

Guide
to membership and
to the application of the
Environmental Contribution
2012

This is the authorised translation
of the Guide to membership
and to the application of the
Environmental Contribution 2012.

In case of dispute
the original Italian version prevails.

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Introductory notes

With a new graphic layout consistent to that of other CONAI institutional publications, the 2012 edition of the guide has maintained its structure (already radically modified in 2011) through the sectioning into three parts: General Conditions, Forms and Appendix.

The text and forms have been updated following the reductions* of:

- the CONAI Environmental Contribution – as of January 1st, 2012 – on packaging made of:
 - **aluminium** from 52.00 to **45.00 Euros/ton**;
 - **paper** from 22.00 to **14.00 Euros/ton**;
 - **plastic** from 140.00 to **120.00 Euros/ton**;
- on the **flat rate Contribution on the weight of goods' packaging alone** from 48.00 to **40.00 Euros/ton**;
- on the **rates** to be applied on the value of **packaged food imported products** from 0.13% to **0.10%** and of **packaged non food products** from 0.07% to **0.05%**.

The guide has acknowledged some CONAI Regulations and Statute modifications deliberated by the Assemblies on April 19th and November 23rd, 2011. It has been integrated with some clarifications in the instructions for form completion as well as in the first part, including those related to “special cases” of application/declaration/exemption of the Environmental Contribution discussed in chapter 8.

A summary of main updates is found on the following page.

* For further clarifications, please see the application newsletters published on the CONAI website at www.conai.org – Consortium Members Area section – “Application memorandums”.

Main updates and developments

- **Reduction in environmental contributions for aluminium, paper and plastic packaging and in simplified declaration procedures for full packaging**
 - Part one, chapter 4
 - Part one, paragraph 5.1.2
 - Part two, forms 6.1, 6.2 and 6.10 and relative instructions
 - Part three, illustrative diagrams – B
- **Developments concerning foreign companies**
 - Part one, paragraph 2.4
- **Update of chapter 4 “The Environmental Contribution”**
 - Clarification on the notion of “First transfer” and a new paragraph on documentation retention
 - Part one, paragraphs 4.1 and 4.3.4
- **Update of the simplified exemption procedure (“ex-ante”) for exportation activities**
 - Part one, paragraph 7.2
 - Part two, form 6.5 and relative instructions
- **Flat-rate Environmental Contribution reduction on labels**
 - Part one, paragraph 8.1
 - Part two, form 6.14 and relative instructions
- **Changes regarding the procedure for disposable plastic dishware**
 - Part one, paragraph 8.1
 - Part two, form 6.19 and relative instructions
- **Integration of chapter 8: “Special cases”**
 - Part one, paragraphs 8.1 and 8.2
- **Update of severe violations of consortium obligations in the chapter “Controls, sanctions and self-declaration”**
 - Part one, chapter 10
- **Update of the CONAI Statute and Regulations, terminology, illustrative tables and some technical specification tables.**

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Part one

General conditions

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1.0 Introduction

Who this guide is intended for

The “Guide to membership and to the application of the Environmental Contribution” is an operating tool which outlines the procedures to be followed by the various interested subjects and which, over time, has acquired a body of definitions, examples, technical specifications and possible interpretations thus enriching its content and providing a complete and up to date key to understanding the entire packaging system.

The guide is designed for use by all those companies that are required to comply with the regulations governing packaging and participation in CONAI.

Seeing as the requirements and procedures can vary significantly depending on the activities taken into consideration and the subjects involved, we here provide a brief summary to help readers find their way around the text.

CONAI

The Consorzio Nazionale Imballaggi (CONAI) – National Packaging Consortium, is a private non-profit Consortium, set up by the Legislative Decree No. 22/97, now Legislative Decree 152/2006 to implement the European legislation on the subject. It is one of Europe’s largest Consortia, with over 1,400,000 members, and its membership includes all packaging producers and users. Its purpose is to promote the implementation of an integrated management system based on the recovery and recycling of packaging waste. The CONAI System is further supported by the activities of six Material Consortia which represent the interests of producers and importers of packaging and/or raw materials used in packaging production (steel, aluminium, paper, wood, plastic and glass).

Who takes part

According to current regulations governing the matter, the producers and users are called upon to ensure that the packaging and packaging waste generated by the consumption of their products is properly managed from an environmental point of view, and that’s why they enrol in the Consortium (article 221 of Legislative Decree 152/06).

The law provides a rather general definition of these producers and users which has meant that CONAI – in order to clearly establish the requirements and operating procedures the various companies must abide by – has come up with a more detailed definition of these categories which is outlined below.

By producer one is referring to: producers and importers of raw materials for the packaging industry, producers, processors and importers of semi-manufactured materials for the packaging industry, producers of empty packaging, wholesalers-importers of empty packaging.

By user one is referring to: the purchasers-fillers of empty packaging, importers of “filled packaging” (i.e. packaged goods), self-producers (those who produce packaging to package their own goods), traders in filled packaging (purchasers/sellers of packaged goods), traders in empty packaging (who purchase packaging in Italy and sell it on without processing it).

CONAI membership

All the subjects outlined above enrol in CONAI. The enrolment fee is a flat fee (plus a possible variable amount depending on the company's overall revenues) and is paid essentially by purchasing shares in the Consortium. The enrolment fee is a one-off payment and may be subsequently readjusted, at the Consortiums' discretion.

CONAI Environmental Contribution

CONAI and the Material Consortia set an Environmental Contribution for each kind of packaging material, which in essence is a way of sharing the added costs incurred through separate waste collection and the recovery and recycling of the packaging among the producers and users of the packaging itself.

The Contribution is levied upon the so-called "first transfer", which takes place when the finished packaging, even temporarily and for whatever reason, is transferred from the last producer to the first user within the national boundaries, or when the packaging material produced by a manufacturer of raw materials or semi-manufactured products transfers it, once again within the national boundaries, to someone the manufacturer believes or claims to be a self-producer.

The subjects required to pay the Contribution are those who first place the finished packaging on the national market, thus producers/importers of empty packaging and importers of packaged goods. To these one has to add the producers/importers of packaging materials who supply self-producers and self-producers themselves at the time of importing the raw materials used to package their own goods. Packaging produced for export is on the other hand exempted from the payment of the Environmental Contribution.

The subjects required to pay the contribution are also required to communicate to CONAI on a regular basis the quantities of packaging sold or imported nationally. The statement may be made yearly, quarterly or monthly depending on the Contribution due for each material.

Other subjects who are not required to submit a periodical declaration are nonetheless required to pay the Environmental Contribution specified on the supplier's invoice, and to enter the required wording on their own invoices. The specific procedures for each of the above cases are specified in the Guide, together with the exemption procedures for exporters.

Special cases and further clarification

Over time, the procedures have become well-established and the details have been ironed out leading to simplifications, flat rate payments and special solutions to the particular problems of the various business sectors involved. The various thematic sections of the Guide provide a complete overview of these further clarifications and specifications.

Furthermore, seeing as the relationship between CONAI and the Consortium members goes beyond the technical management of compliance, operators will be able to integrate the indications contained in the text with further information and services available online at the www.conai.org website. In fact, the website provides updated information on all issues of interest, such as for example a non-exhaustive list of the articles that should be considered as "packaging" or "non-packaging" for the purpose of the Contribution application.

Finally, it is worth pointing out that the CONAI website also offers a service enabling members to forward the regular communications described above directly online, with interactive verification of data conformity.

2.0 Paying subjects: definitions and fulfilments

Preliminary remarks

The regulations governing packaging and the ensuing waste are established by the ten articles (217-226) included in Chapter II of the Legislative Decree No. 152/06.

According to article 221 of the Legislative Decree No. 152/06, “producers and users are responsible for the correct and effective environmental management of packaging and packaging waste generated by the consumption of their own products. [...] producers and users [...] fulfil the obligation to recover packaging waste [...]. To this end [...] producers and users participate in the Consorzio Nazionale Imballaggi”.

The same article 221, in paragraph 3, letter b), indicates that producers are required to enrol in one of the Material Consortia (described in article 223 of the same Decree).

Alternatively, producers can “organize the management of their own packaging waste independently” or “set up a package return system for their own packaging” (article 221, paragraph 3, letters a) and c), Legislative Decree 152/06).

To provide a clear and unambiguous picture to all operators, CONAI has specified the main activities that refer to producers and users, indicating the various obligations and fulfilments required of each.

2.1 Packaging producers: CONAI fulfilments

Pursuant to article 218, paragraph 1, letter r) of the Legislative Decree No. 152/06, producers are “the suppliers of packaging materials, manufacturers, processors and importers of empty packaging and packaging materials”.

Producers of raw materials for packaging

❖ Definition

A company producing raw materials (e.g. paper, plastic granules, etc.) for packaging purposes, is “upstream” of the various processes leading to the production of packaging itself and of the ensuing waste. Thus, based on the principle of “shared responsibility”, it is required to comply with certain obligations.

❖ Membership

It enrolls in CONAI under the producer category. Furthermore, it subscribes to one or more Material Consortia depending on the materials produced and the individual Consortium by-laws.

❖ Contribution

In most cases raw material production does not require any payment of the Environmental Contribution. However, when the producer supplies a “self-producer” he is bound to the periodical declaration, and to payment of the Environmental Contribution for the quantities transferred to the “self-producer”

Importer of raw materials to be used in packaging

Definition

For the purposes of CONAI fulfilments, this is the first subject responsible for the introduction of raw materials to be used for packaging production onto the market. For this reason, its activity is equivalent to that of a national producer of raw materials, which triggers a series of processes which lead up to the production of packaging waste (which will have to be collected and recycled at the expense of the national system).

Membership

It enrolls in CONAI under the producer category. Furthermore, it subscribes to one or more Material Consortia depending on the materials produced and the individual Consortium by-laws.

Contribution

The importing of raw materials requires the periodical declaration and payment of the Environmental Contribution for imported packaging raw materials. Furthermore, when the importer supplies a "self-producer", it is required to submit the Periodical Declaration and pay the Environmental Contribution for the quantities of raw materials transferred to the "self-producer".

Manufacturer-processor of semi-manufactured materials for use in packaging

Definition

Semi-manufactured materials are the result of an intermediate processing phase between raw material and finished product. The material is treated in such a way as to be prepared for a series of possible future uses. As semi-manufactured goods are not yet "packaging", their producer/processor (as for the raw materials producer) is upstream of the actual packaging life cycle and must therefore comply with just a few obligations.

Example

For packaging purposes, polyethylene rolls are considered semi-manufactured goods (as they can be used to make shopping bags), wooden planks (used to make pallets) or corrugated sheets of cardboard (which can be pressed into boxes of various sizes).

Membership

It enrolls in CONAI under the producer category. Furthermore, it subscribes to one or more Material Consortia depending on the materials produced and the individual Consortium by-laws.

Note

Such an obligation also applies to so called "third party contractor" processors.

Contribution

In most cases the activity of semi-manufactured goods production does not entail the need for the periodical declaration or payment of the Environmental Contribution. However, when the producer supplies a "self-producer" he is bound to the periodical declaration, and to payment of the Environmental Contribution for the quantities of semi-manufactured materials transferred to the "self-producer".

Importer of semi-manufactured materials for use in packaging

Definition

For the purposes of CONAI fulfilments this is the first subject responsible for the introduction of raw materials to be used for packaging production onto the market. For this reason, its activity is equivalent to that of a national producer of semi-manufactured materials, triggering a number of processes which lead up to the production of packaging waste (which will have to be collected and recycled at the expense of the national system).

Membership

It enrolls in CONAI under the producer category. Furthermore, it subscribes to one or more Material Consortia depending on the materials produced and the individual Consortium by-laws.

Contribution

The activity of semi-manufactured materials import requires the periodical declaration and payment of the Environmental Contribution for imported semi-manufactured materials packaging. Furthermore, when the importer supplies a "self-producer, it is required to submit the Periodical Declaration and to pay the Environmental Contribution for the quantities of raw materials transferred to the "self-producer".

Producer of empty packaging

Definition

It is the company which, by using one or more of the six referenced materials, manufactures finished packaging which is ready to hold goods.

Membership

It enrolls in CONAI under the producer category. Furthermore, it subscribes to one or more Material Consortia depending on the materials produced and the individual Consortium by-laws.

Contribution

The activity of empty packaging production requires periodical declaration and payment of the Environmental Contribution for each material, on all packaging supplied to national users and issued on the market for consumption. The obligation also applies to other self-produced packaging which the producer directly uses to package its own goods (self-consumption).

Importer-seller of empty packaging

Definition

The company which imports empty packaging from abroad and resells it in Italy, actually "generates" this packaging within the national territory as if it had produced it itself. In fact, this material is destined to be transformed into packaging waste and collected and recycled at the expense of the national system. For this reason, CONAI considers importers-sellers of empty packaging similar to national packaging producers, and requires relative obligations for them all.

Membership

It enrolls in CONAI under the producer category. Furthermore, it subscribes to one or more Material Consortia depending on the materials produced and the individual Consortium by-laws.

Contribution

Empty packaging importation requires periodical declaration and payment of the Environmental Contribution for each material, and for all packaging which is supplied to national users and issued on the market for consumption following importation.

Note

The importer of empty packaging who resells in Italy, is to be distinguished from the importer of empty packaging who uses it to package his own goods. In fact, the former supplies users and is therefore considered a "producer"; the latter uses it directly, which then becomes filled packaging, and is therefore considered a "user" for all intents and purposes.

2.2 Packaging users: CONAI fulfilments

On the basis of article 218, paragraph 1, letter s) of Legislative Decree 152/06, users are “dealers, distributors, fillers, packaging users and importers of filled packaging”.

Purchaser-filler of empty packaging

Definition

It is the user which buys empty packaging and fills it with goods belonging to its own activity. The company may purchase packaging from a producer, national trader/distributor, or purchase it abroad.

Membership

It enrolls in CONAI as a user, specifying its relevant sector (food user, chemical user, other user).

Note

Such an obligation also applies to fillers, so called “third party contractor” processors.

Contribution

Purchasing and filling of empty packaging requires only some fulfilments with regards to the Environmental Contribution. Purchasers-fillers who purchase packaging in Italy must pay the Contribution shown on the invoice and enter the required wording on their own sales invoices. However, if the company purchases packaging from abroad (thus “generating” this packaging on national territory), it must carry out the periodical declaration and payment of the CONAI Environmental Contribution according to the procedures required for importation.

Importer of filled packaging

Definition

Basically, any type of importation of goods also implies the “importation of filled packaging”. In fact, “filled packaging” is nothing more than packaged goods (that is, packaged in primary, secondary and tertiary packaging). Thus, every importer, when purchasing goods abroad, contextually purchases the packaging containing it, thereby placing this packaging on national territory. From this viewpoint, the importer is considered similar to a producer, in that it “generates” materials destined to become packaging waste (to be retrieved and recycled at the expense of the national system).

Membership

It enrolls in CONAI under the category of users, specifying its relevant sector (food user, chemical user, other user).

Contribution

Filled packaging requires periodical declaration and payment of the Environmental Contribution for each material, on all materials which are placed on the market for consumption following importation.

Note

The definition of “importers of filled packaging” includes two distinct cases:

- the importer may purchase packaged goods for direct use, immediately converting packaging into waste.
- the importer may purchase packaged goods to be sold; he therefore does not make direct use of packaging, but places it on the market for consumption together with goods.

In both cases, the packaging importer is required to submit a periodical declaration and pay the Contribution on the imported packaging. [See](#) Chapter 5.

Self-producer

❖ Definition

When a company purchases raw (or semi-manufactured) materials to produce/repair packaging destined to contain its own produced goods, it is defined as a “self-producer”. Because the main activity of the self-producer is not packaging production/repair but the production of packaged goods, it is considered a user for all intents and purposes. In order to declare its status, the self-producer must send a specific declaration to its suppliers (producers of raw material or semi-manufactured goods) as well as to CONAI.

❖ Example

A typical case is that of the company which produces mineral water: it purchases PET granules (raw material destined for packaging) and produces the bottles required for production. The bottles are filled, packaged in secondary and tertiary packaging, and finally sold to the distribution network.

❖ Membership

It enrolls in CONAI under the category of users, specifying its relevant sector (food user, chemical user, other user).

❖ Contribution

Self-production activity requires only some fulfilments with respect to the Environmental Contribution. The self-producer must pay the contribution shown on suppliers’ invoices and must enter the required wording on sales invoices. The periodical declaration and payment are at the expense of the producer of raw (or semi-manufactured) materials which supplies the materials. However, when the self-producer imports raw (or semi-manufactured) materials for packaging (necessary to package its products), it must carry out the periodical declaration and payment of the CONAI Environmental Contribution according to the established importation procedures.

See Paragraph 4.1.3.

Trader of filled packaging

❖ Definition

It is the operator who purchases packaged goods (in Italy or abroad) and resells them. He therefore operates as a simple commercial intermediary which, when importing, abides by the requirement to declare and pay the Contribution.

❖ Membership

It enrolls in CONAI under the category of users (“trader and distributor” component).

❖ Contribution

Filled packaging occurs in two distinct forms:

- purchasing of filled packaging in Italy and subsequent placing for consumption. This activity entails no direct obligation with respect to the application of the Environmental Contribution. The trader must pay the Contribution shown on its suppliers’ invoices and must enter the required wording on its sales invoices;
- purchasing filled packaging abroad and subsequent placing for consumption. For the purposes of the Environmental Contribution, this activity entails obligations similar to those of the filled packaging importer.

Trader of empty packaging

Definition

It is the operator who purchases and sells empty packaging within the national territory, without converting the packaging itself in any way. He is therefore a user, merely acting as a commercial intermediary.

Membership

It enrolls in CONAI under the category of users ("trader and distributor" component).

Contribution

Empty packaging (if purchased exclusively in Italy) requires only some fulfilments with respect to the Environmental Contribution. The trader must pay the Contribution shown on invoices and must enter the required wording on sales invoices.

For further clarification on membership and the Contribution, see Chapters 3 and 4.

Note

For producers and users purchasing/importing empty packaging for the subsequent transferring to users for purposes other than sale, specific application/declaration/exemption procedures for the Environmental Contribution are anticipated. **See** Chapter 8.

2.3 Excluded subjects

Generally excluded from any CONAI enrolment obligation are end users of packaging, namely, subjects who, though purchasing packaged goods for the practice of their activities or consumption, do not commercialize or distribute the purchased packaged goods in any way.

The exclusion of end users (as defined above) from the CONAI membership obligation does not apply in the three following cases:

- when such subjects undertake a commercial activity (albeit marginal with respect to their main activity) with the packaged goods purchased;
- when such subjects purchase directly packaged goods or empty packaging from abroad to carry out their activity;
- when such subjects purchase empty packaging within the national territory to carry out their activity.

Example

A hairdresser who purchases packaged beauty products and uses such products to carry out his or her professional activity, thereby generating packaging waste, is not required to enrol in CONAI. The same applies to service companies, professional practices, artisan businesses and, of course, all final consumers. However, a hairdresser who not only directly uses the beauty products purchased for his/her activity but also sells a part to his/her clients, is required to enrol in the Consortium. The same applies to the hairdresser who purchases beauty products from abroad for his/her own activity (though not selling them to his/her clients).

Subjects indicated in article 221 of Legislative Decree 152/06, paragraph 3, letter a) and c) are further excluded from CONAI enrolment requirements.

2.4 Foreign companies

The foreign company which intends to replace itself to its Italian clients in fulfilling the consortium's regulations, can do so by appointing a tax representative pursuant to article 17 of Presidential Decree 633/72 (governing VAT).

The tax representative must subscribe to CONAI on behalf of the company represented and carry out the periodical liquidation of the CONAI Environmental Contribution and relative payment.

In the absence of a tax representative, CONAI allows foreign companies with direct Italian VAT identification^(fn1) to elect special domicile^(fn2) for the sole purpose of the Environmental Contribution and to comply with the same liquidation, declaration and payment obligations foreseen for the tax representative.

If the appointment of a tax representative and direct identification are not possible for the foreign company which, though carrying out transfers directly to Italian clients, has a stable organization in Italy, the faculty to replace the above mentioned clients in fulfilments foreseen by consortium regulations is granted to the above-mentioned stable organization, which, on behalf of the parent company, enrolls in CONAI and complies with the liquidation, declaration and payment obligations.

It is noted that, in all cases above, the sales invoices (or those relative to transfers) of packaging (empty and/or filled) must also state indications relative to the CONAI Environmental Contribution provided for by the consortium's regulations, so as to allow national clients to have the necessary information available for possible subsequent fulfilments.

Should the foreign company's head office be outside the European Union, and not have a secondary branch in Italy with stable representation, it must provide suitable guarantees to cover the Environmental Contribution, presumably due in the following twelve months, to be renewed at each deadline, updated in amount if needed, for the same period.

The company which placed it on the national market for consumption under article 4, paragraph 6, is nonetheless required to respect the specific informative obligations established by the Board of Directors.

For foreign companies which adhere to the consortium, the participation fee always amounts to the sole fixed amount (article 2, paragraph 5 and 3, paragraph 1, third interline, of the CONAI Regulations).

Documentation relative to the fulfilment of consortium obligations must be kept for ten years in Italy. Foreign companies must also keep a certified copy, and CONAI can request one or more of the consortium members to produce it, even partially, to prove the generality of the consortium members or of all those subjects belonging to a single category or one of its components (article 4, paragraph 12, of CONAI Regulations). [See Paragraph 4.3.4.](#)

For further clarifications and to activate the necessary procedures, or in regards to the types of guarantees to be provided, please contact CONAI's toll-free number 800.337799 or write to the email address adesione@conai.org.

(1) Pursuant to the combined provision of articles 17 and 35ter of Presidential Decree n. 633 of 1972.

(2) Ex article 47 of the Civil Code, in written form.

3.0 CONAI membership

Preliminary remarks

In accordance to article 224 of Legislative Decree 152/06 (ex Legislative Decree 22/97), producers and users of packaging enrol in the Consorzio Nazionale Imballaggi. To enrol in CONAI it is necessary to send the “Enrolment Form” together with the payment receipt of membership fees. The fee is to be paid once and can be adjusted each year at the discretion of the Consortium member. Indications concerning timing, membership procedures, Consortium member obligations and rights follow.

3.1 Enrolment deadlines

The enrolment deadline expired on 28.02.1999. Packaging Producer and User enrolment obligation was established by article 38, paragraph 2, of Legislative Decree 5.02.1997, n. 22. Enrolment was not initially obligatory: such obligation was introduced by Law 426/98 which, in modifying the original text of Legislative Decree 22/97, set 31/12/1998 as the deadline for enrolment. The deadline was then extended to 28.02.1999 by Law 22.02.1999, n.35. The current references are relative to Legislative Decree 152/06.

3.1.1 Newly founded companies or companies starting new packaging-related activities

Newly founded companies, or those undertaking a new activity involving the production or use of packaging, must enrol in CONAI within a month after the date of the first invoice received or issued. In addition to the enrolment form and payment receipt, these companies must send CONAI a letter stating the date in which the company was set up and, specifically, the start date of the packaging related activity. The same procedure may be followed by companies required to enrol in CONAI after the start of activity.

3.2 General terms for enrolment, Consortium members obligations and membership rights

3.2.1 Declarations for membership fee determination

Enrolment in CONAI entails payment of a fixed sum of 5.16 Euros, to which a variable increment is added only for companies which, in the course of activity prior to membership, had a total revenue of over 500,000.00 Euros. Upon enrolment, the Consortium member is therefore required to declare, depending on its membership category, earnings for packaging related operations or the total revenue for the previous year. The variable increment is calculated in relation to these data. The total amount may not exceed 100,000.00 Euros.

Note

In accordance to article 3, paragraph 1, third interline, of the CONAI Regulations/Statute “for foreign companies who enrol, the fee always amounts to the fixed sum alone”.

3.2.2 Membership category and variable increment determination

Upon enrolment, the company must indicate the category under which it intends to enrol: whether as a “produce” or “user”. For the sole purpose of calculating the potential variable increment, the following distinction amongst users is suggested: “traders and distributors”, and “other users (fillers, packaging users, importers of filled packaging)”.

See Part two, Enrolment form and relative instructions.

Note

Newly founded companies are not subject to payment of the variable increment because there is no invoice data relative to the previous year. The variable increment may be considered as starting from the end of the first fiscal year.

A company that carries out several activities (the prevalent activity)

Often one company plays several parts in terms of the packaging cycle. For example, a company might produce plastic bags (packaging producer) and purchase empty cardboard packaging to package its products (packaging user). If the subject in question carries out activities corresponding to several categories, the choice of membership category is to be made on the basis of the “economically predominant activity”, thus that which entails the highest revenues for the company.

Note

The notion of predominant activity is valid only with regards to membership: for fulfilments relative to the Environmental Contribution, the company will have to take into account all packaging-related activities.

Member code

CONAI provides every Consortium member with a membership code, which may be communicated to the company following enrolment. In the meantime, the taxpayer code and/or VAT number are valid identification elements to submit periodical declarations of the Environmental Contribution.

Administrative and fiscal aspects

From a fiscal point of view, CONAI membership entails the purchase of shares in the Consortium: fees paid by members upon enrolment (as well as any subsequent adjustments) constitute extraordinary contributions, and are therefore to be entered in the company’s financial statements as assets under the “Participation in other companies” section, Section BIII, item 1, letter d), article 2424 of the Civil Code.

Note

CONAI membership fees are VAT exempt.

3.2.3 Consortium members' obligations and rights

Consortium members are bound to comply with the Statute, Regulations and resolutions of the Consortium bodies which are binding for all Consortium members.

 For further information see Part three, Statute.

Voting rights

All Consortium members have the right to take part in the CONAI general assembly. In the assembly every Consortium member has the right to at least one vote, corresponding to a fixed fee of 5.16 Euros. If the participation fee is higher than 5.16 Euros, the Consortium member has the right to one vote for every 5.16 Euros paid. The right to vote may be exercised by the association or by the Material Consortium the member belongs to, having been specifically delegated by the Consortium member in accordance with article 21 of the Statute.

Representation by proxy in the Consortium Assembly

Article 21 of the CONAI statute guarantees each Consortium member the right to confer representation by proxy, for ordinary and/or extraordinary CONAI Assemblies, to an Association/Consortium it belongs to.

Since the 23rd of April 2008, the Consortium member may, upon acquiring membership, confer specific proxy by completing box 6 of the enrolment form, in accordance with article 6, paragraph 2, of the CONAI Statute; Consortium members who have not complied to this requirement upon enrolment may complete the proxy document (original or copy), which may be sent to CONAI directly by the Consortium member or by the delegated Association/Consortium.

 See Part two, Voting by proxy and relative instructions.

3.2.4 Variation in membership fee

If its turnover increases, the company has the right to vary its enrolment fee and therefore its participation in the Consortium. Within 6 months from the end of each financial year, any Consortium member can certify an increase in costs or revenues, and thereby adjust his fee, by sending a written Declaration to CONAI by registered post with return receipt. This is only possible for variations of at least 20%.

In the event of quota variation, the Consortium member must return a new enrolment form, enclosing proof of payment.

3.2.5 Variation in membership category

When a Consortium member finds that his main activity no longer corresponds to the one declared upon enrolment, he should file a new enrolment application, indicating the new membership category as well as the variation date.

The enrolment fee remains the same as that already paid, except for the Consortium member's option to adjust the payment by calculating the variable increment considering the new membership category.

3.2.6 Consortium member company data modification

A “Declaration of Company Data Modification” form is available for the communication to CONAI of data modification which:

- **do not entail a change in taxpayer code:** in this case the form does not need to be accompanied by the required supporting documents;
- **entail a change in taxpayer code:** in this case the company (operation) introduces a new juridical figure which, if not already enrolled in CONAI, must file an enrolment application. The Statute states that “participation in the Consortium is indivisible; it is also non-transferable inter vivos or mortis causa, except in the event of transfer, merger and split”.

 **See** Part two, Declaration of data modification and relative instructions.

3.2.7 Withdrawal from the Consortium

The CONAI Statute regulations governing withdrawal are:

- **Article 9:** Withdrawal of Consortium members is permitted only in case that admission conditions are no longer being met, or in case the Consortium member adopts one of the systems provided for by article 221, paragraph 3, letters a) and c) of Legislative Decree 152/06. The withdrawal request must be sent to CONAI by registered post. If withdrawal is motivated by the adoption of one of the systems provided for by article 221, paragraph 3, letters a) and c) of Legislative Decree 152/06, the withdrawal become effective the moment in which, once acknowledged, the National Observatory on waste ascertains the system’s functioning and communicates as much to CONAI.
- **Article 11:** “the enrolment fee is non-refundable and on no grounds is anything owed to the receding Consortium member [...]”.

The withdrawal application must be filed when the company is no longer operational as regards to the production/use of packaging, i.e. in the event of liquidation, settlement or bankruptcy, the withdrawal application must be filed after the closure of activity with VAT closure. One cause of withdrawal is the company changing hands: in this case the application for withdrawal by the outgoing party is to be filed at the same time as the application for modification in company data.

 **See** Part two, Withdrawal application and relative instructions.

3.3 Material Consortia: enrolment and alternatives

3.3.1 Enrolment in Material Consortia

In addition to enrolling in the producer category of CONAI, producers are also required to enrol in one or more Material Consortia according to the type of material produced and the individual Consortium Statutes. As far as users are concerned, the latter may voluntarily enrol in Material Consortia establishing membership and by indicating as much in the enrolment form. In the CONAI enrolment form, the company must state the consortium into which it is enrolling.

3.3.2 Alternatives to enrolment in Material Consortia

Legislative Decree 152/06 provides, in article 221, paragraph 3, letters a) and c), obligations for producers who wish to autonomously carry out environmental management of packaging and packaging waste.

In particular, these producers may:

- organize independent management of their packaging waste within the national territory;
- certify under their responsibility that a deposit and packaging return system for their packaging has been implemented, through appropriate documentation proving the system's self-sufficiency [...].

3.3.3 Summary of Material Consortia enrolment terms

A non-exhaustive example in the form of an illustrative table is shown in the appendix for each Material Consortium of subjects who must enrol in Consortia as well as the calculation criteria for membership fees. For all further clarifications, see the relative Statutes and Regulations of the Consortia themselves.

In order to finalize membership, please contact individual Consortia using references shown in the table itself.

 [See Part three, Illustrative tables - A.](#)

4.0 The Environmental Contribution

Preliminary remarks

The CONAI Environmental Contribution, determined for each type of packaging material, is the form of financing by which CONAI allocates the costs of separate collection, packaging waste recycling and recovery among producers and users. These costs are determined on the basis of the General Program for prevention and management of packaging and packaging waste.

Regulatory framework

The CONAI Environmental Contribution is governed by articles 221 and 224 of Legislative Decree 152/06. Specifically, article 224, paragraph 3, letter h), states that allocation of the “main costs for separate collection provided by article 221, paragraph 10, letter h), as well as the costs for recycling and retrieval of packaging waste assigned to the service for separate collection” should take place “in proportion to the total quantity, weight and type of packaging material placed on the national market, net of the amount of used packaging re-used in the previous year for each kind of material”. The same principle has been applied and developed in the CONAI Statute and Regulations. In particular, article 14, paragraph 1, letter c) of the Statute specifies that “the amounts due by all Consortium members, producers and users alike, are always levied from the Consortium member **who first transfers packaging** to a user on national territory, on the basis of specific indication on the invoice of the amount due and the type of packaging material transferred”. The following letter d) of article 14 further specifies that “in the case in which packaging is placed for consumption without transfer to a user on the national market, payment pertains to the Consortium member who places empty or filled packaging for consumption [...]”.

Amount of Environmental Contribution per material

In accordance with article 4, paragraph 1, of CONAI Regulations: “[...] the CONAI Environmental Contribution is determined as follows”:

Amount of Environmental Contribution for 2012

Steel	31.00	Euros/ton
Aluminium	45.00	Euros/ton
Paper	14.00	Euros/ton
Wood	8.00	Euros/ton
Plastic	120.00	Euros/ton
Glass	17.82	Euros/ton

On July 31st 1998 the Board of Directors deliberated that the CONAI Environmental Contribution application would be enforced as of the October 1st 1998.

 [See Part three, Illustrative tables – B.](#)

4.1 “First Transfer” and other specific cases

The Environmental Contribution is applied at one particular stage in the packaging life cycle, known as the “first transfer”. It is the transfer, for whatever reason, on national territory:

- of finished packaging from the last producer to the first user;
- of packaging material from producer of raw (or semi-manufactured) materials to a self-producer who claims or declares itself as such.

Within the life cycle of any packaging, only one first transfer exists: it must be clearly identified to avoid inconveniences and to allocate charges correctly among operators involved. For the placement of empty or filled packaging for consumption on the national market which originates from outside such territory (or without entailing a “first transfer”), the CONAI Environmental Contribution is due, declared and paid by the company which places it for consumption, except in the event that such contribution has already been paid by the foreign company enrolled with CONAI. For this reason, in the following paragraphs CONAI has defined the main formulae through which the first transfer may occur, both on national territory and in transactions abroad, or in the event where the CONAI Environmental Contribution payment obligation exists, to enable every operator to recognize their own role and understand whether they are required to pay the Contribution.

4.1.1 First transfer from a “producer/importer” of empty packaging to a “user”

This occurs when producers/importers of empty packaging (made of one or more materials of the six kinds listed by CONAI) “transfer” these packaging units (i.e. sell them) to companies that use them to package goods.

Producers/importers must follow the procedures for the application of the Environmental Contribution. Users are bound to pay the whole amount of the producer’s/importer’s invoice, on which the CONAI Environmental Contribution is specified, and make the required entry on their own sales invoices.



Note

When packaging producers use other packaging they have manufactured themselves to package their own products (self-consumption), the first transfer must also include this entry, and the Environmental Contribution entered on the sales invoice must also include the packaging of the packaging units.

First transfer of packaging from a producer/importer to a user

Area	Packaging flow	Obligations
Italy/abroad	Producer of raw materials	
Italy		Declaration CONAI payment
Italy		Specification on invoices
Italy		Environmental Contribution payment and required entries
Italy		
Italy		
Italy		

4.1.2 First transfer from a “producer/importer” of empty packaging to a “trader/distributor”

This occurs when Producers/Importers transfer packaging to a commercial/distributing company which does not process it in any way, but simply resells it to users. The producers/importers must follow the procedures for the application of the Environmental Contribution. Traders/distributors are required to pay the whole amount of the Producer/Importer invoice on which the CONAI Environmental Contribution is indicated and include the required entry on their own sales invoices.

4.1.3 First transfer from a “producer/user” of raw materials to a “user/self-producer”

In this case the first transfer occurs between a producer/importer of raw materials and a self-producer, for all intents and purposes considered a user, also with reference to the raw materials used to repair their own packaging. Since producers of raw materials are not usually bound to follow Environmental Contribution procedures, self-producers must indicate their own “status” as self-producers to their suppliers and to CONAI, by submitting a specific declaration (form 6.4).

When producers/importers of raw materials acknowledge, through form 6.4, that their raw materials are destined for a self-producer (therefore representing a first transfer), they must follow the procedures relative to the application of the CONAI Environmental Contribution for those materials only.


Self-producers are bound to pay the entire sum shown on the producer/importer invoice for raw materials, which specifies the CONAI Environmental Contribution, and include the required entry on their own sales invoices for the packaged goods.



Note

Self-producers must indicate their own “status” through form 6.4 also to so-called sub-contractor suppliers/repairers, in the case in which the latter use raw materials for packaging repair.

First transfer of raw (or semi-manufactured) materials from a producer/importer to a self-producer

Area	Packaging flow	Obligations
Italy	<div style="border: 1px solid black; border-radius: 10px; padding: 5px; text-align: center;"> Producer of raw materials (or semi-manufactured) </div>	<div style="border: 1px solid black; border-radius: 10px; padding: 5px;"> Declaration CONAI payment </div>
	 First transfer	Specification on invoices
Italy	<div style="border: 1px solid black; border-radius: 10px; padding: 5px; text-align: center;"> Self-producer </div>	Environmental Contribution payment and required entries
Italy	<div style="border: 1px solid black; border-radius: 10px; padding: 5px; text-align: center;"> Distribution </div>	
Italy	<div style="border: 1px solid black; border-radius: 10px; padding: 5px; text-align: center;"> End consumer </div>	

4.1.4 Transfer from one “producer/importer” of empty packaging to another “producer” of empty packaging – “first transfer” identification

This occurs when a producer of packaging or packaging material transfers it to another producer who in turn transfers it to a user. In such case, although packaging transfer occurs, the first producer/importer is not subject to any obligation and the transfer between second producer and user is to be considered “first transfer”. Only these latter are bound to follow all the required procedures. In such exchanges between producers, the materials transferred may be different from those directly produced by either one (in order to complete the packaging or packaging range); it is the last producer, transferring it to the first user, who will apply, declare and pay the Contribution on all materials transferred. Producers purchasing packaging to package their own products are in a rather different situation: In this case the producer acts as a mere user and is only required to pay the Contribution applied by the suppliers.

4.1.5 Special Cases concerning “users/importers”

When users carry out importation activities, they play a role similar to that of producers. For this reason they are obliged to meet all CONAI obligations.

