

Guide to CONAI Membership and EPR Fee Application

2025





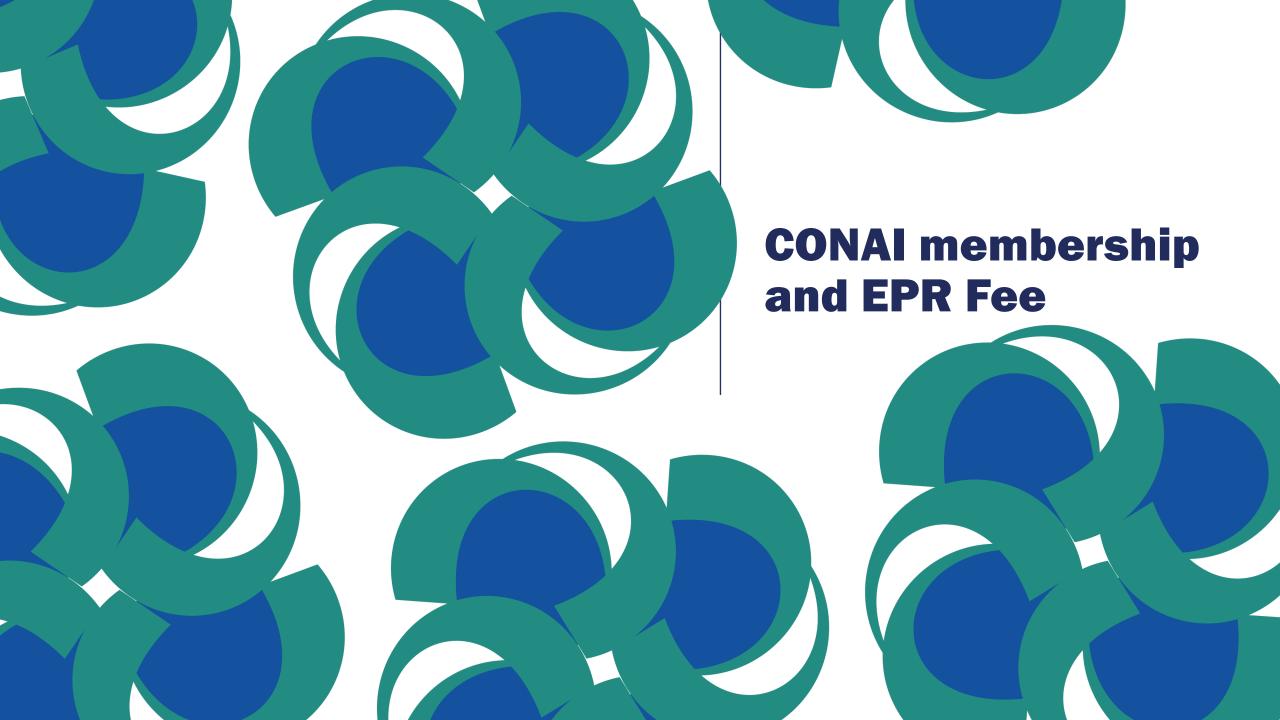


Reference aid

The Guide to CONAI Membership and EPR Fee Application is an operational tool drawn up by CONAI which illustrates the consortia procedures required of the various subjects covered by it, together with definitions, examples, technical sheets and interpretations.

This document is an outline of the main themes covered by the Guide. For more information, refer to the full version of the Guide.



