

Packaging Recovery Organisation Europe

PRO EUROPE

Participation Costs Overview 2017



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Foreword

International comparisons and benchmarking of European packaging recovery systems is a complex issue – very often such efforts result in “comparing apples with oranges” or worse. There are several factors affecting fee levels which should be taken into account when comparing the relative costs of compliance across various European schemes.

Major factors influencing relative compliance costs include the following:

- Existing national collection and recovery infrastructure in the waste management sector – both for packaging waste as well as other waste streams – e.g. residual and organic waste.
- The source of packaging used to meet national recycling quotas (household only or all packaging, including industrial and transport packaging). Household packaging waste is more expensive to collect and recover than packaging waste arising at production or retail outlets.
- The proportionate share of costs which industry bears: Some schemes meet 100% cost of collection and recovery cost, while others only pay a share thereof, and the rest is paid by the municipalities/fees from consumers.
- National recycling targets and the effect of derogations for some member states.
- Collection system used - bring systems are generally less expensive than kerbside collection from households.
- Geographic location and population density - Remote and sparsely populated regions will generally be more difficult and expensive to collect from.
- Enforcement influences costs: The more companies participate in the scheme and the lower the rate of freeriders, the greater the spread of the cost base, and the lower the cost for the individual company.
- Labour costs and general overheads differ depending on the prevailing local economic conditions.
- National waste legislation and enforcement: some countries have a comprehensive landfill ban in effect, while others still are striving to manage largely unstructured waste disposal.

The present document provides an overview about the costs of participation in the respective national recovery systems for packaging and packaging waste for 2017 (where available). All figures have been sent to us by the respective systems and have been compiled to the best of our knowledge. Nevertheless, this information is subject to change without prior notice to us and we therefore cannot guarantee its accuracy and applicability to each packaging. We therefore kindly ask you to get in touch with the respective system(s) of your country(ies) of operation to obtain the latest information relevant to you.

Should you have any further questions, please feel free to contact me.

Best regards, Ursula Denison, Managing Director of PRO

Europe s.p.r.l.

Austria - ARA Altstoff Recycling Austria AG

LIST OF TARIFF RATES

Valid from 1 January 2017

Household packaging	Rates (€/kg) excl. VAT	
	from 01.01.2016	from 01.01.2017
1.01.0 Paper, household	0.095	0.095
1.02.0 Glass, household	0.087	0.084
1.03.1 Ferrous metal, household	0.260	0.280
1.03.2 Aluminium, household	0.310	0.310
1.04.1 Plastic, household	0.610	0.610
1.04.2 Beverage cartons, household	0.610	0.580
1.04.3 Other composite materials, household	0.610	0.610
1.04.4 Ceramics, household	0.140	0.120
1.04.5 Wood, household	0.018	0.018
1.04.6 Textile fibres, household	0.200	0.150
1.04.7 Biodegradable materials, household	0.450	0.450
Commercial packaging	from 01.01.2016	from 01.01.2017
2.01.0 Paper, commercial	0.035	0.035
2.02.0 Glass, commercial	---	---
2.03.1 Ferrous metal, commercial	0.060	0.060
2.03.2 Aluminium, commercial	0.080	0.080
2.04.1 Foils, commercial	0.070	0.070
2.04.2 Moulded containers, commercial	0.070	0.070
2.05.0 EPS, commercial	0.190	0.190
2.06.0 Beverage cartons, commercial	---	---
2.07.0 Other composite materials, commercial	0.100	0.100
2.08.0 Ceramics, commercial	0.140	0.100
2.09.0 Wood, commercial	0.008	0.008
2.10.0 Textile fibres, commercial	0.200	0.100
2.11.0 Biodegradable materials, commercial	0.100	0.100
ARA minimum fee (see Section VI.4. of ARA's Terms and Conditions): € 90,- excl. VAT per calendar year		
ARA flat fee (see Section VI.5. of ARA's Terms and Conditions): € 150,- excl. VAT per calendar year		
ARA standard fee (see Section XV.4. of ARA's Terms and Conditions): € 3,000,- excl. VAT		

Please refer to Article 13h WMA 2013 for the definition of household packaging and commercial packaging.