The following categories are to be intended as users/importers:

- importers of filled packaging (i.e. packaged goods) who re-sell it to other users (e.g. traders and distributors), use it directly (generating packaging waste) or sell it to end users;
- self-producers/importers, i.e. self-producers who import raw materials with which they directly make or repair the packaging with which they package their own goods.



Note

Such obligations apply to all packaging (owned or held for any purpose, for example rented) used for the packaging of imported goods.



See Chapter 8.

Specifically:

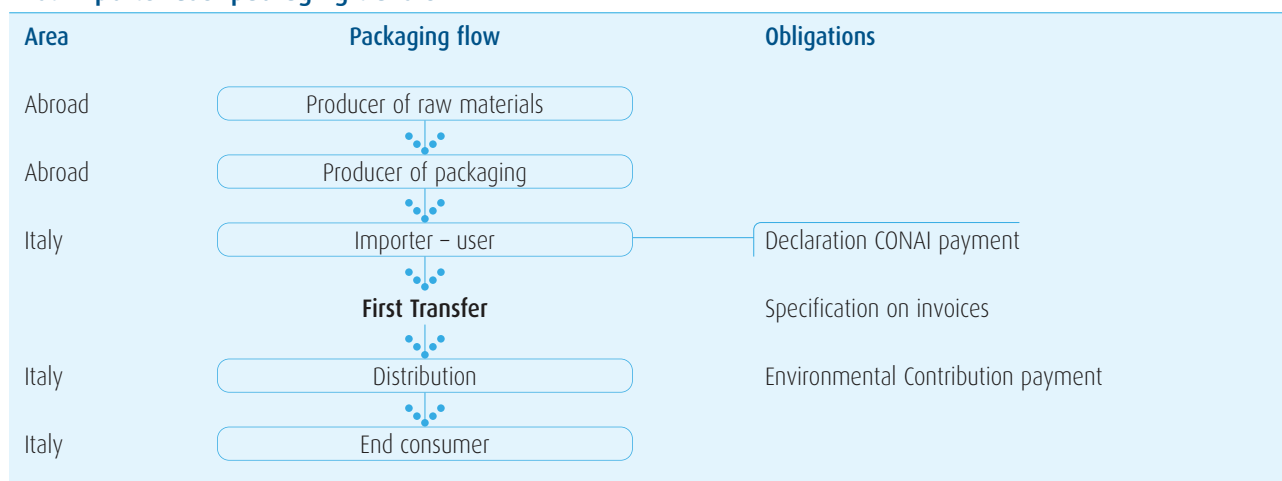
- users/importers must carry out the specific procedures for periodical declaration and payment.

 See Chapter 5.

- the following user, who receives the importer's goods, is bound to pay the Environmental Contribution and include the relative entries on sales invoices.

 See Paragraph 4.2.3.

First importer-user packaging transfer



4.1.6 Self-producers: a special case of work contracted to third parties

When self-producers buy raw materials and transfer them to an outside contractor for the manufacturing/repairing of packaging, the contractor may add further materials to complete the processing of the packaging itself. In this case, the converter/contractor may specify the Environmental Contribution for the entire amount of packaging on his own sales invoices (i.e. both the part bought by the self-producer and that added by the contractor himself), following the producer procedure. [See paragraph 4.2.1.](#)

In order to apply this formula, the self-producer must obtain consent from the outside contractor (and send a copy of as much to CONAI) and may at the same time request an exemption from the Environmental Contribution from raw material suppliers.

4.1.7 Used/Reconditioned packaging

As known, the CONAI Environmental Contribution is applicable upon “first transfer”, i.e. on transfer of the packaging from the last producer to the first user. This transfer is not necessarily chronologically the first, but it marks the actual entry of the packaging on the market for consumption. Thus, when at the end of the use cycle packaging is re-placed for consumption through a transfer on national territory (following re-processing/reconditioning or repair), it must be subject to the Environmental Contribution, just as other packaging placed for consumption (a non-exhaustive list of the types of packaging involved may be: pallets, shafts, cases, etc., produced with different materials).

The same treatment is applied to used packaging which, although managed as waste (with its accompanying form), re-enters the packaging chain independently from the above-mentioned operations. On the contrary, if packaging materials are simply re-used without any operations being carried out and without being managed as waste, the Environmental Contribution applied on first transfer will not be re-applied.

 **See** CONAI website (www.conai.org), Consortium Members Area, “Circolari Applicative” section.

Note

For re-processed/reconditioned steel shafts there is a specific flat-rate procedure for application/declaration of the Environmental Contribution, optional with respect to the ordinary one. **See** Chapter 8.

4.1.8 Purchasers/fillers of empty packaging and importers of filled packaging: deposit circuits

Since January 1st, 2011, the suspension procedure of the CONAI Environmental Contribution for packaging to be inserted in a deposit circuit is no longer in force. For consortium members who opted for such procedure until the January 31st 2010, the same could be used until June 30th 2011; therefore, as of July 1st 2011 the ordinary rules of application of the Environmental Contribution must be adopted upon the first transfer of packaging, even when inserted in a “deposit” or “take back” circuit.

Also as of July 1st 2011, it is not required to send a declaration form for packaging:

- being part of the circular stock and purchased during the suspension of the Environmental Contribution until July 30th 2011;
- purchased from July 1st 2011 and subject to the Environmental Contribution.

4.1.9 Purchasers of empty packaging subsequently transferred for purposes other than sales

In the case in which packaging imported or produced/purchased on the national market is transferred to users – for the packaging of their goods – for purposes other than the transfer of ownership (for example: rent), specific procedures are to be followed, as illustrated in chapter 8, where other special cases of application/payment/exemption of the Environmental Contribution are listed.

4.2 CONAI Environmental Contribution: specification on invoices

The specification on invoices of the CONAI Environmental Contribution, on the basis of paying subjects and types of packaging transferred are described herein, as are various examples for different cases.

4.2.1 Packaging producers: invoice specification for first transfer

The invoice relative to the first transfer must highlight, in addition to the description of goods:

- the unit weight per supplied packaging material;
- the specific indication of the Environmental Contribution applied to each material;
- the total amount of the Environmental Contribution.

CONAI also requires different invoice entries according to whether one or more products of the same material or one or more products of different materials are supplied.

Units of measurement

Producers must provide client-users with the elements needed to calculate the Environmental Contribution. Since this is calculated per ton of material, the weight must be shown (either in the description of the goods or in the appropriate column on the invoice). If the measurement unit for packaging or materials is not expressed in weight, but in other ways (e.g. number of pieces, linear metres, square metres, cubic metres, etc.), the producer must convert it into weight. If the weight for each lot transferred is not known, a "standard weight" may be used, i.e. the standards indicated by the Material Consortia in the technical specification tables.

See Part three, Specification tables per material.

The Environmental Contribution is calculated as follows:

$(\text{unit weight of packaging by material}) \times (\text{number of pieces}) \times (\text{Contribution amount per ton})$

Fiscal Aspects

The CONAI Environmental Contribution shown on the sales invoice is to be considered an auxiliary service for the purposes of articles 12 and 13 of Presidential Decree 633/1972: as such, it is subject to VAT. The Contribution is subject to the same VAT rate (in force at the time of the operation) of the packaging or packaging material transferred. Thus, under ex article 8, paragraph 1, letter c) of Presidential Decree 633/1972, the Environmental Contribution will be applied exempt of VAT to clients who have filed a declaration of intent. In the event of a client's export ceiling, the application in exemption will follow the percentage indicated by the ceiling itself.

See Chapter 7.

Invoice specification for a single type of packaging of only one material

When supplying a single packaging type of only one material, refer to example 1:

❖ Example 1

Description	Measurement unit	Quantity	Unit price Euros	Total Euros	VAT
Bags (777 g each, i.e. 1.554 tons per lot)	piece	2,000	1.11	2,220.00	21%
Environmental Contribution plastic	ton	1.554	120.00	186.48	21%
Taxable amount				2,406.48	21%

Invoice specification for various packaging types of the same material

When a packaging producer issues an invoice for various different products all made of the same material, each product may be specified with its relative Environmental Contribution on two lines (one following the other).

❖ Example 2

Description	Measurement unit	Quantity	Unit price Euros	Total Euros	VAT
Type 1 pallet	n.	35	3.98	139.30	21%
Environmental Contribution wood	ton	0.245	8.00	1.96	21%
Type 2 pallet	n.	440	5.47	2,406.80	21%
Environmental Contribution wood	ton	4.840	8.00	38.72	21%
Taxable amount				2,586.78	21%

If the weight of each product is shown in the description of the product itself, the Environmental Contribution may be shown on a single line.

❖ Example 3

Description	Measurement unit	Quantity	Unit price Euros	Total Euros	VAT
Type 1 pallet (theoretical ton 0.007)	n.	350	3.98	1,393.00	21%
Type 2 pallet (theoretical ton 0.011)	n.	440	5.47	2,406.80	21%
Environmental Contribution wood	ton	7.290	8.00	58.32	21%
Taxable amount				3,858.12	21%

Invoice specification for different materials

For the supply of various different materials, refer to example 4.

❖ Example 4

Description	Measurement unit	Quantity	Unit price Euros	Total Euros	VAT
Type 1 American corrugated cardboard box (each: 0.00018 ton)	n.	1,500	4.13	6,195.00	21%
Environmental Contribution paper	ton	0.270	14.00	3.78	21%
Bottles (each: 0.00043 ton)	n.	2,500	0.62	1,550.00	21%
Environmental Contribution glass	ton	1.075	17.82	19.16	21%
Taxable amount				7,767.94	21%

Invoice specification for poly-composite packaging

For poly-composite packaging, the CONAI Environmental Contribution is applied to the total weight of the packaging but with reference to the Contribution of the main material.

In practice, a single Environmental Contribution is applied to all material constituting the packaging (that of the material representing most of the weight).

❖ For calculation methods and invoice specification, see example 1.

Invoice specification for multi-material packaging

For multi-material packaging, the CONAI Environmental Contribution is applied to each material composing transferred packaging. In practice, the weight of different materials composing packaging must be identified, and for each material a specification must be included on the relative Environmental Contribution invoice.

 For calculation methods and invoice specification, see example 4.

4.2.2 Raw material producers: invoice specification for transfer to self-producers

Producers of raw materials to be used in packaging carry out a first transfer when supplying a self-producer, and are therefore obliged to specify the Environmental Contribution on the sales invoice.

In this case, producers of raw materials must make a periodical declaration and pay the Environmental Contribution. When supplying other producers, they are not required to fulfil any CONAI obligations. For this reason, it is indispensable that self-producers pre-emptively inform the raw material supplier via declaration (form 6.4).

Note

Because the self-producer is considered a user for all intents and purposes, also with reference to the raw materials used for the reparation of its own packaging (article 4, paragraph 5 of the CONAI Regulations), the invoices issued by suppliers for the packaging repair service must separately indicate the quantity of raw (or semi-manufactured) materials possibly used in the reparation, in the same way as for producers of raw/semi-manufactured material for the purposes of subsequent declaration to CONAI.

Self-producer declaration (Form 6.4)

The “self-producer Declaration” must carry the company stamp and signature of the owner or legal representative. Self-producers must send one copy of the declaration to their suppliers (also for packaging repair) and one to CONAI for informational purposes. Once the producer of raw material receives the “self-producer Declaration” from his client, he must proceed to invoice the goods in the required manner.

Invoice specification for the transfer of various products of the same material

When a packaging producer issues an invoice for various different products (though all made of the same material), the invoice may be filled in specifying each product and its relative Environmental Contribution on two subsequent lines. If instead the weight of each product is given in the description of the product itself, the Environmental Contribution may be shown on one single line.

 For calculation methods and invoice specification, see examples 2 and 3.

4.2.3 Packaging users and importers of packaged goods: invoice specification

The CONAI Statute and Regulations stipulate that the Environmental Contribution must also be shown on the importer invoices (import and resale of packaged goods) and on sales invoices following the first transfer (for materials purchased in Italy, e.g. from users). Alternatively, the transferring party may highlight the CONAI Environmental Contribution per item, or use the wording “Contributo Ambientale CONAI Assolto” (“CONAI Environmental Contribution paid”).

For further information, see the CONAI Statute and Regulations.

Invoice specification “per item”

To show the Environmental Contribution for their products, users must calculate the “Unit Environmental Contribution” for each “item” i.e. for each product sold (by compiling a “non-accounting” breakdown sheet, specific to that item), completing the invoice accordingly. The Environmental Contribution may be shown “in columns” or “in lines”, following the criteria shown in the following examples.

For an example of a non-accounting sheet, see page 33.

Example of Contribution specification “in columns”

Let’s imagine that a winery (user) sells a pallet containing 84 crates holding 24 bottles of wine each to a client (trader/distributor). We assume the “Unitary CONAI Environmental Contribution” per item (i.e. for each crate) is 0.120 Euros. [See Non-accounting sheet.](#) An invoice with the Unitary CONAI Environmental Contribution shown in columns may appear as follows:

Example

Item Description	Measurement unit	N.	Net unit value Euros	Unitary Environmental Contribution Euros	Total Euros	VAT
001 Crate (24 bottles of wine)	pc	84	20.142	0.120	1,702.01	21%

Example of Contribution specification “in lines”

For the same winery, the invoice with the Unitary CONAI Environmental Contribution shown in lines may appear as follows:

Example

Item Description	Measurement unit	N.	Net unit value Euros	Total Euros	VAT
001 Crate (24 bottles of wine)	pc	84	20.262	1,702.01	21%
Including a CONAI Environmental Contribution of 0.120 Euros					

“CONAI Environmental Contribution paid”

Instead of showing the Contribution on their invoices, users may use a simplified formula by simply entering the wording “CONAI Environment Contribution paid”. This wording tells the purchaser that CONAI procedures have been followed correctly before the sale, and that the Contribution has been “absorbed” into the good’s price. Whenever the wording

“CONAI Environmental Contribution paid” is entered on invoices after the first transfer, the transferring party is bound to provide a non-accounting sheet for each “item” (if requested by the receiving party), indicating the CONAI Environmental Contribution for each type of material. Should the transferring party decide to pay the Contribution, the non-accounting sheet will show a zero amount of the Contribution on the goods transferred.

❖ Example

The same company as in the previous examples may complete its invoices with an absorbed CONAI Environmental Contribution, as follows:

Item Description	Measurement unit	N.	Net unit value Euros	Total Euros	VAT
001 Crate (24 bottles of wine)	pc	84	20.262	1,702.01	21%
CONAI Environmental Contribution paid					

⋮ Note

The VAT rate shown in the examples above is that in force at the time this guide was printed (December 2011) and is subject to modifications, under article 18, Legislative Decree 6th December 2011, n. 201 and subsequent modifications and integrations.

The wording CONAI Contribution paid must also be used for transfers of packaging for purposes other than sale, when the latter have already been subject to the CONAI Environmental Contribution.

The non-accounting sheet

When users must calculate the “Unitary Environmental Contribution” to be applied to each “item” (i.e. to each product unit), they must sum up all the Contributions for the various materials that make up each packaging unit. To do so they must draw up a non-accounting balance sheet showing the weight (and relative Environmental Contribution) of each component of the packaging examined.

Example of non-accounting sheet completion

A winery (user) bottles its products, purchasing packaging and packaging accessories. If we take a crate of 24 bottles of wine as a reference “item”, the chart may be drawn up as follows:

❖ accounting sheet per single item (ref: crate of 24 bottles of wine)

Packaging type	Weight ton	Material	Environmental Contribution	
			Euros/ton	total Euros
24 Bordeaux wine bottles	0.00480	glass	17.82	0.08554
24 corks	0.00012	wood	8.00	0.00096
24 labels	0.00005	paper	14.00	0.00070
24 capsules	0.00005	plastic	120.00	0.00600
1 box	0.00140	paper	14.00	0.01960
Pallet rate	0.00060	wood	8.00	0.04800
Amount of shrink film	0.00002	plastic	120.00	0.00240
Total unitary CONAI Environmental Contribution per item				0.12000

⋮ Note

In chapter 8, a few “Special cases” for invoice specification of the Environmental Contribution are indicated, according to the types of packaging for which specific procedures apply.

4.3 Periodical Declaration of the Environmental Contribution

Paying subjects

All producers carrying out first transfers are required to declare the packaging handled to CONAI, with the quantities subject to the Environmental Contribution and the total Contribution payable for each material. Periodical declaration is presented to the producer through the completion of Form 6.1, specific for each item material (steel, aluminium, paper, wood, plastic and glass), and may be forwarded to CONAI with varying frequency according to the size of the Contribution.

 See Part two, Forms.

In order to fulfil the obligations of the periodical declaration, importers who are bound to the Environmental Contribution payment can choose among different procedures.

 See Chapter 5.

4.3.1 Criteria for different declaration frequencies

Declarations may be forwarded to CONAI with varying frequency according to the size of the Contribution declared in the previous calendar year. Specifically, in addition to an exemption tier, there are three declaration tiers, with yearly, quarterly and monthly frequency.

Companies may opt for more frequent declaration: the yearly category may opt for quarterly or monthly declaration; the quarterly category may opt for monthly declaration. Producers may opt for the most appropriate permitted declaration category for each of the packaging materials relevant to their activity. It may therefore occur that the same company undertakes monthly declaration for one material, and quarterly or yearly for another. Just as one Producer may make periodical declarations for one material and request exemption for another.

 Note

The frequency established (or optionally chosen) may not be modified throughout the year.

 For newly founded companies, a Consortium member's startup of a new activity or take over by another declarant Consortium member, see part two, completion instructions/guidelines for form 6.1.

4.3.2 Periodical declaration for transfers in exemption (form 6.3)

Together with the Environmental Contribution declaration (forms 6.1 and 6.2), form 6.3 must be enclosed (with the same frequency) exclusively in cases in which:

- 1) the producer/declarant has carried out
 - transfers of packaging to a client-exporter who has established the “simplified” procedure, so-called “ex-ante” (exemption ceiling communicated to the supplier through form 6.5/Suppliers);
 - transfers of packaging to a regular client-exporter bearing potential residual credits on 31.12.2011, accrued through the “adjustment” procedure until 31.12.2008;
- 2) the importer of empty or filled packaging, who declares according to the regular procedure, is at the same time a regular exporter and has opted for one of the procedures illustrated in previous point 1.

 **See** Part two, form 6.3 and relative instructions.

Note

All other transfers of packaging not subject to the Environmental Contribution (i.e. those between producers or the sales of products destined for a different use from that of packaging) must not be indicated in forms 6.3.

4.3.3 Methods and terms for declaration submission

In the declaration forms’ completion instructions, the relative and different methods of submission are illustrated. **CONAI recommends the submission of the latter via the online declaration service**, accessible directly at <https://dichiarazioni.conai.org>, or on the www.conai.org homepage.

4.3.4 Retention of Documentation

Documentation relative to the fulfilment of consortium obligations must be kept by the Consortium member in paper or digital form, provided the recordings correspond to the documents and can be easily read at any time by means provided by the person who uses them. Documentation must be kept for ten years in Italy; foreign companies must also keep a certified copy, and CONAI can request one or more of the consortium members to produce it, even partially, to prove the generality of the consortium members or of all those subjects belonging to a single category or one of its components.

Note

In Chapter 8 a few special cases of Environmental Contribution for specific types of packaging are indicated.

5.0 Importation

Preliminary remarks

All packaging and packaging materials imported from abroad, both from inside and outside the EU (empty and/or used packaging for imported goods), fall entirely within the competence of CONAI, and are therefore subject to the Environmental Contribution. Since they are used on the national market, they create packaging waste and must therefore help meet the costs of managing the system.

Importer obligations vary according to the nature and destination of the packaging imported. Various procedures are established for the purposes of the Periodical Declaration and payment of the Environmental Contribution: an ordinary procedure (valid for any kind of importation) and a simplified procedure (valid only for packaged goods importation), which is in turn divided in three different formulae.

Each importer must follow different rules (or choose from different options) according to the materials imported (empty packaging, raw materials or packaged goods) and whether they are destined to users, other operators or direct use by the importer himself.

5.1 Periodical Declaration for importation activity

Packaging importers must declare the processed packaging by using form 6.2, which may be sent to CONAI with different time intervals, according to the category of declaration.

Note

Calculating the actual date of importation.

To complete the periodical declaration, importers may, at their discretion, calculate the actual date of importation according to the following criteria:

- from the date of transfer of packaging to clients
- from the date of entry of packaging on national territory
- from the date of entry of packaging into their warehouses
- from the date of receipt of the invoice/import document or its account registration date

5.1.1 Ordinary procedure

It is the general procedure for periodical declaration, valid for any kind of importation. The Environmental Contribution is determined on the basis of the overall weight of packaging imported during the specific period of reference, listed by material.

5.1.2 Simplified procedure

It is a facilitation for the calculation method and Environmental Contribution payment, allowing for the flat rate calculation for the determination of the Contribution itself. The simplified procedure is applicable:

- to companies already enrolled in CONAI
- exclusively to the importation of filled packaging (packaged goods);
- in the presence of technical and objective reasons determining the relative necessity (i.e. a large quantity of different items imported, large number of suppliers from outside the EU, impossibility of obtaining product specification charts by suppliers or undue difficulty in ascertaining such specifications).

The simplified formula entails a main division in two categories of filled packaging imported:

- importation of food products;
- importation of NON food products.

The Environmental Contribution is determined on the basis of a flat rate calculation on any purchase value of the packaged goods, net of VAT and transport costs.

The 2012 rates (independent from the total amount of importation) are as follows:

Importation of food products

0.10% of the total import value.

Importation of NON food products

0.05% of the total import value.

Alternatively, CONAI also allows for companies to adhere to a flat-rate calculation procedure on the basis of a single contribution on the weight of imported goods packaging alone: **40.00 Euros/ton** (without distinction between the six packaging materials, nor between primary, secondary and tertiary packaging, nor between food and NON food products).



Note

The adopted procedure is valid for the entire calendar year.

Chapter 8 indicates special cases of periodical declaration for the Environmental Contribution on the basis of specific packaging types.



For the importation of so-called "single-product/single-material" items, see Part two, form 6.2 and relative instructions.

5.1.3 Classification of different importation activities and allowed procedures

In order to facilitate Consortium members in the choice of relative procedures to be followed, CONAI has classified the main importation activities referred to packaging, specifying for each the possible destinations of materials.

Importation activities and relative available procedures

•• Importation of empty packaging

- | | |
|----------------------------------|--------------------------------|
| • For direct use by the importer | Ordinary procedure |
| • For transfer to users | Ordinary procedure (1) |
| • For transfer to a producer | No obligation for transfer (2) |
| • For transfer to end-users | Ordinary procedure |

•• Import of raw or semi-manufactured materials

- | | |
|-----------------------------------|--------------------------------|
| • For direct use by the importer | Ordinary procedure |
| • For transfer to a self-producer | Ordinary procedure (1) |
| • For transfer to a producer | No obligation for transfer (2) |

•• Importation of filled packaging

- | | | |
|----------------------------------|--------------------|-------------------------------------|
| • For direct use by the importer | Ordinary procedure | <i>Option: simplified procedure</i> |
| • For transfer to a user and | Ordinary procedure | <i>Option: simplified procedure</i> |
| • For transfer to end-users | Ordinary procedure | <i>Option: simplified procedure</i> |

(1) In this case, importers may follow a similar procedure to producers and file a periodical declaration relative to importation through form 6.1 (in which they also declare any packaging production activities).

- (2) It should be remembered that the two cases given as “no obligation for transfer” are to be understood as follows:
- imports of empty packaging and raw materials when destined to producers, are not subject to Environmental Contribution upon transfer. In fact, in both cases the periodical declaration and Contribution payment are the responsibility of the producer to whom the packaging is destined.
 - however, the importer is required to declare all packaging (used to package the empty packaging or raw materials imported) that it uses directly and consequently turns into waste. For this packaging, the Environmental Contribution must be paid, following the ordinary or simplified procedure.

•• Note

Purchases made from foreign suppliers with Italian VAT numbers are to be considered as imports for Contribution purposes, unless the wording “CONAI Environmental Contribution paid” explicitly appears on invoices.

For packaging purchased through commercial procedures which do not entail property transfer (i.e. rent), refer to chapter 8, Special Cases.

5.2 Choice of declaration classes for importation

Form 6.2 for import activity can be sent to CONAI with different time intervals according to the company's declaration tier in function of the adopted procedure.

Every Consortium member may choose a declaration tier with increased frequency compared to that determined on the basis of the Environmental Contribution declared (example: members who declare quarterly may opt for monthly declaration if more convenient for their activities and/or management, administrative or information systems organization, but they may not declare yearly).

 **See** Part three, illustrative tables - C.

For the simplified procedure (box 4 of Importation Form 6.2) the exemption ceiling is 52.00 Euros for all imported filled packaging instead of 26.00 Euros per material (ceiling for ordinary procedure).

6.0 Environmental Contribution payment

Preliminary remarks

The amounts resulting from the periodical declaration must be paid after receiving the relative invoices from CONAI. For ordinary procedure declarations, CONAI will send invoices on behalf of each of the six Material Consortia for their respective materials. Thus, producers and importers in the ordinary procedure will receive separate invoices for each material. For simplified procedure declarations, CONAI sends a single, comprehensive invoice. Payment should be made to the appropriate bank accounts, indicated as follows.

Intesa Sanpaolo SpA Branch 27 – Piazza Diaz 7, 20123 – Milano

	IBAN Code	BIC
Steel	IT 22 Y 03069 01629 100000012426	BCITITMM
Aluminium	IT 96 Z 03069 01629 100000012427	BCITITMM
Paper	IT 66 A 03069 01629 100000012428	BCITITMM
Wood	IT 43 B 03069 01629 100000012429	BCITITMM
Plastic	IT 92 U 03069 01629 100000012430	BCITITMM
Glass	IT 69 V 03069 01629 100000012431	BCITITMM
Import (simplified)	IT 46 W 03069 01629 100000012432	BCITITMM



Note

For all invoice payments, indicate “CONSORZIO NAZIONALE IMBALLAGGI” as the beneficiary of the bank transfer.

6.1 CONAI invoicing criteria

CONAI issues invoices for contributions levied and owed. When single amounts of a material (or for all materials in the simplified procedure) exceed an established threshold, the invoice is issued. All remaining imports below this threshold, but exceeding the exemption threshold, are invoiced together cumulatively. For overall yearly imports up to 26.00 Euros for each material, or 52.00 Euros for flat/simplified calculations, CONAI does not issue invoices and companies are not required to pay. The invoice total will be listed in Euros to two decimal points.

6.2 Invoices sent by CONAI

CONAI invoices Contributions declared by its members, on behalf of the Material Consortia.

For Contributions calculated at a flat rate, invoices will carry only the CONAI logo; for an ordinary procedure being followed, invoices will show the logo of the material specific Consortium (recipient of the relative Contribution),

together with the CONAI logo, being CONAI the subject receiving and managing the accounting for the periodical declaration.

For invoice example, relative to ordinary declaration procedure, see Part three, illustrative tables – F.

Note

Accounting and fiscal aspects of the CONAI Environmental Contribution

- **VAT** – The amounts of the Environmental Contribution invoiced to the declarant by CONAI are subject to VAT at 21% (in force at this guide's printing date of December 2011), since they constitute payments for services. It may therefore occur that in their invoices producers show an Environmental Contribution with a different VAT rate from the "ordinary" one charged by CONAI and in force at the time of invoicing.
- **Accounting entries** – In the declarant's financial statements, the CONAI Environmental Contribution is to be considered a production cost and will therefore have to be entered as a service production cost in the profit and loss sheet (Civil Code, article 2425, letter B, number 7).

6.3 Declaration/invoicing adjustments

6.3.1 Adjustments of declarations in excess

In this case, the adjustment must be made through a new declaration stating the exact amount and/or by enclosing a partial write-off of the incorrect declaration, and with a specification of the reason for adjustment.

6.3.2 Adjustments of insufficient declarations

In this case, the adjustment must be made by submitting a self-declaration with the specific reason, and through the presentation of the supplementary declaration for the same period as the insufficient one within thirty days following the self-declaration. [See](#) Part two, self-declaration form.

6.3.3 Returned packaging

Two cases may occur:

- packaging sale and return both occur in the same declaration period: no indication will be given in the periodical declaration of packaging sold and returned
- returned packaging is part of packaging already subject to the Contribution and part of a previous periodical declaration: the company will detract the quantities of packaging returned when it compiles its new Declaration (in column B of form 6.1, or 6.2 for imports).

Note

In the event of variation of the unitary Environmental Contribution between the moment of Environmental Contribution invoicing to the client and that of the return, the adjustment will have to be carried out in the original declaration (i.e. that relative to the period in which the Environmental Contribution on returned packaging was invoiced/declared).

In the case in which the quantity returned is greater than than the quantity sold, the declaration for that period should not be returned showing a negative sum, but should be carried over into the following period, until the credit has been exhausted.

7.0 Exportation

Preliminary remarks

Packaging exported (when waste produced is managed abroad) falls outside the competency of CONAI and is therefore exempt from the Environmental Contribution. This exemption has different consequences for producers and users.

- When producers of empty packaging export their products, they transfer packaging abroad “before” carrying out any kind of transfer to a user. In actuality, export occurs before the Environmental Contribution levy is applied - even more so for producers/exporters of raw or semi-manufactured materials to be used in packaging.
- The position of users is different in that their activity occurs “after” the first transfer from a producer. In these cases the goods may be exported after having been subject to the Environmental Contribution levy. For example:
 - users who purchase packaging (paying the Contribution to the Supplier) and export part of their production;
 - importers of packaged goods (by paying the Contribution on goods imported) and export part of these goods;
 - self-producers who pay the Environmental Contribution shown on supplier invoices for raw materials and export part of their production.

CONAI provides two exemption procedures: ordinary (“ex post”, par. 7.1) and simplified (“ex-ante”, par. 7.2). For companies which import and export packaging/packaging goods at the same time, there is a third import/export offset procedure (par. 7.3), as an alternative to the two previous ones.

Note

For packaging transfers for purposes other than sales and/or to foreign destinations (i.e. rental), see chapter 8, Special cases.

7.1 “Ex-post” ordinary exemption exportation procedures

Companies purchasing packaging or packaging materials subject to Environmental Contribution during the year and subsequently exporting them (filled and/or empty) may request reimbursement (through form 6.6) of the Environmental Contribution paid on these quantities.

This procedure is mainly followed by users, but can also be followed by packaging producers for transfers in which their role is similar to that of a user, e.g. when purchasing empty packaging to package and sell their own products abroad. Form 6.6 should also be submitted by those who use the import/export offset procedure (form 6.10) and who at the end of the year show credits for one or more materials.

Note

Exporters may request reimbursement only if they are enrolled in CONAI.

To request reimbursements, the Consortium member must submit a request to CONAI (through completion of form 6.6) **no later than March 31st** of the year following that in which he has exported packaging subject to the Contribution (date of fax, registered post postal stamp or online declaration service submission date, are considered the attesting date).

Note

Reimbursements may be requested only for amounts over 26.00 Euros for each material.

Transfers destined to duty free or on-board provisions are subject to the Environmental Contribution. CONAI may retain the right to evaluate specific exemption cases against documentation stating the actual export outside the national territory.

See Part two, form 6.6 and relative instructions.

7.2 “Ex-ante” simplified exemption exportation procedures

The simplified “ex-ante” procedure is based upon forecasts of packaging quantities being exported. On this forecast quantity or “ceiling”, the exporter may request an advance exemption from the CONAI Environmental Contribution. The ceiling, expressed in percentages, is determined on the basis of the previous year’s results and is calculated on the quantities for each material. This procedure will preferably be adopted by companies involved in first transfers. Exporters involved in subsequent transfers may follow the ordinary procedure (“ex-post”) as established.

The Consortium member can initiate the procedure by sending form 6.5 to CONAI and form 6.5 Suppliers to his suppliers.

See Part two, forms 6.5 and relative instructions.

Upon sending this documentation, exporters may immediately ask their suppliers for exemption from the Environmental Contribution up to the declared ceiling. It is not necessary to wait for written authorization from CONAI.

The ceiling (expressed as a percentage for each material) determines the decrease in the Environmental Contribution (for the same percentage) that will be applied by the Exporter’s suppliers.

Consortium members may use the previous year’s ceiling until a new ceiling has been established (up to the 31st March of the each year).

The form must be submitted to CONAI **no later than March 31st** of each year (date of fax, registered post postal stamp or online declaration service submission date are considered the official date).

Note

As of 2009, in addition to communicating the exemption ceiling for the following year to CONAI through form 6.5, Consortium members must determine the debit or credit balance with regards to CONAI for each material, obtained by the difference between exports and exempted purchases carried out within the previous year.

It is reminded that credits resulting from CONAI forms 6.5 sent after March 31st may not be reimbursed, being understood that the Environmental Contribution payment is due for the debit balances that have been invoiced to CONAI.

Form 6.5 Suppliers

With this form, the Consortium member declares the percentages of packaging exported with respect to packaging sold to his suppliers, for each material over the course of the previous year. On this basis, it requests exemption from the Environmental Contribution from its suppliers for each individual order, within the maximum limit of the indicated ceilings. The form is to be sent to suppliers the moment in which form 6.5 is sent to CONAI, **no later than March 31st** of each year (date of fax, registered post postal stamp are considered the attesting date). The form may of course be sent to new suppliers acquired after that date, even after March 31st.

Controls by CONAI

On the basis of what is stated by the Consortium Statute and Regulations, CONAI may verify at any moment – even after reimbursement – that the requirements are still met and that the exemption ceilings are congruent. CONAI may also require additional documentation such as customs documentation/intrastat, lists of material purchase invoices, VAT declaration as well as other documentation. False declarations on the part of the Consortium Member entail the loss of the “ex-ante” exemption benefit in the simplified procedure. CONAI may further impose sanctions to Consortium members in the event of offences as per CONAI regulations.

Suppliers’ obligations

Suppliers (producers) who transfer packaging or packaging material in exemption on the basis of the self-declared documentation provided by exporters, must:

- specify the exemption percentage (ceiling), indicated by the exporter, on the invoice;
- indicate quantities transferred in exemption on the periodical declaration;
- attach a “Quantities exempted” form (form 6.3) to the periodical declaration.

Exemption specification on invoices

The producer/supplier, after having received form 6.5 Suppliers from the user/exporter, must specify the exemption percentage (ceiling) for each order on issued invoices. In practice, the supplier must reduce the overall tons transferred by the same percentage of the ceiling, thereby obtaining the quantity of packaging to which the Environmental Contribution must be applied. For further clarification, see the example.

❖ Example

Let us suppose a Consortium member has declared (to suppliers and CONAI) a 20% ceiling on glass (ratio between exported quantity and total quantity sold in the previous year).

In this case, the supplier will apply the Environmental Contribution only to 80% of the quantity of glass sold. Hypothesizing the transfer of 4,000 glass bottles (of 250 g each), the invoice for the user/exporter will appear as follows.

Description	Unit of measurement	Quantity	Unit Price Euros	Total Euros	VAT
Glass bottles (250 g each, i.e. 1 ton per lot)	pieces	4,000	0.207	828.00	21%
Environmental Contribution glass	ton	0.800	17.82	14.26	21%
Taxable amount				842.26	21%
Ceiling on CONAI Environmental Contribution glass 20%					

Specification of exempted quantities in forms 6.1 and 6.2

When packaging suppliers/producers or importers carry out the periodical declaration, they must complete column A on forms 6.1 or 6.2. These columns document the exempted quantities that have been contemporarily declared in the Quantities exempt (form 6.3).

Declaration of exempted quantity (form 6.3)

The supplier/producer must send form 6.3 to CONAI with its own periodical declaration. It is a cumulative table, referring to all clients who have benefited from the exemption (through the “ex-ante” ceiling or for residual credits earned up to 31.12.2008 and not yet used as of 31.12.2011), specifying the quantities of packaging transferred for each material.

Note

All procedures indicated for suppliers/producers apply also for importers who supply users/exporters. Procedures also apply the for raw material supplier who transfers them (exempted), to the self-producer/exporter who directly makes packaging with which they package their goods.

7.3 Import/export offset procedure

The Import/export offset procedure enables members who both export and import packaging and packaging materials to allow only the difference between the two entries to be subjected to the Environmental Contribution. Realistically, the procedure allows the balance to be paid “abroad on abroad” for homogeneous categories of packaging and/or packaging materials (i.e. aluminium on aluminium; steel on steel, paper on paper, etc.).

It is preferable that such procedure be activated by Consortium members who are not constantly “unbalanced” in terms of repeated debit/credit situations in regards to CONAI, but rather tend to maintain a substantial balance between import and export. CONAI will reserve the right to ask for the definition/regularization of possible marked positions of debt or credit towards CONAI.

Conditions for the application of the offset procedure

- All purchases of packaging on the national market are entirely subject to the Environmental Contribution.
- All imports and exports to or from any foreign country may be included in offset calculations.
- Offset is not allowed for packaging imports declared under the simplified procedure. [See Paragraph 5.1.2.](#)
- Offset is not allowed for an export with reimbursement application under the “ex post” ordinary procedure. [See Paragraph 7.1.](#)
- Imports may only be offset by exports in the same packaging and/or packaging material category.

Required fulfilments for the offset procedure

- For the declaration class assignment, the Consortium member must take into consideration the amounts deriving solely from the total of imports carried out, gross of exports.