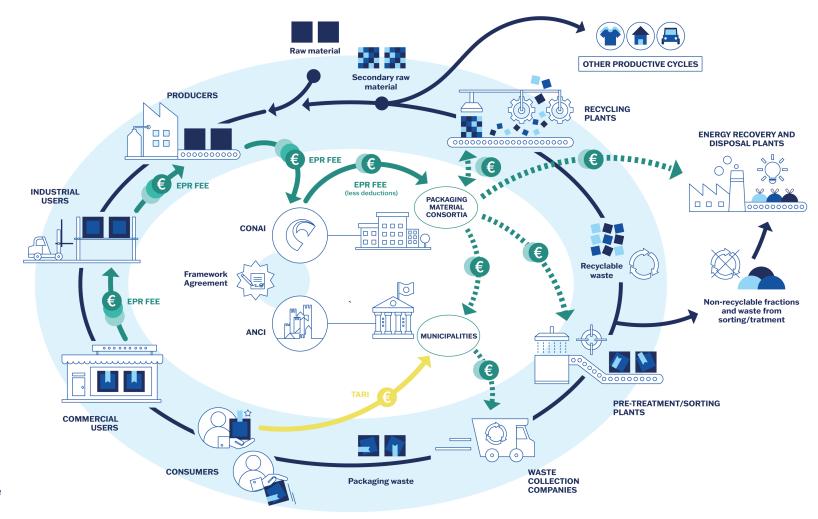




CONAI: What it is and what it does

CONAI – Consorzio Nazionale Imballaggi – is a private non-profit consortium legally founded to implement the extended producer responsibility (EPR) principle for packaging producers/users, with a membership of over 650,000 companies.

Through an **EPR Fee** paid by the companies, the CONAI system takes on municipalities' **separate collection burden** and recovery, recycling and use of packaging waste.







CONAI Packaging Material Consortia and Self-compliant EPR Organisations

CONAl guides the work of **7 Packaging Material Consortia** whose members are packaging producers.

Alternatively, in accordance with article 221, paragraph 3, letters a) and c) of Legislative Decree 152/2006, producers can organise into Self-compliant EPR Organisations and/or packaging return systems.

There are currently **4 Self-compliant EPR Organisations**: CONIP, Coripet, PARI and Erion Packaging, working in the recycling of **specific types of packaging**.













Aluminium

















Joining CONAI: Who must and who can

The following take part in CONAI:



Packaging material suppliers, manufacturers, processors and importers of empty packaging and packaging materials.



Traders, distributors, fillers, packaging users, and importers of filled packaging.

Foreign companies and agricultural businesses are not required to join CONAI (but can do so). These latter are in any case required to pay EPR Fees on empty and/or filled packaging bought in Italy and/or abroad.

Subjects exempted from the requirement to join CONAI:

End users of packaging*

Companies which use packaging exclusively from Self-compliant EPR Organisations

* Subjects who buy packaged goods for business or personal consumption purposes but are not engaged in any selling and distribution of the packaged goods bought.

This exemption from joining CONAI does not apply if these subjects:

- engage in business activities with the packaged goods bought, even if this is marginal to their main activities
- buy packaged goods or empty packaging abroad for business purposes
- buy empty packaging in Italy for business purposes

Joining CONAL

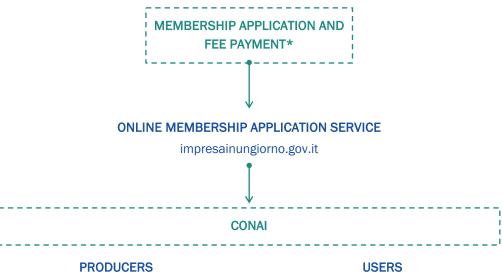
Joining CONAI and paying the membership fee requires using the 'Online Membership Application' service.

The membership fee is payable just once and can be modified annually at the discretion of the consortium member.

Companies producing or using packaging (with total sales and service revenues of up to €500,000) can also opt to join CONAI via the trade associations they are members of (simplified admission).

PENALTIES for failure to join CONAI or the Consortia (article 261 of Legislative Decree 152/06) levied by the competent bodies (article 262 of Legislative Decree 152/06):

- €5,000 for producers and users not joining CONAI
- from €15,000 to €46,500 for producers not joining Packaging Material Consortia



Membership of Packaging Material Consortia in relation to packaging materials and individual consortia Articles of Association.

Voluntary membership of Packaging Material Consortia.

^{* €5.16 +} variable amount (for companies with revenues >€500,000).

The 2025 EPR Fee

Material/Fee bands	Values €/t	
	Until 30 June 2025	From 1 July 2025
Steel	5.00	5.00
Aluminium	12.00	12.00







Values modified since the previous period are in $\ensuremath{\textbf{bold}}.$

Updated January 2025.

