

2017



Compliance Contributions Overview



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Introduction

Every country has implemented the European Packaging Directive in a different way, inter alia putting different obligations to obliged industry. Therefore, the costs for compliance with obligations contain different factors affecting the cost levels which should be taken into account when comparing the relative costs of compliance across various European schemes.

Key factors influencing relative compliance costs include the following:

- Existing collection and recovery infrastructure in the waste management sector.
- Packaging sources being used to meet national recycling quotas (household only or all packaging): household packaging waste is more expensive to collect and recover than packaging waste arising at industry's back door.
- Proportionate share of costs being borne by industry. This can be the full costs for collection, sorting and recovery of used packaging up to the so called additional costs for the separate collection and sorting.
- Respective recycling quotas and the effect of derogations.
- Collection systems used affect charges: bring systems are generally less expensive than door-to-door collection, but they usually collect less packaging.
- Geographic location and population density: remote and sparsely populated regions will generally be more difficult and expensive to collect from.
- Enforcement regimes influence costs; the more companies who participate in the scheme, the greater the spread of the cost base.
- Labour costs and general overheads differ depending on the prevailing local economic conditions.

This document gives an overview of the costs for compliance with the respective national recovery systems for packaging and packaging waste. All data have been sent to EXPRA by the respective systems, and have been compiled to the best of our knowledge. Nevertheless, this information is subject to change at any time, and we therefore cannot guarantee its accuracy and applicability to each type of packaging. We therefore kindly ask you to get in touch with the respective system of your country of operation to obtain the latest information relevant to you.

Should you have any further question, please feel free to contact me via phone or e-mail.

Best regards,

Joachim Quoden
Managing Director of EXPRA

1. Belgium: Fost Plus

2017 Compliance tariffs per material in EUR / kg: Compliance tariffs per material in EUR / kg:

Code	Materials	Rate in EUR / kg excl. VAT
001	Glass	0,0214
002	Paper - cardboard	0,0169
003	Steel (> 50%)	0,1244
004	Aluminium (> 50% and > 50µ)	0,0326
005	PET bottles and flasks (and PET caps) *	0,2107
007	HDPE bottles and flasks (and HDPE caps)	0,2107
008	Drinks cartons	0,2455

	Others recoverable	Rate in EUR / kg excl. VAT
011	Plastics	0,2823
012	Composite packaging, in which the majority material is paper-cardboard	0,2823
013	Composite packaging <ul style="list-style-type: none"> • Aluminium < 50µ • Steel < 50% but highest weight, < 50µ 	0,2823
014	Composite packaging, in which the majority material is plastic	0,2823
016	Other materials (wood, textiles, etc.)	0,2823

	Others non-recoverable	Rate in EUR / kg excl. VAT
017	Composite packaging, in which the majority material is glass	0,3106
018	Composite packaging <ul style="list-style-type: none"> • Aluminium < 50% but highest weight, > 50µ • Steel < 50% but highest weight, > 50µ 	0,3106
019	Other materials (china, stoneware, etc.)	0,3106

* The PET tariff is applicable for bottles and flasks in transparent PET, being furthermore colourless, green or blue and for caps in PET.

How are the tariffs applied?

- The contribution per packaging unit (as described in a packaging sheet) will never be less than 0,000001 euro. If the weight-based contribution calculated is lower, it will be increased to 0,000001 euro.
- Each packaging element that can be separated from the body of packaging (label, cap, etc.) must be declared under the tariff based on the material which it consists of, e.g. a telephone packaged in a cardboard box comprises of: the handset itself plus a battery, two cables and a telephone socket. The handset is packaged in plastic film (to be declared under the rate for 'other recoverable: plastics (011)') with a paper label (to be declared under the rate for 'paper-cardboard (002)').

There are also three plastic bags containing the cables, battery and telephone socket (to be declared under the tariff for 'others recoverable, plastics (011)'), each with one label (to be declared under the tariff for 'paper-cardboard (002)').

Important note: household packaging marked with a skull and crossbones symbol must always be declared under the tariff for 'others recoverable' or under the tariff for 'others non-recoverable'. This rule will be reviewed as soon as a legal definition for hazardous products is available.

- The **glass tariff (001)** applies to glass bottles, flasks and jars with the exception of packaging elements made of pyrex, crystal or natural opaline containing more than 600 ppm fluorine. In these cases, the tariff for 'others non-recoverable (017)' applies.
- The **paper/cardboard tariff (002)** applies to all paper/cardboard packaging elements containing more than 85% by weight of paper/cardboard. This means that 15% (of the weight) can consist of other closely bonded, impregnated or laminated materials, which cannot easily be separated by consumers. If paper/cardboard represents less than 85% of the total weight, the tariff for 'others recoverable (012)' applies.
- The **steel tariff (003)** applies to all packaging elements containing more than 50% of steel. Packaging elements composed of less than 50% of steel, although steel is the majority material in the composite and its thickness is $< 50 \mu$, must be declared under the tariff for 'others recoverable (013)'. If the thickness of the packaging is $> 50 \mu$, the tariff for 'others non-recoverable (018)' applies.
- The **aluminium tariff (004)** applies to all packaging elements containing more than 50% by weight of aluminium with a minimum thickness of 50μ . If a packaging element contains less than 50% of aluminium and its thickness is $< 50 \mu$, the tariff for 'others recoverable (013)' applies. If a packaging element contains less than 50% of aluminium (although aluminium is the majority material in the composite) and its thickness is $> 50 \mu$, the tariff for 'others non-recoverable (018)' applies.
- The **PET tariff (005)** applies to bottles and flasks in transparent PET, being furthermore colourless, green or blue, and for caps in PET.
- The **HDPE tariff (007)** applies to HDPE bottles and flasks as well as to HDPE caps.
- The **drinks carton tariff (008)** applies to all laminated cardboard packaging elements – with or without cap – made of cardboard/ aluminium/plastic material or of cardboard/plastic material, which are used as packaging for liquid food products, primarily milk, milk products and fruit juices. It also applies to laminated cardboard refills for fabric softeners and detergents.
- The tariff for '**others recoverable**' applies to packaging elements which are not covered by the tariffs above but which are made of materials considered to be recoverable. These materials are:
 - PET (except for bottles and flasks in transparent PET, being furthermore colourless, green or blue, and for caps in PET) (011)
 - HDPE (except for bottles, flasks and caps) (011)
 - Other single-material plastic (PVC, PP, PS, EPS, ...) (011)
 - Other multi-material plastic (011)
 - Paper-cardboard ($< 85\%$) (012)
 - Paper-cardboard/aluminium ($< 50\%/< 50 \mu$) (012)
 - Paper-cardboard/plastic (012, 014 depending on majority material)
 - Paper-cardboard/plastic/aluminium ($< 50\%/< 50 \mu$) (012, 013, 014 depending on composition¹)

