



Accounting Interpretation No. 2

AIC 2

Obligation to Dispose of Electrical and Electronic Equipment

AIC 2 has been published on 20 January 2006. The Interpretation is applicable on its date of publication. An earlier application for financial statements ending on 31 December 2005 is encouraged.



Introduction

Accounting Interpretations Committee

The Accounting Interpretations Committee (AIC) has been mandated to promote the international convergence of Interpretations relating to major financial reporting issues and to develop Interpretations on specific national issues in conjunction with the application of International Financial Reporting Standards (IFRSs). The AIC works in close cooperation with the International Financial Reporting Interpretations Committee (IFRIC) of the International Accounting Standards Board (IASB) and with the corresponding bodies of other national liaison partners.

Accounting Interpretations are adopted by the AIC after careful examination of all relevant circumstances, in particular taking account of all valid IFRSs, the Framework of the IASB and the comments received, and after holding public hearings. The German Accounting Standards Board (GASB) has not exercised its right to veto AIC 2.

Note on application

The Interpretations adopted by the AIC provide guidance for the accounting treatment of the relevant issues in financial statements prepared in accordance with applicable pronouncements of the IASB, unless other specific pronouncements are issued by the IFRIC or the IASB.

Entities in Germany which state that their financial statements have been prepared in accordance with IFRSs should therefore examine carefully whether, given all the circumstances of the individual case, the application of the AIC Interpretation is required.

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Published by

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Obligation to Dispose of Electrical and Electronic Equipment

Relevant IFRSs:

IAS 16 *Property, Plant and Equipment*

IAS 37 *Provisions, Contingent Liabilities and Contingent Assets*

IAS 39 *Financial Instruments: Recognition and Measurement*

IFRIC 6 *Liabilities Arising from Participating in a Specific Market – Waste Electrical and Electronic Equipment*

Background

1. Draft Interpretation E-RIC 1 *Verwertung und Entsorgung von Elektroschrott* (Draft-AIC 1 *Waste Electrical and Electronic Equipment*) was published on 19 December 2003. It was based on Directive 2002/96/EC on waste electrical and electronic equipment¹, which governs the collection, treatment, recovery and environmentally sound disposal (referred to in the following as "disposal") of waste electrical and electronic equipment (referred to in the following as "WE&EE"). Draft-AIC 1 was then submitted to the International Financial Reporting Interpretations Committee (IFRIC). The IFRIC added the issue to its work programme and developed draft Interpretation IFRIC D10 in cooperation with the Accounting Standards Committee of Germany e.V. (ASC) and the Accounting Interpretations Committee (AIC). This draft resulted in Interpretation IFRIC 6, which was published on 1 September 2005.
2. The German Act Governing the Sale, Return and Environmentally Sound Disposal of Electrical and Electronic Equipment (*Gesetz über das In-Verkehr-Bringen, die Rücknahme und die umweltverträgliche Entsorgung von Elektro- und Elektronikgeräten*) (referred to in the following as "ElektroG") was adopted on 16 March 2005 and promulgated on 23 March 2005. The ElektroG, which (among other things) implements Directive 2002/96/EC into German law, contains specific national regulations that affect the accounting for the obligation to dispose of WE&EE" which has already been addressed in Draft-AIC 1. As the IFRIC will probably not deal with the regulations of the ElektroG because it applies to Germany only, the AIC has reverted to the WE&EE issue and published the draft Interpretation E-RIC 3 *Verpflichtung zur Entsorgung von Elektro- und Elektronikgeräten* (Draft-AIC 3 *Obligation to Dispose of Electrical and Electronic Equipment*) on 12 October 2005.² Until 30 November 2005 the public had the opportunity to comment on the draft Interpretation. On 11 January 2006 the AIC adopted the Interpretation RIC 2 *Verpflichtung zur Entsorgung von Elektro- und Elektronikgeräten* (AIC 2 *Obligation to Dispose of Electrical and Electronic Equipment*) that was published on the website of the ASC on 20 January 2006. Only editorial amendments to Draft-AIC 3 have been made.
3. The ElektroG applies to the electrical and electronic equipment listed in section 2 of the ElektroG, each device being classified as a particular type of equipment. The Act distin-

¹ Amended by Directive 2003/108/EC dated 8 December 2003.