See Part two, form 6.10 and relative instructions.

- Consortium members must send form 6.10, declaring import and export quantities by material by the 20th of the month following the end of the reference period. For net imports (import exceeds export), the company will pay the appropriate Contribution to CONAI. For net exports (export exceeds import), the company will carry the credit value over into the following year in column B by adding such value to the quantity of material exported.
- Companies not subject to auditing must submit a list of invoice details for packaging and/or packaging material exports and imports in order to use the offset procedure, in addition to form 6.10.
- At the end of each year, Consortium members will send an annual summary for verification purposes. The following quantities must be compared:

(total imports – total exports) = quantity invoiced – end of year credit



Note

The possible credit positions resulting at the end of the calendar year (regardless of declaration frequency and/or will to proceed with the offset procedure in the following year) will have to be defined by sending the reimbursement request through ordinary “ex-post” procedure, that is, they will not be shown in column B of the first declaration of the following year.

See Part two, form 6.6 and relative instructions.

This procedure may also be adhered to by operators who purchase packaging to then transfer to users for purposes other than sales.

See Chapter 8.

8.0 Special cases

8.1 Specific cases of exemption – application – declaration of the Environmental Contribution

In order to simplify procedures for Consortium members as well as to adapt them to specific sector requirements, certain specific solutions for managing the Environmental Contribution have been established since CONAI's first year of activity with reference to specific sectors or products.

This simplification is an ongoing process of finding more efficient criteria to be applied in individual cases so as to avoid accidental penalization, distortion or evasion, within a constantly evolving system. This is possible thanks to a constant exchange with companies and the associations representing them, which are able to interpret the most effective operational criteria from their own management experience. For this reason, it is important that companies contribute to these procedural improvements by supplying economic and statistical analyses that are representative of the reference markets, and are periodically updated and redone on the basis of concrete experience.

- **Primary packaging of medical devices**

Exemption for use in public and private health facilities.

• See Part two, form 6.12 and relative instructions.

- **Primary packaging of pharmaceutical products**

Exemption for the destination or consumption within public or private health facilities or treated in the ASSINDE circuit.

• See Part two, form 6.13 and relative instructions.

- **Flat rate payment of CONAI Contribution on labels**

Simplified Environmental Contribution declaration procedure.

• See Part two, form 6.14 and relative instructions.


- **Flat rate payment of CONAI Contribution on cork packaging**

Simplified Environmental Contribution declaration procedure.

• See Part two, form 6.17 and relative instructions.

- **Aluminium foil**

Exemption for boxed rolls destined exclusively for household use.

 **See** Part two, form 6.18 and relative instructions.

- **Disposable plastic cups and plates**

Exemption for the purchase of disposable plastic cups and plates in packs destined exclusively for household use.

 **Note**

As of July 1st 2012, substantial developments are foreseen for Consortium Members who purchase plastic cups and plates destined for the HORECA circuit, vending, wholesalers or for household use

 **See** Part two, form 6.19 and relative instructions.

On December 22nd 1998, on the basis of in-depth studies carried out with the Associations for the relevant categories, the CONAI board issued resolutions on specific formulae for application, declaration and/or exemption of the CONAI Environmental Contribution for the following types of packaging:

- **Adhesive tape and gummed paper**

The following procedure is established for adhesive tape and gummed paper:

- Application of the Environmental Contribution on 50% of the weight of adhesive tape.
- Only the backing of adhesive tape is subject to the Environmental Contribution, thus excluding the adhesive mass. Conventionally, the weight of the tape's backing subject to the Environmental Contribution is set at 50% of the total weight of the adhesive tape itself (established multiplication factor = 0.5). Therefore, on first transfer invoices, the CONAI Environmental Contribution on adhesive tape used in packaging is determined as follows:
 - **Plastic adhesive tape:**
Adhesive tape weight (ton) x factor 0.5 x CONAI Environmental Contribution for plastic 120.00 Euros/ton.
 - **Cellulose adhesive tape:**
Adhesive tape weight (ton) x factor 0.5 x CONAI Environmental Contribution for paper 14.00 Euros/ton.

- **Cylinders for compressed, liquid and dissolved gases – Exemption**

Cylinders and their accessories (e.g. valves and protective caps) used to hold compressed, liquid and dissolved gases (with specific reference to technical, special and medicinal gases), fall outside the Environmental Contribution's field of application.

- **Valves for cylinders and aerosol generators**

Producers of steel or aluminium cylinders:

- should consider, in terms of standard weight of their products, that deriving from the weight of the cylinder including the valve, by conventionally setting the latter's weight:

- at 5 g for aluminium,
- at 7 g for steel,
- apply the relative CONAI Environmental Contribution for steel and aluminium.

Note

When using technical specification tables, the weight of steel or aluminium cylinders includes the valve weight.

See Part three, technical specification tables per material.

• Mechanical nozzles

The November 23rd, 2011 Board of Directors meeting partially modified the deliberations of the CONAI Executive Committee on December 22nd 1998, with reference to a specific application and declaration procedure of the Environmental Contribution on so-called “mechanical nozzles”.

Following this modification, as of 1.1.2012 Consortium members who produce/import mechanical nozzles will directly communicate quantities produced/imported to CONAI, instead of through an Association of reference indicated in the 1998 disposition.

In short, the procedure establishes that on the basis of anticipated transfers (relevant to the previous year), to national “user” clients as well as on standard conventional weights (6 grams for spray pumps, 12 grams for dispensers, 24 grams for triggers) within the first quarter of each year, companies communicate the overall quantities placed on the national market in the previous year for the relative adjustment, and the contextual estimation of contributions for the current year. CONAI will proceed to the distribution on a quarterly basis, also for the purposes of consequent invoicing.

Producers/importers must include the following wording on invoices to national clients: “Flat-rate CONAI Environmental Contribution for mechanical nozzles, paid when due in other cases”.

Exemption procedures for primary packaging used in the pharmaceutical and para-pharmaceutical sectors remain valid. **See** Part two, forms 6.12, 6.13 and relative instructions.

Note

This procedure is optional with respect to the ordinary declaration procedure.

• Steel drums re-generated or re-placed on the national market for consumption

For steel drums re-generated or re-placed on the national market for consumption, in alternative to the ordinary application, declaration and payment of the Environmental Contribution, there is a simplified procedure (flat rate Contribution based on the number of pieces) for companies operating in the sector, to which the National Steel Consortium may at the same time grant an amount in relation to the weight (ton) of drums collected from third parties at the end of their life cycle.

This procedure is dependent to the fulfilment of specific requirements as well as its formalization through specific agreements, for which those interested are welcome to call the CONAI helpline at 800.337799 or write to infocontributo@conai.org, with “re-generated drums” in the subject line.

- **Packaging transferred for purposes other than sales within specific circuits**

The CONAI Board of Directors of September 28, 2011 issued a resolution for a specific procedure of application, declaration, payment and reimbursement of the CONAI Environmental Contribution, which to date is the only alternative to the ordinary procedure as per CONAI regulations.

In short, the procedure establishes for a member company which purchases and/or transfers packaging, for purposes other than sales:

- 1) the obligation to declare through the CONAI Environmental Contribution offset (through form 6.10) relative to empty or filled packaging imported or exported, both directly and through clients (which must be appropriately informed) to which packaging has been transferred for purposes other than sales
- 2) to be subjected to the CONAI Environmental Contribution – through using standard weights – of the raw materials used for the repair of packaging itself
- 3) the granting of any resulting credits (from form 6.10) as of 31.12 of each year, in the cases in which exported packaging (when already entirely subjected to the CONAI Environmental Contribution) is greater than that imported and declared
- 4) the obligation to provide CONAI with all the necessary information in support of the declarations presented
- 5) CONAI's written authorization.



Note

For preliminary information on how to activate the procedures, please call the CONAI toll-free line 800.337799 or write to infocontributo@conai.org with "packaging transfer for purposes other than sales" in the subject line.

8.2 Agreements

As of 1999, CONAI has stipulated specific agreements with certain trade associations and companies, establishing specific declaration/application/exemption conditions for the Environmental Contribution relevant to the distinctive features of the sectors involved:

- **Fruit and vegetable market** (simplified declaration import/export procedure)
Association of reference: Fruttimprese – Associazione Imprese Ortofrutticole*;
- **Textile sector** (Import/Export – special case of declaration exemption)
Association of reference: SMI Sistema Moda Italia / Federazione Italiana Industriali Tessilvari**;
- **Mechanical sector** (Import/Export – special case of declaration exemption)
Association of reference: Federmeccaniche ***;
- **Ceramics sector** (Special simplified “ex-ante” procedure for the purchase of packaging exempt from the CONAI Environmental Contribution)
Association of reference: Confindustria Ceramica;
- **Distribution** (simplified import declaration procedure)
Association of reference: Federdistribuzione****;
- **Traders/Importers of Empty Glass Containers** (Special case of application of the procedures for producers).

Note

For more information, contact CONAI at the toll-free number 800.337799.

* Ex Aneioa ** Ex Federtessile *** Ex Intermeccanica **** Ex FAID

9.0 Definition of packaging and the CONAI Contribution's area of application

Preliminary remarks

All procedures established for the application of the CONAI Environmental Contribution for the various kinds of packaging are laid out in this guide. This therefore presumes one certainty: that the object to which the contribution is to be applied is recognized as "packaging".

This chapter seeks to provide a concise outline in order to assist Consortium members with their options. The CONAI website www.conai.org also provides a constantly updated area where it is possible to access a list of articles recognized by CONAI as "packaging" or "non-packaging".

9.1 Regulatory criteria

The European legislation on packaging and packaging waste was recognized in national legislation by Legislative Decree 22/1997. The new European Directive 2004/12/EC on packaging and packaging waste (which modifies and integrates Directive 94/62/EC) was recognized in national legislation by Legislative Decree 152/06. Article 218 (definitions), paragraph 1, specifies:

"For the purposes of applying this section, packaging is to be understood as follows:

- a) packaging:** the product, made of materials of any nature to be used for the containment, protection, handling, delivery and presentation of goods, from raw materials to processed goods, from the producer to the user or consumer. 'Non-returnable' items used for the same purposes shall also be considered to constitute packaging.
- b) sales packaging or primary packaging:** packaging conceived so as to constitute a sales unit to the final user or consumer at the point of purchase
- c) multiple packaging or secondary packaging:** packaging conceived so as to constitute a grouping of a certain number of sales units at the point of purchase, whether the latter is sold as such to the final user or consumer or whether it serves only as a means to replenish the shelves at the point of sale; it can be removed from the product without affecting its characteristics,
- d) transport packaging or tertiary packaging:** packaging conceived so as to facilitate handling and transport of a number of sales units or grouped packaging in order to prevent physical handling and transport damage, excluding road, rail, ship and air containers [...]"

Directive 2004/12/CE, acknowledged by Legislative Decree 152/06, attachment E, point 2, specifies that the definition of “packaging” is further based on the following criteria:

- i) Items shall be considered to be packaging if they fulfil the above mentioned definition without prejudice to other functions which the packaging might also perform, unless the item is an integral part of a product and it is necessary to contain, support or preserve that product throughout its life cycle and all elements are intended to be used, consumed or disposed of together.

Illustrative examples

- Items to be considered packaging: sweets boxes, film around a CD case,
- Items not to be considered packaging: flower pots intended to stay with the plant throughout its life, tool boxes, tea bags, wax layers around cheese, sausage skins.

- ii) Items designed and intended to be filled at the point of sale as well as disposable items sold, filled or designed and intended to be filled at the point of sale shall be considered packaging, provided they fulfil a packaging function.

Illustrative examples

- Packaging items designed and intended to be filled at the point of sale: paper or plastic carrier bags, disposable plates and cups, cling film, sandwich bags, aluminium foil,
- Plastic spoons and disposable dishware are not considered packaging.

- iii) Packaging components and ancillary elements integrated in the packaging shall be considered to be integral parts of the packaging itself. Ancillary elements directly attached to a product which perform a packaging function shall be considered to be packaging unless they are an integral part of this product and all elements are intended to be consumed or disposed of together.

Illustrative examples

- Items to be considered packaging: labels or tags directly attached to a product
- Items to be considered parts of packaging: mascara brush forming part of the container closure, sticky labels attached to another packaging item, staples, plastic sleeves, devices for measuring dosage forming part of the container closure for detergents.

9.2 Application criteria and lists available on the CONAI website

In order to translate the that expressed in the legislation into an operative reality, over the course of time CONAI has established specific operative solutions in relation to individual cases.

The procedures described in this guide for aluminium foil and disposable plastic cups and plates are an example of actual application. [See Part two, forms 6.18 and 6.19 and relative instructions.](#)

These procedures refer to the Directive’s second supplementary criterion and show the specific position of these items – on the border between packaging and non-packaging – whereby relatively simple principles may correspond to considerably complex operative solutions that must allow for various combinations of exchange and uses present on the market.

The outcome of concrete case analyses examined by CONAI year after year, has enabled to create, (on the basis of the definition provided in Directive 94/62 and repeated in Legislative Decree 22/97 as well as in the integrations provided by Directive 2004/12/EC and in attachment E, point 2, of Legislative Decree 152/06) two

non-exhaustive exemplary reference lists of items which over time have come to be considered as “packaging” or “non-packaging”, published in a specific area of its website.

Consortium members are advised to regularly visit the Consortium website to keep up to date with the latest news and developments in this area.

9.3 Relevant court judgements

As a non-exhaustive example, the terms of some of the most recent judgements related to law suits initiated for the determination of the nature of certain products’ packaging are listed:

- 1) judgement by the Court of Rome n. 10050/2006: established that open mouth valve sacks, gusseted and embossed reels, thermo-shrinking film, extendible film, stretch hoods, platform caps and armchair and sofa wrappings fall within the packaging and packaging waste management system.
- 2) judgement by the Court of Rome n. 16818/2007: established that not only shoppers but also, by way of example but not exhaustively, valve sacks, open mouth sacks, flat and tubular film for automatic packaging (i.e. resin, compost, fertilizers, chemical products in general, salt, pasta, feed), pallet hoods, film in sheets and extendible film for pallet packaging, bins, cases and containers for holding or logistics, tanks, canvases for silage and round bales fall within the packaging and packaging waste management system.
- 3) judgement by the Court of Rome n. 24563/2007: confirmed obligation for packaging producers who have not obtained acknowledgement as autonomous systems to pay the CONAI Environmental Contribution and to participate in one of the Material Consortia under article 223 Legislative Decree 152/06.

 See the CONAI website (www.conai.org), Regulatory framework, “Judgements and Comments” section.

10.0 Controls, sanctions and self-declaration

10.1 Controls

CONAI supervision takes the form of targeted audits, internal data crossing and comparison with external sources, including public and private institutions with specific reference to the flux of packaging in and outside national territory – article 224, paragraph 3, letter n) of Legislative Decree 152/06.

On the basis of its own Regulations (article 11), [See Part three, Regulations](#), CONAI may at any time request clarification, information as well as financial and administrative documentation in writing from members, with regard to the precise and rapid fulfilment of their consortium obligations - particularly in regards to their obligation to apply to the Environmental Contribution. The CONAI Board may, with due warning in writing, order audits and/or inspections of Consortium member companies to last no more than 30 days.

10.2 Sanctions

10.2.1 Sanctions for failed enrolment

Provincial authorities are responsible for verifying enrolments not carried out within the deadlines, and for collecting any monies due from administrative sanctions.

Article 261, paragraph 1, Legislative Decree 152/06 states that “[...] producers and users not complying [...] are punishable with administrative sanctions of six times the sum due for Enrolment in CONAI, in addition to their obligation to pay Contributions in arrears”. CONAI must in any case be paid the enrolment fee and any Contributions in arrears.

10.2.2 Sanctions relative to the application and declaration of the Environmental Contribution (article 13 of Regulations)

Article 13, paragraph 2, of CONAI Regulations identifies the type of infringement constituting serious violation:

- a) failure to apply the Environmental Contribution
- b) failure to indicate the Environmental Contribution, or inadequate indication such as to prevent application being proven through the control procedures, article 11,
- c) failure to declare the CONAI Environmental Contribution, article 4, paragraph 11, or late declaration submitted more than 30 days after the declaration deadline,
- d) inaccurate declaration of CONAI Environmental Contribution, article 4, paragraph 11,
- e) fraudulent use of exemption procedures, article 4, paragraph 10.

By way of example, Consortium members declaring a higher than actual export ceiling to CONAI and their suppliers are prone to sanctions, in that they evade the Environmental Contribution as well as create disparity between market competitors.

The penalty for one or more of the above-mentioned infringements is:

- 50% of the amount owed for the first offence
- 150% of the amount owed for subsequent offences

The application of such sanction further entails, with respect to violations identified at paragraph 2, letter e), the loss of right to simplified procedures for a period of three years.

When the Environmental Contribution omitted does not exceed 10% of the total declared for the year, penalties are halved. In case of other infringements regarding Consortium member Statute and Regulation obligations, sanctions not exceeding 250,000.00 Euros can be imposed (article 13, paragraph 6, of the Regulations). Sanctions are reduced to a third if payment is made within sixty days of CONAI sending a communication by registered post. Sanctions are also applied to receiving parties who have collaborated or benefited from the infringement, article 13, paragraph 2, letter a) or b).



Note

As per article 15 of CONAI Regulations: “as a consequence of violations under article 13, the CONAI Board may decide that the CONAI Environmental Contribution be levied, declared and (or) paid to CONAI directly by the receiving party instead of the transferring party. In such cases, the CONAI Board determines the application methods relative to the levy based on principles of certainty, cost-effectiveness and administrative convenience”.

For further information contact CONAI’s offices.

10.3 Self-declaration

Consortium members wishing to regulate their position regarding infringements in the application or declaration of the Environmental Contribution, may do so by following a so-called “**self-declaration**” procedure (article 13, paragraph 8, of Regulations), provided that they inform CONAI of their position on their own accord before the start of the control procedures established in article 11 of the Regulations. Aside from the application of interest on arrears (article 12 of the Regulations), no sanctions will be applied on parties who declare an infringement before the start of control procedures (article 11 of the Regulations), and who pay (calculate) and declare the Environmental Contribution owed within 30 days of sending their self-declaration by registered post with return receipt.



See Part two, self-declaration form and relative instructions.

Part two

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Membership form

To be sent to: **CdA CONAI – Consorzio Nazionale Imballaggi**
 By registered post (with return receipt): Via P. Litta 5, 20122 Milan
 By fax: +39.02.59904315

1	1.1 Company name		
	1.2 Billing address		Cert.Email
	1.3 Post code	City	Province
	1.4 Taxpayer code		VAT number
	1.5 Main activity		ATECO Code
	1.6 Company reference for form completion	Tel	Fax e-mail

declares

2 to possess the requirements provided for by article 5 of the Statute and to belong to the following category and relative sub-category:

2.1 Producers	<input type="checkbox"/> Producers of packaging material	<input type="checkbox"/> Steel	<input type="checkbox"/> aluminium	<input type="checkbox"/> Paper
	<input type="checkbox"/> Producers of packaging	<input type="checkbox"/> Wood	<input type="checkbox"/> Plastic	<input type="checkbox"/> Glass
2.2 Users	<input type="checkbox"/> Traders and distributors	<input type="checkbox"/> Other users (fillers, packaging users, importers of filled packaging)	<input type="checkbox"/> Food	<input type="checkbox"/> Chemical
			<input type="checkbox"/> Other users	

3 to be enrolled in the Material Consortia provided by article 223 of Legislative Decree 152/2006:

<input type="checkbox"/> Consorzio Nazionale Acciaio	<input type="checkbox"/> CIAL	<input type="checkbox"/> COMIECO	As:
<input type="checkbox"/> RILEGNO	<input type="checkbox"/> COREPLA	<input type="checkbox"/> COREVE	<input type="checkbox"/> Producer
			<input type="checkbox"/> User

4 pursuant to article 6, paragraph 5, of the Statute, to have registered in the in the previous year end's financial statements (or, if not available, in the most recent approved financial statements) an overall income for sales and services: up to 500,000.00 Euros above 500,000.00 Euros

4.1 to undersign and pay the participation fee determined as follows:
 Fixed amount 5.16 + Variable amount (4.2) _____ = Total amount _____

4.2 Calculation of the variable amount to be determined only in the excess of 500,000.00 Euros, provided by point 4. The base values for the calculation are those taken from the financial statements relative to the last year ended at the time of enrolment (or, if not available, from the most recent approved financial statements).

Producers

Income from sales carried out within the national market of packaging and raw materials destined for packaging production € _____
 Variable amount 0.015% € _____

Users, fillers, packaging users, importers of filled packaging

Cost of purchases, also from abroad, of packaging or packaging material € _____
 Variable amount 0.015% € _____

Traders and distributors

Income from sales and services € _____
 Sales and services abroad - € _____
 Income sales and services Italy = € _____
 Variable amount 0.00025% € _____

4.3 paid to postal giro account n. 98753007 in CONAI's name, - Consorzio Nazionale Imballaggi on (dd/mm/yy) ____/____/____
 paid by transfer - CRO n. _____ to the bank account under CONAI's name - Consorzio Nazionale Imballaggi
 IBAN: IT 97 Y 03069 01629 100000012434 - BIC: BCITITMM - c/o Intesa SanPaolo SpA - Branch n. 27 - Piazza Diaz, 7 - 20123 Milan

5 Be informed about the Statute orderings, Regulations, decisions already made by Consortium bodies, and accept these without reservations or conditions, as well as the methods and purposes for processing personal data and consequent rights. The complete clause (under article 13 of Legislative Decree 196/03) is visible on the website www.conai.org - Consortium members/Privacy area.

6 to: not delegate; delegate for representative purposes during the Assembly, indefinitely, under article 21, with the exception of withdrawal rights or new specific delegation, to: _____

The undersigned _____, as legal representative, declares himself for all intents and purposes to be responsible for the truthfulness of data provided to CONAI and further commits to promptly communicate any changes that might arise.

Date

In witness thereof (legal representative)

Membership form

Completion instructions

As provided for by article 224 of Legislative Decree 152/06 (ex Legislative Decree 22/97), producers and users enrol in the Consorzio Nazionale Imballaggi. To enrol in CONAI it is necessary to send the enrolment form, containing the following boxes:

Box 1 – Company data

Box 2 – Category

Box 3 – Membership to Material Consortia established by article 223, Legislative Decree 152/2006

Box 4 – Determination of participation fee

Box 5 – Declaration of understanding Consortium rules and confidentiality clause

Box 6 – Representation by proxy in the Consortium Assembly

as well as declaration of responsibility, date and signature.

Methods and terms of membership

The membership deadline was 28.02.1999. The obligation of CONAI membership for producers and users of packaging was established by article 38, paragraph 2, of Legislative Decree 5.02.1997, n. 22. Initially, membership was not compulsory: such obligation was introduced by Law 426/98, which, in modifying the original text of Legislative Decree 22/97, set 31.12.1998 as the deadline for enrolment. Such deadline was then extended to 28.02.1999 by Law 22.02.1999, n. 35. The current regulatory references are relative to Legislative Decree 152/06.

Newly founded companies, or those starting a new activity which involves packaging production or use, must enrol in CONAI within one month from the start date of activity, using the first invoice received or issued as a reference. In addition to the enrolment form and payment receipt – they must send CONAI a letter in which the date of company foundation is indicated and, specifically, the start date of the packaging-related activity. The same procedure may be followed by companies which, having already begun activity, are obligated to enrol in CONAI.



Note

Fee payment takes place once. It is the responsibility of the Consortium member to update the fee, in compliance with that provided for in article 6, paragraph 6 of the Statute. **See** Part three.

The enrolment form must be sent to CONAI by fax (+39.02.59904315) or by registered post, along with proof of payment of the Consortium fee.

Administrative and fiscal aspects

From a fiscal point of view, CONAI membership entails the acquisition of Consortium shares: the fee paid by Consortium members upon membership, as well as possible subsequent adjustments, constitute an extraordinary contribution and will therefore be included in the assets in the Consortium member's financial statements in the account "Participation in other companies", Section BIII, item 1, letter d, article 2424 of the Civil Code.



Note

CONAI membership fees are not subject to VAT.

Particular cases of submission

Membership fee (and subsequent quota) variation

In case of an increase of its total revenue, a company may vary its Consortium membership fee and therefore its Consortium share. Within 6 months from the end of each fiscal year, each Consortium member may certify the changes in terms of cost or income increase by written declaration sent by registered post, thereby modifying its membership fee. This is only possible for variations of at least 20%.

In case of membership fee variation, the Consortium member must submit a new membership form and pay CONAI the amount corresponding to the variation, enclosing payment receipt.

Change in category

When a Consortium member determines that its main activity no longer corresponds to that declared upon enrolment, it shall submit a new membership form indicating the new category it belongs to, as well as the date in which the change occurred. The membership quota remains that already paid; the Consortium member has the right to adjust it by applying the calculation of the variable rate to the new category.

Box 1

Company data

1.1 indicate company name.

1.2 and **1.3** indicate the full address of the legal office and certified email address (article 16, paragraph 6, Legislative Decree November 29th 2008, n. 185).

1.4 indicate tax code and company VAT number. Both must be filled in.

1.5 indicate the economically prevalent activity and ATECO code. Should the company not be able to find its ATECO code it will still have to describe its main activity, which is essential for the purposes of form completion.



Note

- By “economically predominant activity” it is intended that which entails most invoiced production for the company, with reference to the last fiscal year’s end.
- **The notion of predominant activity is only valid for the purposes of CONAI membership: for fulfilments relevant to the Environmental Contribution, the company will have to take into account all packaging-related activities.**
- Please note that the ATECO code, referred to the company’s business purpose, must not be confused with the predominant activity. The ATECO code is chosen upon founding and is shown on the document certifying VAT registration. It is advisable to verify the code with the Government Fiscal Agency and to communicate possible modifications, as required by law. Even though it is seldom used, this code is important: statistical sector studies and certain sample fiscal controls are based on these types of numbers.

1.6 indicate the name of the person filling in the form (even if different from the legal representative), with the relative telephone number, fax and email address (if available) to be contacted at by CONAI.

Box 2

Category of Affiliation

Only the category corresponding to the predominant economic activity has to be selected.

2.1 Producers: only suppliers of packaging materials, producers, transformers and importers of empty packaging and packaging materials belong to this category. Chose only one of the two components:

- **Producers of packaging materials:** this box is marked only by suppliers, producers, transformers (also on behalf of third parties), and the importers of packaging materials.
- **Producers of packaging:** this box is marked by producers, transformers (also on behalf of third parties), and the importers of empty packaging.

On the right hand side of box 2.1, check one box only (that relevant to the prevailing material amongst the six indicated).



Note

Only one choice is allowed. A producer cannot fill in the “users” box (or vice versa), at the same time the producer of packaging cannot check the “producer of packaging material” box (or vice versa). Only the prevailing material amongst the six indicated needs to be indicated.

2.2 Users: vendors, distributors, replenishment operators, packaging users and importers of filled packaging belong to this category. Chose only one of the two components:

- **Traders and distributors**
- **Other users** (replenishment operators, packaging users and importers of filled packaging). For this category it is also necessary to indicate only one of the set sub-components pertaining to the prevalent activity (Food, Chemicals, Other users).

Box 3

Membership to Material Consortia provided for by article 223, Legislative Decree 152/2006

Declaration of membership to Materials Consortia (optional for users, compulsory for producers when alternatives provided for by article 221, paragraph 3, letter a) and c) of Legislative Decree 152/06 have not been selected).

As well as enrolling in CONAI under their relevant category, producers enrol in one or more Materials Consortia in relation to materials produced and individual Consortium Statutes. As far as users are concerned, they may voluntarily enrol in Materials Consortia by indicating it in the enrolment form, checking the relevant boxes.

Should the company not have yet enrolled, it is reminded that enrolment in Material Consortia must be perfected by contacting the Material Consortia directly.

Materials Consortia Contacts

Consortium	Material	Contact
Consorzio Nazionale Acciaio	Steel	tel. +39.02.3980081 www.consorzio-acciaio.org
Cial	Aluminium	tel. +39.02.540291 www.cial.it
Comieco	Paper	tel. +39.02.55024238 www.comieco.org
Corepla	Plastic	tel. +39.02.76054230 www.corepla.it
Coreve	Glass	tel. +39.02.48012961 www.coreve.it
Rilegno	Wood	tel. +39.0547.672946 www.rilegno.org

Check one or more of the boxes relative to Materials Consortia in which the company enrolls. Indicate the choice of either “producer” or “user” in the side box, according to whether enrolment in Material Consortia is as a producer or user in the system to which it belongs.

Note

Completion of box 3 is compulsory for producers who have filled in box 2.1, and for users who carry out other secondary activities classifiable among those of producers as well as their predominant activity (as in 2.2).

Box 4

Determination of membership fee

Check the corresponding box according to the amount of global sales and services income resulting from the financial statements relative to the end of the last fiscal year upon enrolment (or, if not available, from the last approved financial statements).

Note

Newly founded companies are not obliged to pay the variable quota because the relevant data referred to the previous year is non-existent (in this case, cross out the box “up to 500,000 Euros”). The variable quota will eventually be considered starting from the end of the first financial statements.

4.1 Do not fill in the field “variable amount” if the box “up to 500,000 Euros” has been checked, rather carry over 5.16 Euros in the “total amount” field (to be paid).

If the box “above 500,000.00 Euros” has been checked, proceed to determine the variable amount by filling in box 4.2 then carry over the resulted amount in the “variable amount” field. Determine the total amount of the quota to be paid (fixed amount plus variable amount). The total amount cannot be more than 100,000.00 Euros.

Note

Pursuant to article 3, paragraph 1, third interline space of CONAI Regulations, participation fee for foreign companies, always corresponds the fixed amount only.

4.2 Fill in the box as indicated below (only when the threshold of 500,000.00 Euros is exceeded):

Producers

- Producers of raw materials destined for packaging
- Importers of raw materials destined for packaging
- Producers of semi-manufactured products destined for packaging
- Importers of semi-manufactured products destined for packaging
- Producers of empty packaging
- Importers-sellers of empty packaging

Membership fee calculation

Fixed amount: 5.16 Euros.

+

Variable increment:

- 0.015% of income (from the last fiscal year) deriving from sales of packaging on the national market and/or raw materials or semi-manufactured products destined for packaging production (150 Euros for each million).

❖ Example

• Fixed amount		5.16 Euros
• Income from packaging, raw (or semi-manufactured) materials sales	1,136,618.34 Euros	
• Variable increment = 1,136,618.34 Euros x 0.015%		170.49 Euros
• Total membership fee		175.65 Euros

Users, fillers, packaging users, filled packaging importers

- Buyers-fillers of empty packaging
- Importers of filled packaging
- Self-producers

Membership fee calculation

Fixed amount: 5.16 Euros.

+

Variable increment:

- 0.015% of costs incurred (calculated on the basis of the last fiscal year) for the purchase in Italy and abroad of packaging (empty and/or filled) and/or packaging materials (150 Euros for each million).

❖ Example

• Fixed amount		5.16 Euros
• Costs for purchase of packaging or raw materials for self-production	116,099.51 Euros	
• Variable increment = 116,099.51 Euros x 0.015%		17.41 Euros
• Total membership fee		22.57 Euros

Traders and distributors

- Traders of filled packaging
- Traders of empty packaging purchased in Italy

Membership fee calculation

Fixed amount: 5.16 Euros.

+

Variable increment:

- 0.00025% of total income (calculated on the basis of the last fiscal year) deriving from sales and services, net of sales and services abroad (2.50 Euros for each million).

❖ Example

• Fixed amount		5.16 Euros
• Global income (from sales and services – sales and services abroad)	8,098,157.80 Euros	
• Variable increment = 8,098,157.80 Euros x 0.00025%		20.24 Euros
• Total membership fee		25.40 Euros

Standard criteria for separating the costs of packaging alone from the costs of packaged goods

When purchasing filled packaging, industrial users are required to calculate any variable increment referring to costs sustained for the purchase of packaging only. Packaging costs may be separated from the cost of the goods by requesting this data from the supplier, or by taking equivalent empty packaging as a reference value. If a purchaser of filled packaging is unable to separate costs in this manner, CONAI offers a substitute Standard Criteria for separating the cost of packaging from the cost of the goods. The recommended conversion formula is as follows:

$$\text{Cost of packaging alone} = \frac{\text{Cost of goods} \times 1.66}{100}$$

This "presumed" amount must be added to any purchasing costs of packaging already recorded, then applying the 0.015% rate.

Example

• Fixed sum	5.16	Euros	
• Cost of purchasing packaging or raw materials for self-production already recorded	77,468.53	Euros	+
• Other purchasing costs for packed goods where it is impossible to separate packaging 619,748.28 Euros x 1.66%	10,287.82	Euros	
• Total presumed costs for packaging	87,756.35	Euros	
• Variable increment = 87,756.35 Euros x 0.015%	13.16	Euros	
• Total membership fee	18.32	Euros	

Note

Given that this approximate sum for packaging costs will not be found in the accounts, a self-declaration demonstrating the procedure adopted can be attached to the enrolment application.

4.3 Terms and methods of enrolment fee payment:

- By postal order form, crediting account n. 98753007 in CONAI's name;
- By bank transfer, crediting account in CONAI's name at **IntesaSanPaolo SpA, Branch n. 27**, Piazza Diaz 7, 20123 Milano IBAN: **IT 97 Y 03069 01629 100000012434**; BIC: **BCITITMM**.

Check one of the two boxes corresponding to the payment method chosen, indicating the date of payment (for postal orders) or the CRO (for bank transfers).

Note

Payment methods other than those indicated in the enrolment form are not permitted. These accounts are limited exclusively to Consortium fees payments.

The postal order or reason for payment on bank transfer must clearly and legibly state the company's name, taxpayer code or VAT number.

Box 5

Declaration acknowledging Consortium rules and the processing of personal data

In signing the enrolment form, the company's legal representative declares "to be privy to the Statute orderings, Regulations, decisions already made by Consortium bodies, and to accept these without reservations or conditions, as well as the methods and aims of processing of personal data and it's consequent rights. The complete clause (under article 13 of Legislative Decree 196/03) is visible on the www.conai.org website – Consortium members/Privacy" area.

Box 6

Representation by proxy in the Consortium Assembly

By checking the appropriate box "delegate..." it is possible to delegate a proxy (by clear indication of the subject delegated, ex article 6, paragraph 2, of the CONAI Statute). The proxy is valid for representation purposes in Consortium assemblies pursuant to article 21 of the Statute itself. If there is no intention to delegate a proxy, check the "no delegate" box.



Note

If box 6 is not filled in, "no delegate" is intended.

At any time following enrolment, the Consortium member may delegate a proxy by submitting the specific form.



See Proxy statement and relative instructions.

The revocation of the proxy on the part of the delegator or the renunciation on the part of the delegate is always possible, provided it is communicated in writing (original or copy) to CONAI. Delegation pursuant to article 21 of the CONAI Statute to different Associations/Consortia implicitly entails the renunciation of the previous delegate. In the event the Consortium member's does not voice a change, CONAI will consider the most recent proxy as valid. We further point out that, in relation to proxies conferred, CONAI may carry out appropriate verifications with direct communications to the Consortium member or delegated subject.



See Part three, CONAI Statute.

Declaration of Responsibility

Indicate the name of the company's legal representative who, in signing the enrolment form, declares himself to be responsible of the truthfulness of data provided to CONAI and also commits to promptly communicate any changes that should arise.

Date and signature

Indicate the date of completion of the enrolment form, which must be signed by the company's legal representative.

Withdrawal request

Messrs: **CONAI – Consorzio Nazionale Imballaggi**
By registered post: Via P. Litta 5, 20122 Milan

In compliance with article 9 of the CONAI – Consorzio Nazionale Imballaggi – Statute, the undersigned

1	1.1	Company name		
	1.2	Taxpayer code		VAT number
	1.3	Member code		
	1.4	Billing address		
	1.5	Post code	City	Province
	1.6	Tel	Fax	Cert.Email
	1.7	registered in the Business Register of		under n.
	1.8	represented by its owner/legal representative		

herewith

requests withdrawal from CONAI

2	2.1	for closure of activities on date (dd/mm/yy)	____/____/____
	2.2	For this purpose, encloses (check one box only):	
	<input type="checkbox"/>	Certification of closure of activities issued by the VAT office of	
	<input type="checkbox"/>	Proof of existence certificate issued by the C.C.I.A.A.(Chamber of Commerce, Industry, Artisan Crafts and Agriculture) of	
	<input type="checkbox"/>	Other (specify)	

All of the above with declaration of ratification and approval.

Place and date

In witness thereof (the legal representative)

Example only - Do not fill in

Withdrawal request

Completion instructions

Preliminary remarks

CONAI regulations governing withdrawal are:

- **Article 9:** “Members may withdraw from the Consortium only when membership conditions cease to exist, or when the Consortium member has adopted one of the systems provided for under article 221, paragraph 3, letters a) and c) of Legislative Decree 152/06. Withdrawal must be communicated to CONAI by registered post. Should withdrawal be motivated by the adoption of one of the systems provided for under article 221, paragraph 3, letters a) and c) of Legislative Decree 152/06, withdrawal is effective from the moment in which, once acknowledged, the National Observatory on waste ascertains the system’s functioning and communicates as much to CONAI.
- **Article 11:** “The enrolment fee is non-refundable and on no grounds is anything owed to the receding or excluded Consortium member”.