¹ This composite packaging must be declared under the tariff for 'others non-recoverable (018)' if the aluminium, which represents less than 50% by weight and has a thickness $> 50 \mu$, is still the majority material.

- Aluminium (< 50 µ) (013)
- Plastic/aluminium (< 50%/< 50 µ) (014)
- Wood (016)
- Textile, including natural fibres (016)
- Steel < 50% but majority material and the thickness < 50 µ (013)
- The tariff for '**others: non-recoverable**' applies to packaging and packaging elements and/or materials which fall outside the conditions of application of the tariffs above (e.g. ceramic, china):
 - Composite packaging with glass as the majority material (017)
 - Composite packaging (018) in which:
 - Aluminium < 50% of the total weight (although remaining the majority material) with a thickness > 50 µ
 - OR
 - Steel < 50% of the total weight (although remaining the majority material) with a thickness > 50 µ
 - Other materials (019)

2. Belgium: VAL-I-PAC (responsible only for industrial and commercial packaging)

The annual charge per declaration type is calculated depending on:

- the type of material which you put on to the market/for which you are responsible (e.g. plastic)
- its properties (recyclable or not)
- the amount of material (number of tonnes)

Packaging material	2017 tariff per tone
Recyclable cardboard	14,50
Recyclable metal	14,50
Recyclable wood	14,50
Recyclable glass	14,50
Recyclable natural fibers	14,50
Recyclable plastic	39,50
Recyclable plastic from the construction industry	49,50
Other recyclable materials	14,50
Non-recyclable materials (including non-recyclable plastic)	53,00

- this table refers to the cost of the declaration with effect from the **year of membership** (tariff as at 01.01.2017)
- **Retroactive membership**
A **special retroactive fee** is levied in the **first year** of membership. The VAL-I-PAC system is open to companies which wish to regularize their position with respect to the take-back and information obligation. VAL-I-PAC has to apply a retroactive membership fee for the five calendar years prior to the year of joining.

The **minimum** funding contribution is 50 Euros per year (or 250 Euro for the retroactive membership fee for the five calendar years prior to the year of joining).

3. Bosnia and Herzegovina - Ekopak

Packaging fees for 2017

Packaging material	Compliance Costs* (BAM /ton)
Glass	25
Metal	18
Paper	25
Plastic	35
Wood	16
Multilayer, and/or other materials	30
Packaging containing and /or contaminated by hazardous materials	550

* VAT 17% is not included

1 EUR = 1,95583 BAM

Note: Clients of Ekopak can reduce costs up to 15% through the loyalty program.

4. Bulgaria: ECOPACK

Material	Compliance Costs
Plastic	0.157
Paper and cardboard	0.112
Glass	0.060
Metals	0.041
Aluminium	0.144
Composites	0.194
Wood	0.062
Others	0.259

* Prices are in BGN, per kg, excluding VAT and apply for packages placed on the market from 01.01.2017 that will be reported after 01.02.2017.

1 EUR = 1.95583 BGN

The additional tariff reduction is achieved due to the following changes in our commercial policy:

- A 10% discount for all customers who submit their reports by the 15th of the month, following the reporting. The deduction is given in each invoice;
- A 20 % discount for timely payment: the requirement is the payment to be made by the 25th day of the month following the reported one.

5. Canada: Éco Entreprises Québec

Schedule		2016
Reference Year		2015
		Schedule
		2016
CLASS	Material	Schedule (\$/tonne)
PRINTED MATTER		
	Newsprint inserts and circulars	174,37 \$
	Catalogues and publications	252,99 \$
	Magazines	252,99 \$
	Telephone books	252,99 \$
	Paper for general use	252,99 \$
	Other printed matter	252,99 \$
TOTAL - PRINTED MATTER		204,30 \$
CONTAINERS AND PACKAGING		
Paperboard	Corrugated cardboard	192,46 \$
	Kraft paper shopping bags	192,46 \$
	Kraft paper packaging	192,46 \$
	Boxboard / Other paper packaging	207,39 \$
	Gable-top containers	211,87 \$
	Paper laminants	265,53 \$
	Aseptic containers	237,01 \$
TOTAL - Paperboard		207,80 \$
Plastic	PET bottles	280,31 \$
	HDPE bottles	163,65 \$
	Plastic laminants	488,82 \$
	HDPE and LDPE plastic film	488,82 \$
	HDPE and LDPE plastic shopping bags	488,82 \$
	Expanded polystyrene food	789,76 \$
	Expanded polystyrene protection	789,76 \$
	Non-expanded polystyrene	789,76 \$
	PET containers	280,31 \$
	Polylactic acid (PLA) and other degradable	789,76 \$
	Other plastics, polymers and polyurethane	316,11 \$
TOTAL - Plastic		383,11 \$
Aluminium	Aluminium containers for food and beverages	129,62 \$
	Other aluminium containers and packaging	129,62 \$
TOTAL - Aluminium		129,62 \$
Steel	Steel aerosol containers	156,40 \$
	Other steel containers	156,40 \$
TOTAL - Steel		156,40 \$
Glass	Clear glass	183,78 \$
	Coloured glass	184,55 \$
TOTAL - Glass		184,25 \$
TOTAL - CONTAINERS AND PACKAGING		246,57 \$