Packaging materials on a biological basis

Definition of packaging materials on a biological basis:

Packaging materials on a biological basis (also "biogenic packaging materials", "biogenic packaging", "bio plastics", "biodegradable materials") within the meaning of the Packaging Ordinance are materials made of renewable raw materials, which are used for packaging purposes and which are biodegradable. Furthermore they cannot be assigned to the tariff categories 1.1. to 9.2. listed on

the previous page.

Packaging materials on a biological basis are for example: Starch, starch blend, and biotechnologically produced polymers such as poly lactic acid (PLA).

Pricing model for packaging waste of categories 1.1., 5.1. and 7.0. that is recovered through commercial systems

For certain types of packaging, ARA license partners may use commercial tariffs instead of standard tariffs in the calculation of their quantity-based license fees, provided they can furnish adequate documentation that these waste arisings were recovered through a commercial collection system. Adequate documentation means transparent and plausible data, like e.g. sales data, customer structure or sales statistics. This pricing model applies to sales packaging paper (category 1.1.), ferrous metal small (5.1.) and plastics small (7.0.); the commercial tariffs to be used instead are for transport packaging paper (1.2.), ferrous metal large (5.2.) and industrial, commercial and large plastic packaging (9.1. and 9.2.), respectively.

Packaging waste generated in companies and organisations with household-like packaging waste arisings has to be allocated to the household systems. ARA's commercial tariffs are not applicable in such cases.

Please find further definitions of packaging types in the "Informations- und Merkblätter", which you may order from ARA or download from the "Download Services" of ARA's Website (only available in German).

- Informationsblatt Getränkeverbundkartons (beverage cartons)
- Informationsblatt Klassifikation Kunststoffe (plastics)
- Informationsblatt Packstoffe auf biologischer Basis (packaging on a biological basis)
- Informationsblatt Transport-, Verkaufs-, Um- und Serviceverpackungen (transport, sales, secondary and service packaging)
- Merkblatt Materialverbunde (composite materials)

Belgium - Fost Plus

The Green Dot tariffs 2017

1/ Green Dot 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 • 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 • 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.

2/ How to apply the tariffs?

- 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 μ , must be declared under the tariff for 'others recoverable (013)'. If the thickness of the packaging is > 50 μ , 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 50 μ . If a packaging element contains less than 50% of aluminium and its thickness is < 50 μ , 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 μ , 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 µ) (012)
 - Paper-cardboard/plastic (012, 014 depending on majority material)
 - Paper-cardboard/plastic/aluminium (< 50%/< 50 µ) (012, 013, 014 depending on composition¹)
 - 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)

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

Federation of Bosnia and Herzegovina – Ekopak

Packaging fees 2017

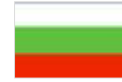
Packaging material	Packaging fees* (BAM /ton)
Glass	25
Metal	18
Paper	25
Plastic	35
Wood	16
Multilayer, and/or other materials	30
Packaging containing and /or contaminated by hazardous materials	550

* VAT 17% is not included
1 EUR = 1,95583 BAM

Fees for use of Green Dot trademark on the market of Bosnia and Herzegovina

Packaging material	Fees for Green Dot usage* (EUR /ton)
Glass	5
Metal	4
Paper	5
Plastic	7
Wood	4
Multilayer, and/or other materials	6
Packaging containing and /or contaminated by hazardous materials	72

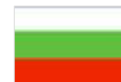
* VAT 17% is not included
 1 EUR = 1,95583 BAM



Bulgaria – EcoPack Bulgaria

As of 01.01.2017 the current license fees and discounts will be preserved unchanged, as follows:

Material	Base Fee	After 10% discount for timely report submission (15 th day of the month)	After additional 20% discount for timely payment (25 th day of the month)
Plastics	0.157	0.141	0.113
Paper and Cardboard	0.112	0.101	0.081
Glass	0.060	0.054	0.043
Metals	0.041	0.037	0.0295
Aluminum	0.144	0.130	0.104
Composites	0.194	0.175	0.140
Wood	0.062	0.056	0.045
Others	0.259	0.233	0.187
<p><i>Fees are in BGN, per kilogram, excluding VAT and including Green Dot fee</i></p> <p><i>Indicated fee discounts apply only for reported quantities in excess of 10 tons per annum.</i></p> <p><i>Minimum annual fee for 1 obliged company BGN 150, excluding VAT</i></p> <p>1EUR = 1,95583 BGN</p>			



Green Dot separate license fees – for non-clients of ECOAPCK

№	Packaging Material	Basic Fee Rate (lev/kg)
1	Plastic	0,00251
2	Paper, cardboard, corrugated cardboard	0,00179
3	Glass	0,00096
4	Steel	0,00066
5	Aluminum	0,00230
6	Composite Materials	0,00310
7	Wood	0,00099
8	Other	0,00414
<p style="text-align: center;"><i>Fees are in BGN, per kilogram, excluding VAT</i></p> <p style="text-align: center;"><i>Minimum annual fee for 1 obliged company BGN 3, excluding VAT</i></p> <p style="text-align: center;">1EUR = 1,95583 BGN</p>		



Croatia – Eko-Ozra 2017

The Environmental Protection and Energy Efficiency Fund (EPEEF)

Fee for all the packaging

Waste disposal fee by the type of materials and weight

material		kn / t
PET		410,00
AL cans		410,00
FE cans		225,00
Paper, cardboard		375,00
Multilayered (composite) packaging with predominantly paper – cardboard component	for drinks	410,00
	other	750,00
Wood		150,00
Textile		150,00
Plastic bags		1.500,00
Other polymeric materials		750,00
Other polymeric materials (milk and dairy products)		410,00
Glass		150,00

Other fees for packaging for drinks for the volumes bigger than 0,2 L (PET, AL, Fe, glass)

- *Waste disposal fee per packaging 0,10kn*
- *Refundable fee 0,50kn per packaging*

Fee for the usage of the Green Dot trademark (charged by Eko-Ozra) stays the same (mechanism of its calculation as well)

- small companies* pay fixed fee of 7.000 kn per year
- medium companies* pay fixed fee of 12.000 kn per year
- large companies pay* fixed fee of 24.000 kn per year

**Size of the company-user is determined based on Croatian Chamber of Economy Registrar.*



Cyprus - Green Dot

Fees 2017

Material	EUR per tonne
Household Packaging	
Glass	29.06
Carton	47.14
Metal	95.39
Aluminum	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

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 ¹⁾		One-way packaging ²⁾	
		CZK/t	EUR/t ³⁾	CZK/t	EUR/t ³⁾
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
	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
Industrial 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
	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
Fee discount based on the Article VI., Paragraph 7 of the Contract on Collective Compliance (per year)				500,00	18,52
Fee under the Agreement on Comprehensive Fulfillment of Part III., Article VI, valid from 1.1. 2011 (per year)				1 600,00	59,26

All prices are without VAT

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

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

³⁾ Payment are paying in CZK. Exchange rate of June 13, 2016 is:

1 EUR ~ 27,00 CZK

!!! The fees in EUR are just for information. !!!

Estonia – ETO-2016

ETO SERVICE Fees for 2016

Material	EUR/kg
Commercial packaging	
Glass and ceramics	0.102
Paper and carton, including beverage carton	0.105
Plastic	0.409
Metal	0.255
Wood	0.041
Transport and group packaging	
Paper, carton, corrugated board	0.093
Plastic	0.109
Metal	0.128
Wood	0.041

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.

