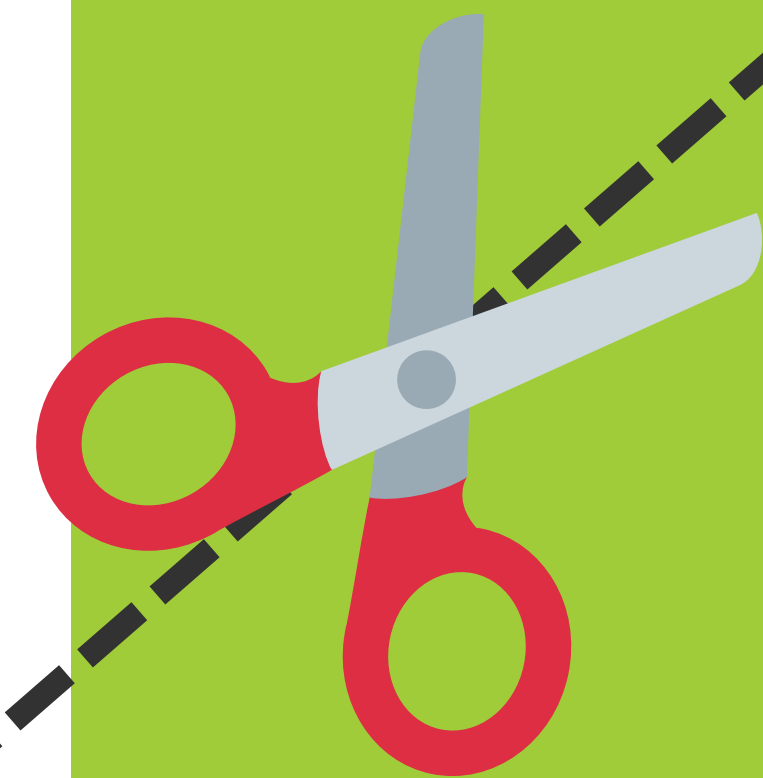


CUT VAT FOR THE CIRCULAR ECONOMY



Supporting a circular economy

About us

We are the Community Resources Network Ireland, more commonly known as CRNI.

As CRNI is **the only community based reuse, repair and recycling network in Ireland**, it has, along with its members, the potential to play a unique and valuable role in the development of resource efficiency and circular economy initiatives at both local and national levels.

Our vision

Our vision is an Ireland where the word ‘Waste’ doesn’t exist and where our entire community benefits from the social, environmental and economic value of all reusable resources. Our aim is to promote community based, sustainable waste management as a practical and effective way of tackling Ireland’s growing waste problem.

Our values

Social Inclusion: We facilitate social inclusion by supporting inclusive employment and increased access to the benefits of repair, reuse and recycling.

Respect: We respect and value people, communities and the environment.

Collaboration: We work in collaboration with a range of partners in supporting our members to grow; developing, piloting innovative environmental solutions and strengthening community repair, reuse and recycling programmes throughout Ireland.

Credibility: We represent the Community Resources Sector. We gather evidence and are rigorous in our analysis and approach. We are transparent and accountable in all our dealings.



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We want you to Support Reduced VAT for the Community Based Reuse, Repair + Recycling Sector

And therefore, promote increased circularity in Ireland!

In December 2021, the European Council came to an Agreement on updated rules for VAT rates.

According to the Agreement, if social enterprises active in reuse, repair and recycling can identify themselves as 'organisations engaged in welfare or social security work as defined by Member States and recognised as being devoted to social well-being by Member States' the goods that they sell (being new or second-hand) or the services they provide can be subject to reduced VAT (no less than 5%).

CRNI believes it is also essential that preparation for reuse is considered, and that all purchases made by social enterprises in preparation for reuse are subject to reduced VAT.

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What do we want?