TOTAL	236,09 \$
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1,418\$ CAN = 1 EUROS

* For the calculation of the contribution for the 2016 Obligation Year, the Targeted Persons must declare the materials that were marketed in Quebec for the twelve (12) months comprised between January 1st and December 31st of the Reference Year, which is 2015.

* A credit of 20% for the payable contribution is granted to Targeted Persons that generate materials of which the percentage (%) of recycled post-consumer content reaches or exceeds the established benchmark, when the Materials report is submitted within the prescribed delays. The credit is granted by way of a distinct invoice that is issued in the year following the deadline to submit the Materials report. The appropriate documentation and samples to determine the content of post-consumer recycled material must be provided to Eco Entreprises Quebec before the first deadline date to pay the contribution. The content of the recycled material is an element which is taken into consideration when calculating the payable contribution pursuant to section 53.31.14, paragraph 2 of the Environment Quality Act.

Options to facilitate compliance with small companies and low volume producers

The following table presents the flat fees for the 2016 Schedule of Contributions :

Options for low-volume producers	2014 Schedule	Rates
Based on tonnage	<1 tonne	\$0
	>1 to ≤2.5 tonnes	\$415
	>2.5 to ≤5 tonnes	\$885
	>5 to ≤ [^] tonnes	\$1,765
	>10 to [^] 5 tonnes	\$2,945
Based on sales	≤ \$1 M	\$0
	>\$1 M to ≤ \$2 M	\$2,945
Based on the number of points of retail service	= 1 point of retail service	\$0

Targeted Persons

To be considered as a targeted person, a company should meet the following three criteria:

- It generates containers, packaging and/or printed matter ultimately intended for Quebec consumers;
- It has a place of business or an establishment in Quebec;
- It is the owner of a brand, a name or a distinguishing guise.

However, if the owner has no domicile or establishment in Quebec, the first supplier in Quebec of the products, or the containers and packaging, or of the printed matter, other than the manufacturer, may be required to pay the contribution, whether or not that supplier is the importer.

Eco Entreprises Quebec may accept that a third party whose domicile or establishment is outside Quebec and who is the owner of a Brand, a Name or a Distinguishing Guise becomes a voluntary contributor. A third party may be recognized as a voluntary contributor after having concluded an agreement with Eco Entreprises Quebec to this effect.

6. Cyprus: Green dot (Available information for 2016)

Material	EUR per tonne
Household Packaging	
Glass	29.06
Carton	47.14
Metal	95.39
Aluminium	21.38
PET	105.89
HDPE	105.89
Cardboard Liquid Containers	122.75
Other reusable	131.05
Other non-reusable	157.27
Commercial/Industrial Packaging	
Corrugated carton	43.31
Plastic	37.94
Wood	12.42
Other	50.27

7. Czech Republic: EKO-KOM

Remuneration structure for ensuring compliance with the obligation to return and recovery of packaging waste through the EKO-KOM					
Valid from 1.1.2017		Reusable packaging ²		One-way packaging ³	
		CZK/t	EUR/t*	CZK/t	EUR/t*
Sales packaging	Soft plastics	0,00	0,00	5 560,00	205,93
	Rigid plastics	0,00	0,00	5 560,00	205,93
	Rigid plastics above 5L	0,00	0,00	4 169,00	154,41
	Corrugated board	0,00	0,00	2 274,00	84,22
	Paper	0,00	0,00	2 462,00	91,19
	Glass	0,00	0,00	1 829,00	67,74
	Metals Fe	0,00	0,00	1 899,00	70,33
	Metals Al	0,00	0,00	2 529,00	93,67
	Metals above 5L	0,00	0,00	1 043,00	38,63
	Beverage cartons	0,00	0,00	4 255,00	157,59
	Combined materials	0,00	0,00	6 029,00	223,30
	Wood	0,00	0,00	1 141,00	42,26
	Textile	0,00	0,00	1 141,00	42,26
	Others	0,00	0,00	6 029,00	223,30
Group packaging	Plastics	0,00	0,00	593,00	21,96
	Corrugated board	0,00	0,00	310,00	11,48
	Paper	0,00	0,00	310,00	11,48
	Metals Fe	0,00	0,00	508,00	18,81
	Metals Al	0,00	0,00	508,00	18,81
	Combined materials	0,00	0,00	593,00	21,96
	Wood	0,00	0,00	322,00	11,93
	Textile	0,00	0,00	322,00	11,93
	Others	0,00	0,00	593,00	21,96
Transport packaging	Plastics	0,00	0,00	593,00	21,96
	Corrugated board	0,00	0,00	310,00	11,48
	Paper	0,00	0,00	310,00	11,48
	Metals Fe	0,00	0,00	508,00	18,81
	Metals Al	0,00	0,00	508,00	18,81

⁴ Reusable packaging, to meet § 13 Article 2 of Act No. 477/2001 Coll., as amended by later regulations

³ Packaging which does not meet § 13 Article 2 of Act No. 477/2001 Coll., as amended by later regulations.