² Draft-AIC 3 superseded Draft-AIC 1.



guishes between WE&EE that was sold as new equipment after 13 August 2005 (referred to in the following as "new waste"), and WE&EE that was sold before 13 August 2005 (referred to in the following as "historical waste").³ However, the transitional provisions in section 24 of the ElektroG lead to this time limit being shifted, with the result that only products sold on or after 24 November 2005 (this date marks the beginning of the obligation of the electrical and electronic equipment producers to provide evidence of registration and guarantee)⁴ qualify as new waste.⁵ Accordingly, products sold as new equipment before 24 November 2005 are regarded as historical waste.

4. Section 3(4) of the ElektroG also distinguishes between equipment used in private households and equipment of users other than private households (referred to in the following as "commercial users"). It should be noted here that for the purpose of classification electrical and electronic equipment that is not coming from private households, but from other sources (e.g. from industrial companies), is deemed to have been used in private households if it is comparable in nature and quantity with that from private households.
5. The provisions of the ElektroG are supplemented by the "Rules and Regulations" (*Regelbuch*) and other pronouncements of the Elektro-Altgeraete Register Foundation (EAR), which is the industry Clearing House and has been established in accordance with section 6(1) of the ElektroG. The sovereign duties of enforcing the law were transferred to the EAR by the German Federal Environmental Agency (*Umweltbundesamt*) in a delegating order dated 6 July 2005. Following this delegation, the German Federal Environmental Agency only retains the legal and professional supervision over the Foundation.⁶
6. This Interpretation has taken into account pronouncements by the EAR that were published on the EAR's website (www.stiftung-ear.de) up to 14 September 2005. They are listed in the Appendix of AIC 2.

Scope

7. The scope of this Interpretation is limited to electrical and electronic equipment as defined in sections 2 and 3 of the ElektroG in conjunction with Annex 1 of the ElektroG.⁷
8. This Interpretation addresses issues relating to recognition in accordance with IFRSs. Presentation, measurement and disclosures do not fall within the scope of AIC 2.

³ See sections 10(2) and 14(5) of the ElektroG.

⁴ See sections 6(2) and 6(3) of the ElektroG.

⁵ See Elektro-Altgeraete Register Foundation (EAR): Garantie – Fragen und Antworten (Guarantee – Questions and Answers) (version dated 1 September 2005), p. 1, downloadable at www.stiftung-ear.de (available in German only).

⁶ See the background paper published by the German Federal Environmental Agency on the ElektroG, p. 2-4, downloadable at www.stiftung-ear.de (available in German only).

⁷ The German Federal Ministry for the Environment (*Bundesministerium für Umwelt*) has published a guide on whether electrical or electronic equipment falls within the scope of the ElektroG, and therefore of AIC 2, entitled "Hinweise zum Anwendungsbereich des ElektroG" (Guide on the Scope of Germany's Electrical and Electronic Equipment Act). The Guide contains a seven-tier applicability check and can be downloaded at www.stiftung-ear.de (available in German only).



Issues

9. When must an entity that is obliged to dispose of WE&EE recognise a provision in accordance with IAS 37.14 in the case of the following classes of equipment, i.e. what constitutes the obligating event in accordance with IAS 37.17 for each of the following classes of equipment?
- (1) Historical waste from private households,
 - (2) Historical waste from commercial users,
 - (3) New waste from private households,
 - (4) New waste from commercial users.

Consensus

In the Consensus on the recognition of provisions various references are made to the legal framework provided by the ElektroG. In order to ensure a better understanding, each of the four issues dealt with separately in the Consensus begins with an explanation of the relevant legal framework.

Issue 1: Recognition of provisions in the case of historical waste from private households

Legal framework

10. Under section 10(1) sentence 3 of the ElektroG, producers are responsible for financing the disposal of WE&EE from private households. In the case of historical waste, each producer's share of the disposal costs is measured according to its share of total sales in the period used by the Clearing House to determine the disposal obligation (measurement period). The share of total sales represents the quantity (weight or number of units) of equipment belonging to a specific type of equipment that a producer has sold in Germany in relation to the equipment sold by all producers of the same type of equipment (section 14(5) sentence 2 of the ElektroG).⁸

Recognition of provisions

11. The sale of historical waste to private households does not give rise to a liability on the part of the producer. The disposal obligation, and therefore the recognition of a corresponding provision, is solely linked to a producer's participation in the market during the measurement period. The question of when the Clearing House informs the producers of their disposal obligation is irrelevant for the recognition of provisions.