Methods and terms of submission

The withdrawal application must be filed when the company no longer operates with respect to the production/use of packaging. In the event of liquidation, settlement or bankruptcy, the withdrawal application must be filed after the closure of activity (with VAT closure). The request must be sent to CONAI by registered post.

Box 1

Company data

- 1.1** indicate the company name in full.
- 1.2** and **1.3** indicate the company’s tax code, VAT number and member code (if known).
- 1.4** and **1.5** indicate the full address of its legal office.
- 1.6** indicate the telephone number, fax and certified email address (article 16, paragraph 6, Legislative Decree November 29th 2008, n. 185).
- 1.7** indicate the Business Register and enrolment number.
- 1.8** indicate the name of the company’s legal representative.

Box 2

Withdrawal request

2.1 indicate the date on which activity ceased.

2.2 indicate (in an attached document) proof that the requirements for CONAI membership no longer exist (potentially through a self-declaration with additional information).



Note

If the withdrawal application is following the company's relocation, merger or split, the consortium fee may be transferred to the succeeding subject. The withdrawal request must be submitted together with the declaration of data modification relative to the business.

Place, date and signature

Indicate the place and date of the withdrawal request's completion, which must be signed by the company's legal representative who, in signing, declares himself for all intents and purposes responsible for the truthfulness of data provided.

Declaration of data modification

Messrs: **CONAI – Consorzio Nazionale Imballaggi**
By registered post: Via P. Litta 5, 20122 Milan
or fax: +39.02.54121644

The undersigned

1	1.1 Company name		
	1.2 Taxpayer code		VAT number
	1.3 Member code		
	1.4 Billing address		
	1.5 Post code	City	Province
	1.6 Tel	Fax	Cert.Email
	1.7 registered in the Business Register of		under n.
	1.8 represented by its owner/legal representative		

herewith

communicates

2	the following modification as of (dd/mm/yy <input type="text"/> / <input type="text"/> / <input type="text"/>)		
2.1 due to:	<input type="checkbox"/> MERGER	<input type="checkbox"/> SPLIT	<input type="checkbox"/> CONVEYANCE
	<input type="checkbox"/> LEASE	<input type="checkbox"/> TRANSFORMATION	<input type="checkbox"/> COMPANY BRANCH TRANSFER
	<input type="checkbox"/> DONATION/INHERITANCE	<input type="checkbox"/> OTHER	
2.2 In order to certify the above operation, submit (check one box only):	<input type="checkbox"/> Proof of Existence/Certificate issued by the C.C.I.A.A.(Chamber of Commerce, Industry, Crafts and Agriculture) of		
	<input type="checkbox"/> Copy of deed/contract of		
	<input type="checkbox"/> Copy of public deed issued by		
	<input type="checkbox"/> Other		
2.3 Succeeding party's details (a)			
	Company name		
	Tax code		VAT number
	Address		
	Post code	City	Province
	(a) N.B.: if the succeeding party is not yet enrolled, it must submit a membership application to CONAI.		
2.4 Receding party's details (b)			
	Company name		
	Tax code		VAT number
	Address		
	Post code	City	Province
	(b) for more than one receding parties, one form must be filled in for each receding party.		
2.5 Following the above mentioned operation, the activity undertaken by the outgoing party:	<input type="checkbox"/> will no longer involve neither the production nor use of packaging (attach withdrawal request),		
	<input type="checkbox"/> will involve the production and/or use of packaging.		
2.6 Any Environmental Contribution declarations submitted by the outgoing party and not yet invoiced, should be invoiced:	<input type="checkbox"/> to the receding party		
	<input type="checkbox"/> to the succeeding party		

All of the above with declaration of ratification and approval.

Place and date

In witness thereof (the legal representative)

Declaration of data modification

Completion instructions

Preliminary remarks

This form is to be used for the communication of a Consortium member's data modification compared to that previously communicated to CONAI.

Specifically, for data modifications which:

- **do not involve a change in taxpayer code**, the form need not be accompanied by supporting documents. Enter the details before modification in the "receding party" section and the details after modification in "succeeding party".
- **involve a change in taxpayer code**, the corporate operation introduces a new legal entity who, if not already enrolled in CONAI, must submit a membership application. The Statute states that "participation in the Consortium is indivisible, and non-transferable inter vivos or mortis causa, except in the case of transfer of the company to the purchaser". The nature of the transaction carried out must be shown, accompanied by appropriate documents proving the completed transaction (normally the notarial deed of transfer). The receding and succeeding parties' identifying data must be clearly indicated. In addition, there must be clear indication of whether the receding party loses all CONAI membership conditions: if the receding party maintains even a minimal packaging-related activity, membership will not be transferable to the succeeding party.

Guidelines for completion of the data modification declaration

Unchanged Taxpayer code

- **Type of modification:** company name and/or address, transformation.
- **Documentation to be enclosed:** non compulsory.
- **Who is the "Receding party":** the party with old data (indicate only data subject to modification).
- **Who is the "Succeeding party":** the same party with new data (indicate only data subject to modification).

Changed taxpayer code

- **Type of modification:** merger, split, conveyance, lease, transformation, company branch transfer, donation/inheritance.
- **Documentation to be enclosed:** enclosure of certification of the above mentioned corporate operation is compulsory.
- **Who is the "Receding party":** the party which transfers activity.
If it loses CONAI membership requirements, it should enclose a withdrawal request.
- **Who is the "Succeeding party":** the party who, following the operation, acquires the activity.
If the subject is not enrolled in CONAI, the subject must submit a membership application as newly founded company.

Methods and terms of submission

The declaration must be submitted by registered post with return receipt or by fax (+39.02.54121644), in order to allow for all necessary updates.

Box 1

Registry data

- 1.1 indicate the company name in full.
- 1.2 and 1.3 indicate the company's tax code, VAT number and member code (if known).
- 1.4 and 1.5 indicate the full address of the legal office.
- 1.6 indicate the telephone number, fax and certified email address (article 16, paragraph 6, Legislative Decree November 29th 2008, n. 185).
- 1.7 indicate the Business Register and enrolment number.
- 1.8 indicate the name of the company's legal representative.

Box 2

Data modification

Indicate the date on which the modification occurred.



Note

For more than one modification (even simultaneous), submit one form for each.

- 2.1 check the box corresponding with the type of modification that occurred, reserving the box "other" for modifications which do not entail a change in taxpayer code.
- 2.2 indicate only one of the documents provided which effectively prove the operation that took place (generally the notarial deed) and parties involved, for which it is necessary to fill in boxes 2.3 and 2.4.
- 2.3 indicate the succeeding party's data: taxpayer code and VAT number are mandatory, omitting data shown in box 1 (if it is the same subject submitting the form). If the subject submitting the form is the receding party, fill in all data in 2.3.



Note

If the succeeding party is not yet enrolled in CONAI, it must submit a membership application and choose the category it belongs to. If following the operation the receding party requests withdrawal (by enclosing the due request), the succeeding party may acquire the receding party's fee. If instead the receding party still retains the requirements necessary to remain a Consortium member, the succeeding party will have to pay its Consortium fee.

- 2.4 fill in the receding party's data. If the form is submitted directly by the receding party, fill in only the taxpayer code and VAT number.
- 2.5 check the box corresponding to the activity undertaken by the receding party following the business transaction.

Note

If the activity of the receding party no longer involves the production or use of packaging, attach the withdrawal request.
If instead the activity of the receding party involves the production and/or use of packaging, verify that the latter doesn't entail a category modification for the purposes of CONAI membership.

See Membership application, completion instructions, special submission cases.

2.6 indicate, in the presence of Contribution declarations still to be invoiced, whether the latter must be invoiced to the receding party (which presented them) or to the succeeding party (if the business transaction entails the transfer of debts and credits pertinent to the succeeding party).

Place, date and signature

Indicate the place and date of the declaration of the data modification's completion, which must be signed by the company's legal representative who, in signing, declares himself to all intents and purposes responsible for the truthfulness of data provided.

Proxy statement

HEADED LETTER
OR COMPANY
STAMP

Pursuant to article 21 of the Consorzio Nazionale Imballaggi – CONAI Statute,

the company
address n.
City Province Postal code
VAT number Taxpayer code
tel fax Cert.Email*
Registered in the Business Register n.
(for corporations) with share capital paid up in Euros
represented by its owner/legal representative
(for companies) having authority as the director (sole director, managing director) or deliberation of the Board of Directors on
hereby

appoint

the Association/Federation/Consortium/Other associative subject
to which it is associated/of which it is a consortium member, address n.
City Province Postal code
Represented by its legal representative pro tempore, or its director, employee or collaborator who is delegated to represent him in both the ordinary and extraordinary
Assemblies of the above mentioned Consorzio Nazionale Imballaggi – CONAI.

The delegate may freely express his/her vote without being bound to any instruction on behalf of this company.

The present delegation/proxy is conferred (check the box corresponding to the option chosen):

- for the first CONAI Assembly subsequent to the present certification, effective also for subsequent convocations
- for a fixed-term:
 - for Assemblies convened by [dd/mm/yyyy]
 - for Assemblies convened by the deadline of the Board of Directors in force on the date of the present certification
- for an undetermined term

This company is aware that, failing the choice of one of the above mentioned options, the proxy is intended as conferred for an undetermined period in accordance with the CONAI statute.

The right to proxy revocation is valid at any time. The revocation shall be communicated to CONAI in writing.

Date Company stamp and signature of the owner/legal representative

* Certified e-mail address (article 16, paragraph 6, Legislative Decree November 29th 2008, n. 185).

Proxy statement

Completion instructions

Preliminary remarks

Voting rights

All Consortium members have the right to participate in CONAI Assemblies, where they are entitled to at least one vote, corresponding to a fixed fee of 5.16 Euros. If the participation fee is higher, the Consortium member has the right to one vote for every 5.16 Euros paid. The right to vote may be exercised by the Association or Materials Consortium of affiliation, having been specifically delegated by the Consortium member, pursuant to article 21 of the Statute.

Representation by proxy for Consortium Assemblies

Article 21 of the CONAI statute guarantees each Consortium member the right to confer representation by proxy, for ordinary and/or extraordinary CONAI Assemblies, to an Association/Consortium it belongs to. As of April 23rd, 2008, the Consortium member may, upon membership, confer specific proxy by filling in box 6 on the enrolment form, under article 6, paragraph 2, of the CONAI Statute; Consortium members who have not done so upon enrolment may fill in the proxy statement (in original and copy), which may be sent to CONAI by the Consortium member himself or by the delegated Association/Consortium. In the proxy statement, as provided for by article 21 of the CONAI Statute, four options are indicated for the proxy's validity:

- for single Assembly;
- for Assemblies convened for a determined period established by the Consortium member;
- for Assemblies convened within the deadline of the Board in charge upon conferment;
- for an undetermined period.

When a choice is not made, the proxy is intended for an undetermined period. The revocation of the proxy on the part of the delegator or the renunciation on the part of the delegate is always possible, provided it is communicated also to CONAI in writing (in copy and original). The subsequent conferment of a proxy (ex article 21 of the CONAI Statute) to different Associations/Consortia entails, implicitly, the revocation of the previous one. If the Consortium member does not voice a change, CONAI will consider the most recent proxy as valid. Note that, in relation to proxies conferred, CONAI may carry out the appropriate verifications with direct communication to the Consortium member or delegate.

Methods and terms of submission

The proxy document may be presented at any time by the company. The relative model, borne on the Consortium member's headed paper or directly filled in with the stamp of the company must be signed by its owner/legal representative. The proxy document (in original and copy) may be sent to CONAI by the Consortium member himself or by the delegated Association/Consortium. The form is largely pre-completed and does not require further instructions in order to be filled in. For questions, call the toll-free number 800.337799.

Note

The revocation of the proxy on the part of the delegator or the renunciation on the part of the delegate is possible at any time, provided that it is communicated in writing between CONAI and the parties.

6.1 Steel

To be sent to: **CONAI – Consorzio Nazionale Imballaggi**
 By registered post (with return receipt): Via P. Litta 5, 20122 Milan
 By fax: +39.02.54122656 / +39.02.54122680
 Online: <https://dichiarazioni.conai.org>

2012 PERIODICAL DECLARATION for production of packaging and/or packaging material Environmental Contribution liquidation form

1	1.1	Company name		
	1.2	Member code	Enrolled as:	<input type="checkbox"/> Producer <input type="checkbox"/> User
	1.3	Billing address:		Cert.Email
	1.4	Post code	City	Province
	1.5	Taxpayer code	VAT number	
	1.6	Company reference for form completion	Tel	Fax

2	Frequency:	<input type="checkbox"/> Annual	<input type="checkbox"/> Quarterly	<input type="checkbox"/> Monthly
			I II III IV	J F M A M J J A S O N D

3 Quantity determination (ton)				
Packaging type	A	B	C	
	Quantity exempt (ton)	Quantity subjected (ton)	Packaging composition (A + B)	
			Primary (ton)	Secondary/Tertiary (ton)
Aerosol cylinder				
Capsules				
General Line containers				
Open Top containers				
Steel drums				
Crown caps				
Poly-composite packaging – mainly steel				
Steel bands and/or wire for packaging				
Other				
Total				

4 CONAI Environmental Contribution determination				
4.1	Total quantity subject to Contribution	(column B)		
4.2	Contribution	(Euros/ton)	x	31.00
4.3	Total Contribution due	(Euros)	=	
4.4	Total Contribution due	(in letters)		

The declarant hereby declares himself for all intents and purposes responsible for the truthfulness of information herein communicated to CONAI, and commits to promptly communicate any variations that may, to the best of his knowledge, occur; he further commits to provide a copy of invoices issued or breakdowns of the latter upon CONAI's request.

Date

Stamp and Signature

Note: please await receipt of invoice before making a payment

6.1 Aluminum

To be sent to: **CONAI – Consorzio Nazionale Imballaggi**
 By registered post (with return receipt): Via P. Litta 5, 20122 Milan
 By fax: +39.02.54122656 / +39.02.54122680
 Online: <https://dichiarazioni.conai.org>

2012 PERIODICAL DECLARATION for production of packaging and/or packaging material Environmental Contribution liquidation form

1	1.1	Company name		
	1.2	Member code	Enrolled as:	<input type="checkbox"/> Producer <input type="checkbox"/> User
	1.3	Billing address:		Cert.Email
	1.4	Post code	City	Province
	1.5	Taxpayer code	VAT number	
	1.6	Company reference for form completion	Tel	Fax

2	Frequency:	<input type="checkbox"/> Annual	<input type="checkbox"/> Quarterly	<input type="checkbox"/> Monthly
			I II III IV	J F M A M J J A S O N D

3 Quantity determination (ton)				
Packaging type	A Quantity exempt (ton)	B Quantity subjected (ton)	C Packaging composition (A + B)	
			Primary (ton)	Secondary/Tertiary (ton)
Flexible aluminum for food products				
Aerosol sprays				
Capsule				
Beverage cans				
Aluminium foil				
Tins				
Tubes				
Containers/trays				
Poly-composite packaging – mainly aluminium				
Other				
Total				

4 CONAI Environmental Contribution determination			
4.1	Total quantity subject to Contribution	(column B)	
4.2	Contribution	(Euros/ton)	x 45.00
4.3	Total Contribution due	(Euros)	=
4.4	Total Contribution due	(in letters)	

The declarant hereby declares himself to all intents and purposes responsible for the truthfulness of information herein communicated to CONAI and commits to promptly communicate any variations that may, to the best of his knowledge, occur; he further commits to provide a copy of invoices issued or breakdowns of the latter upon CONAI's request.

Date

Stamp and Signature

Note: please await receipt of invoice before making a payment

6.1 Paper

To be sent to: **CONAI – Consorzio Nazionale Imballaggi**
 By registered post (with return receipt): Via P. Litta 5, 20122 Milan
 By fax: +39.02.54122656 / +39.02.54122680
 Online: <https://dichiarazioni.conai.org>

2012 PERIODICAL DECLARATION for production of packaging and/or packaging material Environmental Contribution liquidation form

1	1.1	Company name		
	1.2	Member code	Enrolled as:	<input type="checkbox"/> Producer <input type="checkbox"/> User
	1.3	Billing address:		Cert.Email
	1.4	Post code	City	Province
	1.5	Taxpayer code	VAT number	
	1.6	Company reference for form completion	Tel	Fax e-mail

2	Frequency:	<input type="checkbox"/> Annual	<input type="checkbox"/> Quarterly	<input type="checkbox"/> Monthly
			I II III IV	J F M A M J J A S O N D

3 Quantity determination (ton)				
Packaging type	A	B	C	
	Quantity exempt (ton)	Quantity subjected (ton)	Packaging composition (A + B)	
			Primary (ton)	Secondary/Tertiary (ton)
Cartons - Tubes				
Envelopes				
Packaging paper				
Corrugated cardboard packaging				
Plain cardboard packaging				
Poly-composite materials - mainly paper				
Sacks				
Labels				
Shoppers - bags				
Other				
Total				

4 CONAI Environmental Contribution determination			
4.1	Total quantity subject to Contribution (column B)		
4.2	Contribution (Euros/ton)	x	14.00
4.3	Total Contribution due (Euros)	=	
4.4	Total Contribution due (in letters)		

The declarant hereby declares himself to all intents and purposes responsible for the truthfulness of information herein communicated to CONAI and commits to promptly communicate any variations that may, to the best of his knowledge, occur; he further commits to provide a copy of invoices issued or breakdowns of the latter upon CONAI's request.

Date

Stamp and Signature

Note: please await receipt of invoice before making a payment

6.1 Wood

To be sent to: **CONAI – Consorzio Nazionale Imballaggi**
 By registered post (with return receipt): Via P. Litta 5, 20122 Milan
 By fax: +39.02.54122656 / +39.02.54122680
 Online: <https://dichiarazioni.conai.org>

2012 PERIODICAL DECLARATION for production of packaging and/or packaging material Environmental Contribution liquidation form

1	1.1	Company name		
	1.2	Member code	Enrolled as:	<input type="checkbox"/> Producer <input type="checkbox"/> User
	1.3	Billing address:		Cert.Email
	1.4	Post code	City	Province
	1.5	Taxpayer code	VAT number	
	1.6	Company reference for form completion	Tel	Fax

2	Frequency:	<input type="checkbox"/> Annual	<input type="checkbox"/> Quarterly	<input type="checkbox"/> I <input type="checkbox"/> II <input type="checkbox"/> III <input type="checkbox"/> IV	<input type="checkbox"/> Monthly	<input type="checkbox"/> J <input type="checkbox"/> F <input type="checkbox"/> M <input type="checkbox"/> A <input type="checkbox"/> M <input type="checkbox"/> J <input type="checkbox"/> J <input type="checkbox"/> A <input type="checkbox"/> S <input type="checkbox"/> O <input type="checkbox"/> N <input type="checkbox"/> D
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3 Quantity determination (ton)				
Packaging type	A	B	C	
	Quantity exempt (ton)	Quantity subjected (ton)	Packaging composition (A + B)	
			Primary (ton)	Secondary/Tertiary (ton)
Industrial				
Cork				
Reels and staves				
Fruit and vegetable containers				
Pallets				
Pallets re-placed for consumption originating from waste/re-conditioning				
Raw materials for packaging to self-producers				
Other				
Total				

4 CONAI Environmental Contribution determination			
4.1	Total quantity subject to Contribution	(column B)	
4.2	Contribution	(Euros/ton)	x 8.00
4.3	Total Contribution due	(Euros)	=
4.4	Total Contribution due	(in letters)	

The declarant hereby declares himself to all intents and purposes responsible for the truthfulness of information herein communicated to CONAI and commits to promptly communicate any variations that may, to the best of his knowledge, occur; he further commits to provide a copy of invoices issued or breakdowns of the latter upon CONAI's request.

Date Stamp and Signature

Note: please await receipt of invoice before making a payment

6.1 Plastic

To be sent to: **CONAI – Consorzio Nazionale Imballaggi**
 By registered post (with return receipt): Via P. Litta 5, 20122 Milan
 By fax: +39.02.54122656 / +39.02.54122680
 Online: <https://dichiarazioni.conai.org>

2012 PERIODICAL DECLARATION for production of packaging and/or packaging material Environmental Contribution liquidation form

1	1.1	Company name			
	1.2	Member code	Enrolled as:	<input type="checkbox"/> Producer	<input type="checkbox"/> User
	1.3	Billing address:			Cert.Email
	1.4	Post code	City	Province	
	1.5	Taxpayer code	VAT number		
	1.6	Company reference for form completion	Tel	Fax	e-mail

2	Frequency:	<input type="checkbox"/> Annual	<input type="checkbox"/> Quarterly	<input type="checkbox"/> I <input type="checkbox"/> II <input type="checkbox"/> III <input type="checkbox"/> IV	<input type="checkbox"/> Monthly	<input type="checkbox"/> J <input type="checkbox"/> F <input type="checkbox"/> M <input type="checkbox"/> A <input type="checkbox"/> M <input type="checkbox"/> J <input type="checkbox"/> J <input type="checkbox"/> A <input type="checkbox"/> S <input type="checkbox"/> O <input type="checkbox"/> N <input type="checkbox"/> D
----------	------------	---------------------------------	------------------------------------	---	----------------------------------	---

3 Quantity determination (ton)				
Packaging type	A	B	C	
	Quantity exempt (ton)	Quantity subjected (ton)	Packaging composition (A + B)	
			Primary (ton)	Secondary/Tertiary (ton)
Shrink - wrapping film				
Shoppers/bags				
Big bags				
Bottles and preforms				
Vials				
Containers and trays				
Disposable items (plates and cups)				
Industrial containers				
Other packaging for protection and transport				
Caps and seals				
Poly-composite materials - mainly plastic				
Raw materials for packaging to self-producers				
Other				
Total				

4 CONAI Environmental Contribution determination				
4.1	Total quantity subject to Contribution	(column B)		
4.2	Contribution	(Euros/ton)	x	120.00
4.3	Total Contribution due	(Euros)	=	
4.4	Total Contribution due	(in letters)		

The declarant hereby declares himself to all intents and purposes responsible for the truthfulness of information herein communicated to CONAI and commits to promptly communicate any variations that may, to the best of his knowledge, occur; he further commits to provide a copy of invoices issued or breakdowns of the latter upon CONAI's request.

Date

Stamp and Signature

Note: please await receipt of invoice before making a payment

6.1 Glass

To be sent to: **CONAI – Consorzio Nazionale Imballaggi**
 By registered post (with return receipt): Via P. Litta 5, 20122 Milan
 By fax: +39.02.54122656 / +39.02.54122680
 Online: <https://dichiarazioni.conai.org>

2012 PERIODICAL DECLARATION for production of packaging and/or packaging material Environmental Contribution liquidation form

1	1.1	Company name		
	1.2	Member code	Enrolled as:	<input type="checkbox"/> Producer <input type="checkbox"/> User
	1.3	Billing address:		Cert.Email
	1.4	Post code	City	Province
	1.5	Taxpayer code	VAT number	
	1.6	Company reference for form completion	Tel	Fax

2	Frequency:	<input type="checkbox"/> Annual	<input type="checkbox"/> Quarterly	<input type="checkbox"/> Monthly
			I II III IV	J F M A M J J A S O N D

3 Quantity determination (ton)				
Packaging type	A	B	C	
	Quantity exempt (ton)	Quantity subjected (ton)	Packaging composition (A + B)	
			Primary (ton)	Secondary/Tertiary (ton)
Bottles				
Containers for pharmaceutical use				
Ampoules/glass tubes				
Vials				
Vessels				
Other				
Total				

4 CONAI Environmental Contribution determination				
4.1	Total quantity subject to Contribution	(column B)		
4.2	Contribution	(Euros/ton)	x	17.82
4.3	Total Contribution due	(Euros)	=	
4.4	Total Contribution due	(in letters)		

The declarant hereby declares himself to all intents and purposes responsible for the truthfulness of information herein communicated to CONAI and commits to promptly communicate any variations that may, to the best of his knowledge, occur; he further commits to provide a copy of invoices issued or breakdowns of the latter upon CONAI's request.

Date

Stamp and Signature

Note: please await receipt of invoice before making a payment

6.1 Steel, Aluminum, Paper, Wood, Plastic, Glass

Completion instructions

Form 6.1 must be completed by all Consortium members who have carried out first transfers of packaging in the six materials indicated (one form for each material). It contains the following boxes:

Box 1 – Company Data

Box 2 – Frequency

Box 3 – Determination of packaging quantity

Box 4 – Determination of the CONAI Environmental Contribution

Declaration of Responsibility

Date and signature

Preliminary remarks

This form is relative to the 2012 declaration. For declarations pertaining to previous years, forms are available on the CONAI website (www.conai.org); they may also be requested directly from CONAI (toll-free number 800.337799). Through the online declaration service, it is permissible to send declarations relative to the two years preceding the current one.

Methods and terms of submission

The declaration must be sent to CONAI by means guaranteeing proof of arrival, among which:

- **online**, at the address <https://dichiarazioni.conai.org>. The Consortium member must verify that they receive a notification of acceptance, which is the prerequisite for the validity of the declaration's submission; [See Part three, illustrative tables – G.](#)
- **by fax** at +39.02.54122656 or +39.02.54122680, indicated on the form. In this case, it is recommended to keep the printout of the transmission report, along with the declaration sent,
- **by registered post** with return receipt to the address: Via P. Litta, 5 – 20122 Milan, indicated on the form. The Consortium member must keep the receipt proving the information has been sent as well as the return receipt (with a copy of the declaration sent).

The declaration must be submitted by the 20th of the month following the period of reference.

 [See Instructions box 2.](#)

Box 1

Company data

1.1 indicate the company name in full.

1.2 indicate the Consortium member code. This is code assigned upon enrolment, located on the invoices issued by CONAI. If unavailable, the code may be requested from CONAI in writing. In the meantime, the declaration must be sent within the deadline, even without the member code. Check the box relative to the CONAI membership category: “producer” or “user”.

1.3 and **1.4** indicate the full billing address for invoice and/or other accounting/fiscal documents (if different from the address previously communicated to CONAI upon enrolment or following subsequent modifications).

Also indicate the certified e-mail address (article 16, paragraph 6, Legislative Decree November 29th 2008, n. 185).

Note

Fields 1.3 and 1.4 must be filled in only the first time or in the event of modification.

1.5 indicates the company's taxpayer code and VAT number. Both must be filled in.

1.6 indicate the name of the person filling in the form (even if different from he who undersigns) with relative contact information: telephone, fax, and e-mail address if available, to be contacted at by CONAI.

Box 2 Frequency

The Consortium member communicates to CONAI frequency of declaration submission (monthly, quarterly or annually) according to the Environmental Contribution declared for the previous year.

- check the box **"annual"** in the case in which the amount of the Contribution relative to the previous year is below or equal to 310.00 Euros. In this case, the Consortium member must send a single declaration summary relative to the whole year by the 20th of January of the following year.
- check the box **"quarterly"** in the case in which the amount of the Contribution relative to the previous year is greater than 310.00 Euros but not greater than 31,000.00 Euros. The Consortium member will have to send 4 quarterly forms, indicating the calendar year's quarter of reference in the blank field. Each form will have to be sent by the 20th of the month following the quarter of reference.
- check the box **"monthly"** in the case in which the amount of the Contribution relative to the previous year is greater than 31,000.00 Euros. The Consortium member will have to send 12 monthly forms, indicating the month of reference in the blank field. Each form will have to be sent by the 20th of the month following that of reference.

Note

- **Exemption bracket procedure.** Companies which have declared a CONAI Environmental Contribution up to 26.00 Euros for a specific material (with reference to the previous year) will be exempted from the periodical declaration for that material with reference to the current year. The threshold of 26.00 Euros per material is intended on the total of the Contributions due, and must therefore take into account both the Environmental Contribution relative to production as well as those relative to importation. Should the exempted Consortium member determine to have exceeded the relative threshold at the end of the year, he will nonetheless have to submit a periodical declaration. On issued invoices, including those relative to the first transfer, companies may simply indicate "CONAI Environmental Contribution paid, where due".
- **Newly founded companies** beginning activity during the course of the year will have to submit quarterly declarations for the months of activity. For the following year, they will determine their declaration category through an estimation based on the previous year. In practice, they will have to evaluate the monthly average of declared Contributions and carry them on to 12 months.
- **Undertaking of new activities by Consortium members.** It may occur throughout the year that a Consortium member who already submits a periodical declaration for his activity undertakes a new subjected activity (i.e. a packaging producer who undertakes an importation and resale activity for other products/packaging and/or vice versa). In this case, the periodical declaration for the new activity must be presented with quarterly frequency for the pertinent months. In order to determine the declaration category for the following year, a criterion similar to that indicated for newly founded companies will be applied.
- **Companies succeeding a declarant must maintain the latter's declaration frequency.**

See Part three, illustrative tables – C, D and E.

Box 3

Packaging quantity determination

The Consortium member shall communicate the data necessary for the determination of the Environmental Contribution due, quantities transferred in exemption and amounts of primary and secondary/tertiary packaging to CONAI.



Note

The number referring to quantity must be expressed in tons, with rounding to the third decimal, for example:
1kg = 0.001 ton, 100 kg = 0.100 ton.

In the column **Packaging type**, each form 6.1 lists the most common types of packaging. The entry "other" should be used to indicate other kinds of packaging and raw (semi-manufactured) materials, if transferred to self-producers.



Note

In forms 6.1 Wood and 6.1 Plastic, the line "raw materials for packaging to self-producers" is already included.

In **column A** the quantities of packaging transferred in exemption of the CONAI Environmental Contribution must be indicated, in the period of reference for the declaration and separately for each type of material, to exporters who have activated the simplified "ex-ante" exemption procedure, communicated to suppliers through form 6.5.



Note

In this column it is also necessary to insert quantities transferred to clients who have requested the exemption for adjustments authorized by CONAI, for residual credits accumulated until 31.12.2008, following packaging exportation. Please note that the so-called "ex-post" procedure for adjustments is no longer in force since 1.1.2009.

The overall amount inserted in the total field of Column A must further be inserted in form 6.3, subdivided for each client. [See](#) Form 6.3 and relative instructions.

In **column B**, quantities subjected (or possibly subjected) to the CONAI Environmental Contribution must be indicated for each type of packaging.

As an illustrative yet non-exhaustive example, it is the CONAI Environmental Contribution due for first transfers from:

- "empty packaging "producer/importer" to "user";



Note

When a packaging producer uses other packaging he himself has manufactured to package his products (self-consumption), the first transfer must include this entry, and the Environmental Contribution charged in the invoice must include packaging of the packaging itself.

- "empty packaging "producer/importer" to the "trader/distributor";
- "producer/importer" of packaging raw (or semi-manufactured) materials to a "user/self-producer".

Note

These are transfers of packaging raw (or semi-manufactured) materials from a “producer/importer” to a user who is determined to be, directly or through the client’s certification, as a self-producer of the latter. In this case, given that they are first transfers, the producer/importer must follow the procedures relative to its application on invoices and to the CONAI Environmental Contribution.

In **column C – packaging composition (A + B)**, it is necessary to list (for each line) the amounts (in tons) composed of **primary packaging** and **secondary/tertiary** packaging on the total of quantities declared.

Note

It is understood that:

- by **primary packaging or packaging for sales** it is intended: packaging conceived so as to constitute a sales unit for the end-user or consumer at the point of sale.
- by **secondary packaging or multiple packaging** it is intended: packaging conceived so as to constitute the grouping of a certain number of sales units at the point of sale, whether or not it is sold as such to the end-user or consumer, or serves merely as a facilitation for shelf replenishing at the point of sale. It may be removed from the product without altering its characteristics.
- by **tertiary packaging or packaging for transport** it is intended: packaging conceived so as to facilitate handling and transport of goods, from raw materials to finished products, of a number of sales units or grouped packaging in order to prevent their physical handling and transport damage, excluding containers for road, rail, ship and air transport.

Indicate the total of all columns in the last line of box 3.

Box 4

CONAI Environmental Contribution determination

- 4.1 in this field, the total of column B and box 3 must be indicated.
- 4.2 the field highlights the CONAI Environmental Contribution (Euros/ton) determined for 2012.
- 4.3 indicate the amount in Euros obtained by multiplying the quantities indicated in field 4.1 by the Environmental Contribution shown in field 4.2 relative to the period of reference.
- 4.4 Indicate, in letters (written), the amount of the Environmental Contribution as in field 4.3.

Declaration of Responsibility

Date and Signature

Indicate the date of form completion, which must be signed by the company legal representative (or by who acts in his place) who declares himself for all intents and purposes responsible for the truthfulness of information herein communicated to CONAI and commits to promptly communicate any variations that may occur (to the best of his knowledge), as well as provide a copy if issued invoices or breakdowns of the latter upon CONAI requests.

6.2 Import

To be sent to: **CONAI – Consorzio Nazionale Imballaggi**
 By registered post (with return receipt): Via P. Litta 5, 20122 Milan
 By fax: +39.02.54122656 / +39.02.54122680
 Online: <https://dichiarazioni.conai.org>

2012 PERIODICAL DECLARATION for production of packaging and/or packaging material Environmental Contribution liquidation form

1	1.1	Company name		
	1.2	Member code	Enrolled as:	<input type="checkbox"/> Producer <input type="checkbox"/> User
	1.3	Billing address: Cert.Email		
	1.4	Post code	City	Province
	1.5	Taxpayer code	VAT number	
	1.6	Company reference for form completion	Tel	Fax e-mail

2	Frequency:	<input type="checkbox"/> Annual	<input type="checkbox"/> Quarterly	<input type="checkbox"/> I <input type="checkbox"/> II <input type="checkbox"/> III <input type="checkbox"/> IV	<input type="checkbox"/> Monthly	<input type="checkbox"/> J <input type="checkbox"/> F <input type="checkbox"/> M <input type="checkbox"/> A <input type="checkbox"/> M <input type="checkbox"/> J <input type="checkbox"/> J <input type="checkbox"/> A <input type="checkbox"/> S <input type="checkbox"/> O <input type="checkbox"/> N <input type="checkbox"/> D
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3 Ordinary procedure – Calculation of imported packaging weight and the CONAI Environmental Contribution						
Packaging material	A	B	C	B x C	Packaging composition (A + B)	
	Exempt quantities	Subjected quantities	Environmental Contribution	Total Contribution amount	Primary	Secondary Tertiary
	ton	ton	Euros/ton	Euro	ton	ton
Steel			31.00			
Aluminium			45.00			
Paper			14.00			
Wood			8.00			
Plastic			120.00			
Glass			17.82			
Total						

4 Simplified procedure for filled packaging			
4.1 For the importation of packaged food products – Flat-rate calculation based on a single percentage on purchase amounts of packaged goods			
Total amount import	Applied rate	Total amount Contribution	
Euros	0.10%	Euros	
4.2 For importation of NON food packaged products – Flat-rate calculation based on a single percentage on purchase amounts of packaged goods			
Total amount import	Applied rate	Total amount Contribution	
Euros	0.05%	Euros	
4.3 Flat-rate calculation on the weight of goods’ packaging only			
Total packaging imported	Applied contribution	Total amount Contribution	
Ton	40.00 Euros/ton	Euros	

The declarant hereby declares himself for all intents and purposes responsible for the truthfulness of information herein communicated to CONAI, and commits to promptly notify them of any changes that may, to the best of his knowledge, occur; he further commits to provide a copy of invoices issued by foreign suppliers and/or bills of entry (or breakdowns of the latter) and/or of the Intrastat declaration, upon CONAI's request.

Date Stamp and Signature

Payments will be made on different accounts for each material (for the ordinary procedure) or on a single account (for the simplified procedure) as indicated on the invoice.

Note: please await receipt of invoice before making a payment

6.2 Import

Completion instructions

Form 6.2 must be completed by all Consortium members who have carried out importation (within and outside the EU) of packaging material as well as for both empty and filled packaging (packaged goods), owned or held for other purposes (i.e. rental).

Note

For importers of filled packaging alone, a simplified declaration procedure for the CONAI Environmental Contribution is provided, where the conditions are satisfied. [See](#) Instructions box 4.

It contains the following boxes:

Box 1 – Company data

Box 2 – Frequency

Box 3 – Ordinary procedure – calculation of imported packaging weight and the CONAI Environmental Contribution

Box 4 – Simplified procedures for filled packaging importation

Declaration of Responsibility

Date and Signature

Preliminary remarks

This form is relative to the declaration for 2012. For any declarations pertaining to the previous years, forms are available on the CONAI website (www.conai.org), or may be alternatively requested directly from CONAI (toll-free number 800.3387799). [See](#) Part three, illustrative tables – G.

Methods and terms of submission

The declaration must be sent to CONAI by means guaranteeing proof of arrival, among which:

- **online** at <https://dichiarazioni.conai.org>. The Consortium member must verify that they receive a notification of acceptance, which is the prerequisite for the validity of the declaration's submission.
[See](#) Part three, illustrative tables – G.
- **by fax** at +39.02.54122656 or +39.02.54122680, indicated on the form. In this case, it is recommended to keep the printout of the transmission report, along with the declaration sent;
- **by registered post** with return receipt to the address: Via P. Litta, 5 – 20122 Milan, indicated on the form. The Consortium member must keep the receipt proving the information has been sent as well as the return receipt (with a copy of the declaration sent).