* Payments are made in CZK. Exchange rate of June, 2016 is: 1 EUR ~ 27 CZK

Industrial packaging	Combined materials	0,00	0,00	593,00	21,96
	Wood	0,00	0,00	322,00	11,93
	Textile	0,00	0,00	322,00	11,93
	Others	0,00	0,00	593,00	21,96
	Plastics	0,00	0,00	593,00	21,96
	Corrugated board	0,00	0,00	310,00	11,48
	Paper	0,00	0,00	310,00	11,48
	Glass	0,00	0,00	1 829,00	67,74
	Metals Fe	0,00	0,00	508,00	18,81
	Metals Al	0,00	0,00	508,00	18,81
	Combined materials	0,00	0,00	593,00	21,96
	Wood	0,00	0,00	322,00	11,93
	Textile	0,00	0,00	322,00	11,93
	Others	0,00	0,00	593,00	21,96

Compliance cost discount based on the Article VI., Paragraph 7 of the Contract on Collective Compliance (per year)	500,00	18,52
Compliance cost under the Agreement on Comprehensive Fulfilment of Part III., Article VI, valid from 1.1. 2011 (per year)	1 600,00	59,26

Compliance cost for registration in the system of collective compliance

The compliance cost for registration in the EKO-KOM system is charged to every client. The compliance cost is CZK 1,600 excluding VAT, and it includes the registration fee in the Government Environment Fund (Státní fond životního prostředí – "SFŽP") according to Section 30 of the Act on Packages, amounting to CZK 800 and the administration fee for the registration in the EKO-KOM system, amounting to CZK 800 as well.

DEFINITION:

One-way packaging

Packaging which do not meet the requirements of the Section 13, article No. 2 of Act No. 477/2001 Col. as amended by later regulations e.g. package for milk, juice, biscuits).

Reusable packaging

Packaging which meet the requirements of the Section 13, article No. 2 of Act No. 477/2001 Col. as amended by later regulations. It is the packaging which executes a specific minimal number of rotations or cycles during its lifecycle; it is re-filled or re-used. That definition is met, for example, by palette, a plastic container, a beer bottle, a gas bottle, etc.

The difference between soft plastic packaging and rigid plastic packaging

The group of solid hollow plastic comprises all plastic beverage packaging (for example, PET bottles). It also includes blown detergent bottles, fabric softener bottles, etc. The group of soft packaging comprises all the types of packing foils, bags and very light packaging.

Combined materials

In case of packaging which consists of a few parts of various materials it is problematic to weight those components accurately; (that applies, for example, to a glass bottle metal cap, an aluminium aerosol can metal cap, a paper label, a self-adhesive label on packaging, plastic cap, etc.). The §48 of the Packaging Act specifies that in case of record-keeping in accordance with the §15 of the Act packaging containing one type of specific material which represents at least 70 per cent of the packaging weight is viewed as one material packaging. Therefore, for example, a glass bottle + a metal cap + a paper label are viewed for those purposes as consumer packaging of one material - glass. Similarly, in case of an aerosol can, an aluminium container + a metal cap + a plastic pressure sprayer + a plastic cap + a vinyl self-adhesive label are viewed for those purposes as consumer packaging made of aluminium (providing, aluminium represents more than 70 per cent of the total weight). In case of a big production firm it is possible and correct to report those items separately.

In the case that any part of the package does not exceed 70% by weight, it is necessary to cover in the statement included in the box combined materials. The same box can be placed on the packaging and combined materials (packaging of the components made of different materials that cannot be manually separated from each other) as packaging for fresh butter (aluminium foil, paper) cups for dairy products (paper, plastic film) or blister from drugs.

8. Estonia: ETO

Compliance costs for of ETO, 2017

Material	€ per kg commercial	€ per kg Bundling and transport
Plastics	0,409	0,109
Cardboard	0,105	0,093
Glass	0,102	n/a
Metal	0,256	0,128
Wood	0,045	0,041
Other	0,409	n/a

VAT will be added to the service fees in amount of 20%.

Reusable packaging is not charged as long as being in reuse.

For further details please contact eto@eto.ee or visit eto.ee.

9. Finland: FINISH PACKAGING RECYCLING RINKI LTD.

RINKI LTD'S REGISTRATION AND ANNUAL FEES

The registration and annual fees are based on the firm's turnover

Fee category	Firm's/location's turnover EUR m	LOCATION BASED	
		registration fee EUR+VAT24%	annual fee EUR+VAT24%
A	over 17	223	595
B	1,7 - 17	155	390
C	1,0 - 1,7	68	195
D	under 1,0	40	-

Firms that have combined several locations under a group contract are granted a 20% discount on registration and annual fees.

PRODUCER ORGANISATIONS' RECYCLING FEES

Packaging recycling fees are defined by producer organisations. The 2017 invoices for firms are based on the quantities of packaging in 2016 and the 2017 recycling fees listed below.

If a firm's recycling fee invoice is over EUR 10.000, the fee will be invoiced in two equal installments with the second installment invoiced four months after the first, however, in October 2016 at the latest. The minimum invoiced fee is EUR 20.