⁸ See EAR: Fragen und Antworten – Stichwort: Absatzanteil (Questions and Answers – Share of Total Sales) (version dated 7 September 2005, available in German only). The determination is based on the quantities reported by the entities in accordance with section 13(1) no. 1 of the ElektroG. This share of total sales is used in the next month but one as the basis for determining the obligation to take back WE&EE. See EAR: Fragen und Antworten – Stichworte: Rücknahme, Verwertung, Entsorgung (Questions and Answers – Return, Recovery, Disposal) (version dated 11 July 2005); downloadable at www.stiftung-ear.de (available in German only).



12. Participation in the market during the measurement period represents the obligating event in accordance with IAS 37.17. As soon as an entity ceases to offer a type of equipment on the market, it no longer has any obligations to dispose of the historical waste belonging to this type of equipment.
13. Paragraphs 11 and 12 are consistent with the Consensus in Interpretation IFRIC 6, which is limited to the recognition of provisions for disposal obligations in the case of historical waste from private households.⁹

Issue 2: Recognition of provisions in the case of historical waste from commercial users

Legal framework

14. Under section 10(2) sentence 3 of the ElektroG, producers and users are free to contractually agree on the party that must assume the disposal obligation in the case of historical waste from commercial users. If there are no such contractual arrangements the commercial user is obliged to dispose of the WE&EE under section 10(2) sentence 2 of the ElektroG.

Recognition of provisions

15. Commercial users that are obliged for the first time to dispose of the historical waste used by them under the provisions of section 10(2) of the ElektroG must prospectively recognise a provision for this obligation when this regulation enters into force on 13 August 2005 (section 25 of the ElektroG). Accordingly, the carrying amounts of these items of equipment must be increased in accordance with IAS 16.16 (c). If an item of historical waste is acquired after 13 August 2005 but before 24 November 2005, the user has to recognise the provision at the same date on which it recognises the item of equipment. The cost of this item of equipment must be increased in accordance with IAS 16.16 (c).
16. The fact that the disposal obligation is not binding until 23 March 2006 in accordance with section 24 of the ElektroG does not affect the timing of the commercial user's obligation to recognise a provision.
17. If a producer or a third party agrees to assume the disposal obligation of a commercial user, the commercial user's obligation to recognise a provision does not cease to exist until a binding contract is entered into. In this case, the user must reverse any recognised provision in accordance with IAS 37.59, and reduce by a corresponding amount the cost / carrying amounts increased in accordance with IAS 16.16 (c). Accordingly, the producer or the third party must recognise a provision for the disposal obligation on the date on which a binding contract is entered into.

Issue 3: Recognition of provisions in the case of new waste from private households

⁹ See IFRIC 6.9, and in particular IFRIC 6.BC10 for the rationale of the consensus.



Legal framework

18. In the case of new waste from private households producers must bear the cost of disposing of this equipment in accordance with section 10(1) sentence 3 of the ElektroG. In accordance with section 14(5) sentence 3 of the ElektroG, the individual producer's obligation to dispose of new waste returned by private households is based at the discretion of the producer on either of the following two methods: (1) in accordance with section 14(5) sentence 3 no. 1 of the ElektroG, on the producer's verified share of clearly identifiable WE&EE, arrived at through sorting or application of scientifically recognised statistical methods, in the total quantity of WE&EE according to equipment type (referred to in the following as "advance financing model") or, (2) in accordance with section 14(5) sentence 3 no. 2 of the ElektroG, on the producer's share of the total quantity of electrical and electronic equipment per type of equipment sold during the measurement period (referred to in the following as the "pay-as-you-go financing model")¹⁰. The latter model corresponds to the method prescribed for historical waste from private households.
19. Irrespective of the model chosen, each producer is obliged under section 6(3) of the ElektroG to provide to the Clearing House an annual guarantee for the event of insolvency to guarantee the financing of the disposal of the new waste that it has sold to private households. This provision relates exclusively to new waste and is not required to be furnished for historical waste. The guarantee aims to ensure that the disposal costs to be incurred at the end of the useful life of electrical and electronic equipment are sufficiently covered or secured at the time the equipment is placed on the market.¹¹ The guarantee is issued to a trustee as the beneficiary, whose domicile must be in Germany. If an event triggering the guarantee occurs, the Clearing House establishes this and arranges for the amount of the guarantee to be paid to the trustee, who assumes to this extent all the producer's operational and financial disposal obligations.¹²
20. Depending on which financing model is used, any subsequent withdrawal from the market by a producer (by withdrawing a type of equipment from the market (e.g. due to a change in portfolio) or due to insolvency)¹³ has different effects on the guarantee provided by the producer. While a producer's withdrawal from the market triggers the guarantee in the case of the advance financing model, the guarantee is not triggered by a producer's withdrawal from the market in the case of the pay-as-you-go financing model. If the latter model is used the guarantee is only triggered when the last producer