Material/Fee bands	Value	es €/t
	Until 30 June 2025	From 1 July 2025
Paper		
Band 1 – Base	65.00	
Band 2 - CPL	85.00	
Band 3 – Type C composites	175.00	
Band 4 – Type D composites	305.00	
Band 1 – Single-material		65.00
Band 2 – Type A composites		65.00
Band 3.1 – Type B1 composites (CERTIFIED)		75.00
Band 3.2 – Type B2 composites (NON-CERTIFIED)		90.00
Band 4 - CPL		135.00
Band 5.1 – Type C1 composites (CERTIFIED)		130.00
Band 5.2 – Type C2 composites (NON-CERTIFIED)		175.00
Band 6 – Type D composites		305.00

5 The 2025 EPR Fee

Material/Fee bands Value		es €/t		
	Until 30 June 2025	From 1 July 2025		
Wood	7.00	9.00		
Plastic				
Band A1.1:	24.00	40.00		
Band A1.2:	90.00	87.00		
Band A2	220.00	258.00		
Band B1.1:	224.00	219.00		
Band B1.2:	233.00	228.00		
Band B2.1:	441.00	611.00		
Band B2.2:	589.00	724.00		
Band B2.3	650.00	785.00		
Band C	655.00	790.00		

Material/Fee bands	Value	Values €/t	
	Until 30 June 2025	From 1 July 2025	
Biodegradable and compostable plastic	130.00	130.00	
Glass *	15.00	35.00	

^{*} The EPR Fee for glass packaging will increase to €40.00/t from 1 January 2026.







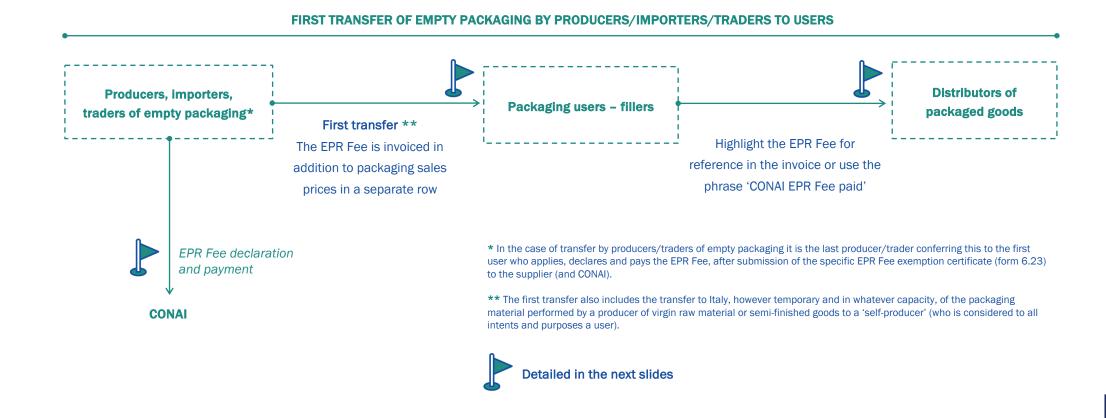


Values modified since the previous period are in **bold**.

Updated January 2025.

When and how the EPR Fee is applied

Main cases



When and how the EPR Fee is applied

Main cases

TRANSFER OF FILLED PACKAGING BY IMPORTERS - USERS **Distributors of** Foreign supplier of User of filled packaging packaged goods filled packaging Highlight the EPR Fee for reference in the invoice or use the phrase 'CONAI EPR Fee paid' EPR Fee declaration In the event of empty or filled packaging from abroad being placed on and payment the Italian market, or where it does not involve a first transfer, the EPR Fee is due, declared and paid by the company placing it on the market, whenever and in whatever capacity this packaging was bought, except in the event that the EPR Fee has already been paid by the foreign **CONAI** company (voluntarily) registered with CONAL Detailed in the next slides

Invoicing of the EPR Fee

Producers/traders of empty packaging

The invoice for the first transfer must show, in addition to the description of the goods:

- the unit weight per material of the packaging supplied
- the EPR Fee payable for each material/fee band
- the total value of the EPR Fee