Material		Recycling fee EUR/tn + VAT
PAPER FIBRE	Corrugated cardboard packaging for	9.5
	Corrugated cardboard packaging for firms	9.5
	Industrial wrapping and sacks	17.5
	Industrial cores	17.5
	Carton and paper packaging	54.0
	Carton liquid packaging	96.0

PLASTIC	Plastic packaging for consumers	61.0
	Shopping bags for consumers	61.0
	Small bags for consumers	61.0
	Plastic packaging for firms	35.0
	Deposit recyclable plastic bottles	-
METAL	Aluminium packaging for consumers	185.0
	Aluminium packaging for firms	40.0
	Tinplate packaging for consumers	199.0
	Tinplate packaging for firms	40.0
	Steel packaging	40.0
	Deposit beverage cans	-
GLASS	Deposit glass bottles	-
	Non-deposit glass packaging	135.0
WOOD	FIN pallets	0.85
	EUR pallets	0.85
	Rental pallets	0.85
	Other wooden pallets	0.85
	Cable reels	0.85
	Other wooden packaging	0.85
OTHER	Other packaging	-

If a firm's recycling fee invoice is over EUR 10.000, the fee will be invoiced in two equal installments with the second installment invoiced four months after the first, however, in October 2017 at the latest.

The minimum invoiced fee is EUR 20.

10. Greece: HE.R.R.Co.

Monetary contributions for 2017

Contributions € cents per unit	
Fixed contribution	0.04
Contribution by weight (€/tonne)	
Cardboard & paper	52.50
Paper cartons for liquids	57.00
Plastics	66.00
Aluminium	8.80
Metal	21.00
Glass	10.90
Wood	9.50
Other	66.00

*The above prices do not include VAT

Financial contribution calculation rules

1. All the material constituting the manager's consumption packaging is charged based on the weight depending on the price of their material according to the monetary contribution tables hereof (contribution by weight). The consumption packaging articles are charged as a total with one more fixed contribution according to the monetary contributions tables (Annex B1) hereof (fixed contribution).

2. All the material constituting the other packages is charged by weight based on the price of their material according to the monetary contributions tables hereof (fixed contribution). Every

component per unit of other packaging is charged with one more fixed contribution according to the monetary contribution table hereof (fixed contribution).

3. The glues, the adhesive tapes, the tax tapes, the metal connections that are part of a packaging (e.g. a carton) and the user booklets or manuals are not considered packaging components.

4. The total contribution of a packaging is the aggregate of the contributions by weight of the material that constitute all packaging (consumption & other packaging) plus the proportionate fixed contributions by applying the previous rules.

11. Hungary: ÖKO-Pannon

According to the legislations in Hungary all companies are obliged to pay an environmental tax (official name: environmental product charge) to the National Tax and Customs Administration (abbreviated Hungarian name: NAV).

The object of the charge is the packaging material instead of the packaging and therefore packers are directly not subject of the law for domestic products.

In case of products produced abroad the importer company is responsible for the charge, i.e. the company who imports, and sells the product in Hungary at the first time (with the first HU-VAT Nr. invoice), or uses it for their own purposes.

The product charge tariffs for packaging materials are the following in 2017:

b) Packaging materials

aa) Packaging materials (with the exception of commercial packaging materials)

Material flow	Product charge tariff (HUF/kg)
Plastic (with the exception of plastic shopper advertising bags)	57
Plastic (shopping-advertising) bags	1 900
Combined (with the exception of combined, beverage cartons)	57
Combined beverage cartons	19
Metal	19
Paper, wood, natural textiles	19
Glass	19
Other	57

bb) Commercial packaging materials

Material flow	Product charge tariff (HUF/kg)
Metal	304

Green Dot trademark - Isolated use of the Green Dot trademark

Our company provides the legal usage of Green Dot trademark for producers, importers and retailers as well.

We offer 2 types of contract:

1. If the company has little amounts of packaging, it is reasonable to choose a **simplified contract**. In this case the Licensee shall send the Licensor a packaging emission report once a year and **pay 0.5 HUF/kg by the amount of the packaging emission**.

2. The **normal contract** provides possibility to choose from 2 types of payment:

- **0.5 HUF/kg by the amount of the packaging emission quarterly.**
- according to categories presented in the following chart:

Annual amount of the packaging emission	Annual fee	Packaging category
above 10,000,000 kg	HUF 3,000,000	A
between 5,000,000 – 10,000,000 kg	HUF 2,000,000	B
between 3,000,000 – 4,999,999 kg	HUF 1,000,000	C
between 1,000,000 – 2,999,999 kg	HUF 500,000	D

Services of ÖKO-Pannon

Consultancy service

Due to a legislation of environmental product charge put into force in January 2012, ÖKO-Pannon Plc. has launched consultancy service on compliance with actual environmental product charge and waste law for packaging emitters.

- Notification obligation
- Environmental product charge declaration
- Environmental product charge refund process
- Providing the use of Green Dot trademark
- Optimization consultancy with relation to products liable to product charge (packaging, WEE – electric and electronic waste, battery, tyre, advertisement paper) including:
 - interpretation and use of laws in force regulating product charge with consideration to the company's range of products
 - classification of packaging materials
 - creating the system of taking over the liabilities

- forming the textual content of invoices (incoming, outgoing)
- classification of product packaging into the proper product charge category
- updating background administration in accordance with new laws
- preparing reports to NAV (National Tax and Customs Administration)
- review of NAV reports both in terms of running year and previous years
- continuous availability
- on-site consultancy
- petition of stance from NAV
- Consultancy on individual exemption and coordination
- Preparing for compliance with the actual law on waste management
- Preparing for compliance with the packaging regulation
- Supervision related to the fulfilment of recovery and recycling obligation and product charge reports
- Consultancy in the field of fulfilment of international recovery and recycling obligation (sending in contracts and reports)
- Packaging or not packaging – providing professional opinion according to the laws in force

12. Italy: CONAI

Environmental Contribution for Packaging – 2017

Material	Compliance cost (EUR/tonne)
Steel	13.00
Aluminium	45.00
Paper	4.00
Wood	7.00
Plastic	188.00
Glass	17.30 (16,30 since 1 st July 2017)

You can find the Guide to Membership and to the application of the Environmental Contribution [here \[link updated\]](#).