France – Eco-Emballages

Contribution by weight : 2017 = 2016

	Contribution by weight 2017 (€ ct/kg)
Glass	1.21
Steel	3.15
Aluminium	9.28
Cardboard	16.33
Brick packages	17.04
Other materials	23.29
Clear PET plastic bottles/jars	24.22
Other bottles/jars	24.47
Other plastics	28.06

Contribution by unit

	Contribution by unit 2017 (€ ct)
Unit ≤0,1 g	0.009
Unit > 0,1 g ≤ 0.5 gram	0.027
Unit > 0,5 gram	0.061

Germany - Der Grüne Punkt - Duales System Deutschland GmbH (DSD)

DSD offers separate contracts for participation in the compliance scheme and use of the trademark “Der Grüne Punkt” in Germany.

- A. The compliance fees (fee for participation in the dual system of DSD) are based on weight and material type of the packaging. **Prices can be ordered upon request.** Interested companies can receive an offer via the customer portal “Online Service”. <https://portal.gruener-punkt.de/>.

The materials are separated into 8 categories:

- | | |
|---------------------|--|
| 1. Glass | 5. Plastics |
| 2. Paper, Cardboard | 6. Composite carton (beverage carton etc.) |
| 3. Tinplate | 7. Miscellaneous composites |
| 4. Aluminium | 8. Organic materials |

For determining the fee, first the packaging has to be separated in all its parts, sorted by categories. The weight, multiplied by the price for each material and by the number of packaging put on market is the fee for the participation in our packaging recovery system.

- B. The fees for the **isolated trademark use “Der Grüne Punkt”** (“The Green Dot”) for packaging circulated in Germany are:

MATERIAL	EURO/TON
Glass	1.00
Paper/cardboard	3.00
Tinplate	5.00
Aluminium	13.00
Plastics	17.00
Composite carton	13.00
Miscellaneous Composites	13.00
Organic Materials	2.00

Please note that the trademark usage contract **only covers the cost for use of the trademark “Der Grüne Punkt” on packaging put on market in Germany.** When you sign it, you receive the approval to mark your sales packages with our globally protected trademark. However, with the trademark usage contract alone, you will **not be meeting your obligations under the German Packaging Ordinance.** For this purpose, you will have to conclude an appropriate **participation agreement with a dual system/compliance scheme.** The trademark usage and participation contracts offered by DSD can each be concluded separately from each other. More information can be found on our website: <https://www.gruener-punkt.de/en/business-units/packaging.html>



Greece - HE.R.R.Co.-2017

Contributions (€ cents/unit)	
Fixed contribution	0.04

Contribution by weight (€/ton)	
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

Hungary – Ökopannon

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 fulfillment of recovery and recycling obligation and product charge reports
- Consultancy in the field of fulfillment of international recovery and recycling obligation (sending in contracts and reports)
- Packaging or not packaging – providing professional opinion according to the laws in force



Ireland - Repak –2017

How are fees calculated?

Participation fees are charged at a flat fee per tonne in euro in these categories irrespective of material type: These include licence fees for use of the Green Dot.

Activity in Supply Chain	Cost EUR/kg	Fee type
Manufacturer	0.205	Participation fee
Convertor	0.205	Participation fee
Brandholder/Importer	(see below)	Material-specific fee
Distributor/Wholesaler	0.205	Participation fee
Retailer	0.410	Participation fee

Material-specific fees are charged at the brandholder/importer stage of the supply chain and are based on the weight of each participating material placed on the market by members. All fees are calculated on the basis of statistics supplied for previous year placements.