EXAMPLE					
Description	Unit of measurem ent	Quantity	Unit price €	Total sum €	VAT
10 l jerrycans (150 g each)	No.	5,000	0.70	3,500.00	22%
Plastic modulated fee - Band A1.1	No.	0.750	24.00	18.00	22%
5 I jerrycans (75 g each)	No.	5,000	0.45	2,250.00	22%
Plastic EPR Fee - Band B1.1	No.	0.375	224.00	84.00	22%
Glass bottles (430 g each)	No.	2,500	0.62	1,550.00	22%
Glass EPR Fee	t	1.075	15.00	26.25	22%
Taxable amount				7,428.25	22%



Invoicing of the EPR Fee

Users of packaging and importers of packaged goods

In invoices issued by the importer or subsequent to 'first transfer':

 highlight the EPR Fee for reference in the invoice

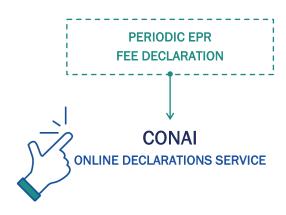
EXAMPLE						
Ref. description	Unit of measurement	Quantity	Net unit value €	Unit EPR Fee €	Total €	VAT
001 Pack (of 24 wine bottles)	item	84	20.14	0.208	1,709.23	22%

or

• use the phrase 'CONAI EPR Fee paid'

EXAMPLE					
Ref. description	Unit of measurement	Quantity	Net unit value €	Total €	VAT
001 Pack (of 24 wine bottles)	item	84	20.348	1,709.23	22%
CONAI EPR Fee paid	•	,			

10 The EPR Fee declaration



The packaging EPR Fee must be declared and paid to CONAI in the ways and on the dates specified in the following slides.

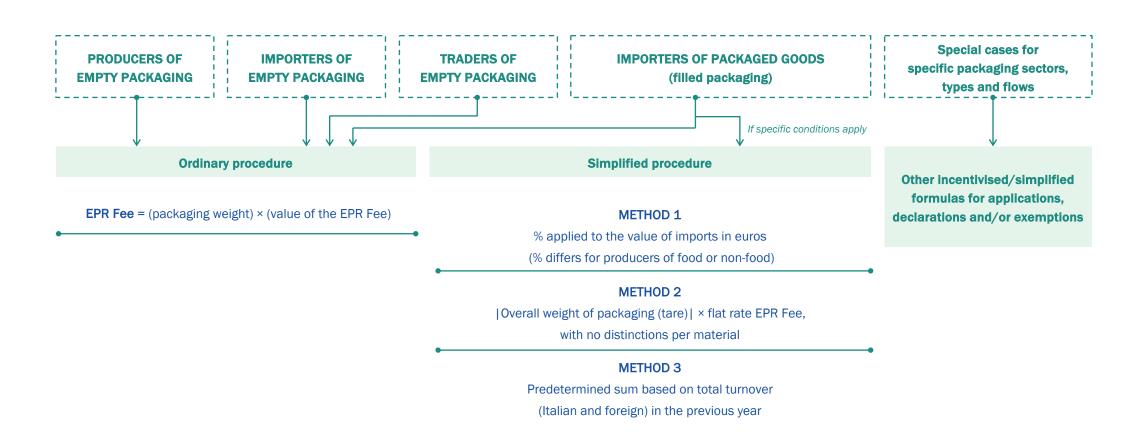
Declarations can only be made using the online declarations service (https://dichiarazioni.conai.org).





How the EPR Fee is calculated

The EPR Fee is normally calculated based on the weight of the packaging made (varying by material), imported or sold. There are also simplified or incentivised procedures for companies dealing with specific types of packaging or using them in specific flows.







12 2025 values for simplified procedures

for filled packaging imported

Simplified EPR Fee declaration **procedures** apply to companies placing packaged goods (filled packaging) from abroad on the Italian market (from both EU and non-EU countries).

SIMPLIFIED PROCEDURE

	METHOD 1		METHOD 2		METHOD 3		
method	% of imported value		Weight of packaging alone (tare) × flat rate E	PR Fee	Previous year's turnover	Flat rate EPR Fee	
	Food products		until 30 June 2025	98.00	Up to €200,000	Total exemption	
ulat	until 30 June 2025	0.15	from 1 July 2025	114.00	above €200,000 up to €500,000	€237.00	
Calculation	from 1 July 2025	0.17			above €500,000 up to €1,000,000	€471.00	
0					above €1,000,000 up to €1,500,000	€708.00	
	Non-food products				above €1,500,000 up to €2,000,000	€943.00	
j	until 30 June 2025	0.08					
	from 1 July 2025	0.09					





When to present declarations

Consortium members are required to present quarterly declarations in the **FIRST YEAR**.