¹⁰ The use of the terms "advance financing" (Vorwärtsfinanzierung) and "pay-as-you-go financing" (Umlageverfahren) reflects the language used by the Clearing House; see EAR: Garantie – Fragen und Antworten (Guarantee – Questions and Answers) (version dated 1 September 2005), p. 2, downloadable at www.stiftung-ear.de (available in German only).

¹¹ See EAR: Garantie – Fragen und Antworten (Guarantee – Questions and Answers) (version dated 1 September 2005), p. 1, downloadable at www.stiftung-ear.de (available in German only); to determine the amount of the guarantee, see p. 3 of the EAR paper as well as the EAR Rules and Regulations, section 02-003 (Data to Determine the Amount of the Guarantee) (version dated July 2005, available in German only).

¹² See EAR: Garantie – Fragen und Antworten (Guarantee – Questions and Answers) (version dated 1 September 2005), p. 1 and 5, downloadable at www.stiftung-ear.de (available in German only). The use of the term "guarantee" is ambiguous in this context, as a guarantee represents the provision of a security that is accessory with regard to the obligation (in this case the disposal obligation).

¹³ See EAR: Fragen und Antworten – Stichworte: Rücknahme, Verwertung, Entsorgung (Questions and Answers – Return, Recovery, Disposal) (version dated 11 July 2005); downloadable at www.stiftung-ear.de (available in German only).



of a type of equipment having chosen the pay-as-you-go financing model withdraws from the market for this type of equipment.¹⁴ No claim can be made against a producer that has left the market before the occurrence of this event (as the guarantee has not yet been triggered); however, the guarantee provided by the producer must be maintained for the average life¹⁵ of the equipment placed on the market by this producer. For a producer having left the market the guarantee provided for a type of equipment only expires in full when the average life of all products of this type of equipment placed on the market by this producer has ended.¹⁶

21. This means that a producer that has chosen the pay-as-you-go financing model and leaves the market for a type of equipment at a later date can only be called on from this date to finance the disposal of the equipment still in circulation in the extremely unlikely event that all producers of the type of equipment in question switch to the advance financing model, or the market for this type of equipment completely collapses. As long as one of these conditions is not satisfied, and therefore the guarantee is not triggered, the disposal costs for WE&EE must be assumed by the producers of the type of equipment that remain in the market and use the pay-as-you-go financing model. Producers using the pay-as-you-go financing model may reach agreements under private law that depart from this regulation by cooperating in the form of a collective system to finance the disposal of WE&EE.¹⁷
22. The nature of the guarantee to be provided by the producers has not been laid down explicitly in the ElektroG. A systematic distinction must be made between individual and collective concepts. Examples of an individual guarantee are the establishment of frozen accounts, the pledging of securities and the transfer of the obligation to an insurer. Under section 6(3) sentence 3 of the ElektroG, the required guarantee may also be provided by participating in a suitable collective system, e.g. by becoming a member of a group assuming joint and several liability for the obligations of their members. Provided that such a collective system is legally valid, this avoids the need for the members to provide an individual guarantee if the relevant contract has been drafted appropriately. In comparison with the provision of an individual guarantee, this may reduce the negative impact on the liquidity of the producers involved. Despite the membership in a collective system the producers retain their individual disposal obligations, i.e. the obligations are not transferred to the collective system.