MATERIAL	Cost EUR/kg
Paper/Cardboard	2.273
Glass	0.918
Aluminium	8.362
Steel	7.851
Plastics – general	8.916
Plastics – rigid bottles	8.916
Wood	1.060
Composite A (Paper/Plastic)	7.578
Composite B (Steel/Aluminium)	11.148

Israel – TAMIR

Financial Contribution Tariff per Material – 2017

Material	NIS per Ton - Household	NIS per Ton - 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

Latvia - LATVIJAS ZAĻAIS PUNKTS, JSC

The licence fee tariffs for 2017 (VAT excluded):

No.	Type of Packaging	License fee
		EUR/kg
1.	Glass	0,062
2.	Plastic (polymer), except bioplastic	0,149
3.	Metal	0,068
4.	Paper, cardboard and other natural fibers, bioplastic	0,033
5.	Wood	0,016

The fee for composites (laminates) must be paid for that packaging material which is predominant.

The minimum licence fee is EUR 21 (twenty –one euro) per quarter.

Contact details: e-mail: info@zalais.lv

Lithuania - VšĮ "Žaliasis taškas"

Fees for 2017

Packaging Material	Price € per ton of packaging put on the market (21% VAT excl.)
Glass	59.00
Plastic (PET included)	81.00
Metal	44.00
Paper/Cardboard	25.00
Composite packaging (prevailing material – paper and cardboard)	122.00
Composite packaging (other)	125.00
Wooden	17.00
Other	33.00

Luxembourg - VALORLUX

Green Dot fees 2017 Primary packaging

Material	€/kg (excl. VAT)
Glas	0,0142
Paper / Cardboard	0,0288
Steel	0,0441
Aluminium	0,0986
PET bottles	0,3703
HDPE bottles	0,3703
Beverage cartons	0,2835
Others recoverable	0,4296
Others not recoverable	0,4725

Primary packaging

Material	€/kg (excl. VAT)
Paper / Cardboard	0,0145
Wood	0,0145
Others	0,0395



Macedonia - PAKOMAK d.o.o Skopje (2017)

The license fees for obligated companies in Macedonia

Fees 2017		in EUR/ton
	<i>Type of packaging waste</i>	
1	Paper/Cardboard	18.75
2	Plastic	22.76
3	Glass	20.39
4	Metal	21.42
5	Composite materials	22.66
6	Wood	21.84

1 EUR = 61,6 denars.

* Fees are calculated without 5% VAT.

The **Green Dot** fees for obligated companies in Macedonia

Green Dot fees 2017		in EUR/ton
	<i>Type of packaging waste</i>	
1	Paper/Cardboard	2.53
2	Plastic	4.88
3	Glass	1.83
4	Metal	3.45
5	Composite materials	5.36
6	Wood	1.63

1 EUR = 61,6 denars.

* Fees are calculated without 5% VAT.



Malta - GreenPak

GreenPak Cooperative Society Limited, 18, St. John Street, Fgura FGR 1447 – MALTA
 Tel: (356) 21 660 233 Fax: (356) 21 803 434 URL: www.greendot.com.mt
 E-mail: info@greenpak.com.mt

Membership Fees 2017

Payment Terms	
Yearly Participation Fee excl VAT	Payment terms
€ 100 to € 2,500	On invoice
€ 2,501 to € 12,000	50% on invoice, 50% by 1 st July
€ 12,001 to € 46,000	4 pro-rata quarterly payments due 1st week of each quarter.
€ 46,001 and over	12 pro-rata monthly payments due 1st week of each month.



The Netherlands – Afvalfonds Verpakkingen

Packaging tariffs in the Netherlands in 2017

Material	Tariff (€/kg) VAT not included
Glass	0,0595
Paper/board	0,0233
Plastics	0,3876
Bioplastics ¹	0,0212
Aluminium	0,0212
Other metals	0,0212
Wood	0,0212
Other materials	0,0212
General tariff (if you cannot specify the packaging materials)	0,4700
Beverage cartons ²	0,1200
Deposit bottles ³	0,0212
Plastic bottles without deposit	

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](#).*

Norway - Grønt Punkt

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

About the figures:

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

Poland - Rekopol

Recycling and Recovery Fees and Targets for year 2017

Packaging material type	Recycling and recovery targets in 2015 (%)	Recycling and recovery fee in Rekopol (PLN/kg)	Recycling and recovery fee in Rekopol (EUR*/kg)
Paper/cardboard/Corrugated board	61	0,0140	0,0034
Glass	61	0,0750	0,0181
Plastics	23,5	0,0190	0,0046
Steel	51	0,0400	0,0096
Aluminium	51	0,1200	0,0289
Wood + wooden pallets	16	0,0140	0,0034
Average recycling	56	0,0095	0,0023
Recovery	61	0,0095	0,0023

*1 EUR = 4,47 PLN

The Green Dot License Fees for year 2017

Packaging	License fee 2015 (PLN/kg)
Paper/cardboard/Corrugated board	0,00060
Glass	0,00120
Plastics	0,00080
Steel	0,00070
Aluminium	0,00013
Wood + wooden pallets	0,00030
Administrative fee	800,00

Portugal - Sociedade Ponto Verde

Green Dot Fees 2016

PACKAGING OF FAST MOVING CONSUMER GOODS	PACKAGING MATERIAL	GDF PRIMARY (€/TON)	GDF CHECKOUT BAGS (€/TON)	GDF MULTIPACKS (€/TON)	GDF SECONDARY (€/TON)	GDF TERCARY (€/TON)
	GLASS	16,1				
PLASTIC	200,8	200,8	68,4	0,0	0,0	
PAPER/CARDBOARD	75,9	75,9	26,1	0,0	0,0	
CPF	113,9					
STEEL	84,5		30,9	0,0	0,0	
ALUMINIUM	144,7					
WOOD	13,6		10,3	0,0	0,0	
OTHER MATERIALS	228,8			0,0	0,0	

PACKAGING OF INDUSTRIAL PRODUCTS	PACKAGING MATERIAL	GDF PRIMARY (€/TON)	GDF SECONDARY (€/TON)	GDF TERCARY (€/TON)
	GLASS	0,0		
PLASTIC	0,0	0,0	0,0	0,0
PAPER/CARDBOARD	0,0	0,0	0,0	0,0
STEEL	0,0	0,0	0,0	0,0
ALUMINIUM	0,0			
WOOD	0,0	0,0	0,0	0,0
OTHER MATERIALS	0,0	0,0	0,0	0,0

PACKAGING OF HAZARDOUS INDUSTRIAL PRODUCTS	PACKAGING MATERIAL	GDF PRIMARY (€/TON)	GDF SECONDARY (€/TON)	GDF TERCARY (€/TON)
	GLASS	0,0		
PLASTIC	0,0	0,0	0,0	0,0
PAPER/CARDBOARD	0,0	0,0	0,0	0,0
STEEL	0,0	0,0	0,0	0,0
ALUMINIUM	0,0			
WOOD				0,0

Romania - ECO-ROM AMBALAJE

Recycling and Recovery Fees

The national Romanian legislation transposing the European Directive for Packaging and Packaging Waste stipulates that the recovery and recycling objectives pertain to the entire quantity of packaging placed on the market by the obliged industry, regardless of the waste stream (i.e. households or the industrial-commercial sector), for which no distinct targets have been set. The fees for the obliged industry are exclusively based on demand-supply mechanism provided of the waste market. Therefore the fees paid by the obliged industry either directly or through collective systems (PROs) are the same regardless the contracted waste management provider (municipal sanitation operator or collector), and of the packaging waste stream. Moreover, although these operators are authorized on a different set of rules, their activity overlaps in either of the two packaging waste streams, thus explaining why fees are not differentiated. The quantities declared to PROs are exclusively based on the monthly declaration of the obliged industry related to packaging placed on the market during the previous month.

