

Membership fee regulations

06 June 2024



I. General

Pursuant to § 5 (3) of the statutes, the member companies have to pay the membership fees and levies decided on by the General Assembly.

The membership fee regulations come into effect on 06 June 2024 with the decision of the General Assembly.

The membership fees are paid every year. The membership year is the calendar year.

The membership fees are due when the invoice is issued. Bank charges are to be paid by the fee payer.

If a member (ordinary or extraordinary) joins during the first half of the year, then the full annual fee shall be incurred. If membership begins during the second half of the year, the full annual fee shall only be incurred if a first audit is carried out by 31 December of the year of joining. If a first audit is not carried out by the end of the year, then only a proportional membership fee shall be incurred.

In order to compensate for general cost increases, the Executive Committee is entitled to adjust the annual membership fees ascertained according to Fig. II at most by the average inflation rate in the EU defined on the basis of the HICP

harmonised index of consumer prices) and published by the Statistical Office of the EU Eurostat for the respective previous fee year.

If the annual audit cannot be carried out at the scheduled time due to outstanding contribution payments, rejection of the audit by the company to be audited or for other reasons within the company's control, SGF is entitled to charge a lump sum of €1,500 as compensation for additional costs incurred.

SGF is entitled to charge special membership fees to member companies in case of food law complaints. The special membership fees are to cover the actual costs incurred in case of complaints. In detail, the following costs can be charged:

- Administration fee, flat-rate amount 500 €
- Costs for complaint analyses: reimbursement of factual expenses
- Costs for subsequent controls (analysis, plant inspection): reimbursement of factual expenses

These membership fee regulations completely replace the SGF contribution order of 25 October 2023.

II. Calculation Fees according to Membership Group

1. Ordinary Members pursuant to § 4 (1) of the Statutes – General

Member companies pursuant to § 4 (1) of the SGF statutes are obliged to submit a turnover report by the end of every year.

The reporting period is the calendar year before last.

If the necessary turnover report is not received after a reminder, the turnover will be estimated. The membership fee is then calculated and invoiced on the basis of the estimate.

Every year, 10 ordinary members are selected by a drawing lots procedure for random verification of the turnover reports. The companies are required to obtain official confirmation of their turnover reports (tax consultant or auditor). If this requirement is not heeded after a reminder, the fee for the following year is calculated on the basis of a turnover estimate amounting to 150 % of the previously reported turnover.



a) Ordinary Members pursuant to § 4 (1) a) of the Statutes – IQCS/Bottler

The fees for bottlers pursuant to § 4 (1) a) of the statutes are calculated on the basis of the notifiable sales in EURO generated by the member company including all national subsidiaries.

A separate membership fee becomes due for every subsidiary producing in other IQCS countries.

The fee is calculated on the basis of the bottler's relevant turnover with fruit juice, vegetable juice, fruit nectar, sweet must and other beverages based on fruit and vegetables.

The above mentioned membership fee includes one production site run by the member company in each case. For every further production site run by the member company, an additional membership fee shall be charged amounting to a flat-rate amount of 500 € in each case. This also applies when paying the maximum fee.

II. Calculation Fees according to Membership Group

The annual membership fee for bottlers is calculated additively and based on the turnover structure as follows:

Turnover of up to 12 million €	0.6 ‰
Plus turnover from 12 to 38 million €	+ 0.3 ‰

First production site included
Each additional production site 500 €

Minimum fee:	500 €
Maximum fee:	15,000 €

Example for calculating the membership fee – IQCS/Bottler

Annual turnover report: 15,000,000 €
2 production sites:

up to 12 million (0.6 ‰):	7,200 €
from 12 to 15 million (0.3 ‰):	900 €
2nd production site	500 €
Total membership fee	8,600 €



b) Ordinary Members pursuant to § 4 (1) b) of the Statutes – IRMA/Processing, IRMA/Blending and IRMA/Pre-Processing

Members in the IRMA/Processing, IRMA/Blending and IRMA/Pre-Processing category pursuant to § 4 (1) b) of the statutes pay the membership fee based on the notifiable turnover in EURO generated by the member company including all subsidiaries in the EU domestic market and in all countries that have instructed SGF to proceed with national controls of raw materials and semi-finished goods in the framework of cooperation agreements.

The fee is calculated on the basis of the relevant turnover with mother juices, fruit juice concentrates and other products used to make the following goods: fruit juice, vegetable juice, fruit nectar, sweet must and other beverages based on fruit and vegetables.

The above-mentioned membership fee includes one production site run by the member company in each case. For every further production site run by the member company, an additional membership fee shall be charged amounting to 4,500 € for IRMA/Processing and IRMA/Blending and 3,500 € for IRMA/Pre-Processing. This also applies when paying the maximum fee.

II. Calculation Fees according to Membership Group

For a company paying the maximum fee, the fee for the first production site is included. Moreover, for a company paying the maximum fee one further production site is non-contributory for each bundle of 6 further production sites.

The annual membership fee is calculated additively and based on the turnover structure as follows:

turnover of up to 10 mio €	0.9 ‰
Plus turnover from 10 to 112,5 mio €	+0.4 ‰

First production site included	
Each additional production site	
IRMA/Processing	4,500 €
IRMA/Blending	4,500 €
IRMA/Pre-Processing	3,500 €

Minimum fee:	
IRMA/Processing	5,000 €
IRMA/Blending	5,000 €
IRMA/Pre-Processing	4,000 €

Maximum fee:	50,000 €
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Example for calculating the membership fee
Annual turnover report: 15,000,000 €
2 production sites:

up to 10 million (0.9 ‰):	9,000 €
from 10 to 15 million (0.4 ‰):	2,000 €
2nd production site	
IRMA/Processing und Blending	4,500 €
Total membership fee	15,500 €



c) Ordinary Members that produce both semi-finished and finished goods at one site

If a member company, obliged to report turnover, produces both finished goods and semi-finished goods at one site, the company must report its turnover of all production sites separately by product category (finished goods or semi-finished goods). This turnover report shows in which membership group the member is to be classified. However, the basis for calculating the membership fee is the total turnover of all product categories.

A production site that covers more than one category is treated like separate production sites.

The membership fee covers one production site in the same category. For every further production site of the member company, an additional membership fee is charged amounting to 500 € (for IQCS/Bottler), to 4,500 € (for IRMA/Processing, IRMA/Blending), or to 3,500 € (for IRMA/Pre-Processing). This also applies when paying the maximum fee.

II. Calculation Fees according to Membership Group

2. Extraordinary Members pursuant to § 4 (2) of the Statutes



a) IRMA/Broker

The membership fee for the category IRMA/Broker amounts to a flat-rate amount of 3,500 € p.a.



b) IRMA/Warehouse

The membership fee for the category IRMA/Warehouse amounts to a flat-rate amount of 3,500 € p.a.



c) IRMA/Transport

The membership fee for the category IRMA/Transport amounts to a flat-rate amount of 3,500 € p.a.



d) IRMA/Tank Cleaning

The membership fee for the category IRMA/Tank Cleaning amounts to a flat-rate amount of 300 € p.a.

3. Supporting Members pursuant to § 4 (3) of the Statutes

The membership fee is decided upon by the Executive Committee and the individual member as a flat-rate amount. The minimum membership fee for supporting members is 2,500 €.