¹⁴ The definition of when the guarantee is triggered that is also relevant for the timing of the recognition of provisions is not provided by the ElektroG, but was set by the Clearing House; see EAR: Garantie – Fragen und Antworten (Guarantee – Questions and Answers) (version dated 1 September 2005), p. 5, downloadable at www.stiftung-ear.de (available in German only).

¹⁵ The average life of a product type is defined uniformly for all producers of a specific type of equipment and – according to the EAR – represents the period of time in which the quantity of returned waste is expected to reach its highest amount. See EAR: Fragen und Antworten – Stichwort: Lebenszyklus von Elektro- und Elektronikgeräten (Questions and Answers – Lifecycle of Electrical and Electronic Equipment) (version dated March 2005); downloadable at www.stiftung-ear.de (available in German only).

¹⁶ See EAR: Garantie – Fragen und Antworten (Guarantee – Questions and Answers) (version dated 1 September 2005), p. 4, downloadable at www.stiftung-ear.de (available in German only).

¹⁷ The use of the pay-as-you-go financing model is occasionally equated terminologically with participation in a collective system. In this draft Interpretation, however, the term "collective system" is only used if several producers using the pay-as-you-go financing model cooperate in the form of an association under private law (e.g. in the form of a German civil law partnership (*Gesellschaft bürgerlichen Rechts*)). See paragraphs 22 and 23 of this draft Interpretation for a description of such collective systems, as well as paragraphs 29 and 30 on the possible effects of specific agreements between the members of such systems on the recognition of provisions.



23. For the membership in a collective system to be recognised as an appropriate guarantee provision, the financing of the disposal of the new waste sold by the members must be guaranteed even if all members withdraw from the market. For example, this can be achieved by combining regular payments by members into a funding pool and an insurance policy. The crucial factor here is that the conglomerate consisting of the funding pool and the insured amount must correspond to the amount of the producers' individual guarantees that would be required if such a collective system was not in place. In addition, both the amount of the funding pool and the insurance coverage have to be insolvency-proof.

Recognition of provisions in the case of the advance financing model

24. If a producer opts for the advance financing model as defined by section 14(5) sentence 3 no. 1 of the ElektroG to determine its disposal obligation, the placing on the market of new waste gives rise to an obligation that has to be recognised as a provision under IAS 37.14.¹⁸ Although the obligation to dispose of WE&EE expires if a producer withdraws from the market, the producer must still bear disposal costs as a result of the guarantee being triggered by its withdrawal from the market. This means that once the producer has placed electrical or electronic equipment on the market, an obligation arises that the producer cannot avoid.

Recognition of provisions in the case of the pay-as-you-go financing model combined with individual guarantees

25. If a producer opts for the pay-as-you-go financing model as defined by section 14(5) sentence 3 no. 2 of the ElektroG to determine its disposal obligation, and if it does not join a collective system, the placing on the market of new waste does not give rise to a liability. Instead, the arising of a disposal obligation, and therefore the recognition of a corresponding provision, is solely linked to a producer's participation in the market during the period used by the Clearing House to determine the disposal obligation (measurement period). The recognition of provisions in this case is therefore equivalent to the recognition of provisions in the case of historical waste from private households.
26. The placing on the market of equipment does not represent the obligating event under IAS 37.17 as the guarantee is not triggered if a producer withdraws from the market and the guarantee may expire without being utilised at all after the average life of the equipment sold by the respective producer has ended.¹⁹ As in the case of historical waste from private households, the producer therefore has an opportunity to avoid the obligation to finance the disposal of WE&EE.

¹⁸ The use of the advance financing model assumes that the products placed on the market are labelled. As this labelling obligation is not binding until 23 March 2006 according to section 24 of the ElektroG, the use of the advance financing model before this date requires voluntary labelling of products.

¹⁹ However, if the guarantee provided by a producer using the pay-as-you-go financing model was triggered upon its withdrawal from the market (with the result that the amount of the guarantee provided by this producer would be successively allocated to the remaining producers by the trustee), the placing on the market of the equipment would represent the obligating event.



27. If the guarantee is triggered before the average life of the equipment sold by a producer has ended, this represents the obligating event under IAS 37.17.