Type of material		Rate in EUR / ton excl. VAT
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

Green Dot Fees

For clients affiliated to the collective system set-up by Eco-Rom Ambalaje, the fee for using “The Green Dot” trademark is included in the recycling and recovery compliance fees. Obligated companies who are not affiliated to Eco-Rom Ambalaje, but use the trademark “The Green Dot” on their packaging placed on the Romanian market, have to sign a dedicated licence agreement for the use of trademark and pay a fee equivalent to **0,317Euro/ton (excl. VAT)**. The fee refers to the entire annual quantity of packaging placed on the market based on the individual declaration of the manufacturer or importer.

Serbia - Sekopak

Sekopak's fees for packaging waste management in 2017

Material	RSD/Kg*
Paper/cardboard	0.827
Plastic	1.556
Glass	1.041
Metal	0.939
Wood	0.901
Other	0.000

*The above fees do not include VAT

On the fees, described in the table above, Sekopak will approve discount of 5% if the monthly report on packaging waste is submitted on time, and additional discount of 5% on regular payments.

For Sekopak members fee for using the trademark "The Green Dot" is already calculated in the Sekopak's fees for packaging waste management in 2017.

Obligated companies who are not members of Sekopak and use the trademark "The Green Dot" on their packaging placed on the Serbian market, have to sign the isolated licence agreement with Sekopak for the use of "The Green Dot" based on The Green Dot license fees.

The Green Dot license fees

Overall packaging waste quantity placed by the User on the Republic of Serbian market (tons)*	Yearly overall fee (EUR)
0-99	120,00
100-499	500,00
500-999	850,00
1000-1999	1.300,00
2000-2999	1.850,00
3000-3999	3.950,00
4000-4999	4.850,00
>5000	6.000,00

* Overall packaging waste quantity based on the last yearly Report on packaging and packaging waste that the User reported to the authorized Agency of the Republic



Slovakia - ENVI-PAK

ENVI-PAK's fees for the year 2017

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

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

For determining the fee, first the packaging has to be separated in 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:

<http://www.envipak.sk/en/Companies.alej>

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

Slovenia - Slopak

PACKAGING AND GREEN DOT ISOLATED LICENCE FEES 2017

PACKAGING MATERIALS	PACKAGING FEE	GREEN DOT LICENCE FEE
	EUR/tonne (VAT not included)	EUR/tonne (VAT not included)
GLASS		
Glass	6,50	0,46
PAPER		
Paper Sales	14,50	1,02
Paper Group and transport	14,50	1,02
PLASTICS		
Plastics Sales	125,00	8,75
Plastics Sales PET	72,00	5,04
Plastics Group and transport	125,00	8,75
Plastics PVC	125,00	8,75
METAL		
Metal Aluminium	77,00	5,39
Metal Steel	95,00	6,65
WOOD		
Wood	32,00	2,24
OTHER MATERIALS		
Other materials Textile, Straw	125,00	8,75
Other materials Non-recyclable	125,00	8,75
COMPOSED MATERIALS		
Composed materials with predominant paper	14,50	1,02
Composed materials with predominant plastic	125,00	8,75
Multi-layered beverage carton	9,00	0,63
Hazardous waste packaging¹	570,00	39,90

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



PACKAGING FEE

Companies being members of the Slopak scheme are entitled to use the trademark "The Green Dot" on the packaging that companies place on the Slovene market. The licence fee for the use of the trademark "The Green Dot" is already included in the packaging fee.

GREEN DOT LICENCE FEE

Companies who are not being part of Slopak scheme and use the trademark "The Green Dot" on their packaging placed on the Slovene market, have to sign the isolated licence agreement with Slopak for the use of The Green Dot based on The Green Dot licence fee price list.



Spain - Ecoembes

FEES 2017

ORDINARY PACKAGING DECLARATION

MATERIAL	FEES 2017
Steel	0.085 Euro / KG
Aluminum	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

SIMPLIFIED PACKAGING DECLARATION 2017

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 €

<http://www.ecoembes.com/en/gestion-de-empresas-adheridas/Pages/tarifas-del-punto-verde.aspx>

Simplified Declaration

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

- 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 the same in this Declaration providing that the total amount of packaging declared does not exceed that amount.
- The member company does **not submit any Prevention Plan** through ECOEMBES.