The declaration must be submitted by the 20th of the month following the period of reference.

[See](#) Instructions box 2.

Box 1

Registry data

1.1 indicate company name in full

1.2 indicate the Consortium member code. It is the code assigned upon enrolment, located on the invoices issued by CONAI. Should this information not be available, it may be requested from CONAI in writing. In the meantime, the declaration must be sent within the deadline, even without the member code. Check the box relative to the CONAI membership category: “producer” or “user”.

1.3 and **1.4** indicate the full billing address for invoice and/or other accounting/fiscal documents (if different from the address previously communicated to CONAI upon enrolment or following subsequent modifications).

Also indicate the certified e-mail address (article 16, paragraph 6, Legislative Decree 29 November 2008, n. 185).



Note Fields 1.3 and 1.4 must be filled in only the first time or in the event of modification.

1.5 indicate the company’s taxpayer code and VAT number. Both must be filled in.

1.6 indicate the name of the person filling in the form (even if different from he who undersigns) with relative contact information: telephone, fax, and e-mail address if available, to be contacted at by CONAI.

Box 2

Frequency

The Consortium member communicates to CONAI frequency of declaration submission (monthly, quarterly or annually) according to the Environmental Contribution declared for the previous year.

- Cross out the box “**annual**” in the case in which the amount of the Contribution relative to the previous year is below or equal to 310.00 Euros. In this case, the Consortium member must send a single declaration summary relative to the whole year by the 20th of January of the following year.
- Check the box “**quarterly**” if the amount of the Contribution relative to the previous year is greater than 310.00 Euros but not greater than 31,000.00 Euros. The Consortium member will have to send 4 quarterly forms, indicating the calendar year’s quarter of reference in the blank field. Each form will have to be sent by the 20th of the month following the quarter of reference.
- Check the box “**monthly**” in the case in which the amount of the Contribution relative to the previous year is greater than 31,000.00 Euros. The Consortium member will have to send 12 monthly forms, indicating the month of reference in the blank field. Each form will have to be sent by the 20th of the month following that of reference.

Note

- **Exemption bracket procedure.** Companies which have declared a CONAI Environmental Contribution up to 26.00 Euros for a specific material (with reference to the previous year) will be exempted from the periodical declaration for that material with reference to the current year. The threshold of 26.00 Euros per material is intended on the total of the Contributions due, and must therefore take into account both the Environmental Contribution relative to production as well as those relative to importation. Should the exempted Consortium member determine to have exceeded the relative threshold at the end of the year, he will nonetheless have to submit a periodical declaration. On issued invoices, including those relative to the first transfer, companies may simply indicate "CONAI Environmental Contribution paid, where due".
For the use of one of the simplified procedures (See Instructions, box 4, the threshold for the exemption bracket is increased to 52.00 Euros referring to all filled packaging imported, instead of 26.00 Euros per material.
- **Newly founded companies,** beginning activity in the course of the year will have to submit quarterly declarations for the months of activity. For the following year, they will determine their declaration category through an estimation based on the previous year. In practice, they will have to evaluate the monthly average of declared Contributions and carry them on to 12 months.
- **Undertaking of new activities by Consortium members.** It may occur throughout the year that a Consortium member who already submits a periodical declaration for his activity undertakes a new subjected activity (i.e. a packaging producer who undertakes an import and resale activity for other products/packaging and/or vice versa). In this case, the periodical declaration for the new activity must be presented with quarterly frequency for the pertinent months. In order to determine the declaration category for the following year, a criterion similar to that indicated for newly founded companies will be applied.
- **Companies succeeding a declarant must maintain the latter's declaration frequency.**

See Part three, illustrative tables – C, D and E.

Box 3

Ordinary procedure –

Calculation of imported packaging weight and the CONAI Environmental Contribution

It is the general periodical declaration procedure, valid for any kind of import. The Environmental Contribution is determined on the basis of the overall weight of imported packaging during the period of reference, subdivided by material. The Consortium member communicates to CONAI the data necessary for the determination of the Environmental Contribution due, of the quantities transferred in exemption and of the amounts of primary and secondary/tertiary packaging.

Note

The number referring to quantity must be expressed in tons, with rounding to the third decimal, for example:
1Kg = 0.001 ton, 100 Kg = 0.100 ton.

In the **packaging material column**, the six materials are shown. For each material, proceed with the completion of the following columns.

In **column A** it is necessary to indicate the quantities of packaging or packaging material imported during the period of reference for the declaration, per each packaging material, which have benefited from exemption from the CONAI Environmental Contribution, for:

- transfer to exporters who have activated the simplified "ex-ante" exemption procedure (form 6.5);
- direct use of the "ex-ante" exemption procedure ("self-ceiling").

Note

In this column it is also necessary to insert quantities transferred to clients who have requested the exemption for adjustments authorized by CONAI, for residual credits accumulated until 31.12.2008, following packaging exportation. Please note that the so-called "ex-post" procedure for adjustments is no longer in force since 1.1.2009.

Quantities inserted in column A will further have to be shown on form 6.3, separately for each client.

See Form 6.3 and relative instructions.

In **column B**, quantities subjected (or possibly subjected) to the CONAI Environmental Contribution must be indicated for each type of packaging material.

It is the CONAI Environmental Contribution due for the import of:

- empty packaging (for producers/importers);
- filled packaging, i.e. packaged goods (for users/importers);
- raw (or semi-manufactured) materials transferred to self-users (for raw materials/semi-manufactured importers).

See Part one, paragraph 5.1.3.

In **column C**, the CONAI Environmental Contribution (Euros/ton) for 2012 is already shown, relative to the six packaging materials.

In **column BxC**, for each line, indicate the amount in Euros for the product among those indicated in column B and the Environmental Contribution shown in column C.

In the **packaging composition column (A+B)**, it is necessary to indicate, for each material, the parts (in tons) constituted by **primary packaging** and **secondary/tertiary** packaging on the total of quantities declared.

Note

It is understood that:

- **by primary packaging or packaging for sales it is intended:** packaging conceived so as to constitute a sales unit for the end-user or consumer at the point of sale.
- **by secondary packaging or multiple packaging it is intended:** packaging conceived so as to constitute the grouping of a certain number of sales units at the point of sale, whether or not it is sold as such to the end-user or consumer, or serves merely as a facilitation for shelf replenishing at the point of sale. It may be removed from the product without altering its characteristics.
- **by tertiary packaging or packaging for transport it is intended:** packaging conceived so as to facilitate handling and transport of goods, from raw materials to finished products, of a number of sales units or grouped packaging in order to prevent their physical handling and transport damage, excluding containers for road, rail, ship and air transport.

Indicate the total of all columns in the last line of box 3, except of course for column C.

Box 4

Simplified procedures for filled packaging importation

They represent a facilitation for the methods of calculation and payment of the Environmental Contribution, through flat-rate calculations for the determination of the Contribution itself. The simplified procedures are applicable to:

- companies already enrolled in CONAI;
- importation of filled packaging only (packaged goods);

- where, for objective technical reasons, it proves necessary (e.g. large quantities of differing items imported, large numbers of suppliers from outside the EU, impossibility of obtaining product specification charts from – suppliers or undue difficulty in ascertaining such specifications).

The Consortium member fills in the box relative to the simplified procedure through which he intends to declare the CONAI Environmental Contribution.

4.1 Importation of packaged food products. The CONAI Environmental Contribution is calculated on the basis of a **0.10% rate**, indicated in the appropriate column, to be applied to the total amount of import (net of VAT and transport costs) carried out during the period of reference, according to the declaration class. This amount must be indicated in the first column, while the resulting Environmental Contribution must be shown in the third column.

4.2 Importation of packaged NON food products. The CONAI Environmental Contribution is calculated on the basis of a **0.05% rate** – indicated in the appropriate column – to be applied to the total amount of import (net of VAT and transport costs) carried out during the period of reference, according to the declaration class. This amount must be indicated in the first column, while the resulting Environmental Contribution must be shown in the third column.

Note

Amounts in foreign currency should be converted into Euros, in line with that for VAT registration.

4.3 Flat-rate calculation on the weight of imported goods' packaging only. In alternative to the simplified "by value" procedure, Consortium members may opt for the **flat-rate calculation procedure** on the basis of a single contribution of **40.00/ton Euros** based only on the weight of the imported goods' packaging. In the first column, the total weight (in tons) of packaging only of goods imported during the period of reference should be entered, according to the declaration class. The weight of packaging only are normally calculated as the difference between the gross weight and net weight (without differentiating between the six packaging materials, or between primary, secondary and tertiary packaging). The resulting Environmental Contribution must be entered in the third column.

Note

Single-product/single-material

To avoid disparity in determining the Environmental Contribution, the simplified procedure is not permitted when importing single products/single materials where it appears to be a means of evading the Environmental Contribution due under the ordinary procedure. Multi-product/multi-material imports are considered as single product/single material imports when the variety of products and/or type of packaging and packaging materials is minimal. Use of the Simplified Procedure when not permitted constitutes a serious violation of Consortium obligations, under article 13 of the Regulations. CONAI will carry out the appropriate controls to monitor the correct application of the procedure.

Declaration of Responsibility

Date and signature

Indicate the date of form completion, which must be signed by the company legal representative (or by who acts in his place) who declares himself for all intents and purposes responsible for the truthfulness of information herein communicated to CONAI and commits to promptly communicate any variations that may occur (to the best of his knowledge), as well as provide a copy if issued invoices or breakdowns of the latter upon CONAI requests.

6.3 Declaration of exempted quantity

To be sent to: **CONAI – Consorzio Nazionale Imballaggi**
By registered post (with return receipt): Via P. Litta 5, 20122 Milan
By fax: +39.02.54122656 / +39.02.54122680
Online: <https://dichiarazioni.conai.org>

2012 PERIODICAL DECLARATION

for production/importation relevant to quantities exempted from the Environmental Contribution
(Attachment to the Environmental Contribution liquidation form)

1	1.1	Company name				
	1.2	Member code		Enrolled as:	<input type="checkbox"/> Producer <input type="checkbox"/> User	
	1.3	Billing address:		Cert.Email		
	1.4	Post code	City	Province		
	1.5	Taxpayer code		VAT number		
	1.6	Company reference for form completion		Tel	Fax	e-mail

2	Frequency:	<input type="checkbox"/> Annual	Quarterly	<input type="checkbox"/> I <input type="checkbox"/> II <input type="checkbox"/> III <input type="checkbox"/> IV	Monthly	<input type="checkbox"/> J <input type="checkbox"/> F <input type="checkbox"/> M <input type="checkbox"/> A <input type="checkbox"/> M <input type="checkbox"/> J <input type="checkbox"/> J <input type="checkbox"/> A <input type="checkbox"/> S <input type="checkbox"/> O <input type="checkbox"/> N <input type="checkbox"/> D
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3	<input type="checkbox"/> For production activity (form 6.1)	<input type="checkbox"/> For importation activity (form 6.2)
----------	---	--

4 Clients/users taxpayer code						
Taxpayer code	Steel	Aluminium	Paper	Wood	Plastic	Glass
	ton	ton	ton	ton	ton	ton
Total						

The declarant hereby declares himself to all intents and purposes responsible for the truthfulness of information herein communicated to CONAI and commits to promptly communicate any variations that may, to the best of his knowledge, occur.

Date

Stamp and Signature

More information (pursuant to Art. 13, legislative Decree 196/2003) can be found on page 174 of this guide and on the CONAI website (www.conai.org – Members/Privacy area).

6.3 Declaration of exempted quantity

Completion instructions

Form 6.3 for transfers exempted from the Environmental Contribution is complementary to the declaration of the Environmental Contribution (form 6.1 or 6.2) and must be attached to the latter, with the same frequency, only in the event that the declarant has carried out:

- transfers to a client who has requested a Contribution exemption procedure for packaging exportation (exemption ceiling requested through form 6.5 Suppliers or adjustment procedure for residual credits accumulated up to 31.12.2008)

Note

The so-called "ex-post" adjustment procedure is no longer in force since 1.1.2009.

- Importation of empty or filled packaging under the ordinary procedure, by applying an exemption procedure to the latter import that he himself has adopted for subsequent exportation ("ex-ante" exemption "self-ceiling" or "ex-post" procedure for credits accumulated up to 31.12.2008, requested as "Self-credit Settlement").

All other transfers not subjected to the Environmental Contribution are not to be indicated (i.e. those to producers or sale of products destined for a use different from that of packaging).

The form contains the following boxes:

Box 1 – Company data

Box 2 – Frequency

Box 3 – Type of activity (production or import)

Box 4 – Client/user taxpayer code

Declaration of Responsibility

Date and signature

Preliminary remarks

This form is relative to the declaration for 2012. For any declarations pertaining to the previous years, forms are available on the CONAI website (www.conai.org), or may be alternatively requested directly from CONAI (toll-free number 800.3387799). [See Part three, illustrative tables – G.](#)

Methods and terms for submission

Form 6.3 must be sent to CONAI along with forms 6.1 or 6.2, of which it constitutes an integral part, if column A of the same forms has been completed. Therefore, refer to the relevant instructions for submission methods.

Box 1

Company data

1.1 indicate the company name in full.

1.2 indicate the Consortium member code. It is the code assigned upon enrolment, located on the invoices issued by CONAI. Should this information not be available, it may be requested from CONAI in writing. In the meantime, the declaration must be sent within the deadline, even without the member code. Check the box relative to the CONAI membership category: “producer” or “user”.

1.3 and **1.4** indicate the full billing address for invoice and/or other accounting/fiscal documents (if different from the address previously communicated to CONAI upon enrolment or following subsequent modifications).

Also indicate the certified e-mail address (article 16, paragraph 6, Legislative Decree November 29th 2008, n. 185).



Note Fields 1.3 and 1.4 must be filled in only the first time or in the event of modification.

1.5 indicates the company’s taxpayer code and VAT number. Both must be filled in.

1.6 indicate the name of the person filling in the form (even if different from he who undersigns) with relative contact information: telephone, fax, and e-mail address if available, to be contacted at by CONAI.

Box 2

Frequency

The frequency is that of the declaration (form 6.1 or 6.2), to which form 6.3 must be attached.

Box 3

Type of activity (production or import)

Check the box relative to the activity of production (form 6.1) or import (form 6.2), to which the exempted quantities are referred to.

Box 4

Client/user taxpayer code

Indicate the taxpayer codes of clients who benefit from the Environmental Contribution exemption and the relative quantities transferred for each, separately by material. One’s own taxpayer code must be indicated, as well as the quantities purchased in exemption (whether or not they have been transferred to others) for the direct use of exemption procedures for exports.



Note

Indicate **only** packaging/packaging material quantities transferred to habitual exporters who have activated an Environmental Contribution exemption procedure (“ex-ante” exemption ceiling requested through form 6.5 Suppliers and “ex-post” procedure for credits accumulated up to 31.12.2008 for “adjustment”).

Declaration of Responsibility

Date and signature

Indicate the date of form completion, which must be signed by the company legal representative (or by who acts in his place) who declares himself for all intents and purposes responsible for the truthfulness of information herein communicated to CONAI and commits to promptly communicate any variations that may, to the best of his knowledge, occur.

6.4 Self-producer declaration

To

and c.c: **CONAI – Consorzio Nazionale Imballaggi**

By registered mail (with return receipt): Via P. Litta 5, 20122 Milan

By fax: +39.02.54122656 / +39.02.54122680

Re: declaration pursuant to article 4, paragraphs 4 and 5 of CONAI Regulations.

According to the provisions of the CONAI Statute and Regulations,

the undersigned (company name)

Address

Cert.Email*

Taxpayer code

VAT number

Hereby declares it is carrying out activities of self-production of packaging in

(indicate the single packaging material/s) placed on the national market for consumption.

The declarant hereby declares himself to all intents and purposes responsible for the truthfulness of information herein communicated to CONAI and commits to promptly communicate any variations that may, to the best of his knowledge, occur.

Place and date

In witness thereof (Legal representative)

* Certified e-mail address (article 16, paragraph 6, Legislative Decree November 29th 2008, n. 185).

Example only – Do not fill in

6.4 Self-producer declaration

Completion instructions

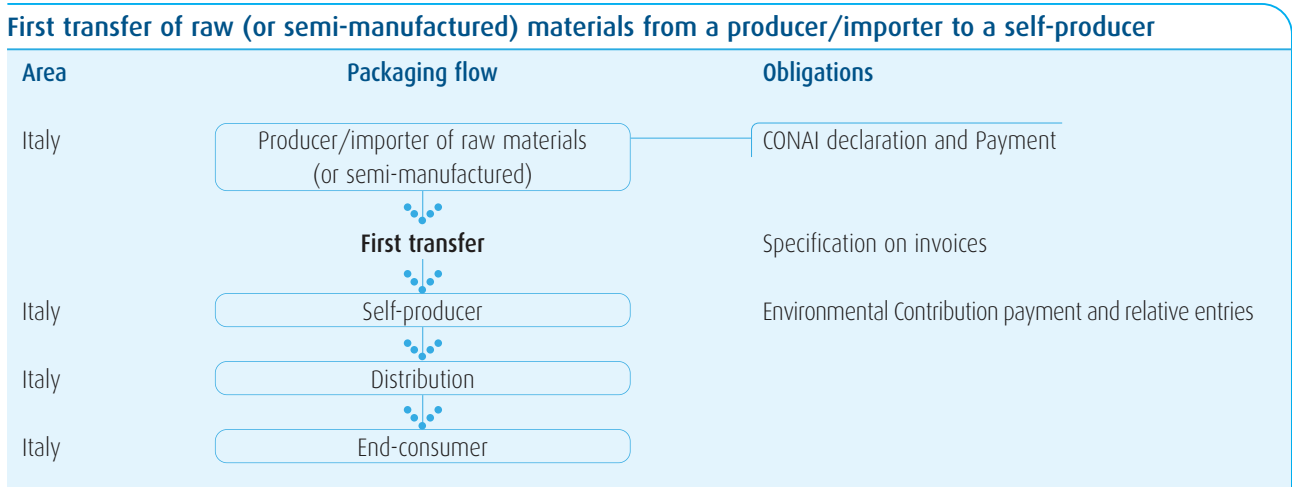
Preliminary remarks

When a company purchases raw (or semi-manufactured) materials to produce/repair packaging destined to contain its own produced goods, it is defined as a “self-producer”. Because the main activity of the self-producer is not production/repair of packaging but the production of packaged goods, it is considered to all effects a user (article 4, paragraph 5, of the CONAI Regulations). In order to declare its status, the self-producer must send a specific declaration to its suppliers (producers of raw material or semi-manufactured goods) as well as to CONAI.

From the moment the producer/importer of raw (or semi-manufactured) materials is aware (directly or through form 6.4) that his sales are destined to a self-producer (thus representing a first transfer), for such lots he must carry out the procedures relative to the application of the CONAI Environmental Contribution.

The self-producer must pay the entire amount of the raw (or semi-manufactured) materials producer/importer invoice on which the CONAI Environmental Contribution is shown, and add the appropriate entries on his invoices relative to the sales of packaged goods.

Summarizing diagram



Methods and terms of submission

Form 6.4, with company stamp and legal representative signature, must be sent to the supplier and, in copy, to CONAI, **before the purchase** of raw (or semi-manufactured) materials for packaging and is valid until revocation.

Form 6.4 is a form and may therefore be filled in directly or entirely reproduced on the company's headed paper.

The form is largely pre-completed and does not require further instructions in order to be filled in. For questions, call the toll-free number 800.337799.



Note

- When a self-producer imports raw (or semi-manufactured) materials necessary to produce/repair their own goods' packaging, it must carry out the periodical declaration and payment of the CONAI Environmental Contribution according to the established importation procedures.
- When a self-producer purchases raw (or semi-manufactured) materials and transfers them to a third party for packaging manufacturing/repair, it may occur that the third party adds further material to complete manufacturing of packaging itself. In this case, the converter/third party may show the Environmental Contribution on invoices for the whole packaging (part purchased by the self-producer plus part added by the third party), using the procedures provided for the producer. To apply this formula, the self-producer must obtain the third party's consent (by sending a copy of such consent to CONAI) and may contemporarily request raw materials suppliers the exemption from the Environmental Contribution on raw materials supplied.

6.5 "Ex-ante" simplified procedure – CONAI

To be sent to: **CONAI – Consorzio Nazionale Imballaggi**
 By registered post (with return receipt): Via P. Litta 5, 20122 Milan
 By fax: +39.02.54122656 / +39.02.54122680
 Online: <https://dichiarazioni.conai.org>

USER - CONSORTIUM MEMBER DECLARATION FOR EXPORT ACTIVITY "Ex-ante" simplified procedure (Contribution exemption ceiling)

Subject: declaration of filled/empty packaging export pursuant to article 4, paragraph 10, of CONAI Regulations. CONAI Environmental Contribution exemption application through the simplified ("ex-ante") procedure within the limit of the ceiling indicated.

1	1.1	Company name		
	1.2	Member code	Enrolled as:	<input type="checkbox"/> Producer <input type="checkbox"/> User
	1.3	Billing address:		Cert.Email
	1.4	Post code	City	Province
	1.5	Taxpayer code		VAT number
	1.6	Company reference for form completion	Tel	Fax e-mail
	1.7	IBAN code		

In compliance with the regulations regarding application methods of the CONAI Environmental Contribution exemption for the activity of reference,
declares

2 that the following packaging quantities expressed in tons will constitute the ceiling for **2012** provided for by article 4, paragraph 10, of CONAI Regulations:

		Steel	Aluminium	Paper	Wood
A	Sales abroad previous year	ton			
B	Exempt purchases (with ceiling) previous year	ton			
C	Total sales previous year	ton			
D	Current year ceiling (A/C x 100)	%			
E	Exemption balance previous year (A - B)	ton			
F	CONAI Environmental Contribution	Euros/ton	31.00	52.00	22.00
G	Balance amount (E x F) *	Euros			8.00
		Plastic			Glass
		until al 30.6.11	as of 1.7.11	Tot. ton	
A	Sales abroad previous year	ton			
B	Exempt purchases (with ceiling) previous year	ton			
C	Total sales previous year	ton			
D	D. Current year ceiling (A/C x 100)	%			
E	Exemption balance previous year (A - B)	ton			
F	CONAI Environmental Contribution	Euros/ton	160.00	140.00	17.82
G	Balance amount (E x F) *	Euros			

* If the amount is negative, CONAI will issue the Consortium member an invoice; if positive, CONAI will issue a credit note in favour of the Consortium member.

3 Suppliers from whom exempt packaging was purchased (through the "ex-ante" simplified procedure) – **Enclose list**

	Steel (ton)	Aluminium (ton)	Paper (ton)	Wood (ton)	Plastic (ton)	Glass (ton)
Total						

- enclose the **list** of exempt packaging/packaging material **suppliers** (see instructions)
- request exemption from the CONAI Environmental Contribution from suppliers/producers for each order within the limit of the ceilings indicated
- the availability to provide the present declaration to CONAI from now on, in compliance with Consortium Regulations
- attach the **technical specification table** containing the calculation criteria used to quantify the weight of individual packaging sold
- in undersigning, to be for all intents and purposes responsible for the truthfulness of information herein communicated to CONAI and commits to promptly communicating any changes that may, to the best of his knowledge, occur.

Date

In witness thereof (Legal representative)

6.5 “Ex-ante” simplified procedure – Suppliers

USER - CONSORTIUM MEMBER DECLARATION FOR EXPORT ACTIVITY “Ex-ante” simplified procedure (Contribution exemption ceiling)

Messrs:

.....

.....

Subject: declaration of filled/empty packaging export pursuant to article 4, paragraph 10, of CONAI Regulations. CONAI Environmental Contribution exemption application through the simplified (“ex-ante”) procedure within the limit of the ceiling indicated.

1	Company name		
	Address		
	Post code	City	Province
	Tax payer code		VAT number

Hereby declares to be a CONAI member.
In compliance with the regulations regarding application methods of the CONAI Environmental Contribution exemption for the activity of reference,

declares

2	to have exported, in the previous calendar year, the following percentages on the total of packaging sold for each materials, which will constitute the ceiling for 2012 pursuant to article 4, paragraph 10, of CONAI Regulations:	
	Material	% ceiling
	Steel	
	Aluminium	
	Paper	
	Wood	
	Plastic	
	Glass	

- To request exemption from the CONAI Environmental Contribution for each order within the limit of the ceilings indicated, according to the simplified procedure established by Consortium Regulations.

The declarant hereby declares himself to all intents and purposes responsible for the truthfulness of information herein communicated to CONAI and commits to promptly communicate any variations that may, to the best of his knowledge, occur.

Date

In witness thereof (Legal representative)

6.5 “Ex-ante” simplified procedure

Completion instructions form 6.5 CONAI and form 6.5 Suppliers

Preliminary remarks

The “ex-ante” simplified procedure is based on the determination of the amount of packaging that is predicted to be destined to export. On this amount, defined “ceiling”, the Consortium member/exporter may pre-emptively request exemption from the CONAI Environmental Contribution. The ceiling, expressed in percentage, is determined on the basis of previous year’s data and is calculated on the quantities of each single material.

This procedure is preferably adopted by companies whose packaging constitutes a first transfer. Exporters of packaging that is item of transfer subsequent to the first may use the “ex-post” ordinary procedure (form 6.6), according to the methods provided for in the relative instructions.

Through form 6.5, together with the communication of the exemption ceiling for the current year, the Consortium member determines the credit or debit balance towards CONAI, for each material, given by the difference between exempt purchases and export carried out in the previous year. In practice, form 6.5 bears a three-fold function:

- communication of the exemption percentage, with relative calculation methods;
- declaration of the Environmental Contribution due – for each material – in case of exempt purchases greater than export carried out in the previous year;
- request for reimbursement of the Environmental Contribution in the event that exports are greater than exempt purchases carried out in the previous year.

Note

For the credit or debit balance, a minimum threshold is established for issuing invoice or credit note up to 26.00 Euros for each material. CONAI will therefore neither invoice nor reimburse Consortium members’ credit or debit amounts up to such threshold (for each material) resulting from form 6.5, which will be subject to analysis and verification on CONAI’s behalf.

Methods and terms of submission

The declaration must be sent to CONAI by means guaranteeing proof of arrival, among which:

- **online** at <https://dichiarazioni.conai.org>. The Consortium member must verify that they receive a notification of acceptance, which is the prerequisite for the validity of the declaration’s submission.
See Part three, illustrative tables – G.
- **by fax** at +39.02.54122656 or +39.02.54122680, indicated on the form. In this case, it is recommended to keep the printout of the transmission report, along with the declaration sent;
- **by registered post with return receipt** to the address: Via P. Litta, 5 – 20122 Milan, indicated on the form. The Consortium member must keep the receipt proving the information has been sent as well as the return receipt (with a copy of the declaration sent).

The Consortium member determines the ceiling for each material of which he intends to use the exemption, fills in form 6.5 and sends it to CONAI **no later than March 31st** of the year in which he intends to purchase in exemption (the attesting date being that of the fax, postage stamp or registered post with receipt of return, or the submission date through the online service.)

Note

Please note that credits resulting from forms 6.5 CONAI will not be acknowledged/reimbursed after the March 31st deadline, and the obligation to pay the Environmental Contribution due on CONAI's invoices.

Together with submission of form 6.5 to CONAI by the March 31st deadline, the Consortium member shall request exemption from the Environmental Contribution from his suppliers within the limits of the ceilings declared, through submission of form 6.5 Suppliers. It is therefore not necessary to wait for written authorization from CONAI. The ceiling, expressed in percentages for each material, determines the reduction (of the same percentage) in the Environmental Contribution, which will be applied by the exporter's suppliers.

Until determination of the new ceiling (and at the latest until March 31st of the following year), Consortium members may use the previous year's ceiling.

Special cases

Ceiling closure

Given the specific three-fold function of form 6.5, the latter must be sent to CONAI even in the case in which the Consortium member no longer intends to use the "ex-ante" simplified procedure, but must only define its credit/debit position in regards to CONAI. For this purpose he should proceed with completion of form 6.5 (with specific hand-written wording "Ceiling closure"), omitting the completion of lines C and D in box 2. In this case submission of form 6.5 will have to be carried out via fax at n. +39.02.54122656 or +39.02.54122680 even for Consortium members using the online service.

Termination of the Consortium member's activity

The same procedure must be followed by Consortium members who have ceased activity in the course of the year and who, for the same year, have used the "ex-ante" simplified procedure.

CONAI controls

On the basis of what is stated by the Consortium Statute and Regulations, CONAI may verify at any moment –even after reimbursement – that the requirements are still met and that the exemption ceilings are congruent. CONAI may further request additional documentation: customs/Intrastat documents, list of material purchase invoices, VAT declaration as well as other documents. Substantially incomplete or false documents on the part of Consortium member entail the loss of the "ex-ante" exemption benefit under the simplified procedure.

CONAI may further sanction Consortium members in cases of violations of that which is established by CONAI Statute and Regulations.

Completion instructions for form 6.5 CONAI

The form contains the following boxes:

Box 1 – Company data

Box 2 – Ceiling determination

Box 3 – Suppliers and weight of packaging purchased in exemption

Documentation to be enclosed

Declaration of Responsibility

Date and signature

Box 1

Company data

1.1 indicate company name in full

1.2 indicate the Consortium member code. It is the code assigned upon enrolment, located on the invoices issued by CONAI. Should this information not be available, it may be requested from CONAI in writing. In the meantime, the declaration must be sent within the deadline, even without the member code. Check the box relative to the CONAI membership category: “producer” or “user”.

1.3 and **1.4** indicate the full billing address for invoice and/or other accounting/fiscal documents (if different from the address previously communicated to CONAI upon enrolment or following subsequent modifications).

Also indicate the certified e-mail address (article 16, paragraph 6, Legislative Decree November 29th 2008, n. 185).

1.5 indicates the company’s taxpayer code and VAT number. Both must be filled in.

1.6 indicate the name of the person filling in the form (even if different from he who undersigns) with relative contact information: telephone, fax, and e-mail address if available, to be contacted at by CONAI.

1.7 indicate the IBAN code of the bank account to which CONAI will transfer the credit balance due to the Consortium member.

Box 2

Ceiling determination

Consortium members declare the quantities of packaging exported in the previous year and the total sales of packaging carried out in the same period to CONAI. The ratio between these two quantities determines the new ceilings to be applied in the course of 2012 for each material.

A Indicate, for each material for which exemption is requested, the weight of packaging relative to sales abroad carried out in the previous year.

Note

The number referring to quantity must be expressed in tons, with rounding to the third decimal, for example:
1Kg = 0.001 ton, 100 Kg = 0.100 ton.

The “ex-ante” simplified procedure may not be used for packaging produced and exported by the Consortium member itself.

For packaging exported, purchase invoices bearing only the wording “CONAI Environmental Contribution paid” may not be considered, unless the supplier has issued a non-accounting note proving the contribution has been for each material.

See Part one, paragraph 4.2.3.

B Indicate the weight of packaging purchased in exemption in the previous year, equal to the “total” of box 3, separately for each material.

Note

For materials which have undergone variations in Environmental Contribution throughout the year, completion for each specific period is compulsory.

For packaging exported, purchase invoices bearing only the wording “CONAI Environmental Contribution paid” may not be considered, unless the supplier has issued a non-accounting note proving the contribution has been for each material.

See Part one, paragraph 4.2.3.

C Indicate the weight of packaging relative to total sales (Italy + abroad) carried out in the previous year.

D Indicate the A/C ratio as a percentage (without decimals), which will constitute the exemption ceiling provided to CONAI as well as that to be requested from one’s suppliers. For materials which have undergone Environmental Contribution variations in the previous year (2011), determine the ceiling on the basis of values indicated in column “Tot. ton”.

E Indicate the exemption balance, constituted by the difference of A minus B. If B is greater than A, indicate the difference with the minus sign. If B is worth zero, write the value of A.

F The CONAI Environmental Contribution relative to the period considered for each material is already shown.

G Indicate the balance amount (in Euros), given by the product of E by F.

Once the necessary verifications have been carried out for the negative balances (meaning that quantities purchased in exemption are greater than quantities actually exported), CONAI will issue the relative invoice; for positive balances (that is, quantities purchased in exemption are less than quantities actually exported), CONAI will issue a credit note in favour of the Consortium member, provided that it is in line with Consortium regulations.

Note

Pursuant to article 4, paragraph 10 of the Regulations, CONAI may compensate credits with CONAI Environmental Contributions otherwise owed.

Box 3

Suppliers and weight of packaging purchased in exemption

Attach a list to form 6.5 CONAI – for each supplier – showing taxpayer codes and quantities (in tons, rounding off to the third decimal) of packaging/packaging material purchased in exemption in the previous year, for each material. For purchases from abroad made directly by the Consortium member, indicate the personal taxpayer code. Totals of exempted quantities for each material purchased or imported and resulting from the attached list of suppliers, must be written in the “Total” line in box 3.



Note

Incomplete or inaccurate completion of the list of suppliers may entail failure or delay in the processing of credits from CONAI.

Documentation to be attached

1) List of suppliers [See Instructions box 3.](#)

If it is the first year of use of the “ex-ante” simplified procedure, also attach:

- 1) **Technical specification table** relative to quantities both purchased and exported, in which the Consortium member indicates the type, units and unit weight of packaging per material. This table must also contain a note declaring how packaging weight was estimated. A valid estimation is based on:
- data provided by suppliers;
 - a sample-based weighing system;
 - technical specification tables provided by CONAI. [See Part three, technical specification tables per material.](#)

The technical specification table must be sent to CONAI each time the calculation criteria or the type of packaging changes (in reference to the exemption requested).

3) VAT Declaration form (if available) i.e. **annual VAT data documentation.**



[See Instructions for form 6.6 completion.](#)

- 4) **List of purchase invoices** (or Photostat of the latter if in exiguous number) containing each supplier’s taxpayer codes and the number and date of invoices on which the indication of the Environmental Contribution is stated – paid to the supplier – for each material.



Note

For purchases abroad, indicate the personal taxpayer code and quantities subject to the Environmental Contribution.

Declaration of Responsibility Date and Signature

Indicate the date of form completion, which must be signed by the company legal representative (or by who acts in his place) who declares himself for all intents and purposes responsible for the truthfulness of information herein communicated to CONAI and commits to promptly communicate any variations that may, to the best of his knowledge, occur.

Completion instructions for form 6.5 Suppliers

After completion of form 6.5 CONAI, through this form the Consortium member declares the percentages of packaging exported with respect to packaging sold to his suppliers, for each material over the course of the previous year. On this basis, it requests exemption from the Environmental Contribution from its suppliers for each individual order, within the maximum limit of the indicated ceilings.

This form must be sent to suppliers **no later than March 31st 2012** (with the attesting date being that of the fax or postage stamp of the registered post with return receipt). The form must be sent (even after March 31st) to new suppliers acquired after that date.



Note

Form 6.5 Suppliers is only sent to suppliers, not CONAI.

Form 6.5 is a form and may therefore be filled in directly or entirely reproduced on the company's headed paper.

The form is largely pre-completed and does not require further instructions in order to be filled in. For questions, call the toll-free number 800.337799.

6.6 "Ex-post" ordinary procedure

To be sent to: **CONAI – Consorzio Nazionale Imballaggi**
 By registered post (with return receipt): Via P. Litta 5, 20122 Milan
 By fax: +39.02.54122656 / +39.02.54122680
 Online: <https://dichiarazioni.conai.org>

APPLICATION FOR REIMBURSEMENT OF THE ENVIRONMENTAL CONTRIBUTION "Ex-post" ordinary Procedure – article 4 CONAI Regulations

1	1.1	Company name		
	1.2	Member code	Enrolled as:	<input type="checkbox"/> Producer <input type="checkbox"/> User
	1.3	Billing address:		Cert.Email
	1.4	Post code	City	Province
	1.5	Taxpayer code	VAT number	
	1.6	Company reference for form completion	Tel	Fax e-mail
	1.7	IBAN code		

2	Intends to request reimbursement following:	<input type="checkbox"/> transfers of packaging outside the national territory
		<input type="checkbox"/> credits earned through the import/offset procedure

3 Equivalent quantities (tons) of material purchased in 2011						
Taxpayer code suppliers	Steel		Aluminum		Paper	
	Subjected	Exempt	Subjected	Exempt	Subjected	Exempt
Total						
Taxpayer code suppliers	Wood		Plastic		Glass	
	Subjected	Exempt	Subjected	Exempt	Subjected	Exempt
			up to 30.6.11	from 1.7.11	up to 30.6.11	from 1.7.11
Total						

4 Equivalent quantities (tons) of exported material subject to the Contribution in 2012									
			Steel	aluminium	Paper	Wood	Plastic		Glass
							up to 30.6.11	from 1.7.11	
A	Primary packaging	ton							
B	Secondary and tertiary packaging	ton							
C	Total material (A + B)	ton							
D	CONAI Environmental Contribution	Euros/ton	31.00	52.00	22.00	8.00	160.00	140.00	17.82
E	Reimbursement amount requested (C x D)	Euros							

The VAT declaration form must also be enclosed (Box VE – VF), together with the technical specification table including the calculation criteria used to quantify the weight of single packaging exported as well as documentation as established in the instructions for completion.