13. Israel: TAMIR

Financial contribution tariff per material 2017:

Material	NIS per tonne household	NIS per tonne commercial
Glass	366	64
Cardboard & Paper	183	158
Drinking Carton	525	64
PET	454	52
HDPE	412	52
LDPE	464	52
PP	520	52
PS	778	52
Other plastic/material	778	52
Metal	216	31
Wood	87	87

1 Euro=4,1 NIS

14. Luxembourg: Valorlux

Material	Compliance contribution 2017 (EUR/kg.)
Glass (bottles and jars)	0.0142
Paper / cardboard	0.0288
Steel	0.0441
Aluminium	0.0986
PET bottles	0.3703
PVC bottles	—
HDPE bottles and containers	0.3703
Beverage cartons	0.2835
Other recoverable products	0.4296
Other non recoverable products	0.4725

Paper / cardboard	0.0145
Wood	0,0145

Particularities of the scale price:

Primary packaging with material :	Particularity
Glass	Applicable to the packaging of glass with exception of bulbs, packaging composed of Pyrex, crystal, opaline or containing Fluor. For this last materials, the tariff Others not recoverable will be applied.
Paper / Cardboard	Applicable for all packaging of paper/cardboard containing less than 15% on weight of other materials closely stucked or laminated, i.e. which cannot easily pulled off by the consumer. Beyond this percentage, the tariff Others recoverable will be applied in accordance with the rules exposed hereafter.
Steel	Applicable for all packaging containing more than 90% on weight of steel. This side of percentage, the tariff others not recoverable will be applied.
Aluminium	Applicable for all packaging containing more than 50% on weight of aluminium with a minimum thickness of 50 microns. This side of percentage, the tariff others not recoverable will be applied.
PET	Only applicable for PET bottles and their stopper. For all PET packaging other than bottles, the tariff others recoverable will be applied.
HDPE	Only applicable for HDPE bottles and their stopper. For all HDPE packaging other than

	bottles the tariff others recoverable will be applied.
Beverage cartons	Applicable for all laminated packaging –with or without seal- made with cardboard/plastic or cardboard/aluminium/plastic, used to pack liquid products, especially milk, milk drinks and fruit juices or softener and detergent (refill). Aluminium and/or plastics must represent more than 15%.
Others recoverable	Applicable for all packaging elements which are not mentioned in the aforementioned list, but which are containing materials considered as recoverable.
Others not recoverable	Applicable for packaging elements and/or materials which are not responding to the conditions of application for the aforementioned tariffs.
Secondary and/or tertiary packaging with material (*)	Particularity
Commercial packaging Paper/Cardboard	Applies to secondary and tertiary packaging –i.e. bundling and transport packaging. Made of cardboard and/or paper. These are mainly cardboard boxes and cardboard wedging.
Commercial packaging Wood	Applies to secondary and tertiary packaging –i.e. bundling and transport packaging- made of wood. These are mainly boxes (excluding pallets)
Commercial packaging Others	Applies to secondary and tertiary packaging –i.e. bundling and transport packaging- made of plastic and other materials. These are mainly films and trays, polystyrene wedging elements, etc.

*The members of VALORLUX also declare the commercial packaging. This means the secondary and tertiary packaging that come with products going mainly to the private consumers in the households.

15. Macedonia: PAKOMAK d.o.o

The compliance costs for the companies responsible in Macedonia are presented in the table below:

Compliance Contributions 2017		in EUR/tonne
<i>Packaging Material</i>		
1	Paper/cardboard	18,75
2	Plastics	22,76
3	Glass	20,39
4	Metal	21,42
5	Composite materials	22,66
6	Wood	21,84

A loyalty program provides the possibility of receiving up to 20% discount.

*1 EUR = 61,6 denars.

* Fees are calculated without 5% VAT .

16. Malta: GreenPak

The membership Compliance Costs for the year 2017 are presented below:

Material	€ per tonne household	€ per tonne commercial
Plastics	99.00	67.95
Cardboard	75.60	67.95
Glass	110.00	n/a
Metal Ferrous	106.00	61.20
Metal Non Ferrous	58.50	27.00
Wood	73.80	65.70
Other	135.00	72.00

*Fees are excluding VAT and are calculated to the nearest 100kgs (0.1 metric ton)

Notes:

- a) Fee is calculated to the nearest 100kgs (0.1 metric tons)
A minimum charge applies
- b) Fees are applicable from 1st January 2017
- c) Fees are exclusive of VAT

17. The Netherlands: Afvalfonds Verpakkingen / Nedvang

The packaging waste management compliance costs in 2017 are listed below:

Material	Tariff (€/kg)
Glass	0,0560
Paper/board	0,0220
Plastics	0,6400
Bioplastics ¹	0,0200
Aluminium	0,0200
Other metals	0,0200
Wood	0,0200
Other materials	0,0200
General tariff (if you cannot specify the packaging materials)	0,7700
Beverage cartons ²	0,1800
Deposit bottles ³	0,0200
Plastic bottles without deposit ⁴	7,50

1. Bioplastics: a packaging made of plastics that is proven to be biodegradable under CEN 13 432.

2. The fee for beverage cartons is equal for each of the materials that are used in this type of packaging.

3. The fee for bottles that take part in a deposit system (mainly PET bottles with a content of 1 litre or more, glass) is equal.