From the **SECOND YEAR** onwards declarations can be annual, quarterly or monthly depending on the total EPR Fee declared, by material (for paper and plastic as the sum of the bands), the previous year.

In special cases EPR Fee declarations are annual:

- Form 6.2 'Simplified procedure using flat rate calculations based on the previous year's turnover'
- Form 6.14* 'Simplified procedure for labels'
- Form 6.17 'Simplified procedure for cork packaging'
- Form 6.20 'CONAI circular procedure 5 April 2012'

FROM THE SECOND YEAR OF DECLARATION

	Ordinary procedure (Forms 6.1 - 6.2 - 6.10)	Simplified procedure (Form 6.2)	
	Overall EPR Fee per individual material in the previous calendar year (€)	Overall EPR Fee in the previous calendar year (€)	
Exempt	up to 200.00	up to 300.00	Exemption from declarations for subsequent years until the threshold is crossed.
Annual	up to 3,000.00	up to 3,000.00	Single declaration (annual) by 20 January of the year following the reference year.
Quarterly	up to 31,000.00	up to 31,000.00	Quarterly declarations (20 April, 20 July, 20 October, 20 January) relating to the 3 months prior to each deadline.
Monthly	over 31,000.00	over 31,000.00	Monthly declarations (by the 20th day of the month following the reference month).

^{*} Filing of Form 6.14 for the year 2025 has been temporarily suspended pending the completion of further investigations and the definition of the new procedure.





Packaging weight (in tonnes) corresponding to the exemption threshold for ordinary procedure declarations

1 Declarations for the year 2025 must be presented in the event that the 10 tonnes of packaging per individual material threshold is crossed. In this case, forms 6.1 steel, aluminium, wood and glass must be filled in indicating the 10 tonne weight, but the EPR Fee counter-value will not be invoiced by CONAI as it is below the threshold of €200.00.

2 From 1 July 2025, there will be 8 bands and the EPR Fee of some will change:

- Band 1 single-material packaging the EPR fee will remain €65.00/t
- Band 2 type A composites the EPR fee will remain €65.00/t
- Band 3.1, type B1 composites (certified B Aticelca® 501) the EPR fee will become €75.00/t
- Band 3.2, type B2 composites (non-certified) the EPR Fee will become €90.00/t
- Band 4, CPLs the EPR Fee will become €135.00/t
- Band 5.1 type C1 composites (certified C Aticelca® 501) the EPR Fee will become €130.00/t
- Band 5.2 type C2 composites (non-certified) the EPR Fee will remain €175.00/t
- Band 6 type D composites or non-explicit the EPR Fee will remain €305.00/t
- 3 From 1 July 2025 the EPR Fee for wood will increase from €7.00/t to €9.00/t.
- **4** The first values in the 'EPR Fee' column refer to the period up to 30 June 2025, the second to the period from 1 July 2025.
- **5** From 1 July 2025 the EPR Fee for glass will increase from €15.00/t to €35.00/t.

NOTE The €200.00 threshold refers to each packaging material, not the individual fee bands. Thus, for declaration exemption purposes, the total modulated fee relating to all fee bands by material must be considered.

2025 EXEMPTION THRESHOLD SHOWING VARIATIONS IN FORCE FROM 1 JULY 2025

Material	EPR Fee	Exemption threshold	Weight of empty and/or filled packaging imported
	(€/t)	(€)	(t)
Steel	5.00	200.00	40.00¹
Aluminium	12.00	200.00	16.666¹
Paper ²			
Band 1	65.00	200.00	3.077
Band 2	85.00	200.00	2.353
Band 3	175.00	200.00	1.143
Band 4	305.00	200.00	0.655
Wood ³	7.00	200.00	28.5711
Plastic4			
Band A1.1	24.00/40.00	200.00	8.333
Band A1.2	90.00/87.00	200.00	2.222
Band A2	220.00/258.00	200.00	0.909
Band B1.1	224.00/219.00	200.00	0.892
Band B1.2	233.00/228.00	200.00	0.858
Band B2.1	441.00/611.00	200.00	0.453
Band B2.2	589.00/724.00	200.00	0.339
Band B2.3	650.00/785.00	200.00	0.307
Band C	655.00/790.00	200.00	0.305
Biodegradable and compostable plastic	130.00	200.00	1.538
Glass ⁵	15.00	200.00	13.333¹





