

Movement of F-Gas/ODS Refrigerants Into/Out of Ireland

This briefing note is designed to give an overview of requirements around the movement of refrigerants, including waste refrigerants, into and out of Ireland following Brexit.

1. Waste F-Gases and waste ODS are classified as hazardous wastes.
2. Under waste legislation, the transfer of waste F-Gases and ODS for disposal to Great Britain (GB - i.e. England, Scotland and Wales) is no longer permitted. As there is no appropriate facility for the destruction of waste ODS and F-gases in Ireland, such gases should be sent to another Member State of the EU for disposal.
3. Under waste legislation, the transfer of waste ODS and F-gases to a third country such as GB for recovery is allowed. Under the F-Gas Regulations, this recovery would be described as reclamation of the waste refrigerants to the equivalent performance of a virgin refrigerant.
4. Both reclaimed and virgin hydrofluorocarbons (HFCs) imported to the EU from a third country (including GB), unless for exempted use as described by Article 16(2) of the F-Gas Regulation (EU 2024/573), will require EU HFC quota.
5. Shipments of waste within, into and out of the EU, for recovery or disposal operations, are governed by Regulation (EC) No. 1013/2006 on shipments of waste.
 - a. Transfrontier Shipments (TFS) of waste refrigerants destined for reclamation or for disposal are subject to notification and tracking procedures.
 - b. TFS of waste refrigerants must be notified to and through Dublin City Council at the [National TFS Office](#).
 - c. Transfrontier shipments of waste must be assigned the relevant code from the [List of Waste codes](#) and a single code from the annexes specified under the [Basel Convention](#).
 - d. When the waste is received by the disposal or recovery facility, the date must be indicated on the TFS Movement document (Annex IB) by the facility operator and a copy of the form is transmitted to the notifier (person organising the shipment) and National TFS Office.
6. Rebottling of F-Gases in GB: If an undertaking based in Ireland holds quota on the EU HFC Registry and they import bulk HFCs in drums from a third-country such as China but send it to GB for rebottling (rebottling is the process of transferring F-gases from large shipping drums into small cylinders for supply to end-users), the following options apply:
 - a. Where the Irish undertaking imports the HFCs to the EU but then directly re-exports them to GB, EU HFC quota is not required [refer to Article 16(2)(c) of the F-Gas Regulation]. Then, when the goods are subsequently being re-imported into the EU from GB following rebottling and released for free circulation in Ireland, sufficient

HFC quota would be required from the EU's HFC Registry in order to place these goods on the EU market, as this would then be considered a first placing on the market.

- b. If, however, the first import is released for free circulation in the EU, the subsequent export from the EU to GB is not covered by Article 16(2)(c)]. Therefore, quota would be needed in the EU system for the first import into the EU, as well as the later re-import from GB following rebottling.
 - c. If the first import of the shipping drums is directly to GB for bottling purposes, then when the bottles are imported from GB into the EU, EU HFC quota will be required.
7. Empty cylinders: There are no restrictions under the EU F-Gas Regulations relating to the transfer of empty refrigerant cylinders (i.e. cylinders which previously contained either F-gases or ODS refrigerants) from Ireland to GB in order to be refilled. However, if the empty cylinders are waste, then waste rules apply.
8. Customs: The Revenue Commissioners has produced a guidance document (<https://www.revenue.ie/en/customs-traders-and-agents/documents/export-procedures-guide.pdf>) to assist exporters with sending goods (which would include waste) from the EU to Third Countries, which now includes GB. Any Brexit export related queries can be sent to exportpolicy@revenue.ie for advice or any clarifications required. As GB is now a third country, importers of goods from GB to Ireland will require an EORI number and deal with other custom's issues as laid at [Brexit \(revenue.ie\)](https://www.revenue.ie/en/customs-traders-and-agents/documents/export-procedures-guide.pdf).
9. The EU F-Gas Regulation continues to apply in Northern Ireland under the NI Protocol. This protocol applies until 31/12/2024. It must be then agreed by the Northern Ireland Assembly if it will continue to apply thereafter. As Northern Ireland will be treated as if it were a Member State, there will be no additional Customs requirements due to Brexit for waste shipments between Ireland and Northern Ireland. [See Brexit notice on NTFSO website for TFS procedures to NI](#)
10. In respect of GB, the UK applies similar rules to those contained in the EU's F-Gas Regulation and operates its own HFC quota system. Consequently, Irish undertakings involved in the movement of F-Gases to GB will need to consult with the UK authorities (both F-Gas and Customs) as to what requirements must be met.

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