The declarant, hereby declares himself to all intents and purposes responsible for the truthfulness of information herein communicated to CONAI and commits to promptly communicate any changes that may, to the best of his knowledge, occur.

Date

In witness thereof (Legal representative)

6.6 “Ex-post” ordinary procedure

Completion instructions

Completion instructions

Consortium members who purchased packaging or packaging material for subsequent exportation (empty and/or filled) that is subject to the Environmental Contribution may request a reimbursement equal to the credit earned through form 6.6.

This procedure is adopted primarily by users, but may be used also by packaging producers relative to transfers in which they act as users, like for the purchase of empty packaging to package and sell their products abroad.

Reimbursement is requested through form 6.6, which is also for those who use the import/export offset procedure (form 6.10) who show credits for one or more materials at the end of the year.



Note

Exporters may request reimbursement only if they are already enrolled in CONAI.

A minimum threshold of 26.00 is established for each material for the Consortium member’s credit balance. CONAI will therefore not reimburse Consortium members’ credit amounts until the threshold is met for each material. Similarly, the Consortium member is not obliged to submit form 6.6 for materials credit amounts which do not meet or exceed such threshold.

Form 6.6 contains the following boxes:

Box 1 – Company data

Box 2 – Reimbursement reason

Box 3 – List of suppliers and weight of packaging purchased

Box 4 – Determination of the amount requested for reimbursement

Documentation to be attached

Declaration of Responsibility

Date and signature

Methods and terms of submission

The declaration must be sent to CONAI by means guaranteeing proof of arrival, among which:

- **online** at <https://dichiarazioni.conai.org>. The Consortium member must verify that they receive a notification of acceptance, which is the prerequisite for the validity of the declaration’s submission.

[See Part three, illustrative tables - G.](#)

- **by fax** at +39.02.54122656 or +39.02.54122680, indicated on the form. In this case, it is recommended to keep the printout of the transmission report, along with the declaration sent;
- **by registered mail with return receipt** to the address: Via P. Litta, 5 – 20122 Milan, indicated on the form. The Consortium member must keep the receipt proving the information has been sent as well as the return receipt (with a copy of the declaration sent).

Form 6.6 must be sent to CONAI no later than March 31st of the year following that in which the packaging subject to the Contribution has been exported.



Note

Reimbursements requested after March 31st will not be granted.

Special cases

Switching from the ordinary procedure for export to the simplified procedure

A Consortium member/exporter who intends to switch from the ordinary “ex-post” procedure to the simplified “ex-ante” procedure may do so by submitting form 6.5, with which he will determine the ceiling for the current year and the credit balance for quantities of packaging/material exported in the previous year. In this case it is not necessary to submit form 6.6.



See Form 6.5 and relative instructions.

Termination of Consortium member’s activity

In the event of cessation of activity during the course of the year, the Consortium member may use form 6.6 (duly adapted) to request the reimbursement of credit earned during the period, even before regular deadline (March 31st of the following year). The form must be submitted by fax to the numbers +39.02.54122656 or +39.02.54122680, even if the Consortium member used the online service. For further clarification or questions, please contact the toll-free number at 800.337799.

Transfers to duty free or on-board provisions

Transfers destined to duty free or on-board provisions are subject to the Environmental Contribution. CONAI may retain the right to evaluate specific exemption cases against documentation stating the actual export outside the national territory.

Box 1

Company data

1.1 indicate company name in full

1.2 indicate the Consortium member code. It is the code assigned upon enrolment, located on the invoices issued by CONAI. Should this information not be available, it may be requested from CONAI in writing. In the meantime, the declaration must be sent within the deadline, even without the member code. Check the box relative to the CONAI membership category: “producer” or “user”.

1.3 and **1.4** indicate the full billing address for invoice and/or other accounting/fiscal documents (if different from the address previously communicated to CONAI upon enrolment or following subsequent modifications).

Also indicate the certified e-mail address (article 16, paragraph 6, Legislative Decree November 29th 2008, n. 185).

1.5 indicates the company's taxpayer code and VAT number. Both must be filled in.

1.6 indicate the name of the person filling in the form (even if different from the one who undersigns) with relative contact information: telephone, fax, and e-mail address if available, to be contacted at by CONAI.

1.7 indicate the IBAN code of the bank account to which CONAI will transfer the credit balance due to the Consortium member.

Note

If there are changes in its bank details prior to reimbursement, the Consortium member is obliged to inform CONAI via +39.02.54122656 - +39.02.54122680 (fax).

Box 2

Reimbursement reason

Indicate the reason for which reimbursement is requested: check the box "transfers of packaging carried out outside the national territory" or "credit earned through import/export offset procedure".

Box 3

List of suppliers and weight of packaging purchased

Indicate the taxpayer code and overall quantities purchased in the previous year for each supplier, distinguishing quantities subject to the Environmental Contribution from those purchased in exemption.

Note

The amount of quantities is to be expressed in tons, rounding off to the third decimal, for example:
1Kg = 0.001 ton, 100 Kg = 0.100 ton.

For purchases from abroad made directly by the Consortium member, indicate the personal taxpayer code. In the event of insufficient space on the form itself, please attach a summarized table. For materials which have undergone variations in the Environmental Contribution over the course of the previous year, their quantities must be subdivided and indicated in their respective period-specific columns.

On the last line, indicate the totals of quantities subjected and exempt for each material.

Box 4

Determination of the amount requested for reimbursement

Indicate the quantities (in tons, rounding off to the third decimal) of packaging and packaging material exported for each material that was subject to the Contribution in the previous year, distinguishing primary packaging from secondary and tertiary packaging.

Note

Term definitions:

- **primary packaging or packaging for sales:** packaging conceived so as to constitute a sales unit for the end-user at the point of sale.
- **secondary or multiple packaging:** packaging conceived so as to constitute the grouping of a certain number of sales units at the point of sale, whether or not it is sold as such to the end-user or consumer, or serves merely as a facilitation for shelf replenishing at the point of sale. It may be removed from the product without altering its characteristics.
- **tertiary packaging or packaging for transport:** packaging conceived so as to facilitate handling and transport of goods, from raw materials to finished products, of a number of sales units or grouped packaging in order to prevent their physical handling and transport damage, excluding containers for road, rail, ship and air transport.

- A** indicate the quantity of primary packaging
- B** indicate the quantity of secondary and tertiary packaging
- C** indicate the sum of quantities A plus B

Note

Quantities requested for reimbursement may not exceed, per individual material, quantities for which the Contribution has been paid (as indicated in the totals in box 3).

- D** the CONAI Environmental Contribution relative to the period in question is already indicated for each material
- E** indicate the amount requested for reimbursement (in Euros, rounding off to the third decimal) for each material, multiplying the quantities on line C (ton) by the amount (in Euros) of the Environmental Contribution (line D).

Note

- CONAI performs controls on data from the form and other documentation provided to authorize reimbursement, provided that the Consortium member is in line with Consortium regulations. After having received authorization, the Consortium member will receive a credit note (not subject to VAT) for the amount which will be credited on its account, the details of which are indicated in form 6.6.
- Pursuant to article 4, paragraph 10 of the Regulations, CONAI may compensate credits with CONAI Environmental Contributions otherwise owed.

Documentation to be attached

- 1) VAT declaration form (boxes VE and VF)** or other documentation for VAT declaration (with submission receipt attached), indicating the values of import/export from both in and outside the EU during the year in which reimbursement is requested. In the event in which the VAT declaration is not yet available by the 31st of March, the Consortium member may attach:
 - **self-certification** where data relative to import/export originates, attaching a copy of the lists of Intrastat forms and customs documents which CONAI may use to perform sample verifications while awaiting the contents of boxes VE and VF.
 - the annual VAT documentation (with related submission receipt – ex article 8-bis of Presidential Decree n. 322/1998) showing concise information relative to imports and exports.
- 2) Technical specification table** relative to quantities both purchased and exported, in which the Consortium member indicates the type, units and unit weight of packaging per material. This table must further contain a note explaining the criteria used for estimating the packaging's weight. Estimations carried out on based the following are considered valid:

- data provided by suppliers;
- a sample-based weighing system;
- technical specification tables provided by CONAI. [See Part three, Technical specification tables per material.](#)

The Technical specification table must be sent to CONAI the first time reimbursement is requested, or every time the calculation criteria or packaging type referring to the exemption requested change.

Technical specification table – completion example

Material	Type	Unit	Unit weight (kg)
Paper	Cardboard boxes	30	0.60
	Cardboard cases	12	0.30
Wood	Pallets	10	15.00
	Plywood cases	20	7.00
Plastic	Shoppers	650	0.25

3) List of purchase invoices containing each supplier’s taxpayer codes and the number and date of invoices on which the indication of the Environmental Contribution is stated (paid to the supplier) per material.

Note

For purchases abroad, indicate the personal taxpayer code and quantities subject to the Environmental Contribution.

Example of the Environmental Contribution stated by single invoices

Suppliers’ taxpayer codes	Invoice Ref. (n. date)	Material ton	Env. Contribution	Tot. Contribution
XYZXYZ00X00X000Z	1234 of 01.06.11	1.000	31.00	31.00
XYZXYZ00X00X000Y	5678 of 03.10.11	2.500	52.00	130.00
XYZXYZ00X00X000X	5678 of 03.10.11	3.600	17.82	64.15

Note

If packaging has been purchased after the first transfer, reimbursement will only be possible for the Environmental Contribution relative to invoices on which the suppliers has stated the Unitary Environmental Contribution per line or per column. Reimbursement of the Environmental Contribution will not be made if solely wording “CONAI Environmental Contribution paid” is stated on the invoice, unless the supplier has issued a non-accounting sheet proving the contribution paid per material.

[See Part one, paragraph 4.2.3.](#)

Please not that for reimbursement requests for credit earned through the import/export offset procedure, a summary for the year passed showing quantities imported, exported, the balance for the period, etc. must also be attached.

[See For an example of the summary, Completion instructions for form 6.10.](#)

Declaration of Responsibility Date and signature

Indicate the date of form completion, which must be signed by the company legal representative who declares himself for all intents and purposes responsible for the truthfulness of information herein communicated to CONAI and commits to promptly communicate any variations that may, to the best of his knowledge, occur.

6.10 Import/export offset

To be sent to: **CONAI – Consorzio Nazionale Imballaggi**
 By registered post (with return receipt): Via P. Litta 5, 20122 Milan
 By fax: +39.02.54122656 / +39.02.54122680
 Online: <https://dichiarazioni.conai.org>

2012 PERIODICAL DECLARATION For import/export activities in packaging or packaging material Environmental Contribution liquidation form

1	1.1	Company name		
	1.2	Member code	Enrolled as:	<input type="checkbox"/> Producer <input type="checkbox"/> User
	1.3	Billing address:		Cert.Email
	1.4	Post code	City	Province
	1.5	Taxpayer code		VAT number
	1.6	Company reference for form completion	Tel	Fax e-mail

2 Frequency: Annual Quarterly I II III IV Monthly J F M A M J J A S O N D

3 Ordinary procedure – calculation of imported packaging weight and CONAI Environmental Contribution							
Packaging material	A	B	C = (A - B)	D	E = (D x C)	Packaging composition (C)	
	Quantities imported	Quantities exported + credit previous period	Balance period *	Environmental Contribution	Total amount Contribution	Primary	Secondary Tertiary
	ton	ton	ton	Euros/ton	Euros	ton	ton
Steel				31.00			
Aluminium				45.00			
Paper				14.00			
Wood				8.00			
Plastic				120.00			
Glass				17.82			
Total							

* For debit values (positive values) the company will calculate the Contribution due and pay it to CONAI; for credits (negative values) the amount, summed to the quantities exported, must be shown in column B for the following period.

For companies who do not certify their financial statements:
 Summary lists of export and import invoices of packaging and/or packaged goods are enclosed.

The declarant, hereby declares himself to all intents and purposes responsible for the truthfulness of information herein communicated to CONAI and commits to promptly communicate any changes that may, to the best of his knowledge, occur.

Date In witness thereof (Legal representative)

Payments will be made to different bank accounts for each material, as indicated on invoices.

Note: please await receipt of invoice before making a payment

6.10 Import/export offset

Completion instructions

Form 6.10 Import/export offset must be filled in by all Consortium members who intend to use it.

It contains the following boxes:

Box 1 – Company data

Box 2 – Frequency

Box 3 – Weight of imported and exported packaging and CONAI Environmental Contribution payment

Attachments

Declaration of Responsibility

Date and signature

Preliminary remarks

The import/export offset allows Consortium members who carry out both the importation and exportation of packaging and packaging materials to only pay CONAI the Environmental Contribution balance resulting from the difference between the two. Realistically, the procedure allows the balance to be paid “abroad on abroad” for homogeneous categories of packaging and/or packaging materials (i.e. aluminium on aluminium; steel on steel, paper on paper, etc.).

It is preferable that such procedure be activated by Consortium members who are not constantly “unbalanced” in terms of repeated debit/credit situations in regards to CONAI, but rather tend to maintain a substantial balance between import and export. CONAI reserves to request the settlement of debit or credit towards the Consortium.



Note


This procedure is in alternative to the “ex-post” ordinary exemption procedure and the “ex-ante” one, and is therefore not usable for the same materials.

Conditions of application for the offset procedure

- All purchases of packaging on the national market are entirely subject to the Environmental Contribution.
- All imports and exports from any foreign company may fall under offset calculations.
- The offset procedure is not permitted for packaging exports for which a reimbursement request has been made through the simplified procedure.
[See Part one, paragraph 5.1.2.](#)
- The offset procedure is not permitted for packaging exports for which a reimbursement request has been made through the ordinary “ex-post” procedure. [See Part one, paragraph 7.1.](#)
- The offset procedure is exclusively applied between imports and exports for homogeneous categories of packaging and/or packaging material.

Methods and terms of submission

Form 6.10 must be sent to CONAI by means guaranteeing proof of arrival, being:

- **online**, at <https://dichiarazioni.conai.org>. The Consortium member must verify that they receive a notification of acceptance, which is the prerequisite for the validity of the declaration's submission.
 **See** Part three, illustrative tables – G.
- **by fax** at +39.02.54122656 or +39.02.54122680, indicated on the form. In this case, it is recommended to keep the printout of the transmission report, along with the declaration sent;
- **by registered mail with return receipt** to the address: Via P. Litta, 5 – 20122 Milan, indicated on the form. The Consortium member must keep the receipt proving the information has been sent as well as the return receipt (with a copy of the declaration sent).

Form 6.10 must be submitted by the 20th of the month following the period of reference.

 **See** Instructions box 2.

Box 1

Company data

1.1 indicate company name in full

1.2 indicate the Consortium member code. It is the code assigned upon enrolment, located on the invoices issued by CONAI. Should this information not be available, it may be requested from CONAI in writing. In the meantime, the declaration must be sent within the deadline, even without the member code. Check the box relative to the CONAI membership category: “producer” or “user”.

1.3 and **1.4** indicate the full billing address for invoice and/or other accounting/fiscal documents (if different from the address previously communicated to CONAI upon enrolment or following subsequent modifications).

Also indicate the certified e-mail address (article 16, paragraph 6, Legislative Decree November 29th 2008, n. 185).

 **Note** Fields 1.3 and 1.4 must be filled in only the first time or in the event of modification.

1.5 indicates the company's taxpayer code and VAT number. Both must be filled in.

1.6 indicate the name of the person filling in the form (even if different from he who undersigns) with relative contact information: telephone, fax, and e-mail address if available, to be contacted at by CONAI.

Box 2

Frequency

The Consortium member communicates to CONAI frequency of declaration submission (monthly, quarterly or annually) according to the Environmental Contribution declared for the previous year.

- check the box “**annual**” if the amount of the Contribution relative to the previous year is below or equal to 310.00 Euros. In this case, the Consortium member must send a single declaration summary relative to the whole year by the 20th of January of the following year.

- check the box **“quarterly”** if the amount of the Contribution relative to the previous year is greater than 310.00 Euros but not greater than 31,000.00 Euros. The Consortium member will have to send 4 quarterly forms, indicating the calendar year’s quarter of reference in the blank field. Each form will have to be sent by the 20th of the month following the quarter of reference.
- check the box **“monthly”** if the amount of the Contribution relative to the previous year is greater than 31,000.00 Euros. The Consortium member will have to send 12 monthly forms, indicating the month of reference in the blank field. Each form will have to be sent by the 20th of the month following that of reference.

Note

For the attribution of the declaration class, the Consortium member must take into consideration the values deriving from the sole total of imports carried out, thus gross of exports.

See Part three, Illustrative tables – C, D and E.

Box 3

Weight of imported and exported packaging and CONAI Environmental Contribution calculation

Box three must be filled in for the calculation of the CONAI Environmental Contribution based on the weight of packaging and/or packaging material imported and exported during the period of reference.

Note

The amount of quantities is to be expressed in tons, rounding off to the third decimal, for example:
1Kg = 0.001 ton, 100 Kg = 0.100 ton.

The table is composed of eight columns:

- first column: the six materials of reference;
- column A: quantities (in tons) imported during the period, divided by material;
- column B: quantity (in tons), exported during the period divided by material, plus any credits (in tons) earned during the previous period and resulting from the relative declaration
- column C: balance (in tons) deriving from the difference of column A minus column B, by material.

Note

The credit (in tons) may not be shown on the first declaration of the following year, but will be reimbursed through application (form 6.6) at the end of the year.

- column D: the amounts of CONAI Environmental Contribution per each material are pre-printed;
- column E: total value (in Euros) of the Contribution per material (column DxC);
- last two columns: quotas (in weight) of primary and secondary/tertiary packaging within the packaging indicated in the “Period balance”, if positive.

Note

Term definitions:

- **primary packaging or packaging for sales:** packaging conceived so as to constitute a sales unit for the end-user at the point of sale.
- **secondary or multiple packaging:** packaging conceived so as to constitute the grouping of a certain number of sales units at the point of sale, whether or not it is sold as such to the end-user or consumer, or serves merely as a facilitation for shelf replenishment at the point of sale. It may be removed from the product without altering its characteristics.
- **tertiary packaging or packaging for transport:** packaging conceived so as to facilitate handling and transport of goods, from raw materials to finished products, of a number of sales units or grouped packaging in order to prevent their physical handling and transport damage, excluding containers for road, rail, ship and air transport.

For net imports (imports greater than exports in the annual or specific period declared), the Consortium member shall pay CONAI the relative Contribution.

Note

Please await receipt of invoice before making a payment.

For net exports (exports greater than imports), the Consortium member shows credit quantities in column B, summing this value to the quantity of material exported in the following period.

At the end of the year, the Consortium member will send a summary in reference to the year passed, which will serve as a reciprocal verification.

The following quantities must be compared:

$(\text{total quantity imported} - \text{total quantity exported}) = (\text{quantity invoiced} - \text{end of year credit})$

Example of summary

	A			B	C	
	Quantity imported	Quantity exported	Credit previous period	Quantity exported + credit previous period	Period balance	Generating invoice (*)
January	0.100	0.080	0	0.080	0.020	0.020
February	0.120	0.090	0	0.090	0.030	0.030
March	0.080	0.090	0	0.090	-0.010	
April	0.100	0.100	0.010	0.110	-0.010	
May	0.120	0.080	0.010	0.090	0.030	0.030
June	0.120	0.100	0	0.100	0.020	0.020
July	0.080	0.070	0	0.070	0.010	0.010
August	0.120	0.120	0	0.120	0	
September	0.100	0.120	0	0.120	-0.020	
October	0.140	0.080	0.020	0.100	0.040	0.040
November	0.120	0.120	0	0.120	0	
December	0.070	0.080	0	0.080	-0.010	
balance	1.270	1.130			-0.010	0.150

(*) Debit values are not invoiced at each period, rather when the invoicing threshold is exceeded (26.00 Euros).



Note

The possible credit positions resulting at the end of the calendar year (regardless of declaration frequency and/or will to proceed with the offset procedure in the following year) will have to be defined by sending the reimbursement request through ordinary "ex-post" procedure, that is, they will not be shown in column B of the first declaration of the following year.



See Form 6.6 and relative instructions.

Attachments

For companies not subject to the certification of their financial statements, in order to be able to use the offset procedure they must send the summary of invoices for exports and imports of packaging and/or packaging material, together with form 6.10.

Declaration of Responsibility

Date and signature

Indicate the date of form completion, which must be signed by the company legal representative who declares himself for all intents and purposes responsible for the truthfulness of information herein communicated to CONAI and commits to promptly communicate any variations that may, to the best of his knowledge, occur.

6.12 Exemption – Primary packaging of medical devices

CONSORTIUM MEMBERS DECLARATION - USERS OF PRIMARY PACKAGING DESTINED TO CONTAIN MEDICAL DEVICES

Messrs (own packaging suppliers/producers):

.....
.....

and c.c.: **CONAI – Consorzio Nazionale Imballaggi**

by registered post (with return receipt): via P. Litta 5 – 20122 Milan

or fax: +39.02.54122656 / +39.02.54122680

Subject: application for exemption from the CONAI Environmental Contribution on primary packaging in direct contact with medical devices.

The undersigned (company name)

Address

..... Cert.Email*

Taxpayer code VAT number

Hereby declares to be enrolled in CONAI.

In compliance with the Board of Director's provision on June 22nd 1999,

declares

- to be a (indicate producer, trader and/or importer)
of
(indicate: medical devices, diagnostic in vitro medical devices and/or medical implanting devices)
- to request exemption from the application of the CONAI Environmental Contribution on primary packaging in direct contact with medical devices, destined to use in public and private health facilities;
- to be aware that the exemption is in force as of the 1st of September 1999

The **declarant** hereby declares himself to all intents and purposes responsible for the truthfulness of the information herein communicated to CONAI and commits to promptly communicate any changes that may, to the best of his knowledge, occur.

Date

In witness thereof (Legal representative)

* Certified email address (article 16, paragraph 6, Legislative Decree November 29th 2008, n. 185).

6.12 Exemption – Primary packaging of medical devices

Completion instructions

Preliminary remarks

On the June 22nd 1999, the CONAI Board of Directors decided that as of September 1st 1999, primary packaging destined to contain the following items would be exempt from the application of the CONAI Environmental Contribution:

- medical devices;
- medical in vitro diagnostic devices;
- medical implanting devices.

Conditions

This exemption exclusively concerns primary packaging in direct contact with the above-mentioned medical devices, **destined for use in public and private health facilities**, given the destination of waste deriving from sanitary and/or hospital activities, foreseeing disposal through specific circuits rather than public urban waste collection services.

The exemption concerns the first transfer of packaging, even following import, as well as those subsequent. Consequently, on invoices relative to the first transfer, even following import:

- a) the CONAI Environmental Contribution will not have to be shown on the above-mentioned primary packaging;
- b) the wording “CONAI Environmental Contribution paid where due” will have to be included.

Methods and terms of submission

Form 6.12 bearing the company stamp and signature of the legal representative must be sent to the supplier (and in copy to CONAI) **before purchasing** primary packaging in direct contact with the above-mentioned medical devices, to be considered valid until revocation.

For importation, form 6.12 must be sent exclusively to CONAI.

Form 6.12 is a form and may therefore be filled in directly or entirely reproduced on the company’s headed paper.

The form is largely pre-completed and does not require further instructions in order to be filled in. For questions, call the toll-free number 800.337799.

6.13 Exemption – Primary packaging in direct contact with pharmaceutical products

CONSORTIUM MEMBERS DECLARATION - USERS OF PRIMARY PACKAGING DESTINED TO CONTAINING PHARMACEUTICAL PRODUCTS

Messrs (own packaging suppliers/producers):

.....
.....

and c.c.: **CONAI – Consorzio Nazionale Imballaggi**
by registered post (with return receipt): via P. Litta 5 – 20122 Milan
or fax: +39.02.54122656 / +39.02.54122680

Subject: application for exemption from the CONAI Environmental Contribution on primary packaging in direct contact with pharmaceutical and medical products.

The undersigned (company name)
Address
..... Cert.Email*
Taxpayer code VAT number

Hereby declares to be enrolled in CONAI.

In compliance with the Board of Director's provision on June 22nd 1999,

declares

- to be a (indicate producer, trader and/or importer) of medical and pharmaceutical products, active principals, chemical intermediary, active formulated product as in Legislative Decree n.178 of 29.05.91
- to request exemption from the application of the CONAI Environmental Contribution on primary packaging in direct contact with the above-mentioned pharmaceutical and medical products, provided the latter are destined for or consumed within public or private health facilities or included in quantities disposed of through the ASSINDE circuit
- to be aware that the exemption is in force as of September 1st 1999;

The declarant hereby declares himself to all intents and purposes responsible for the truthfulness of the information herein communicated to CONAI and commits to promptly communicate any changes that may, to the best of his knowledge, occur.

Date In witness thereof (Legal representative)

* Certified email address (article 16, paragraph 6, Legislative Decree 29 November 2008, n. 185).

6.13 Exemption – Primary packaging in direct contact with pharmaceutical products

Completion instructions

Preliminary remarks

On the June 22nd 1999, the CONAI Board of Directors decided that as of September 1st 1999, primary packaging destined to contain pharmaceutical and medical products (intended as packaging in direct contact with the drug) would be exempt from the CONAI Environmental Contribution, as defined by article 1 of Legislative Decree n.178 on May the 29th 1991:

- active principles;
- chemical intermediary;
- active formulated product.

Conditions

This exemption exclusively concerns primary packaging in direct contact with pharmaceutical and medical products **used in public or private health facilities or disposed through the ASSINDE circuit**. The exemption concerns the first transfer of packaging, even following import, as well as those subsequent. Consequently, on invoices relative to the first transfer, even following import:

- a) the CONAI Environmental Contribution will not have to be shown on the above-mentioned primary packaging;
- b) the wording “CONAI Environmental Contribution paid where due” will have to be included.

Methods and terms of submission

Form 6.13 bearing the company stamp and signature of the legal representative must be sent to the supplier (and in copy to CONAI) **before purchasing** primary packaging in direct contact with pharmaceutical and medical products, to be considered valid until revocation.

For importation, form 6.13 must be sent exclusively to CONAI.

Form 6.13 is a form and may therefore be filled in directly or entirely reproduced on the company's headed paper.

The form is largely pre-completed and does not require further instructions in order to be filled in. For questions, call the toll-free number 800.337799.

6.14 Simplified procedure for labels

To be sent to: **CONAI – Consorzio Nazionale Imballaggi**
 By registered post (with return receipt): Via P. Litta 5, 20122 Milan
 By fax: +39.02.54122656 / +39.02.54122680
 Online: <https://dichiarazioni.conai.org>

SELF-DECLARATION FOR FLAT RATE CONTRIBUTION ON LABELS

1	1.1	Company name		
	1.2	Member code	Enrolled as:	<input type="checkbox"/> Producer <input type="checkbox"/> User
	1.3	Billing address:		Cert.Email
	1.4	Post code	City	Province
	1.5	Taxpayer code	VAT number	
	1.6	Company reference for form completion	Tel	Fax

Herewith declares to be a CONAI member and to be enrolled in the relevant Material Consortium.

declares

2	to wish to make use of the flat rate procedure for the 2012 calendar year	
	2.1 to have recorded label-related invoices in the previous fiscal year and to have paid the relative flat rate Contribution:	
	Sales	Environmental Contribution
	<input type="checkbox"/> ≤ 100,000 Euros	110.00 Euros
	<input type="checkbox"/> 100,001 – 250,000 Euros	150.00 Euros
	<input type="checkbox"/> 250,001 – 500,000 Euros	310.00 Euros
	<input type="checkbox"/> 500,001 – 1,000,000 Euros	460.00 Euros
	<input type="checkbox"/> 1,000,001 – 1,500,000 Euros	540.00 Euros
	<input type="checkbox"/> 1,500,001 – 2,000,000 Euros	770.00 Euros
	<input type="checkbox"/> > 2,000,000 Euros	770.00 Euros + 0.023% x A = _____ (amount to be paid)
	A = amount exceeding 2,000,000 Euros	
	2.2 that for the purposes of the CONAI Environmental Contribution, the prevalent weight of packaging material is comprised of:	
	<input type="checkbox"/> Aluminium	<input type="checkbox"/> Paper <input type="checkbox"/> Plastic

The **declarant** hereby declares himself to all intents and purposes responsible for the truthfulness of the information herein communicated to CONAI and commits to promptly communicate any changes that may, to the best of his knowledge, occur.

Date

In witness thereof (Legal representative)

Note: please await receipt of invoice before making a payment

6.14 Simplified procedure for labels

Completion instructions

Preliminary remarks

Form 6.14 must be completed by all Consortium members who intend to use the simplified procedure for labels, updated for 2012 in its flat rate contribution values consequent to reductions in contributions for aluminium, paper and plastic (provision of the CONAI Board of Directors meeting on November 23rd 2011).

It contains the following boxes:

Box 1 – Company data

Box 2 – Determination of the flat rate contribution

Declaration of Responsibility

Date and signature

Conditions

The present simplification, to be considered as an alternative option to the pre-established ordinary procedure by CONAI for the payment of the Environmental Contribution, is applied to Consortium members who produce aluminium, paper or plastic labels, printed or not.

Sales brackets relative to labels and their related Environmental Contributions

The producer of labels shall verify yearly sales relative to the last year ended. Based on this, he should calculate the Environmental Contribution due for the current year as follows:

Sales of labels (Euros)	Flat rate Environmental Contribution (Euros)
≤ 100,000	110.00
100,001 – 250,000	150.00
250,001 – 500,000	310.00
500,001 – 1,000,000	460.00
1,000,001 – 1,500,000	540.00
1,500,001 – 2,000,000	770.00
> 2,000,000	0.023% in addition to the minimum contribution of 770.00

Methods and terms of submission

Form 6.14 must be sent to CONAI by means guaranteeing proof of arrival, being:

- **online**, at <https://dichiarazioni.conai.org>. The Consortium member must verify that they receive a notification of acceptance, which is the prerequisite for the validity of the declaration's submission.

See Part three, illustrative tables – G.

- **by fax** at +39.02.54122656 or +39.02.54122680, indicated on the form. It is advisable to keep the printout of the transmission report along with the declaration sent.

- **by registered post with return receipt** to the address: Via P. Litta, 5 – 20122 Milan, indicated on the form. The Consortium member must keep the receipt proving the information has been sent as well as the return receipt (with a copy of the declaration sent).

Form 6.14 must be submitted to CONAI no later than March 31st of each year.

Box 1

Company data

1.4 indicate the company name in full.

1.5 indicate the Consortium member code. It is the code assigned upon enrolment, located on the invoices issued by CONAI. Should this information not be available, it may be requested from CONAI in writing. In the meantime, the declaration must be sent within the deadline, even without the member code. Check the box relative to the CONAI membership category: “producer” or “user”.

1.6 and **1.4** indicate the full billing address for invoice and/or other accounting/fiscal documents (if different from the address previously communicated to CONAI upon enrolment or following subsequent modifications).

Also indicate the certified e-mail address (article 16, paragraph 6, Legislative Decree November 29th 2008, n. 185).



Note Fields 1.3 and 1.4 must be filled in only the first time or in the event of modification.

1.5 indicates the company’s taxpayer code and VAT number. Both must be filled in.

1.6 indicate the name of the person filling in the form (even if different from he who undersigns) with relative contact information: telephone, fax, and e-mail address if available, to be contacted at by CONAI.

Box 2

Determination of the flat rate Contribution

2.1 check the box corresponding to the sales of labels recorded in the previous year.

2.2 check the box corresponding to the **prevalent packaging material in weight** (aluminium, paper or plastic).



Note

The Environmental Contribution resulting from the declaration must be paid upon receipt of the relative invoice from CONAI, following the criteria in chapter 6.

In invoices for the first transfer of labels, the producer, having made use of such simplified procedure, must include the wording “CONAI Environmental Contribution paid”.

Declaration of Responsibility

Date and signature

Indicate the date of completion of form 6.14, which must be signed by the company legal representative who declares himself for all intents and purposes responsible for the truthfulness of information herein communicated to CONAI and commits to promptly communicate any variations that may, to the best of his knowledge, occur.

6.17 Simplified procedure for cork packaging

To be sent to: **CONAI – Consorzio Nazionale Imballaggi**
 By registered post (with return receipt): Via P. Litta 5, 20122 Milan
 By fax: +39.02.54122656 / +39.02.54122680
 Online: <https://dichiarazioni.conai.org>

SELF-DECLARATION FOR FLAT RATE PAYMENT 2012

Certifying the qualifications required to use the simplified flat rate procedure for the CONAI Environmental Contribution on cork packaging

1	1.1	Company name		
	1.2	Member code	Enrolled as:	<input type="checkbox"/> Producer <input type="checkbox"/> User
	1.3	Billing address:		Cert.Email
	1.4	Post code	City	Province
	1.5	Taxpayer code		VAT number
	1.6	Company reference for form completion	Tel	Fax

Herewith declares to be a CONAI member and to be enrolled in the relevant Material Consortium.
 In compliance with the Board of Director's provisions from the 6th of February 2003,

declares

2	the following quantities of packaging subject to the Environmental Contribution for the year 2012:		
	A	B	A x B
	Subjected quantities	Environmental Contribution	Total amount Contribution
	ton	Euros/ton	Euros
		8.00	

For the **first year** of use of such procedure:

A = total quantity declared to CONAI under the ordinary procedure in the previous year.

For the **following years**:

A = C + (C-D) = quantities to be declared for the current year, where:

C = quantity actually transferred in the previous year,

D = quantity declared to CONAI in the previous year.

The declarant hereby declares himself to all intents and purposes responsible for the truthfulness of the information herein communicated to CONAI and commits to promptly communicate any changes that may, to the best of his knowledge, occur.

Date

In witness thereof (Legal representative)

Note: please await receipt of invoice before making a payment

6.17 Simplified procedure for cork packaging

Completion instructions

Form 6.17 must be completed by all Consortium members who intend to make use of the simplified procedure for cork packaging.

It contains the following boxes:

Box 1 – Company data

Box 2 – Determination of the flat rate contribution

Declaration of Responsibility

Date and signature

Preliminary remarks

The CONAI Board of Directors established a flat rate payment of the CONAI Environmental Contribution for cork packaging producers on February 6th 2003, in consideration of cork packaging and its light weight.

Methods and terms of submission

Form 6.17 must be sent to CONAI by means guaranteeing proof of arrival, being:

- **online**, at <https://dichiarazioni.conai.org>. The Consortium member must verify that they receive a notification of acceptance, which is the prerequisite for the validity of the declaration's submission.
[See Part three, illustrative tables – G.](#)
- **by fax** at +39.02.54122656 or +39.02.54122680, indicated on the form. It is advisable to keep the printout of the transmission report along with the declaration sent.
- **by registered mail with return receipt** to the address: Via P. Litta, 5 – 20122 Milan, indicated on the form. The Consortium member must keep the receipt proving the information has been sent as well as the return receipt (with a copy of the declaration sent).

Form 6.17 must be submitted to CONAI no later than March 31st of each year.

Box 1

Company data

1.1 indicate company name in full

1.2 indicate the Consortium member code. It is the code assigned upon enrolment, located on the invoices issued by CONAI. Should this information not be available, it may be requested from CONAI in writing. In the meantime, the declaration must be sent within the deadline, even without the member code. Check the box relative to the CONAI membership category: "producer" or "user".

1.3 and **1.4** indicate the full billing address for invoice and/or other accounting/fiscal documents (if different from the address previously communicated to CONAI upon enrolment or following subsequent modifications).

Also indicate the certified e-mail address (article 16, paragraph 6, Legislative Decree November 29th 2008, n. 185).

Note Fields 1.3 and 1.4 must be filled in only the first time or in the event of modification.

1.5 indicates the company's taxpayer code and VAT number. Both must be filled in.

1.6 indicate the name of the person filling in the form (even if different from he who undersigns) with relative contact information: telephone, fax, and e-mail address if available, to be contacted at by CONAI.

Box 2

Determination of the flat rate Contribution

The Consortium member shall declare the total quantities of cork packaging placed for consumption in the previous year as follows:

- for the **first year** of use of the procedure:

A = total quantity declared to CONAI through the ordinary procedure in the previous year

- for the **following years**:

A = C + (C-D) = quantity to declare for the current year

where:

C = quantity actually transferred in the previous year

D = quantity declared to CONAI in the previous year

In the third column, indicate the amount obtained by multiplying the quantity indicated in column A by the Environmental Contribution shown in column B (in Euros).

For questions, call the toll-free number 800.337799.

Note

- The CONAI Environmental Contribution due for the current year is calculated on the basis of that which is declared through form 6.17, to be paid after receipt of its related invoice.
- Having used this procedure, the producer will include the wording "CONAI Environmental Contribution paid, also on first transfer" on sales invoices.

Declaration of Responsibility

Date and signature

Indicate the date of completion of form 6.17, which must be signed by the company legal representative who declares himself for all intents and purposes responsible for the truthfulness of information herein communicated to CONAI and commits to promptly communicate any variations that may, to the best of his knowledge, occur.