Simplified/flat-rate EPR Fee declaration procedure

From 1 July 2025, the rate applied to the value of food product imports will increase from 0.15% to 0.17%.

From 1st July 2025, the rate applied to the value of non-food product imports will increase from 0.08% to 0.09%.

From 1st July 2025, the flat rate tare fee will increase from €98.00/t to €114.00/t.

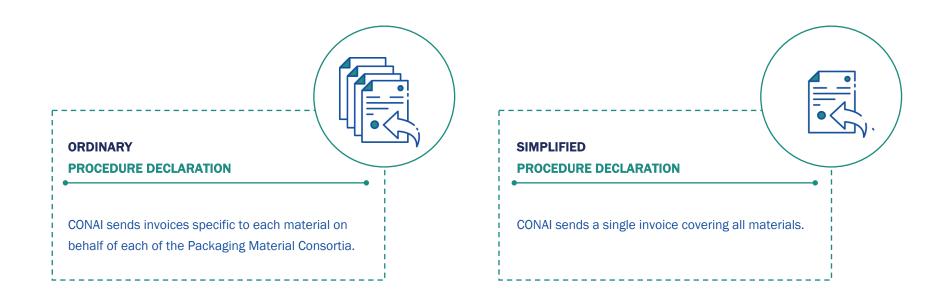
2025 EXEMPTION THRESHOLD				
Type of declaration	Rate to be applied	Exemption threshold	Weight of imported goods packaging alone	Value of imported packaged goods
		(€)	(t)	(€)
Imports simplified by value (food) ¹	0.15%	300.00		200,000
Imports simplified by value (non-food) ²	0.08%	300.00		375,000
Imports simplified by tare ³	€98.00/t	300.00	3.061	





Payment of EPR Fee

The sums resulting from the periodic EPR Fee declaration must be paid on receipt of the related CONAI invoices sent to declaring consortium members.







Special EPR Fee exemption, application, declaration cases

CONAI has always engaged with companies to **simplify procedures** for its consortium members with a view to adapting them to **specific sector needs**.

TYPES OF PACKAGING AND/OR AFFECTED SECTORS:

Primary packaging for medical devices (Form 6.12)	
Primary packaging for pharmaceutical products (Form 6.13)	
Aluminium, paper and plastic labels (Form 14)	
Cork packaging (Form 17)	
Foil – cling film for foods (Form 18)	
Disposable tableware (plates and cups) (Form 19)	

'Small traders' of empty packaging, producers selling packaging in other materials to 'complete ranges or packaging and transformers performing minimal working on finished packaging traded without adding further materials which impact on its weight (such as printing, screen printing, glueing, etc.)' (Form 6.24)



Continued ---->





Special EPR Fee exemption, application, declaration cases

Multi-material tanks, plastic or steel drums regenerated and returned to the Italian market (CONAI circular 05/12/2017, 19/03/2014)

Reusable packaging employed in production cycles or commercial networks (Form 6.11, Form 6.11B, Form 6.11C and Form 6.20)

Wooden pallets returned to the market and new pallets structurally designed for multi-year reuse (CONAI circular 31/03/2022)

Rolls, tubes and cylinders around which flexible material is wound (Form 6.21)

Emptiable beverage system capsules (CONAI circular 07/10/2014)

Dishwasher and air freshener shells/containers (CONAI circular 29/06/2015)

Goods display stands (CONAI circular 03/12/2015)

Black annealed wire for packaging (CONAl circular 02/12/2020)

Small packaging (CONAI circular 03/12/2020)

Bundle handle straps (CONAl circular 05/03/2021)

Self-produced packaging waste scraps (CONAI circular 21/10/2021)

Plastic flower/plant pots functioning as packaging (CONAI circular of 14/12/2022, the effects of which were suspended from 1 July 2023 until 28 February 2025)



Exported packaging exemption cases

To make use of exemptions for exported packaging (whose waste is managed abroad), consortium members can take advantage of the following procedures.

