in these circumstances is treated as a supply for which *A* does not receive any consideration in money.

(b) A hotel operator (*C*) enters into a contract with a person (*D*) to provide accommodation to *D* in consideration of a sum of money.

As part of the accommodation service, *C* provides *D* a fixed quantity of beverage products in the in-room minibar (included beverage products). Although the number of included beverage products *D* is entitled to is fixed, at the time the contract is entered into, *C* is unable to determine the number of included beverage products that will be supplied to *D* as *D* may take none, some or all of the included beverage products. The supply of included beverage products by *C* to *D* in these circumstances is treated as a supply for which *C* does not receive any consideration in money.

Where *D* consumes any beverage product in excess of the included beverage products (additional beverage product), the description and amount payable for each additional beverage product is separately itemised in the invoice *C* issues to *D*. The supply of additional beverage products by *C* to *D* is treated as a supply for which *C* receives consideration in money.

(c) A marathon organiser (*E*) enters into a contract with a person (*F*) for *F* to participate in a marathon in consideration of a sum of money. As a participant in the marathon, *F* is offered beverage products along the route and at the finish line. At the time the contract is entered into, *E* is unable to determine how many beverage products will be supplied to *F*. The supply of beverage products by *E* to *F* in these circumstances is treated as a supply for which *E* does not receive any consideration in money.

(d) A marathon organiser (*G*) enters into a contract with a person (*H*) for *H* to participate in a marathon in consideration of a sum of money. As a participant in

the marathon, *G* supplies *H* a race pack containing a beverage product. At the time the contract is entered into, *G* is able to determine how many beverage products will be supplied to *H* in the race pack. The supply of beverage products by *G* to *H* in these circumstances is treated as a supply for which *G* receives consideration in money.

(3) In this regulation —

“non-profit organisation” means an organisation or association of persons, whether corporate or unincorporate, that is not operated or conducted, directly or indirectly, for profit, and includes a public agency, a registered charity, an unregistered charity and a school;

“public agency” means —

- (a) any ministry, department or Organ of State of the Government, or a public officer of any ministry, department or Organ of State of the Government; or
- (b) a body corporate established by a public Act for the purposes of a public function, and includes a Town Council established by section 4 of the Town Councils Act 1988;

“registered charity” means any charity which is registered under the Charities Act 1994;

“school” means a school as defined in section 2 of the Education Act 1957 that is not operated or conducted, directly or indirectly, for profit;

“unregistered charity” means any charity which is specified in the Schedule to the Charities Act 1994 or is excepted from registration by regulations made under that Act.

Prescribed period for giving deposit under section 23Q(6) of Act

11. For the purpose of section 23Q(6) of the Act, the prescribed period is one year.

Prescribed person and requirements under section 23S(1) of Act

12.—(1) For the purpose of section 23S(1) of the Act, every holder of a large supermarket licence is a prescribed person.

(2) For the purpose of section 23S(1) of the Act, the prescribed requirements are that, as from and including 1 April 2026 —

- (a) a holder of a large supermarket licence must operate a return point at at least one of the following locations:
 - (i) a location within the supermarket premises of the holder;
 - (ii) a location no more than 5 metres' walking distance from any entrance to or exit from the supermarket premises of the holder designated by the holder for patrons of the supermarket premises to enter or exit the supermarket premises;
 - (iii) where there is an outdoor display area adjacent to the supermarket premises, a location —
 - (A) within the boundaries of the outdoor display area; or
 - (B) no more than 5 metres' walking distance from any boundary of the outdoor display area;
 - (iv) any other location approved by the Agency in accordance with paragraph (5)(a); and
- (b) a holder of a large supermarket licence must ensure that there are clear and adequate directional signs prominently displayed at or near —
 - (i) the return point that the holder operates for the purpose of section 23S(1) of the Act; and
 - (ii) every entrance to or exit from the supermarket premises of the holder designated by the holder for patrons of the supermarket premises to enter or exit the supermarket premises,

for the purpose of advising the public of the location of the return point.

(3) A holder of a large supermarket licence may apply for the Agency's approval to operate a return point at a location (called in this regulation an alternative location) other than a location mentioned in paragraph (2)(a)(i), (ii) or (iii).

(4) Every application under paragraph (3) must be made in the form and manner determined by the Agency and accompanied by any other information or document that the Agency requires to decide on the application.