4. For the application of this fee, please see [page 16 of the policy document of the Packaging Waste Fund](#).

The fees are calculated based on the principle of activity-based costing. This means that the most recent historical costs of expenses of collection and sorting of packaging waste, including the management of the organisation, are taken into account.

Financing

The financing of EPR for packaging in the Netherlands is executed by Afvalfonds Verpakkingen, who is responsible for the organization and reaching recycling targets and who delegates certain operational tasks to Nedvang. Because of a binding agreement between Afvalfonds Verpakkingen and the vast majority of obliged companies, all obliged companies with more than 50.000 kg of packaging put on the market have to register with Afvalfonds Verpakkingen and pay for the organization of EPR for packaging. This payment is called the packaging waste management contribution.

All packaging, including packaging from companies and industry, is included in the Dutch EPR scheme.

The budget is spent on the following items:

- Control of the companies' declarations of packaging on the market
- Identification of additional customers / free riders
- Estimate of the weight of packaging put on the market by companies that put less than 50.000 kg. per year on the market on an individual basis
- Estimate of the weight of transport packaging put on the market
- Cooperation with municipalities and waste management companies to gather data on collection and recycling of packaging waste
- Communication to enhance the collection and recycling of packaging waste
- Calculation and reporting of recycling rates
- Logistics, sorting and sale of plastic packaging waste from households
- Structural contribution to a clean and litter free environment
- Financing of an independent and neutral organization to gather knowledge on packaging waste management and sustainability.



18. Norway: Grønt Punkt

The compliance costs are based on the total cost of setting up and maintaining the system. Costs are split between the members based on the amount of packaging they put into circulation.

Plastic Packaging	
Household (plastic foil, hard plastics, carrier bags and other service packaging)	138 øre per kg
Commercial	115 øre per kg
- Plastic foil	50 øre per kg
- Hard plastics	136 øre per kg
- Big-bags	84 øre per kg
Expanded plastic (EPS and other types)	240 øre per kg
Agricultural foil (bale wrap)	135 øre per kg
Fibre-based Packaging	
Cardboard packaging base weight > 150 g/m ²	37 øre per kg
Moulded fibre packaging for eggs, etc.	37 øre per kg
All liquid board packaging containers	3.60 øre per piece
Corrugated board and solid board > 600 g/m ²	5 øre per kg
Glass Packaging containers	
Volume 0-250 ml	6.9 øre per piece
Volume 251-500 ml	13.8 øre per piece
Volume > 500 ml	20.7 øre per piece

Metal Packaging containers	øre per unit
Can volume 0-250 ml	4.9
Can volume 251-500 ml	11.1
Can volume > 500 ml	18.7

Tubes	5.4
Table serving items	1.4
Aluminium trays 0-500 ml	5.4
Aluminium trays > 500 ml	12.2
Lids	1
Crown corks	0.3
Hazardous content 0-1.0 litre	24
Hazardous content 1.0-9.9 litres	62.4
Hazardous content 10 litres	135.6
Hazardous content > 10 litres	288

Financing

The costs of running the collection and recovery schemes are covered by the compliance costs paid by Green Dot Norway's members, which depends on the pro rata consumption declared per period. The fee is then distributed to the five material companies. Depending on the member companies' packaging use, they submit a form to Grønt Punkt Norge six, four or once a year.

Green Dot Norway is a non-profit organisation owned by five material companies.

About the figures:

- VAT not included
- EUR 1 = NOK 9,03 (Dec 16, 2016)
- NOK 1 = 100 øre
- Valid per December 16, 2016

19. Romania: ECO-ROM AMBALAJE

Type of material		Compliance Costs (Euro / tonne)
Glass		177,7
Plastic	PET	133,3
	PE	133,3
	PVC	133,3
	PP	133,3
	PS	133,3
	Other	133,3
Cardboard - paper		133,3
Metal	Steel	133,3
	Aluminium	177,7
Wood		222,2



20. Slovakia: ENVI-PAK

The price for ENVI-PAK's compliance costs are based on the weight and material type of packaging. The materials are separated in 10 types:

- Glass
- Plastics PET
- Other plastics besides PET
- Paper / Cardboard
- Composite beverage carton
- Miscellaneous composites
- Metals aluminium
- Metals steel
- Wood
- Other packaging materials

In determining the fee, the packaging must first be separated into all its parts, sorted by fractions. The weight, multiplied by the price for each material is the fee for the participation in our packaging recovery system. Prices can be ordered upon request. Interested companies can order an offer via the [customer portal](#).

There is no payment connected with the registration into the ENVI-PAK system.

21. Slovenia: Slopak

PACKAGING FEES 2017

PACKAGING MATERIALS	PACKAGING FEE
	EUR/tonne (VAT not included)
GLASS	
Glass	6,50
PAPER	
Paper Sales	14,50
Paper Group and transport	14,50
PLASTICS	
Plastics Sales	125,00
Plastics Sales PET	72,00
Plastics Group and transport	125,00
Plastics PVC	125,00
METAL	
Metal Aluminium	77,00
Metal Steel	95,00
WOOD	
Wood	32,00
OTHER MATERIALS	

Other materials Textile, Straw	125,00
Other materials Non-recyclable	125,00
COMPOSED MATERIALS	
Composed materials with predominant paper	14,50
Composed materials with predominant plastic	125,00
Multi-layered beverage carton	9,00
Hazardous waste packaging ¹	570,00

1. Packaging contaminated with hazardous waste – mark T, T+, E, and packaging that is marked as hazardous with security sheet for removal.