PROCEDURE	BRIEF DESCRIPTION	FORM	FORM SUBMISSION DEADLINE
Exemption based on forecast	Fixing of an exemption ceiling to be notified to CONAI every year and to suppliers (prior to packaging transfer)	6.5/CONAI and 6.5/Suppliers	28 February *
Additional exemption based on actual	For the exclusive use of consortium members who buy (empty and/or filled) packaging for export only, to be sent to CONAI and suppliers (prior to packaging transfer)	6.5/Suppliers-b	
Refund based on actual	For shares of packaging exported and on which the EPR Fee has already been paid on purchase or import (and declared using the ordinary procedure)	6.6	28 February *
Refund based on actual from simplified import 6.2	For shares of filled packaging exported and on which the EPR Fee has already been paid on import and declared using the simplified procedure (EPR Fee < €25,000 per year)	6.6-b	28 February *
Import/export compensation	Of quantities of packaging imported and exported in the same period and for each material	6.10	The 20th day of the month following on from the reference period (monthly, quarterly, yearly)
Net exporting companies	 EPR Fee declaration waiver for filled packaging imported EPR Fee payment requirement for empty packaging bought in Italy or abroad No EPR Fee exemption for exported packaging 	6.22	30 April

^{*} Refund applications submitted thirty days or less after the period deadline (30 March 2025) are not rejected but are entitled to refunds of only 75% of the amount due.

Inspection activities

CONAI is authorised to ask consortium members for clarification, information and accounting and administrative documentation to check compliance with consortium obligations and time frames (article 12 of the Regulation).



Article 14 of the Regulation sets out the **PENALTIES** incurred for each of the violations of the Articles of Association and Regulation.

In the event of either checks by CONAI or self-reporting, a **facilitated regularisation procedure** involves:

- Checks limited to the last 5 years (rather than 10)
- Opportunity to pay in instalments of up to 36 months

Conditions needing to be fulfilled for the facilitated procedure:

- Submission of declarations to CONAI within 30 days of the self-report
- Full payment of the sums due to CONAI

SELF-REPORT for **full compliance** with EPR Fee application, declaration or exemption requirements.

No penalties are incurred by consortium members self-reporting prior to inspections if:

- the EPR Fee due is declared within 30 days
- the EPR Fee is paid within the deadlines specified on the CONAI invoice following on from the declarations presented by consortium members





Changes to modulated fee for plastic packaging

The nine bands have also been confirmed for the year 2025.

For further details, visit <u>www.conai.org</u> where you can consult the lists with illustrated examples of the packaging types:

• List of plastic packaging in fee bands from 1 April 2024

For proper classification of plastic packaging in the different fee bands, the definitions and clarifications in said lists should also be consulted.

Band description	2025 bands
Rigid and flexible packaging with an effective and consolidated industrial sorting	A1.1
and recycling chain, mainly managed by the C&I circuits	A1.2
Flexible packaging with an effective and consolidated industrial sorting and recycling chain, mainly by C&I circuits but with a significant presence in municipal separate waste collection	A2
Packaging with an effective and consolidated industrial sorting and recycling	B1.1
chain, mainly from the household circuit	B1.2
	B2.1
Other sortable/recyclable packaging – from the household circuit and/or C&I	B2.2
	B2.3
Packaging for which no recycling is underway or not sortable/recyclable with current technologies	С





Evolution of EPR Fee modulation for paper packaging

The fee modulation scheme for paper packaging has been expanded to eight fee bands as of 1 July 2025.

Certain EPR Fee supplements have changed and a fee incentive has been introduced for certified B1 and C1 composite packaging.

These refer to composite packaging (other than CPL) that has undergone a laboratory test conducted according to UNI 11743:2019 for which the level of recyclability has been assessed according to the Aticelca® 501 system.