(5) Upon receipt of an application, the Agency may —

- (a) grant approval for an alternative location; or
- (b) refuse to grant approval for the alternative location.

(6) The Agency must not grant approval for an alternative location unless the Agency is satisfied that it is impracticable in the circumstances of the particular case for the holder of the large supermarket licence to operate a return point at any of the locations mentioned in paragraph (2)(a)(i), (ii) or (iii).

(7) The Agency may at any time revoke approval for an alternative location by giving written notice to the holder of the large supermarket licence concerned if the Agency is satisfied that it is appropriate to do so because of a change in any of the circumstances based on which the Agency gave the approval.

(8) The Agency must, before revoking an approval under paragraph (7), give the holder concerned a written notice of its intention to do so and an opportunity to submit reasons, within the period specified in that notice, as to why the approval should not be revoked.

(9) In this regulation —

“Director-General, Food Administration” means the Director-General, Food Administration appointed under section 277(1) of the Food Safety and Security Act 2025;

“food establishment” has the meaning given by section 2 of the Environmental Public Health Act 1987;

“large supermarket licence” means a licence granted by the Director-General, Food Administration under section 32(1) of the Environmental Public Health Act 1987 that enables the holder of the licence to operate or use a food establishment, or knowingly permit a food establishment to be used, for the purposes of a supermarket under paragraph 1(c) of the First Schedule to that Act, with a sale area of more than 200 square metres;

“outdoor display area”, in relation to any supermarket premises, means any common property as defined in section 2(1) of the Town Councils Act 1988 that is —

- (a) in front of, and directly accessible from, the supermarket premises; and
- (b) used by the holder of the large supermarket licence for those supermarket premises in the manner specified in paragraph 3 of Part 3 of the Second Schedule to the Town Councils (Chargeable Uses) Rules 2025 (G.N. No. S 264/2025);

“supermarket premises”, in relation to the holder of a large supermarket licence, means any place or premises or part thereof that the holder operates, uses or knowingly permits to be used for the sale of goods by retail, and for which the holder holds the large supermarket licence.

Duties of return point operators

13.—(1) A return point operator must, in relation to every return point the return point operator operates, ensure that —

- (a) the return point is publicly accessible;
- (b) the return point is not located in an area such that a person that wishes to use the return point may be exposed to danger, including —
 - (i) an area where vehicular traffic may cause danger to such persons, such as a loading and an unloading bay; and

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- (ii) an area that does not comply with any fire safety requirement prescribed under any written law;
 - (c) without limiting sub-paragraph (b)(ii), the return point does not obstruct any fire escape; and
 - (d) the return point operator obtains, or causes to be obtained, the written consent of the owner of the place or premises in which the return point is to be located to operate the return point in that location.

(2) A person required under section 23S(1) of the Act read with regulation 12(1) to operate a return point is to be treated as complying with paragraph (1)(a) for a return point if the person operates the return point at a location mentioned in regulation 12(2)(a).

(3) A return point operator who contravenes paragraph (1) shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$10,000 or to imprisonment for a term not exceeding 3 months or to both.

(4) In a prosecution for an offence under paragraph (3), it is not necessary for the prosecution to prove that the defendant intended to commit the offence.

(5) The offence under paragraph (3) is a strict liability offence.

Prescribed circumstances under section 23U(2)(d) of Act

14. For the purpose of section 23U(2)(d) of the Act, section 23U(1) of the Act does not apply in relation to a return point that is a reverse vending machine, in the event of any malfunction of the reverse vending machine that requires special technical skills or tools to be rectified.

Prescribed period for retaining records under section 23V(2)(a) of Act

15. For the purposes of section 23V(2)(a) of the Act, the prescribed period for retaining records mentioned in section 23V(1) of the Act is 5 years after the record is made by the producer or 1 April 2026, whichever is later.

Revocation

16. Revoke the Resource Sustainability (Beverage Container Return Scheme) Regulations 2024 (G.N. No. S 580/2024).

THE SCHEDULE

Regulation 6

DEPOSIT MARK



Made on 19 March 2026.

MELVYN ONG SU KIAT
*Permanent Secretary,
Ministry of Sustainability and
the Environment,
Singapore.*

[C030/01/138; NEA/RSA/01; AG/LEGIS/SL/273A/2025/3]