Minimum amount of the packaging fee is 100 EUR (VAT not included) per year.

The licence fee for the use of the trademark “The Green Dot” is already included in the packaging fee.

22. Spain: ECOEMBALAJES ESPAÑA, S.A. (ECOEMBES)

Ordinary Packaging Declaration	
Material	Compliance Costs 2017
Steel	0.085 Euro / KG
Aluminium	0.102 Euro / KG
PET, HDPE (Rigid body or Reusable bag-UNE standard)	0.377 Euro / KG
Flexible HDPE, LDPE and other plastics	0.472 Euro / KG
Cardboard for food and drinks	0.323 Euro / KG
Paper and cardboard	0.068 Euro / KG
Ceramic	0.020 Euro / KG
Wood and cork	0.021 Euro / KG
Other materials (*)	0.472 Euro / KG
Glass (**)	0.0028 Euro / Unit + 0.0197 Euro / KG

* "Other Materials": all of those materials not included in any other specific group.

**Glass: As of 2011, Ecovidrio modifies the manner in which the Green Dot is calculated for glass packaging. The new method of calculation is composed of two addends: One for packaging units placed on the market and the other for the weight of those glass packages. Therefore, there will be one contribution in € per packaging unit plus a contribution in € per Kg. of packaging.
The compliance cost to be applied to the packaging depends on the type of material. Therefore, given the same weight, aluminium packaging shall not require the same monetary contribution as cardboard, plastic or steel packaging.

Current tariffs have been calculated to cover the extra cost arising out of the selective collection of packaging waste. The tariffs have been updated so that service can be provided using the Selective Collection System to an ever increasing population.

General criteria for application of the Green Dot cost

Each of the elements making up a particular item of packaging, the cap, handle, bottle, label, case, etc. will contribute separately, applying the scale for the pertinent material. For example, a plastic

bottle with an aluminium cap has three separable elements: the bottle to which the scale for the plastic material shall be applied, the cap to which the scale for aluminium shall be applied, and the label to which the scale for cardboard shall be applied. The green dot cost of this product shall be the sum of the cost of the bottle, the cap and the label.

When packaging or packaging elements (caps, valves, handles, etc.) are compound, that is to say, made up of 2 or more materials which are separate in origin but which can only be separated by the end consumer with difficulty when the package is formed, they will be charged based on the main material.

Simplified Packaging Declaration

ECOEMBES offers the possibility of submitting this kind of declaration for those companies which simultaneously fulfil the following requirements:

- The total weight of packaging material to be declared must not exceed 8 metric tonnes. Therefore, a company which wishes to voluntarily declare the commercial and industrial packaging accepted by ECOEMBES may include this in this declaration, provided that the total amount of packaging declared does not exceed 8 metric tonnes.
- The member company does not submit any prevention plan through ECOEMBES.

The yearly declaration will be based on the packaging placed on the market in the previous year. In the case of a newly created company, they will have to justify this, and the Packaging Declaration will be completed on the basis of the sales forecast for the current year.

Depending on the metric tonnes of packaging placed on the market, a fixed amount will be invoiced to be paid in one instalment.

Simplified Packaging Declaration				
Tonnes of material previous year	0-1 Tn	1-3 Tn	3-6 Tn	6-8 Tn
(Euro/year)	210 €	520 €	1,035 €	1,555 €

23. Spain: ECOVIDRIO

ECOVIDRIO (glass) 2017
euro/unit + euro/kg
0,0028 €/unit
+
0,0197 €/kg

The amount that each company pays for the Green Dot scheme is comprised of two factors:

GD company = C1 x units of glass containers + C2 x company's kg of glass containers

C1 = 0.0028€/unit

C2 = 0.0197€/kg

24. Sweden: FTI

Annual fee

The annual fee for all affiliated companies 1 500 SEK per calendar year.
 Lowest fee including annual fee is 2 000 SEK per year. This applies to companies reporting packaging fees less than 500 SEK per year.

Yearly standard rate

The yearly standard rate is 2 000, 4 000, or 8 500 SEK per year (including the annual fee).

As of April 1, 2017, price changes will apply for certain packaging

A complete price list with the new prices is presented below.

Packaging fee					
Packaging category	Item No.	Material	Until March 31, 2017 (SEC/kg)	From April 1, 2017 (SEC/kg)	Average prices for customers, reporting annually 2017 (SEC/kg)
Household	310	Paper	1.35	1.18	1.22
	410	Plastic	2.15	2.33	2.29
	511	Aluminium	2.21	2.35	2.32
	512	Steel plate	3.59	3.90	3.82
Commercial	320	Paper	0.01	0.01	0.01
	420	Plastic	0.03	0.03	0.03
	521	Aluminium	0.01	0.01	0.01
	522	Steel plate	0.16	0.16	0.16
	523	Steel	0.04	0.04	0.04

		drums			
	524	Steel banding and wire	0.28	0.28	0.28
Service/Manufacturer's	330	Paper	1.22	1.06	1.10
	430	Plastic	1.94	2.10	2.06
	531	Aluminium	1.99	2.12	2.09

More information can be found [here](#)



25. Turkey: CEVKO

Since 2011 CEVKO has been using a web based tool for service contracts. For details about CEVKO service agreements please refer to their [website](#).

TRY are to be used as reference values: Euro values are only approximations and should be checked against current conversion rate (TRY/€).