The weight of the paper component in relation to the total weight of the packaging is:

- \geq 90% and < 95% for type A composites
- ≥ 80% and < 90% for type B composites
- ≥ 60% and < 80% for type C composites
- < 60% for type D composites or non-explicit

Fee band	EPR Fee base value + supplement	
	Until 30 June 2025	From 1 July 2025
Band 1 – Single-material	65.00	65.00
Band 2 - Type A composites	65.00	65.00
Band 3.1 - Type B1 composites (CERTIFIED)	65.00	65.00 + 10.00
Band 3.2 - Type B2 composites (NON-CERTIFIED)	65.00	65.00 + 25.00
Band 4 - CPL	65.00 + 20.00	65.00 + 70.00
Band 5.1 - Type C1 composites (CERTIFIED)	65.00 + 110.00	65.00 + 65.00
Band 5.2 - Type C2 composites (NON-CERTIFIED)	65.00 + 110.00	65.00 + 110.00
Band 6 - Type D composites	65.00 + 240.00	65.00 + 240.00



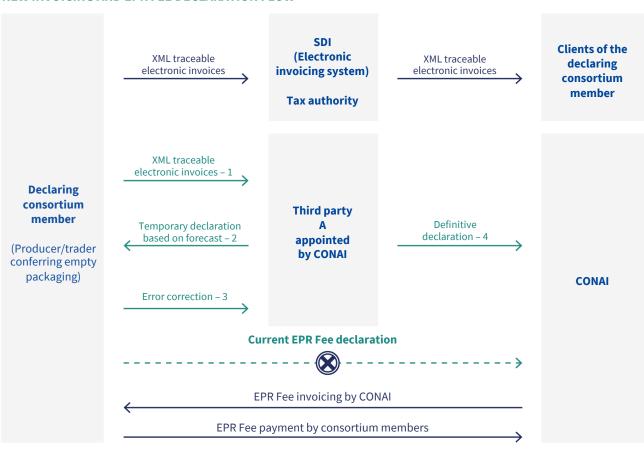
Simplified declaration method (DAC Service – CONAI Automatic Declaration)

NEW INVOICING AND EPR FEE DECLARATION FLOW

Two years ago, CONAI began the experimental phase of an ambitious project designed to abolish the CONAI EPR Fee declarations by using data estimated from XML traceable electronic invoices issued by consortium members performing the 'first transfer' of packaging.

Participation in the project is on a voluntary basis by declarants who make a request to CONAI and is subject to the integration of electronic invoices with certain information that allows the exact identification and classification of the packaging being invoiced.

The 2025 CONAI Guide contains a "Special Section" devoted to this theme.





Packaging Code website

To support companies, associations and operators in the sector, an innovative online platform is available, 'Codiceimballaggio' ('Packaging Code'). Through this platform, users can answer a series of questions on the technical characteristics of the packaging in question to identify the item and declaration code, the fee band if applicable, and the corresponding unit value of the EPR Fee in force at the time of the search.

A table shows **previous EPR Fee values** from 2018 for the type of packaging selected together with further information.

The tool is only available in Italian and can be consulted on the website: codiceimballaggio-conai.org



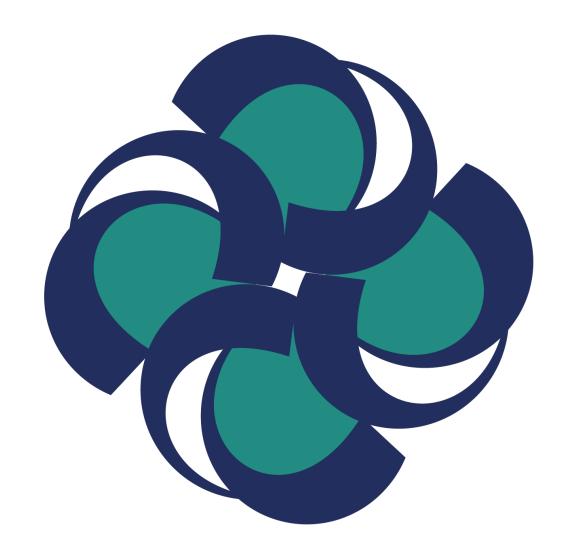




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This document is an English translation of the CONAI Guide Abstract. In the event of disputes, the original Italian text shall prevail.