6.18 Exemption – Aluminium foil

EXEMPTION FOR THE PURCHASE OF PACKED ROLLS FOR PROFESSIONAL USE THAT ARE NOT DESTINED FOR SUCH USE

Messrs (own packaging suppliers/producers):

.....
.....

and c.c.: **CONAI – Consorzio Nazionale Imballaggi**
by registered post (with return receipt): via P. Litta 5 – 20122 Milan
or fax: +39.02.54122656 / +39.02.54122680

Subject: application for exemption from the CONAI Environmental Contribution on packed rolls of aluminium foil for professional use that is not destined for such use

The undersigned (company name)
Address
..... Cert.Email*
Taxpayer code VAT number

Hereby declares to be enrolled in CONAI.

In compliance with the Board of Director’s provision on March 18th 2004,

declares

- to be a “user” of packed rolls of aluminium foil
- to request exemption from the CONAI Environmental Contribution on packed rolls of aluminium foil normally used professionally, destined exclusively for domestic use
- to request exemption from the CONAI Environmental Contribution on tons of packed rolls of aluminium foil normally destined for professional use that are destined exclusively to domestic use**;

The declarant hereby declares himself to all intents and purposes responsible for the truthfulness of the information herein communicated to CONAI and commits to promptly communicate any changes that may, to the best of his knowledge, occur.

Date In witness thereof (Legal representative)

* Certified email address (article 16, paragraph 6, Legislative Decree November 29th 2008, n. 185).
** Choose this option and specify the quantity if it represents an occasional purchase of aluminium foil for domestic use.

6.18 Exemption – Aluminium foil

Completion instructions

Preliminary remarks

On March 18th 2004, the CONAI Board of Directors deliberated the different conditions under which the Environmental Contribution may be subject to for aluminium foil, based on its end use. On the basis of the second supplementary criterion introduced in Directive 94/62/EC (as modified by Directive 2004/12/EC), “Items designed and intended to be filled at the point of sale as well as disposable items sold, filled or designed and intended to be filled at the point of sale shall be considered packaging, provided they fulfil a packaging function are considered ‘packaging’”.

Consequently, if such products are filled on the point of distribution/sale, they must be subject to the CONAI Environmental Contribution. If instead they are sold to large distribution or industrial companies (packaged exclusively for household use), they may be transferred exempt of the Environmental Contribution.

The procedures (in force as of October 1st 2004) establish:

Non packed rolls

The CONAI Environmental Contribution is applied to all non-packaged aluminium rolls.

Packed rolls

The CONAI Environmental Contribution is exempted for packaged rolls destined for domestic use and applied to packaged rolls destined for professional use.

Methods and terms of submission

Form 6.18 bearing the company stamp and signature of the legal representative must be sent to the supplier and with copy to CONAI, **before purchasing** packaged rolls of aluminium foil normally used for professional use but destined to domestic use, to be considered valid until revocation.

For imports, form 6.18 must be sent exclusively to CONAI.

Form 6.18 is a form and may therefore be filled in directly or entirely reproduced on the company’s headed paper.

The form is largely pre-completed and does not require further instructions in order to be filled in. For questions, call the toll-free number 800.337799.

6.19 Exemption – Disposable plastic dishware (plates and glasses)

EXEMPTION FOR PURCHASE OF DISPOSABLE PLASTIC DISHWARE IN PACKS DESTINED EXCLUSIVELY FOR DOMESTIC USE

Messrs (own packaging suppliers/producers):

.....
.....

and c.c.: **CONAI – Consorzio Nazionale Imballaggi**

by registered post (with return receipt): via P. Litta 5 – 20122 Milan

or fax: +39.02.54122656 / +39.02.54122680

Subject: application for exemption from the CONAI Environmental Contribution on disposable plastic dishware in packs destined exclusively for domestic use.

The undersigned (company name)

Address

Cert.Email*

Taxpayer code VAT number

Hereby declares to be enrolled in CONAI.

In compliance with the procedure deliberated by the Board of Directors on July 6th 2004 (valid until 30.6.2012) and on November 31st 2011 (in force as of 1.7.2012),

declares

- to be a retail distributing company/supply/distribution centre
- to request exemption from the CONAI Environmental Contribution on disposable plastic dishware in packs destined exclusively for domestic use

The declarant hereby declares himself to all intents and purposes responsible for the truthfulness of the information herein communicated to CONAI and commits to promptly communicate any changes that may, to the best of his knowledge, occur.

Date

In witness thereof (Legal representative)

* Certified email address (article 16, paragraph 6, Legislative Decree November 29th 2008, n. 185).

6.19 Exemption – Disposable plastic dishware (plates and glasses)

Completion instructions

Preliminary remarks

On July 6th 2004, the CONAI Board of Directors deliberated the different conditions under which the Environmental Contribution may be subject for disposable plastic dishware (plates and glasses), based on its end use.

The procedure (in force as of October 1st 2004), valid until June 30th 2012 is as follows:

- **Application of the CONAI Environmental Contribution** by producers/importers of disposable plastic dishware on a flat rate basis of 50% of their production, indicating the following on single sales invoices: quantities, the Environmental Contribution for plastic (120.00 Euros/ton for 2012) and the subjected percentage (50%).
- Retail distributing companies and their supply/distribution centres may request exemption from the **CONAI Environmental Contribution** for packs of disposable plastic dishware destined for domestic use.

As of July 1st 2012, in the light of clarification provided from modifications by the CONAI board of Directors, with deliberations on November 23rd 2011:

- the **application of the Environmental Contribution at a rate of 100%** on the part of producers/importers of plastic disposable dishware is established for transfers on the HORECA circuits, Automatic Distribution (vending) and wholesalers;
- the **exemption from payment of the Contribution** is maintained for retail distributing companies and for their supply centres for packages destined exclusively for domestic use upon certification through form 6.19.

Consequently, if the user/importer is not able to certify/determine the actual destination of use upon the purchase or import of disposable dishware, the Environmental Contribution is applied at its ordinary rate (100%). Users and importers may send CONAI a reimbursement application for the Environmental Contribution paid the previous year on purchases/imports of disposable dishware that were subsequently transferred to subjects not bound to pay the CONAI Environmental Contribution (i.e. retailers, domestic use, etc.) – by March 31st of each year –. The reimbursement application (as for other exemption procedures established for habitual exporters, valid for disposable dishware) will have to be accompanied by the company's stamp and undersigned by a qualified person who will certify the truthfulness of the data and information provided. The application must further be accompanied by appropriate documentation attesting to the payment of the Environmental Contribution on purchases (a list indicating quantities purchased from each supplier and the Environmental Contribution paid), and the failed application of the Environmental Contribution on sales for the previous year (for example, a list of clients showing quantities transferred in exemption). CONAI reserves the right to verify the amount to be reimbursed at any time.

Methods and terms of submission

Form 6.19 bearing the company stamp and signature of the legal representative must be sent to the supplier (and in copy to CONAI) **before purchasing** disposable plastic dishware destined exclusively for domestic use, to be considered valid until revocation.

For imports, form 6.19 must be sent exclusively to CONAI.

Form 6.19 is a form and may therefore be filled in directly or entirely reproduced on the company's headed paper.

The form is largely pre-completed and does not require further instructions in order to be filled in. For questions, call the toll-free number 800.337799.

Self-declaration form

Messrs: **CONAI – Consorzio Nazionale Imballaggi**

By registered post (with return receipt): via P. Litta 5 – 20122 Milan

The undersigned (Company name)
Address Cert.Email*
VAT number Taxpayer code Member code n.

hereby expresses its desire to settle its position according to the procedure established by article 13, paragraph 8, of CONAI's Regulations.

For this purpose, it declares:

- to be enrolled in CONAI
- to have incurred in the following violations of Consortium obligations**:

- failure to **apply** the Environmental Contribution
- omitted or insufficient **indication** of the Environmental Contribution on invoices, such as to impede the verification of its application
- failure*** **to submit** the CONAI Environmental Contribution declaration
- incomplete and/or incorrect declaration of the CONAI Environmental Contribution
- incorrect use of exemption procedures for exportation
- other:

for the following period:

from (month) (year) to (month) (year)

Commits to declaring the CONAI Environmental Contribution according to the procedures indicated in this guide within 30 days of sending this form and/or rectify any infractions committed.

The declarant hereby declares himself to all intents and purposes responsible for the truthfulness of the information herein communicated to CONAI and commits to promptly communicate any changes that may, to the best of his knowledge, occur.

Date

In witness thereof (Legal representative)

* Certified e-mail address (article 16, paragraph 6, Legislative Decree November 29th 2008, n. 185).

** Article 13 of CONAI Regulations.

*** Declarations sent thirty days after the submission deadline are considered null and void.

Self-declaration form

Completion instructions

Preliminary remarks

The Consortium member wishing to settle his position with respect to infractions committed in the application of CONAI regulations may make use of the so-called “self-declaration” procedure (article 13, paragraph 8, of the Regulations – [See Part three](#)), provided that he informs CONAI of his position before the start of controls established by article 11 of the Regulations. Without prejudice to the application of interests on arrears due (article 12 of Regulations), no sanctions are applied to those who self-declare the infraction committed before controls begin (provided by article 11 of the Regulations), liquidating (calculating) and declaring the Environmental Contribution due within the terms established: within 30 days of submission, through registered post with return receipt, of the self-declaration.

Note

The self-declaration form may not perform that provided in article 13, paragraph 8 of the Regulations, in the event in which the Consortium member has received a notification (by registered post) communicating the start of CONAI’s controls, pursuant to article 11 of the Regulations.

Methods and terms of submission

The self-notification form must be sent to CONAI – by registered post – before the start of controls on the Consortium member, provided by article 11 of the Regulations.

The form contains all the information to provide CONAI in order to benefit from the specific procedure, and may therefore be completed directly or entirely reproduced on the company’s headed paper.

The form is largely pre-completed and does not require further instructions in order to be filled in. For questions, call the toll-free 800.337799.

Note

- For a list of violations, check the box relative to one or more infractions committed. The option “other” must be used exclusively for types of infractions of Consortium rules which are other than the previous (article 13 of Regulations), which must be stated on the following line.
- Please note that the Consortium member must settle his position within 30 days of submission of the self-declaration form.

Part three

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Text updated to the amendments approved by the Assembly held on November 23rd 2011, which have affected the following articles:

- 8** (*Penalties*), **23** (*Allocation of tasks by the Board of Directors*),
25 (*President – Vice Presidents*), **28** (*General Director*),
29 (*Legal representation of the Consortium*).

Chapter I

Denomination Head office Duration

Article 1

(Denomination – Head office)

1. A consortium with an external activity in terms of art. 2602ff of the Civil Code, called “Consorzio Nazionale Imballaggi”, is made up of companies which produce and utilize packaging, in compliance with articles 221(2) and 224(1) of Legislative Decree Law No. 152 of April 3rd 2006. The Consortium might also be referred to by its abbreviated name “CONAI”.
2. The Consortium’s head office is situated in Rome.

Article 2

(Duration)

1. The expiry of the Consortium is set to take place on December 31st 2100; the expiry thereof may be extended in the event that the normative conditions of its establishment remain valid pursuant to a resolution adopted by the extraordinary Assembly of the affiliated consortia.
2. The Consortium may be dissolved early, in the manner set out in article 31, in the event that the normative conditions of its establishment cease to subsist prior to the expiry date laid down in paragraph 1 hereof.

Chapter II

Purpose Subject General Program

Article 3

(Purpose and subject)

1. The Consortium’s legal status is that of a private non-profit company, and its establishment is founded on the need to fulfil the global objectives of retrieval and recycling of packaging waste as set out in article 220 of Legislative Decree No. 152 of April 3rd 2006, and to guarantee the necessary coordination of the activity of separate collection.
2. CONAI, in compliance with the principles set out in Legislative Decree No. 152 of April 3rd 2006, more specifically the principles of transparency,

effectiveness, efficiency, affordability and free competition in its sector activities; and also in compliance with the provisions of article 224 of the same Decree, carries out the following functions relating to packaging and packaging waste:

- a) It defines, in conjunction with the Regions and the public administrations involved, the territorial areas wherein an integrated system encompassing the retrieval, selection and transport of selected materials to collection or distribution centres might be operated;
- b) It defines, in conjunction with the public administrations belonging to the single integrated systems referred to under the letter a), the general conditions of collection, on the part of producers, of selected waste arising from separate collection;
- c) It elaborates and updates, on the basis of specific prevention programs set out in articles 221(6) and 223(4) of Legislative Decree No. 152 of April 3rd 2006, the General Program for the prevention and management of packaging and packaging waste as stipulated by article 225 of the aforesaid Legislative Decree together with article 4 of the present statute;
- d) It promotes program agreements with the economic operators, including the Regions and the local institutions, in order to promote the recycling and retrieval of packaging and packaging waste, and it additionally guarantees their implementation;
- e) It ensures the necessary cooperation among the consortia referred to in article 223 of Legislative Decree No. 152 April 3rd 2006, the subjects referred to in article 221(3)(a) and (c) of the said decree, and the other economic operators, if need be by possibly devolving aside a share of the CONAI environmental contribution referred to under letter h) upon those consortia which achieve retrieval or recycling percentages above the minimum ones set out in the General Program, in order to actualize the global objectives set out in paragraph 1. The share of the environmental contribution acknowledged by CONAI in favour of those consortia which fail to reach the single retrieval objectives is in any event reduced;
- f) It orientates and ensures the necessary connection between the public administration, the consortia and the other economic operators;
- g) It organizes, in conjunction with the public administrations, information campaigns which are deemed useful for the sake of implementing the General Program;
- h) It apportions among producers and users the corresponding share of the increased costs of separate waste collection referred to in article 221(10)(b) of Legislative Decree No. 152 of April 3rd 2006, as well as the costs relating to the recycling and retrieval of packaging waste which have been allocated to the separate waste collection service, proportionately to the total quantity, weight and type of packaging material which has been placed on the national market, net of the quantities of used packaging that has been reused in the preceding year for each type of material. For the said purpose, the contribution named “CONAI environmental contribution” is defined and charged to the consortium’s members pursuant to the procedures set out in the present statute, even on the basis of the methods of use and the criteria referred to in article 224(8) of the aforesaid Legislative Decree;
- i) It promotes the coordination with the management of other types of waste as envisaged by the provisions of article 222(1)(b) of Legislative

Decree No. 152 April 3rd 2006, n. 152, even by defining its spheres of application;

- l) It promotes the conclusion, on a voluntary basis, of agreements between the consortia referred to in article 223 and the subjects referred to in article 221(3)(a) and (c) of Legislative Decree No. 152 of April 3rd 2006, on the one hand, and public and private subjects on the other end. The said agreements are related to the environmental management of the same type of material which is the object of the consortia's intervention as regards packaging, to the exclusion in any event of the use of CONAI environmental contribution;
 - m) It provides the data and information requested by the national Observatory on waste which are referred to in article 206-bis of Legislative Decree No. 152 of April 3rd 2006, and ensures due compliance with the guidelines laid down by such legislative provision;
 - n) It acquires from public and private authorities, either national or foreign, the data which relate to the flow of inbound and outbound packaging within the national territory, as well as the data pertaining to the economic operators involved.
3. CONAI shall be entitled to conclude a nationwide framework operating agreement with the *Associazione Nazionale Comuni Italiani* (ANCI – National Association of Italian Municipalities), with the *Unione Province Italiane* (UPI – Union of Italian Provinces), or with the competent Authorities as defined in article 201 of Legislative Decree Law No. 152 of April 3rd 2006, with a view to ensuring the implementation of the principle of shared responsibility among producers, users and the public administration. More specifically, the agreement shall regulate the following:
- a) The amount of the excess costs for the separate packaging waste collection referred to in article 221(10)(b) of Legislative Decree No. 152 of April 3rd 2006, which have to be disbursed to the competent public administrations, and which are determined on the basis of criteria of efficiency, effectiveness, affordability and transparency in the management of the service, as well as on the basis of the tariff set out in article 238 of the aforesaid Decree, from the date on which such tariff comes into force;
 - b) The obligations and penalties imposed on the contracting parties;
 - c) The methods of collecting packaging waste in relation to the requirements of the retrieval and recycling activities.
4. Upon a request by the Observatory, as referred to in article 206-bis of Legislative Decree No. 152 of April 3rd 2006, arising from the Observatory's ascertainment of the failure on the part of the public administrations to activate the appropriate systems of separate waste collection, including with regard to the realization of the objectives laid down in article 205 of the same Decree, more specifically the objectives of retrieval and recycling specified in paragraph 1 of the present article, CONAI shall be entitled to substitute itself for the managers of the separate collection service, if need be by availing itself of public or private subjects that have been identified through transparent and selective procedures. The said activity as substitute may only be carried out in order to meet the retrieval and recycling objectives set out in paragraph 1, and then only on a temporary and urgent basis, for a period which should not in any event exceed twenty-four months, provided that occurs within optimal contexts, suitably identified, for the sake of organizing and (or) integrating the service which is deemed inadequate, and provided CONAI receives payment of the value of the tariff which is applied to the corresponding urban waste collection, net of revenues obtained from the sale of materials and the monetary consideration which is due for the collection of packaging waste and the homogeneous goods fractions.
5. The agreement referred to in paragraph 3 shall be signed, as regards the specific technical and economic conditions relating to the collection of packaging waste for each packaging material, also by the competent consortium referred to in article 223 of Legislative Decree No. 152 of April 3rd 2006. In the event that, upon conclusion of the agreement referred to in paragraph 3, one or more consortia which have been founded pursuant to article 223 of Legislative Decree No. 152 of April 3rd 2006, fail to sign the same or fail to stipulate with the local authorities, contrary to what is requested by the latter, the necessary provisions for the collection of packaging waste under the conditions laid down in the aforesaid agreement, CONAI shall substitute for those subjects as party to the conclusion of the agreements, with a view to ensuring the attainment of the retrieval and recycling objectives set out in paragraph 1.
6. CONAI shall collaborate with the sector organizations which, at national level, represent the users and producers in matters of common interest.
7. The Consortium shall be further entitled to take steps or undertake operations which are necessary or suitable in order to achieve the goals of the consortium's subject.

Article 4

(General program of prevention and management of packaging and packaging waste)

1. On the basis of the specific prevention programs set out in articles 221(6) and 223(4) of Legislative Decree No. 152 of April 3rd 2006, CONAI shall annually elaborate a General Program of prevention and management of packaging and packaging waste, which is going to identify, with regard to the single types of packaging material, the measures that relate to the following objectives:
- a) The prevention of packaging waste formation;
 - b) Increasing the ratio of the quantity of recyclable packaging waste compared to the quantity of non-recyclable packaging;
 - c) Increasing the ratio of the quantity of re-usable packaging waste compared to non-re-usable packaging;
 - d) Improving the characteristics of the packaging so as to enable it to endure a larger number of transportations or rotations in normally predictable conditions of use.
 - e) Achievement of the retrieval and recycling objectives.
2. The General Program of prevention shall further stipulate the following:
- a) The weight percentage of each packaging waste material to be retrieved every five years, and within the scope of this global objective, on the basis of the same expiry term, the weight percentage to be recycled as regards the single types of packaging material, along with a minimum percentage of weight per each material;
 - b) The intermediate goals of retrieval and recycling in respect of the objectives set out under the letter a).
3. By November 30th of each year, CONAI shall notify the national Observatory on waste of a Specific prevention and management Plan

relating to the following calendar year, which will be included in the general Program of prevention and management. A general summary report relating to the previous calendar year shall be additionally transmitted to the Observatory itself, for the latter to comment on it, by June the 30th of each year.

4. The general Program for the prevention and management of packaging and packaging waste, and any possible amendments and supplements thereto, shall be approved by means of a Decree issued by the Minister of the Environment and Territory and by the Minister of Economic Development, in conjunction with the permanent Conference for the relationships between the State, the Regions, the autonomous Provinces of Trento and Bolzano and the National Association of Italian Municipalities (ANCI).

Chapter III

Affiliated consortia

Article 5

(Requirements and number of affiliated consortia)

1. CONAI consists in the companies which produce or use packaging.
 - The following are deemed to be producers: The suppliers of packaging materials, the manufacturers, the converters and the importers of empty packaging and packaging materials;
 - The following are deemed to be users: The traders, the distributors, fillers, the users of packaging and the importers of filled packaging.
2. The producers and the users participate in CONAI on an equal footing and represent two distinct categories of affiliated consortia for the purposes set out in the present Statute.
3. For the exclusive purposes of applying articles 21, 22, 23, and 25 of the present Statute, the companies are further divided into the following:
 - Within the ambit of the producers category, they are subdivided into two components which are the expression respectively of a) the companies that produce packaging material and b) the companies that produce packaging. Each component of the producers category is in turn divided into six sub-components, one for each of the six packaging materials (steel, aluminium, paper, wood, plastic and glass);
 - Within the ambit of the users category, they are subdivided into two components which are the expression respectively of: a) traders and distributors, and b) those users which fall outside the former sub-component. The latter are in turn divided into three sub-components: food users, chemical users, and other users.
4. The producing companies which are affiliated to one of the consortia envisaged by article 223, in accordance with article 221(3)(b) of Legislative Decree No. 152 of April 3rd 2006 shall have to participate in CONAI, and the same holds true of the user companies at any level up to the consumption stage. Participation is compulsory even in the event of a failure to recognize a system referred to under the letters a) and c) of the said paragraph 3, or in the event of a revocation pursuant to the provisions of article 221(5) and 9 of the aforesaid Legislative Decree.
5. The number of affiliated consortia shall be unlimited.

Article 6

(Affiliation – Participation fees)

1. In order to become an affiliated consortium, each producing or user company shall have to submit an application whereby it undertakes the following:
 - It declares to CONAI's Board of Directors that it possesses the requisites set out in the preceding article 5(1) and (3), that it is acquainted with the provisions of the present Statute, the regulations and the resolutions already adopted by the Consortium's organs, and that it accepts all the foregoing without any reservations or conditions;
 - It indicates the Consortium referred to in article 223 of Legislative Decree No. 152 of April 3rd 2006, which it is affiliated to as producer, or the system which it belongs to as user.
2. In the application referred to in paragraph 1, every company shall be additionally entitled to confer on the entrepreneurial association it is affiliated to a specific power of attorney to represent it at the Assembly in terms of the provisions of article 21(2) here under. Only in respect of the companies which fall within the size limit set out in paragraph 4, the power of attorney might even result from a provision of the entrepreneurial association's Statute which expressly envisages the conferment of such power of attorney through affiliation to that association.
3. The affiliated consortia shall be bound to sign and pay, upon request for affiliation, a participation fee made up of a fixed amount of € 5.16 and, save in respect of what is stipulated by paragraph 4 here under, of a variable amount, which is added to the former up to a maximum total amount of € 100,000.00. The variable amount shall be determined by having reference to the last financial year which has ended as at the time of affiliation, and is the equivalent of:
 - i) As regards the producers category, 0.015 percent of the revenues from the sales of packaging and raw materials earmarked for the manufacturing of packaging which have been effected on the State's territory;
 - ii) As regards the users category, 0.015 percent of the costs of purchases, even those effected abroad, of packaging or packaging material, in respect of the packaging users and the importers of filled packaging; and 0.00025 percent of the overall revenues from goods sold and services rendered, in respect of the traders and the distributors.
4. As regards those producer or user companies whose overall revenues from sales and services have not exceeded, in the last financial year which ended at the time of affiliation, the yearly amount of € 500,000.00, the participation fee shall always amount to the fixed fee of € 5.16 only.
5. In the application referred to in paragraph 1, each affiliated consortium shall further attest, depending on the category or the component it falls under, the monetary considerations for the operations relating to packaging, as determined in accordance with criteria set out in paragraph 3, or the total amount of revenues as at the last financial year.
6. Within six months from the end of every financial year, each

affiliated consortium shall be entitled to attest to CONAI, by written declaration that might be sent via computerized means as well, the variations which, in respect of the total amount of revenues or costs of paragraph 3 relating to the latest financial year that has ended, are the equivalent of at least 20% of the total amount of the revenues or costs used as yardstick at the time of affiliation, thereby re-determining its fee. In the event that the participation fee has been determined in terms of paragraph 4, the consortium shall be entitled to attest the increase in revenues which has entailed an excess over the threshold referred to herein, and thus re-determine its fee in terms of paragraph 5.

7. The Board of Directors shall check the applications submitted by the companies, verify their compliance with the requirements for affiliation, and resolve on their affiliation, even as a matter of rule when the conditions for that are met. The regulations referred to in article 30 stipulate the penalties which are applicable to the affiliated consortia that have submitted an untruthful application in respect of the obligations laid down by paragraph 5.
8. In the event of an increase in the participation fee in terms of the preceding paragraph 6, the affiliated consortium shall pay to CONAI the amount corresponding to the variation, whereas, in the event of a reduction in the fee, no sum shall be refunded to the affiliated consortia.
9. The variations to the participation fee shall never have a retrospective effect.
10. Either the regulation referred to in article 30 or the Board of Directors by means of resolutions of its own shall be entitled, for the purpose of affiliation to CONAI, to identify additional data or, in the event that objective commercial and (or) accounting reasons subsist, foresee flat-rate criteria for determining the variable amount of the participation, as well as to approve standard application models for affiliation. The models may be forwarded, even via computerized means, both directly and through the entrepreneurial associations that fall within the category which the companies belong to. The Board of Directors shall further be entitled to approve guidebooks and instruction manuals relating to the participation in CONAI and to the application of the environmental contribution, which might also include clarifications of the statutory and regulatory provisions.

Article 7

(Obligations of the affiliated consortia)

1. In addition to what is stipulated by the previous article, the affiliated consortia shall be obliged to pay to the Consortium the amounts laid down in article 14 hereof.
2. The affiliated consortia shall additionally be bound to do the following:
 - a) To convey to the Board of Directors the programs, reports, data and news the submission whereof is prescribed by law or is requested by CONAI inasmuch as it relates to the subject of the Consortium;
 - b) To subject themselves to the controls prescribed by the Board of Directors with a view to ascertaining the accurate fulfilment of the Consortium's obligations;
 - c) To pay due observance to the Statute, the regulations and the

resolutions of the Consortium's organs, which are binding on all the affiliated consortia;

- d) To promote the interests of the Consortium.

Article 8

(Penalties)

1. Failure to comply with the Consortium's obligations shall entail the imposition of a penalty commensurate with the seriousness of the violation.
2. The Regulations laid down by article 30 identify the instances of violation of the Consortium's obligations and the penalties applicable thereto.

Article 9

(Withdrawal by the affiliated consortia)

1. The withdrawal of an affiliated consortium shall only be permissible in those instances where the conditions for affiliation cease to be met, or where the consortium in question has adopted one of the systems referred to in article 221(3)(a) and (e) of Legislative Decree No. 152 of April 3rd 2006.
2. The request of withdrawal shall have to be sent to CONAI by registered post.
3. In the event that the withdrawal is grounded on the adoption of one of the systems referred to in article 221(3)(a) and (c) of Legislative Decree No. 152 of April 3rd 2006, the withdrawal shall be effective from the moment in which, once acknowledgement has occurred, the national Observatory on waste ascertains the system's functioning and communicates it to CONAI.

Article 10

(Exclusion of an affiliated consortium)

1. The Board of Directors shall be entitled to resolve on exclusion from the Consortium wherever an affiliated consortium has ceased to meet the requirements for affiliation to the Consortium, which would be the case in the event that it is subjected to liquidation procedures that do not envisage the continuation, even on a temporary basis, of the company's activity, even temporarily, as well as in any other event in which it is disabled from participating in the realization of the Consortium's subject.
2. The exclusion shall be of immediate effect and, save in the scenario of cessation of the activity, it shall have to be communicated to the affiliated consortium, within 15 days, by the President of the Consortium via registered post with proof of receipt.

Article 11

(Fee increase)

1. No liquidation of the fee shall take place, and nothing is owed, in any capacity whatsoever, to the affiliated consortium which has withdrawn or which has been excluded.

Article 12

(Transfer of fees)

1. The participation fee in the Consortium is indivisible; it is further non-transferable both *inter vivos* or *mortis causa*, except in the event of a transfer of the company to the purchaser thereof, merger or split.

Consortium's fund Environmental Contribution Fiscal year

Article 13

(Consortium's fund – Reserve funds)

1. The amount of the consortium's fund is of a variable nature and it consists in the following:
 - a) Participation fees;
 - b) Any possible management surpluses arising from the profit and loss account devoted to it.
2. In addition, specific indivisible reserve funds shall be set up. The assets existing as at December 31st 1996, except for the ordinary management expenses that have been incurred until the dissolution, of the obligatory consortia envisaged by article 9-querter of Legislative Decree No. 397 September 9th 1998, as converted in an amended version into Law No. 475 of November 9th 1988, shall separately converge into the said funds. The Funds which are made up of the assets of the obligatory consortia shall be devoted to the task of covering the costs of separate collection, recycling and retrieval of primary packaging, alternatively, packaging which is entrusted to the public service, to be allocated per relevant type of packaging material.
3. The Assembly shall be entitled to set up additional indivisible reserve Funds pursuant to the provisions of article 224(4) of Legislative Decree No. 152 of April 3rd 2006.

Article 14

(CONAI Environmental Contribution)

1. The CONAI Environmental Contribution is owed for the purposes set out in article 3(2)(h) of the present Statute, as well as for the sake of covering the consortium's management costs. The contribution shall be determined by the regulations laid down in article 30 per each packaging material. In order to determine and disburse the contribution to CONAI, the following principles shall be applied:
 - a) The affiliated consortia shall be liable for the excess liabilities relating to the separate collection of packaging waste which has been entrusted to the public service and in respect of which they are requested by the competent administration, in terms of article 3(3), to attend to the collection thereof, as well as for the liabilities associated with their recycling and retrieval, including the costs of selection of the homogeneous goods fractions;
 - b) The amounts owed by the affiliated consortia so as to settle the costs set out under the letter a) shall be determined on the basis of the quantity, weight and type of packaging material that has been placed on the national market, as well as the costs which are connected with the collection, recycling and recovery of each material type, according to criteria of affordability and efficiency, and having regard to the need to combat phenomena of tax evasion, elusion or distortion of free competition;
 - c) The amounts owed by all the affiliated consortia, producers and users,

shall always be levied, on the basis of a specific indication on invoices stating the amount due for CONAI Environmental Contribution and the type of packaging material which is the subject of the cession, upon the specific affiliated consortium which effects within the national territory the first cession to a user. Upon every subsequent cession, excluding cessions to end-consumers, the ceding party shall be entitled to alternatively indicate on the invoices, with regard to the amount paid for the first cession, the amount of contribution thus applied, along with a single "reference", according to the methods laid down by CONAI, that is, the wording "CONAI environmental contribution duly liquidated". Under no conditions whatsoever shall any wording other than the abovementioned one be allowed on invoices. The regulations set out in article 30 shall identify, in respect of each type of material, the operation which is deemed to represent the "first cession", shall further determine, in respect of composite packaging consisting of different materials, the criteria for identifying the prevalent material to be indicated on invoices, and shall specify any possible documents pertaining to the levy charged on the occasion of the first cession, which ought to be delivered to whichever cessionary requests them at the time of the subsequent cessions;

d) In the event that the packaging is placed for consumption without any cession to a user having taken place within the national territory, the onus shall rest on the affiliated consortium placing the empty or filled packaging for consumption to disburse the amounts corresponding to the costs referred to under the letter a); as for the different event where the cession takes place in favour of an affiliated consortium which in turn intends to cede the empty or filled packaging outside the national territory, the abovementioned amounts shall not be due, on the strength of a written declaration by the cessionary consortium acknowledging responsibility for that. The regulations set out in article 30 specify the instances in which, by virtue of the international agreements which have been concluded pursuant to article 23(2) (m), the exemption shall not be applied, whereupon they shall determine the procedures for exemption and related controls, and shall indicate any penalties which might possibly apply;

e) The amounts which are levied in terms of the letter c), as well as those which are due in terms of the letter d), shall be paid to CONAI by respectively, the creditor or debtor consortium within ninety days from the deadline of the VAT liquidation regarding the operation in question, by indicating, in the light of the type of packaging material, the consortium referred to in article 223 of Legislative Decree No. 152 of April 3rd 2006, within which it falls as producer, or the system which it belongs to as user;

f) The amounts which are levied in terms of the preceding letter c) shall be subject to hypothecation and shall not belong to the creditor consortium which, until payment as required under the letter e) is made, shall only enjoy a precarious right of disposal thereof;

g) The amounts which are paid to CONAI in terms of the preceding letter e) shall be cashed by it in the name and on behalf of the consortia established pursuant to article 223 of Legislative Decree No. 152 of April 3rd 2006, and shall become part of their proprietary assets at once, once the agreements referred to in by paragraph 2 have been concluded, subject to what is stipulated in paragraph 3(d) and (e) as well as paragraph 4.

2. The CONAI Environmental Contribution shall as a priority be utilized for the collection of primary packaging or in any event packaging which is entrusted to the public service, and only subordinately for the sake of organizing the systems of collection, retrieval and recycling of secondary and tertiary packaging waste. For the said purposes, the contribution shall be allocated by CONAI, via specific agreements, to each consortium which has been established pursuant to article 223 of Legislative Decree No. 152 of April 3rd 2006, on the basis of the retrieval and recycling objectives laid down by CONAI's General Program in terms of the preceding article 4 and proportionately to the total quantity, weight and type of packaging materials which have been placed on the national territory, net of the quantity of used packaging which have been re-utilized in the previous year per each type of material.
3. The agreements shall stipulate the following:
 - a) The explicit acceptance on the part of each consortium of the rules set out in the CONAI Statute and regulations which govern the determination, cashing, payment and use of the environmental contribution;
 - b) The methods of cashing the contribution on the part of CONAI and its allocation to each consortium referred to in article 223 of Legislative Decree No. 152 of April 3rd 2006, in accordance with the purposes and in compliance with the objectives set out in paragraph 2;
 - c) The possibility granted to CONAI to verify compliance with the following:
 - The prioritized use of the contribution for the collection of primary packaging or packaging in any event entrusted to the public service and, subordinately, for the organization of systems of collection, retrieval and recycling of secondary and tertiary packaging waste;
 - Achievement of the objectives set out in paragraph 2, within every five year cycle.
 - d) Upon verification of the objectives set out under the letter c) of the present paragraph:
 - The methods for the possible allocation of an additional share of the CONAI environmental contribution to the consortia which have attained retrieval and recycling percentages in excess of those laid down in the General Program for their specific type of material, with a view to realizing the global objectives referred to in article 220 of Legislative Decree No. 152 of April 3rd 2006;
 - The methods of reducing the share of the contribution which is acknowledged in favour of those consortia that have failed to achieve the percentage targets of retrieval laid down in the General Program in respect of their specific type of material;
 - e) The acquisition on the part of CONAI, in the event that it substitutes itself as a party to the agreements with the local authorities in terms of the preceding article 3(5), of a share of the environmental contribution which is acknowledged in favour of the consortia it has substituted itself for; the share shall be determined by the Board of Directors, in compliance with the criteria of cost containment and managerial efficiency, so as to cover the costs of such activity. The sums which correspond to such share of the contribution shall fall within CONAI's own assets, subject to the obligation of giving effect to the aforesaid allocation;
 - f) The fine which is determined by the regulations laid down in article 30 in the event of non-communication or inadequate communication to CONAI of the information and documents prescribed by law, by the CONAI Statute and by its regulations on the subject of the environmental contribution and its utilization.
4. A share of the environmental contribution shall in any event be acquired by CONAI, to the extent defined in conformity with the provisions of the regulations set out in article 30, so to cover the costs arising out of the discharge, in compliance with the criteria of cost containment and managerial efficiency, of the functions stipulated by article 3 of the present Statute and by the compulsory payment prescribed by article 206-bis(6) of Legislative Decree No. 152 of April 3rd 2006, having regard also to the other contributions and proceeds of both affiliated consortia and third parties. The sums which correspond to such share of the contribution shall become part of CONAI's own assets, together with the sums relating to the shares that have been acquired in terms of paragraph 3(d) and (e).
5. Exceptionally, the CONAI environmental contribution may be excluded, defined as a flat-rate, or reduced by the Board of Directors, which may also dictate specific methods relating to its application, liquidation, declaration, and payment, in the event and within the limits of the subsistence of objective technical reasons resulting from appropriate investigations and adequately documented studies relating to the characteristics, methods of use and marketing, functions or destinations of a specific type of packaging, in accordance with the principles of shared responsibility, collaboration and competition which lie at the basis of the packaging management system.

Article 15 *(Fiscal year – Balance sheet – Reimbursements and contributions by third parties – Prohibition of distributing any surplus)*

1. The company's fiscal year shall range from the 1st of January to the 31st of December of each year.
2. At the end of every financial year, the Board of Directors shall draw up the Consortium's balance sheet consisting of the assets and liabilities statement, the profit and loss account and a supplementary note.
3. The Assembly required for approval of the balance sheet shall be convened within four months from the end of the financial year.
4. Pursuant to a resolution by the Board of Directors, other than the affiliated consortia may be requested to effect reimbursements and contributions in terms of the last sentence of article 224(8), of Legislative Decree No. 152 of April 3rd 2006, including among the aforesaid third parties the producers and users which are not part of the affiliated consortia and in the interest of which CONAI carries out the compulsory payment stipulated by article 206-bis(6) of Legislative Decree No. 152 of April 3rd 2006, or carries out other activities as prescribed by law.
5. The distribution to the Consortium's companies of any surplus from the financial year, of any form whatsoever, shall be prohibited.