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

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

Bracket	1st	2nd	3rd	4th
Tonnes of material previous	0Tn - 1Tn	1Tn - 3Tn	3Tn - 6Tn	6Tn - 8Tn
Euro/year 2007	139 €	347 €	694 €	1,040 €
Euro/ year 2008 - 2009	153 €	381 €	762 €	1,142 €
Euro/ year 2010 - 2012	210 €	520 €	1,035 €	1,555 €

Sweden – FTI

Packaging fees					
	Item no.	Material	Fees SEK/kg (until Mars 31, 2017)	Fees SEK/kg (from April 1, 2017)	Avarage fees, customers that report annually, 2017 (SEK/kg)
Household packaging	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 packaging	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	Barrels	0.04	0.04	0.04
	524	Steel plate, wire	0.28	0.28	0.28
Manufacturer´s packaging	330	Paper	1.22	1.06	1.10
	430	Plastic	1.94	2.10	2.06
	531	Aluminium	1.99	2.12	2.09

Turkey – CEVKO

Since 2011 CEVKO has been using a web based tool for service contracts. For details about CEVKO service agreements refer cip.cevko.org.tr .

For the use of the Green Dot logo on packaging, a separate agreement should be signed. The annual fixed fee for the use of the logo in 2017 is **1.700 T.L. + V.A.T.**

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

United Kingdom - Valpak

Compliance costs in the UK are based on a mechanism whereby those who handle packaging are given an obligation based on the amount of packaging they handle multiplied by a national target, this gives each obligated business a fixed tonnage obligation at the start of each year that they must fulfil by proving that they have funded the equivalent tonnage of packaging recycling.

Collection and recycling of packaging materials is carried out by local authorities, waste management companies and material reprocessors. For each tonne of packaging material recycled or recovered, the final reprocessor is entitled to produce a certificate called a PRN (packaging waste recovery note) which he may then sell to an obligated business who can use it to fulfil some of his recycling obligations.

This means that the demand for PRNs is fixed at the start of the year and the supply depends on the amount of recycling that takes place for each packaging material. If there is not enough recycling taking place for a material then the PRN price will increase as demand outstrips supply. As in any commodity market, this encourages more suppliers to enter the market and collection and recycling rates increase again causing price to reduce.

2017 Cost Estimates

Since the UK system is dynamic and supply will alter throughout the year affecting prices, it is not possible to predict end of year costs at the beginning of each year. PRN costs are the cost per tonne of packaging collected for recycling/recovery rather than sales. The figures shown below have therefore been adjusted to show an equivalent cost per tonne of packaging put onto the market (to enable easier comparison).

The following table demonstrates the range in which we expect costs to fall by the end of 2017 but it is subject to change:

Materials	Cost Forecast/ Tonne (£)
Paper	£1.40 - £2.80
Glass	£7.70 - £11.40
Aluminium	£6.50 - £13.00
Steel	£9.40 - £18.80
Plastic	£12.30 - £22.10
Wood	£0.40 - £1.00
Gen Recovery	£1.40 - £1.80

Please note that the UK works on the basis of shared producer responsibility, so the obligation will be split between raw material manufacturers (6%), converters (9%), pack/fillers (37%) and sellers (48%); importers will pick up a rolled up obligation.

Green Dot Fees 2017

As the UK has implemented a PRN commodity market system for packaging compliance, Green Dot fees are not required to fund recycling activities. However, producers are allowed to use the Green Dot in the UK, for example where they use common packaging across different European Member States, providing they apply for a UK licence. The licence holder for the UK is Valpak. As such, the Green Dot is available free to Valpak members, and is sub-licensed on a not-for-profit basis for non-members and to a number of other producer schemes.

The costs of a sub-licence for an individual licence holder for 2017 is £295 + VAT.