Recognition of provisions in the case of the pay-as-you-go financing model with provision of the guarantee through participation in a collective system

28. If a producer opts for the pay-as-you-go financing model as defined by section 14(5) sentence 3 no. 2 of the ElektroG to determine its disposal obligation, and if it joins a collective system (instead of providing an individual guarantee), the placing on the market of new waste (subject to paragraphs 29 and 30) does not give rise to a liability, as the producer can avoid its obligation to finance the disposal of WE&EE by withdrawing from the market. Paragraph 25 applies accordingly.
29. Contractual agreements between members of a collective system may provide that, under certain conditions, a producer cannot or can only partly avoid its obligation to finance the disposal of WE&EE if it leaves the collective system or withdraws from the market. If such agreements have been entered into, there must be an examination on a case-by-case basis as to whether the producers affected must – by way of derogation from paragraph 28 – recognise a provision for disposal obligations at the time the equipment is placed on the market.
30. If the producers that have formed a collective system give mutual guarantees to each other – e.g. in order to cover the risk that the disposal costs to be borne by the remaining producers belonging to the collective system will increase due to some members withdrawing from the market –²⁰ such guarantees must be accounted for in accordance with IAS 39. The questions if obligations resulting from such contractual agreements lead to the recognition of a provision and – if yes – when this provision has to be recognised must be examined on a case-by-case basis.

Recognition of provisions in the case of a change in the financing model used

31. If a producer switches from the pay-as-you-go financing model to the advance financing model, a distinction between prospective and retrospective application of the advance financing model has to be made.²¹ In the case of prospective application, the disposal obligation for all new waste sold prior to the switch continues to be determined using the pay-as-you-go financing model. For disposal obligations relating to equipment sold after the switch, a provision must be recognised at the time the equipment is placed on the market, in accordance with paragraph 24 of this Interpretation. If the advance financing model is applied retrospectively, a provision must be recognised at the time of the switch for the disposal obligations relating to all new waste of which the average life has not ended yet and that was placed on the market before the switch.

²⁰ For the purpose of clarification, it should be noted that the withdrawal from the market by members of a collective system typically leads to higher disposal costs not only for the remaining members of the collective system, but for all producers that have opted for the pay-as-you-go financing model.

²¹ The procedure for switching models is not laid down in the ElektroG. As the Clearing House has not yet commented on this issue, both applications, i.e. retrospective and prospective, are addressed with regard to the recognition of provisions.



32. If a producer switches from the advance financing model to the pay-as-you-go financing model, paragraphs 25-30 apply accordingly to the recognition of provisions, insofar as the (previous) use of the advance financing model does not result in any further disposal or financing obligations.

Issue 4: Recognition of provisions in the case of new waste from commercial users

Legal framework

33. Under section 10(2) sentence 3 of the ElektroG, producers and users are free to contractually agree on the party that must assume the disposal obligation in the case of new waste from commercial users. If there are no such contractual arrangements, the producer is obliged to dispose of the WE&EE under section 10(2) sentence 1 of the ElektroG.

Recognition of provisions

34. Producers that are obliged to dispose of new waste in accordance with section 10(2) of the ElektroG must recognise a provision for this obligation at the time the equipment is placed on the market.
35. Paragraph 17 applies accordingly if the disposal obligation is transferred by the producer to a commercial user or another party under a contractual arrangement.

Transitional provisions

36. As the ElektroG represents a new legislation that must be reflected within IFRS financial reporting, no transitional provisions are applicable.



Appendix: EAR pronouncements taken into account in this draft Interpretation

- Fragen und Antworten – Stichwort: Absatzanteil (Questions and Answers – Share of Total Sales) (version dated 7 September 2005, available in German only)
- Fragen und Antworten – Stichworte: Lebenszyklus von Elektro- und Elektronikgeräten (Questions and Answers – Lifecycle of Electrical and Electronic Equipment) (version dated March 2005, available in German only)
- Fragen und Antworten – Stichworte: Rücknahme, Verwertung, Entsorgung (Questions and Answers – Return, Recovery, Disposal) (version dated 11 July 2005, available in German only)
- Garantie – Fragen und Antworten (Guarantee – Questions and Answers) (version dated 1 September 2005, available in German only)