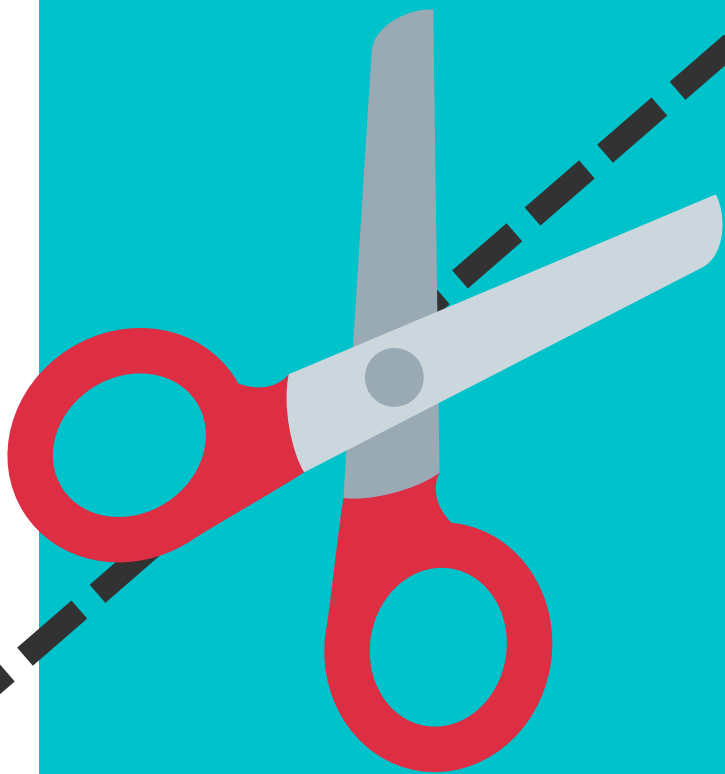
All VAT on reused, repaired and recycled goods and services sold reduced to a maximum of 5%

All VAT on good and services purchased in preparation for reuse, repair and recycling reduced to a maximum of 5%

OR increase the VAT threshold for social enterprises



CUT VAT FOR THE CIRCULAR ECONOMY



WHY?

Irish policy context

There are number of Irish policies that highlight the requirement for immediate action in transitioning towards a more circular economy that promotes environmental sustainability, social inclusion, and economic prosperity.

Policies and strategies include (but are not limited to):

- **The Circular Economy Act 2022**
 - The Act builds on the government's commitment to achieving a circular economy, as set out in the 2020 Waste Action Plan for a Circular Economy and the 2021 Whole of Government Circular Economy Strategy, placing that strategy on a statutory footing, **putting the reuse of resources and reduced consumption at the heart of the Irish economy.**
- **Whole of Government Circular Economy Strategy 2022 - 2023**
 - The Strategy provides a national policy framework for Ireland's transition to a circular economy with a view to promoting public sector leadership, supporting the implementation of measures that **reduce Ireland's Circularity Gap**, raising public awareness, supporting investment, and identifying barriers to a just transition.
- **A Waste Action Plan for a Circular Economy 2020-2025**
 - The Plan is a roadmap for waste planning and management.
 - We need to embed climate action in all strands of public policy.
 - This Plan shifts focus away from waste disposal and looks instead to how we can **preserve resources by creating a circular economy.**
- **Programme for Government: Our Shared Future 2020**
 - By 2023, all procurement using public funds will need to include green criteria.
 - **As such, it is critical to financially support the organisations that can deliver on this goal.**



- **Climate Action Plan 2021**

- The Climate Action and Low Carbon Development (Amendment) Act 2021 commits Ireland to reach a legally binding target of net-zero emissions no later than 2050, and a cut of 51% by 2030 (compared to 2018 levels).
- **In 2021, CRNI members saved some 171,000 carbon tonnes through reuse, repair and recycling activities.**

Ireland's current circularity rate

Ireland is at a turning point for the transition to a circular economy. The 2022 Whole of Government Circular Economy Strategy provides the policy framework for the circular economy in the country, and the forthcoming Circular Economy Act is expected to strengthen waste and circular economy legislation.

Nevertheless, with a **circularity material use rate of 2%** (relative to an EU average of 12.8%) in 2020, Ireland shows significant scope for progress.

Source: OECD: 'The Circular Economy in Ireland', 2022 Report



For Economic Impact

CRNI Member Impact 2021

€52,683,563

**In financial turnover in 2021
is equal to...**



27,728,191 school dinners as per the Irish Government's School Meal Scheme



4,798 Solar Panels installed (average price) in households across Ireland



54,068 children in Ireland receiving free pre-school childcare (average price) for 1 month



19,932 people in Ireland having their (average) monthly salary paid for 1 month

**How much more could this have been if
VAT was reduced?**

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For Environmental Impact

CRNI Member Impact 2021

171,238

**Carbon tonnes saved
is equal to...**



111,305 households in the Netherlands not consuming electricity for one year



445,219 economy flights Amsterdam from Amsterdam to Rome



Driving 1,027,428,000 km in a diesel car



20,829,904,034 smartphones charged

**How much more could this have been if
VAT was reduced?**

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For Social Impact

CRNI Member Impact 2021

9,461

**People employed or volunteering
is equal to...**



**188 more people than the population of the
Holy See, Monsterrat and the Falkland Islands
COMBINED**

**How much more could this have been if
VAT was reduced?**

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