Consortium's Organs General Director

Article 16

(Consortium's organs)

1. The following are organs of the Consortium:
 - a) The Assembly;
 - b) The Board of Directors;
 - c) The President and the two Vice-Presidents;
 - d) The Supervisory Board.

Article 17

(Assembly of the affiliated consortia)

1. The Assembly shall be convened at the Consortium's head office or at any other venue, provided it is in Italy, by the President, when he personally deems it appropriate or pursuant to a request submitted by as many affiliated consortia as cumulatively represent at least one-fifth of the votes allocated in accordance with article 18(1), or in the other instances contemplated by the present Statute or by law, by means of a notice of any such meeting, to be filed at the Consortium's head office so that the affiliated consortia members might be able to peruse it, to be published in three newspapers with nationwide distribution, one of which has to be specialized on economic issues, and to be sent through means which can ensure proof of actual receipt, to the associations that have exercised the powers of attorney referred to in article 6(2), and also, with regard to the preceding Assembly, to the associations and consortia that have been delegated in accordance with the second sentence of article 21(4), at least fifteen days prior to the date on which the Assembly has been scheduled.
2. In the notice of the meeting, the agenda, the time and the date scheduled for the meeting, as well as the venue thereof, shall have to be set out.
3. The Assembly shall be chaired by the President of the Consortium or, in the event of his absence or any incapacitation, by the eldest Vice-President. In the event of absence or incapacitation affecting the latter as well, the Assembly shall be chaired by the other Vice-President. If the latter, too, is absent or incapacitated, the Assembly shall itself appoint its own President.
4. The Assembly meetings must be recorded in minutes, to be signed by the President of the Assembly and by the Secretary appointed by the latter.
5. The Assembly shall be either ordinary or extra-ordinary.

Article 18

(Right and methods of vote)

1. Every consortium member shall have the right to at least one vote in the Assembly. If the participation fee is higher than € 5.16, the affiliated consortium shall have the right to one vote for every additional amount of € 5.16 which has been fully paid.

2. In order to guarantee the principle of equality laid down by article 5(4), the overall number of votes granted to the two categories of affiliated consortia at the time of each Assembly shall have to be the same. To that end, the affiliated consortia belonging to the category which, on the basis of the data emerging from the book referred to in article 30(2), are entitled to a lower number of votes than those granted to the other category, shall be allocated, proportionately to the votes which are allocated in terms of paragraph 1, the additional votes or fractions of votes that are necessary in order to establish equality between the two categories.
3. The regulations set out in article 30 shall determine the operational methods which are aimed at ensuring compliance with the preceding paragraph.

Article 19

(Ordinary Assembly)

1. The ordinary Assembly shall:
 - a) Approve the balance sheet of the Consortium;
 - b) Elect the constituent members of the Board of Directors, in accordance with article 22, as well as the President and the other constituent members of the Board of Auditors, according to what is laid down in article 26 of the present Statute;
 - c) Set the compensation of the auditors and the compensation of the directors, even by foreseeing an attendance token that includes the flat rate reimbursement of the expenses, which is identical with regard to both the participation in the meetings of the Board of Directors and in possible meetings of the Executive Committee;
 - d) Determine the entrusting of the accounting control to the Board of Auditors or to an auditing firm, in which latter event it shall allocate to it the task and determine the compensation in terms of article 27;
 - e) Resolve on amending the regulations referred to in article 30, except for what is set out in article 23(2)(l);
 - f) Resolve on the other matters pertaining to the management of the consortium which are entrusted to its care by the present Statute or by law, as well as on other matters that are submitted to it for examination by the Board of Directors.
2. As many affiliated consortia as cumulatively represent at least one-third of the votes which are allocated in terms of article 18(1), that is, one-third of the constituent members of the Board of Directors, may request the Board to include, among the topics in the agenda of the Assembly, which has been convened in accordance with the provisions of paragraph 3 of the present article or at the behest of the affiliated consortia themselves in terms of article 17(1), the approval of amendments to the regulations set out by article 30. The said request, in the event that the Assembly has been convened pursuant to paragraph 3, shall have to reach the Board at least sixty days prior to the deadline set out in article 15(3).
3. The ordinary Assembly shall have to be convened at least once a year within the time limit set out in article 15(3).
4. The Assembly shall resolve on issues by the favourable vote of as many affiliated consortia as cumulatively represent at least two thirds of the votes.

5. In the event that the affiliated consortia which have intervened at first call do not represent the number of votes that are necessary for any resolution to be passed, the Assembly may be convened again in order to resolve on the same subjects within thirty days. The deadline set out in article 17(1) shall be reduced to eight days. The Assembly thus convened at second call shall adopt resolutions through the favourable vote of two thirds of the votes that are present, regardless of the extent of the votes represented by the affiliated consortia which have intervened.

Article 20 *(Extraordinary Assembly)*

1. The extraordinary Assembly shall pass resolutions on amendments to the Statute, on the extension and possible early dissolution of the Consortium in the scenario set out in the preceding article 2(2), on the appointment of liquidators and their resultant powers, as well as on any other topic which is explicitly entrusted to its competence either by law or by the present Statute.
2. The extra-ordinary Assembly shall adopt resolutions through the favourable vote of as many affiliated consortia as cumulatively represent at least two-thirds of the votes.
3. In the event that the affiliated consortia which have intervened at first call do not represent the number of votes that are needed to pass any resolution, the Assembly may be convened again in order to resolve on the same subjects within thirty days. The deadline set out in article 17(1) shall be reduced to eight days. The Assembly thus convened at second call shall be regularly constituted by the presence of as many affiliated consortia as cumulatively represent more than half of the votes, whereupon it shall adopt resolutions through the favourable vote of two-thirds of the votes that are present. In the event that, at second call, the affiliated consortia which have intervened do not represent the number of votes needed for the due constitution of the Assembly, the latter may be convened afresh in accordance with the terms and time limits set out here above, save in respect of resolutions concerning the modification of the consortium's subject and the early dissolution of the Consortium. The Assembly thus convened at third call shall be regularly constituted by the presence of as many affiliated consortia as cumulatively represent at least one-fifth of the votes, whereupon it shall adopt resolutions through the favourable vote of two-thirds of votes that are present.
4. Amendments to the Statute shall have to be approved by means of a decree issued by the Minister for the Environment and Territory and by the Minister of Economic Development.

Article 21 *(Representation at the Assembly)*

1. An affiliated consortium shall be entitled to be represented via a written power of attorney, containing clear identification of the person thus delegated, which has to be kept by the Consortium.
2. Representation may be conferred in respect of single assemblies, with effect on subsequent assemblies as well or, in the event it is conferred on entrepreneurial associations within a category or on consortia envisaged by article 223 of Legislative Decree No. 152 of April 3rd 2006, which

companies are affiliated to, for all assemblies without time limits, or for such assemblies as are convened during a period explicitly indicated by the relevant consortium in the power of attorney. In the absence of indications, the power of attorney shall be deemed to have been conferred for an indeterminate time. Revocation of the power of the attorney shall always be allowed, and shall have to be communicated in writing to the delegate as well as to CONAI.

3. Representation may not be conferred upon administrators, auditors and employees of the Consortium.
4. The same person may not represent at the Assembly as many affiliated consortia as cumulatively hold more than 100,000 votes, except for those associations and consortia referred to in paragraph 2, which, in respect of each of the four components indicated in article 5(3), are entitled to hold powers of attorneys from the companies belonging to the component thus represented which relate to no more than one-fourth of the votes that are allocated in terms of article 18.

Article 22 *(Board of Directors)*

1. The Board of Directors shall consist of twenty-nine members, of which twenty-eight shall be elected by the Assembly in terms of such voting methods as are capable of reserving fourteen directors to the category of producers, two for each type of packaging material and two for the entire category of producers, and the other fourteen directors, seven of whom shall represent traders and distributors, to the category of users. The twenty-ninth director shall be identified by the Minister for Environment and Territory and by the Minister for Economic Development as the representative of consumers. The regulations set out in article 20 shall define the voting methods and systems for every list, in so doing ensuring compliance with the abovementioned representation criteria, submission of candidacies and the independent voting of lists on the part of each category or its component, for which one or more directors have been earmarked.
2. Until such time as the director who represents the consumers has not been appointed, the Board of Directors shall be deemed to be validly constituted by the twenty-eight members who have been elected by the Assembly.
3. The constituent members of the Board of Directors shall hold office for three financial years, and their term of office shall expire on the date of the Assembly which is convened so as to approve the balance sheet relating to the last financial year of their mandate. The constituent members of the Board of Directors shall not be capable of being re-elected.
4. In the event that, in the course of the financial year the Director appointed on a ministerial basis is no longer in office, the Ministers referred to in paragraph 1 shall see to his replacement; until such time as the new director is appointed, paragraph 2 shall be applied. In the event that any one of the other directors is no longer in office, the other directors shall see to his replacement via an appropriate resolution in compliance with the representation criteria set out in paragraph 1; the director co-opted shall cease to exercise his functions as at the time of the subsequent Assembly. In the event that the majority of the Directors are

no longer in office, the remaining Directors shall convene the Assembly on an urgent basis in order for it to attend to the task of replacing the missing Directors, whose term of office shall expire simultaneously with that of the Directors who are still in office upon the appointment of such substitute Directors. In the event that all the Directors are no longer in office, the Assembly for the appointment of the new Directors shall be convened at once by the Board of Auditors. In the event that all the auditors, too, are no longer in office, or in the event that the auditors fail to take the aforesaid step, the Assembly for the appointment of the new directors and, if need be, of the new auditors, shall be convened at once even by a single affiliated consortium.

Article 23

(Tasks of the Board of Directors)

1. The Board of Directors shall be vested with all the powers and tasks which are necessary for the management of the Consortium and are not conferred by law or by Statute upon the Assembly of associated consortia.
2. The Board of Directors shall be required to undertake the following tasks:
 - a) To elaborate and update the General Program referred to by article 3(2)(c) and by article 4, as well as the Specific Plan set out in article 4(3);
 - b) To pass resolutions on the conclusion of the framework operating agreement in consonance with the provisions of article 3(3);
 - c) To pass resolutions on the implementation of the replacement activity referred to in article 3(4);
 - d) To pass resolutions on the conclusion of the local agreements in the scenario envisaged by article 3(5);
 - e) To pass resolutions on the execution of the function of coordination with the management of other types of waste as set out in article 3(2)(i);
 - f) To pass resolutions with regard to the agreements envisaged by article 14(2);
 - g) To pass resolutions with regard to the verification exercises, the allocations of tasks, the reductions and the acquisitions referred to in article 14(3)(c), (d) and (e);
 - h) Without in any way detracting from the competence of the Assembly in respect of any other amendment, in terms of article 19(1)(d), to approve, if need be on an annual basis, amendments to the regulations which relate to the determination of the CONAI environmental contribution and the terms of payment thereof, in consonance with the criteria set out in article 14, after taking into account the actual costs incurred;
 - i) Within the scope of CONAI's financial means, to pass resolutions, wherever the final objectives of recycling and retrieval of packaging waste as set out in the General Program of prevention and management of packaging which is referred to in article 4 have been exceeded at national level, on any particular form of incentives for the collection of packaging waste in the geographical areas which have not yet attained the objectives of separate waste collection as laid down by article 205(1) of Legislative Decree No. 152 April 3rd 2006, n. 152, within the maximum recycling limits enunciated by Attachment E to part four of the said Decree;
 - l) To set aside funds referred to in article 13(2), in compliance with what is stipulated therein;
3. The Board of Directors shall further be required to undertake the following:
 - m) To draw up the balance sheet project escorted by a report on the management progress, and to take care of its submission to the Assembly for its eventual approval;
 - n) To approve the annual estimated budget;
 - o) To appoint , in conformity with the provisions of article 25, the President and Vice-Presidents, in so doing setting their fees and identifying the other members of the executive Committee;
 - p) To appoint and dismiss the general Director, in so doing setting his fee;
 - q) To propose to the Assembly the amendments to the Statute and to submit the relevant resolutions of the Assembly for approval by the Minister of the Environment and Territory and the Minister for Economic Development.

objective technical reasons subsist and subject to the duty to comply with principles of shared responsibility, collaboration and competition which lie at the basis of the packaging management system;

- m) To pass resolutions relating to the discharge of the functions pertaining to packaging and packaging waste as set out in article 3(2)(a), (b),(d),(g),(l),(m) and(n);
 - n) To resolve on the participation in companies, provided that the extent and the object of the participation does not result in a substantial change to the subject of the Consortium;
 - o) To adopt resolutions on topics which are specifically entrusted to its competence by law, by the present Statute or by the regulations laid down in article 30;
 - p) To pass resolutions with regard to CONAI's institutional communication and local communication campaigns;
 - q) To resolve on any other administrative act.
4. The Board of Directors shall be entitled to delegate to an Executive Committee the tasks set out in paragraph 3, without the aforesaid detracting from its right to determine the content, the limits – which must however be such as to exclude the decisions relating to strategic operations – and the methods of utilizing the power of attorney, as well as to claim for itself operations which fall within the scope of such power of attorney. The Executive Committee shall exercise the delegated powers and report to the Board of Directors, at least every six months, on the general management progress and on its foreseeable evolution, as well as on the most significant operations and, in general, on the activity that has been undertaken.
 5. The Executive Committee shall consist of fourteen administrators, inclusive of the President and the two Vice-Presidents who are entitled by law to be members thereof. The constituent members of the Executive Committee shall be appointed by selecting them in such a manner that, once account has been taken of the representativeness of the legally prescribed constituent members:
 - Seven of those administrators shall represent the category of producers, one for each type of packaging material, while the seventh one shall represent the entire category of producers;
 - Seven of them shall represent the category of users, which are subdivided between the two relevant components referred to in article 5(3), in such a manner that, upon every election of the Executive Committee, four shall alternately belong to one component and three to the other one.
 6. Resolutions by the Executive Committee shall be validly adopted through the favourable vote of at least nine of its constituent members.
 7. The Board of Directors shall additionally be entitled to delegate to the President its own tasks related to the ordinary management of the Consortium; it shall be further entitled to entrust specific tasks to the President, the Vice-Presidents, other Directors and the General Director.

Article 24

(Resolutions by the Board of Directors)

1. The Board of Directors shall be convened by the President wherever he deems that appropriate and, in any event, at least on a quarterly basis. The said Board shall additionally be convened at the instance of at least half of its members. The notice of convening thereof shall be effected

through means which are capable of ensuring proof of actual receipt, and which shall include indications as to the date, venue and time of the meeting, as well as the list of topics to be dealt with therein. The notice of convening shall be forwarded at least eight days prior to the meeting, or, in an urgent case, three days before it. The meetings of the Board of Directors may take place via teleconference or through the use of similar techniques, provided that all the participants are capable of being identified and enabled to follow the discussion and intervene in real time on the topics dealt with therein; whenever such prerequisites are met, the Board shall be deemed to have been convened at the venue where the President and the Secretary are located.

2. Resolutions by the Board shall be validly adopted through the favourable vote of at least twenty of its constituent members.
3. The minutes of the Board's meeting shall be drawn up by the Secretary of the Board of Directors, appointed by the President, who shall take part in the meetings. The minutes shall be signed by the President and by the Secretary.
4. No power of attorney shall be allowed, not even one conferred on another constituent element of the Board.

Article 25

(President – Vice-Presidents)

1. The President of the Consortium shall be elected by the Board of Directors by selecting him among its members who have been elected by the Assembly. The President may not be selected among the administrators who have been elected in the quota allocated to the same category which has expressed his predecessor. The President shall remain in office for three financial years, and his term shall expire together with the other administrators on the date of the Assembly that is convened for the sake of approving the balance sheet pertaining to the last financial year where he held office.
2. Should the President leave his post prematurely, the new President shall be chosen among those administrators who have been elected in the quota allocated to his same category. The term of office of the new President shall last until the end of the three-year period which his predecessor had begun.
3. The President shall:
 - a) Convene and chair the Assembly of affiliated consortia, the Board of Directors and the Executive Committee, in so doing coordinating their works;
 - b) Ascertain that all the participants are provided with adequate information in respect of the topics on the agenda of the Board of Directors and the Executive Committee;
 - c) Supply the appropriate indications for giving effect to the resolutions adopted by the Board of Directors and by the Executive Committee;
 - d) Verify the filing and storage of the documents, in particular the minutes of the meetings of the Assembly, the Board of Directors and the Executive Committee;
 - e) Ascertain that operations are carried out in conformity with the Consortium's interests;
 - f) Take care, within the scope of the guidelines laid down by the Board of Directors, CONAI's relationships with the affiliated consortia, the institu-

tions, the authorities, the consortia and the subjects referred to in articles 223 and 221(a) and (c) of Legislative Decree No. 152 of April 3rd 2006, n. 152, as well as the relationships with the other third parties;

g) Confer powers of attorney in respect of single acts or categories of acts.

4. The Board of Directors shall elect two Vice-Presidents by selecting them among its members that have been elected by the Assembly, and that in accordance with the following criteria:
 - Wherever the President belongs to the producers category, the two Vice-Presidents shall have to be selected among those administrators who have been elected in the quota allocated to the category of users. Each of such Vice-Presidents shall have to represent one of the relevant components referred to in article 5(3);
 - Wherever the President belongs to the users category, one Vice-President shall have to be chosen from among those administrators who represent the category of producers, while the other Vice-President shall have to be the expression of the component of users referred to in article 5(3) which the President belongs to.
5. In the relationships with third parties, the President shall be entitled to avail himself, in specific circumstances, of one or both Vice-Presidents. In any event, in the scenario where the President is absent or incapacitated, he shall be replaced by the eldest Vice-President. In the instance where the latter, too, is absent or incapacitated, the President shall be replaced by the other Vice-President.

Article 26

(Board of Auditors)

1. The Board of Auditors shall consist of seven actual members and two substitutes. Three actual members shall be appointed as follows: one by the Minister of Environment and Territory, one by the Minister for Economic Development, and one by the Minister of Economy and Finance. The other members shall be elected by the Assembly. At least one actual consistent member and one substitute member shall have to be chosen among those registered in the Registry of Auditors kept at the Ministry for Justice. In the event that the control of the accounting books is entrusted by the Assembly to the Board of Auditors, all the auditors shall have to be auditors registered in such registry, save for those appointed on a ministerial basis.
2. The auditors shall remain in office for three financial years. Their office shall expire on the date of the Assembly which is convened for the sake of approving the balance sheet relating to the last financial year where they held office. Auditors shall be capable of being re-elected.
3. The Board of Auditors shall monitor compliance with the law, the Statute and the regulations, in the light of principles of correct administration, in particular as regards the adequacy of the organizational, administrative and accounting set-up adopted by the Consortium and the actual functioning thereof. The Board of Auditors shall also report to the Assembly through specific reports on the estimated budget and on the final budget.
4. The auditors shall participate in the Assembly and in meetings of the Board of Directors as well as in meetings of any possible Executive Committee.

5. The auditors appointed by the State can only be removed by the Ministers who have appointed them.

6. The meetings of the Board of Auditors may take place by teleconference or through the use of similar techniques, subject to the duty to comply with what is stipulated by article 24(1).

Article 27

(Control of Accounting Books)

1. The control of the Consortium's accounting shall be carried out by the Board of Auditors or by an audit company which is listed in the registry kept at the Ministry of Justice.
2. The Board of Directors or the external audit company tasked with the accounting control shall:
 - a) Verify, in the course of the financial year, at least on a quarterly basis, the regular filing of the company books and the correct recording of managerial events in the accounting books;
 - b) Verify whether the balance sheet corresponds to the entries in the accounting books and the checks that have been undertaken, and whether it conforms with the norms which regulate it;
 - c) Expresses, by means of a specific report, a judgement on the financial statement.
3. The Board of Auditors or the external audit company tasked with the accounting control shall be entitled to request, from the administrators, documents and news that are useful for the control, and shall be additionally entitled to carry out inspections; it shall further document the activity thus undertaken in an apposite book, to be kept at the head office of the Consortium.
4. The Assembly shall determine, every three years, the entrusting of the accounting controls to the Board of Auditors or to the audit company, and in the latter case it shall allocate the said task to such company after hearing the opinion of the Board of Directors and shall set the compensation due to such audit company for the entire duration of that task.
5. The said task shall last for three years and expire on the date of the Assembly which is convened for the sake of approving the balance sheet relating to the third financial year spanned by it.
6. The task thus allocated to the audit company can only be revoked for a just cause and after hearing the opinion of the Board of Auditors.

Article 28

(General Director)

1. The General Director shall be responsible for the organization of the Consortium, which he directs, in so doing attending to its ordinary activity. The General Director shall:
 - a) Assist the President in giving effect to the resolutions of the Consortium's Organs;
 - b) Carry out the current administrative, civil, commercial and fiscal operations, in the latter case also with regard to any legal dispute, which are needed for the correct functioning of the Consortium; manage the relationships with the banks and the pension institutions;
 - c) Manage the work relationships with staff; attend to the task of hiring and firing, except as regards the managerial staff;
 - d) Assist the competent administrative Organ in the elaboration and

updating of the General Program set out in article 3(2)(c) thereof, as well as article 4 of the Specific Plan envisaged by article 4(3);

- e) Imposes on the affiliated consortia the penalties laid down by article 8 which are governed by the regulations set out in article 30, in conformity with the methods and criteria that are set in terms of articles 23(3)(b);
 - f) Attend, in conjunction with the President, to the ordinary relationships with the affiliated consortia, the institutions, the authorities, the consortia and the subjects referred to in articles 223 and 221(a) and (c) of Legislative Decree No. 152 of April 3rd 2006, as well as the other third parties;
 - g) See to the transmission of any program, balance sheet, plan, document, news or bit of data required by Legislative Decree No. 152 of April 3rd 2006 which has been approved by the Board of Directors or, based on its delegation, by the Executive Committee.
2. The General Director shall take part in the meetings of the Assembly, the Board of Directors, and the Executive Committee, without any right of vote.

Article 29

(Legal representation of the Consortium)

1. The signature and representation of the Consortium, vis-à-vis third parties and in judicial proceedings shall be the prerogative of the President, who has the right to promote legal or administrative actions and claims at every level of judgement.
2. The Vice-Presidents shall have the right to legal representation of the Consortium within the limits of any capacities which might have been delegated to them by the Board of Directors. In addition to the foregoing, in the event of a severe incapacitation affecting the President, the full legal representation shall be the prerogative of the eldest Vice-President, alternatively, in the event of the latter's absence or incapacitation, of the other Vice-President.
3. The general Director shall sign the Consortium's correspondence, possess the powers of representation which are necessary for the discharge of the functions set out in article 28, and, within such scope, he shall further be entitled to confer powers of attorneys in respect of single acts or categories of acts; he shall additionally be entitled to be the recipient of powers of attorneys from the President in respect of single acts or categories of acts which are not related to his statutory powers.

Chapter VI

Dissolution of the Consortium Regulations Final Provisions

Article 30

(Regulations)

1. Regulations are hereby approved for the application of the present Statute and any matters which might be necessary to ensure the best functioning of the Consortium. The regulations, which are effective at once, shall be conveyed to the Minister for the Environment and Territory the Minister

for Economic Development, both of whom may request possible amendments or supplements thereto within thirty days from date of receipt of the same.

2. The regulations shall identify the obligatory social books, one of which shall necessarily consist in the book of the affiliated consortia.

Article 31

(Liquidation – Dissolution)

1. In the event of the Consortium being dissolved or placed in liquidated, the extra-ordinary Assembly shall attend to the appointment of one or more liquidators, in so doing defining their powers, and shall resolve on the devolution of the remaining assets, once payment of all liabilities has been carried out. The devolution of the assets shall take place in conformity with the provision set out in the last sentence of article 13(2) of the present Statute, insofar as any residual part of the assets of the obligatory consortia are concerned, and generally in compliance with any relevant normative indications.

Article 32

(Vigilance)

1. The Minister of the Environment and Territory and the Minister for Economic Development shall be entitled, whenever they detect serious irregularities in the management of the Consortium or the impossibility of a normal functioning by the Consortium's organs, to resolve on the dissolution of one or more organs and on the appointment of a commissioner in charge of attending to their re-establishment. In the event of an ascertained impossibility to attend to such re-establishment,, the Minister of the Environment and Territory and the Minister for Economic Development shall appoint a commissioner charged with the duty of extraordinary management of the Consortium.

Article 33

(Reference to the provisions of the Civil Code)

1. With regard to whatever is not covered by the present Statute, reference shall have to be made to the provisions of the Civil Code which happen to be in force in the field of entrepreneurs' consortia.

Chapter VII

Coordination provisions

Article 34

(Powers of attorney at association level)

1. The powers of attorney for the participation in CONAI which are granted to entrepreneurial categories prior to the amendments to the Statute approved by the Assembly of the affiliated consortia in April 2008, shall have the effect of conferring representation on an indeterminate basis in terms of article 21, wherever such powers of attorney include no time limitations.
2. The foregoing shall not detract from the revocation of the power of attorney as prescribed by the Statute.

CONAI Regulations

Updated text including the amendments approved by the Assemblies of April 19th and November 23rd 2011, which have concerned the following articles:

2 (*Admission of affiliated consortia*), paragraphs 3, 4, 5 and 6;

3 (*Participation fees*), paragraph 1; **4** (*Levying of CONAI Environmental Contribution*), paragraphs 1, 3, 4, 5, 6, 10, 11 and 12;

6 (*Determination of CONAI's share of the Environmental Contribution*), paragraph 3; **9** (*Election of the administrators on the part of the Assembly*). *Voting per lists*), paragraphs 3, 5, 6; **12** (*Interests on arrears*), paragraphs 3 and 4;

13 (*Sanctions*), paragraphs 2, 3, 6, 7, 8; **14** (*Application of penalties*), paragraph 1; **15** (*Direct payment of the environmental contribution to CONAI*), paragraphs 1 and 2; **16** (*Bankruptcy*), paragraphs 1 and 3; **17** (*Final provisions*).

Article 1

(Subject)

1. The present Regulations are hereby approved in terms of article 30 of the Statute for the sake of application of the latter and whatever might be necessary to ensure the best functioning of the Consortium.

Article 2

(Admission of affiliated consortia)

1. Every company which is a producer or a user of packaging, in order for it to become affiliated, shall have to submit an application containing the indications and the data set out in article 6 of the Statute, as well as those required by the subsequent paragraph 2. The application shall have to be submitted also via electronic and (or) computerized means to the Board of Directors; all its sections shall have to be filled out; and it shall have to be signed by the owner or the legal representative of the declaring company; the said application may also be submitted through the entrepreneurial association of the relevant category which the company belongs to, and such company shall be entitled to sign it on the strength of a written power of attorney conferred upon it in terms of article 6(10) of the Statute. In that instance, the power of attorney shall have to be attached to the request if it has been conferred independently.
2. In addition to the statutorily requested data, the application shall also have to include the data referred to in the relevant form set out in article 4.
3. The application shall additionally have to include the declaration stipulated by article 6(5) of the Statute with a view to determining the participation fee.
4. The application and the declaration prescribed by paragraphs 1 and 3 shall have to conform to the forms approved by the Board of Directors, or by the Executive Committee as delegated by the former.

5. The companies which have their registered offices outside the national territory (foreign companies) shall be entitled to submit an application for affiliation to CONAI in respect of their items of packaging that are earmarked for placement for consumption within the national territory, in conformity with the specific module approved by the Board of Directors or by the Executive Committee as delegated to that end by the former. In the event that the company has its registered office outside the European Union and has no secondary branch with stable representation in Italy, it shall be required to provide adequate guarantees for covering the environmental contribution which is presumably due in the following twelve months, to be renewed upon every expiry date (subject to any possible adjustments in the amount) for an identically long period. The Company that has effected the placement for consumption within the national territory in terms of article 4(6), is in any event bound to pay due observance to the specific informative obligations laid down by the Board of Directors or by the Executive Committee as delegated to that end by the former.
6. Any possible formal or substantial impediments to the affiliation shall have to be communicated to the company which has submitted a request for affiliation, by recourse to means that ensure proof of actual receipt.

Article 3

(Participation fees)

1. For the purposes of determining the participation fee in terms of article 6 of the Statute:
 - The total revenues from sales and services referred to, as regards the variable amount of the share of traders and distributors, in article 63 (3)(ii), of the Statute, and as regards the threshold for exemption from the variable amount, in paragraph 4 of article 6, shall be the revenues resulting from the item A) Production value: revenues from sales and services of the profit and loss account relating to the last financial year which ended at the time of submitting the application for affiliation. In the event that the aforesaid item additionally includes revenues from sales that have not been effected within the national territory, the amount of any revenues shall be separately indicated and subtracted from the total amount of the item in the attestation required by article 6(5) of the Statute. For the purpose of determining the said revenues, even the entrepreneurs who are not subjected to the set of regulations governing the drafting by joint stock companies of balance sheets shall be obliged to make reference thereto, though only in respect of the formation of the abovementioned item;
 - The costs of purchases, even those effected abroad, of packaging or packaging material referred to in article 6(3)(ii), with specific regard to the variable amount of the participation fee for fillers, packaging users and filled packaging importers, shall be the costs resulting from invoices and customs bills recorded in the register envisaged by article 25 of Presidential Decree No. 633 of October 26th 1972 or in any event in the accounting books of the declaring company. As for the items of filled packaging the cost whereof is not indicated on the invoice or the customs bill, such items of packaging shall be computed according to their normal value as determined by applying the provisions of article 14(3) and (4) of Presidential Decree No. 633 of October 26th 1972, and (or) on the basis

of flat-rate criteria laid down by the Board of Directors, or by the Executive Committee as delegated to that end by the former, in terms of article 6(10) of the Statute;

- As regards foreign companies which become affiliated consortia, the participation fee shall always amount to the fixed amount only.
2. In the event that, at the time of submitting the request for affiliation, the balance sheet referred to in paragraph 1 has not yet been approved, the participation fee shall be determined on the basis of the last approved balance sheet.
 3. In the event that a company has paid the participation fee without having submitted an application as demanded by paragraph 1, the payment shall nonetheless set the admission procedure into motion via the application of the provisions of articles 5 and 6 of the Statute and articles 2 and 3 of the present regulations.
 4. No further payment by the affiliated consortium or reimbursement by CONAI shall be due, nor shall any penalty be applicable in the event where only the fixed amount of the participation fee has been paid, whereas payment of the variable amount has been omitted or erroneously determined and (or) paid, whether as an underpayment or an overpayment, provided the relevant difference does not exceed the amount of € 30.00.
 5. In any event, the participation fee allocated to the affiliated consortium shall be determined on the basis of what has been actually paid to the Consortium and by it retained.
 6. The provisions of paragraphs 3 and 4 shall apply as at the date of establishment of CONAI.

Article 4 (Levy of the CONAI Environmental Contribution)

1. By giving effect to the principles and the provisions of article 224 of Legislative Decree No. 12 of April 33rd 2006, as well as article 14 of the Statute, the Environmental Contribution shall be determined as follows:

Material	Contribution (Euro/t)
Steel	31.00
Aluminium	45.00
Paper	14.00
Wood	8.00
Plastic	120.00
Glass	17.82

2. At the end of the present Regulations, indication is given, for each material, of any possible amounts which were previously set and the relevant periods of their application.
3. The amounts set out in paragraph 1 may be varied in respect of one or more materials by the Board of Directors, even upon notification by the consortia which have been set up in terms of article 223 of Legislative Decree No. 152 of April 3rd 2006, which notification shall have to be adequately made in advance in accordance with the methods set out in the agreement referred to in article 5 here below. The Board of Directors shall resolve on the amount in respect of each type of material on the basis of the costs which have effectively been incurred and are justified in the light of the Statute's criteria of affordability and efficiency. In the event of an increase in one of the amounts, the same shall be

determined by taking into account the needs of stability of the contribution, for a period which as of rule shall span at least three years, and every variation, even a downward one, shall normally be notified at least six months prior to its application. The technical methods of applying the contribution shall be resolved upon at any given time, as regards one or more materials, by the Board of Directors or by the Executive Committee delegated in that respect by the former.

4. With regard to all types of materials, the first cession shall be deemed to be represented by the transfer, even a temporary one and regardless of the basis involved, within the national territory, of the following:
 - The final packaging effected by the last producer in favour of the first user;
 - The packaging material effected by a producer of raw material or semi-manufactured goods to a self-producer which appears to it or has declared itself to be such.
5. The self-producer shall be deemed to be for all intents and purposes a user, even with reference to the raw material which is utilized in the repair of its own packaging.
6. In the instances of placement for consumption within the national territory of empty or filled packaging from outside such territory, or in those instances which in any event do not entail a cession falling within the meaning of paragraph 4, the CONAI Environmental Contribution shall be owed, declared and paid by the company that has effected placement for consumption, regardless of the time in which, and the basis on which, such packaging has been purchased, except in the event where such contribution has already been paid by the foreign company which is registered in terms of article 2(5). The units of filled packaging that have been imported or purchased outside the national territory or have in any event been purchased with a view to their placement for consumption, the weight of which is not indicated on the invoice or the customs bill, shall be calculated in accordance with their nominal weight to empty, as identified and declared by the subject that pays the contribution.
7. With regard to items of composite packaging which are made up structurally of different materials (polylaminates), the heaviest material shall be deemed to represent the material of prevalent significance, once each material has been individually considered. The whole packaging shall be subject to the application of the CONAI Environmental Contribution which relates to the prevalent material.
8. In the event of packaging which consists of more than one autonomous component (multi-material), the CONAI Environmental Contributions relating to each such component shall be due.
9. In the event that, upon possible transfers following the first one, only the wording "CONAI Environmental Contribution duly liquidated" is reflected on the invoices, the ceding party shall have to supply, in respect of each "reference", at the cessionary's behest, a non-accounting sheet which clarifies the CONAI Environmental Contribution for the types of material making up the packaging.
10. The exemption from the CONAI Environmental Contribution which is envisaged in the event of cession by a filled packaging user outside the national territory shall be applied, by resorting to the ordinary procedure, subsequently to the cession itself, on the strength of a written application for reimbursement of the cessionary to be submitted to CONAI based on

the modules drawn up by the latter; the application for reimbursement shall be accompanied by the appropriate documentation which is listed in the guidebooks or manuals prescribed by article 6(10) of the Statute. It shall be allowed to set off the adjustment with the CONAI environmental contributions that are otherwise due. The exporting affiliated consortium shall nonetheless be entitled to resort to a simplified procedure of the ex ante exemption, within the limits of its ceiling represented by previous documented exports of filled packaging. The Board of Directors, or the Executive Committee as delegated by the former, shall determine through its own resolution the terms of application of the present paragraph.

11. By the 20th of the month following the period of reference, the creditor or debtor affiliated consortium shall be required to calculate, on the basis of the invoices it has issued or the documents it has received in the instance specified in paragraph 6, the contribution which is levied or is due in the preceding period, by distinguishing the amounts relating to each type of materials and by indicating the category of affiliated consortia category it belongs to, as well as the relevant consortium it is affiliated to. Within the same time limit, the amounts resulting from such liquidation shall have to be communicated to CONAI via the declaration module approved by the Board of Directors or pursuant to a power of attorney conferred by the Board on the Executive Committee, in accordance with means which are capable of ensuring proof of actual delivery; the same amounts shall therefore have to be paid to CONAI within 90 days of the VAT liquidation deadline relating to the operations that have been effected during the period covered by the declaration. Payments shall have to be made to one or more of CONAI's six bank accounts, each one relating to one of the consortia set up in terms of article 223 of Legislative Decree No. 152 of April 3rd 2006, or to any other accounts which might be opened and set aside for the simplified procedures, the identification data of which shall be notified to the affiliated consortia through appropriate means.
12. The documentation relating to the fulfilment of the Consortium's obligations shall have to be kept in the form of paper records or upon magnetic or optical supports, provided that the recordings correspond to the documents and can at any time be made readable through means which are made available by the person utilizing the said supports. The documentation shall have to be kept for ten years in Italy, in the event of foreign companies through a copy as well, and CONAI shall be entitled at any time to request its dispatch, even a partial one, to one or more affiliated consortia, to the totality of such consortia, or to all the consortia belonging to a single category or a relevant component thereof.

Article 5 *(Agreements with the consortia)*

1. The agreements which regulate the allocation of the CONAI environmental contribution to the consortia established in terms of article 223 of Legislative Decree No. 152 of April 3rd 2006, shall be concluded in writing so as to give effect to, and comply with, the provisions of article 14(2), (3) and (4) of the Statute.
2. For purposes of applying article 14(3)(f) of the Statute, the agreements shall envisage that, subject to prior notice to the consortium and the grant

of a time limit for the correct fulfilment of the abovementioned obligations, wherever that is still possible, a penalty of no less than € 10,000.00 and no more than € 50,000.00 shall be applied.

Article 6 *(Determination of CONAI's share of the Environmental Contribution)*

1. The CONAI environmental contribution relating to each type of material shall be acquired by CONAI, thereby becoming part of its own assets, only to the extent, in respect of every financial year, of a fixed amount of € 520,000.00, and a percentage share which may not exceed 20% of the total amounts paid to CONAI in terms of the preceding article 4 (11).
2. The balance of the CONAI environmental contribution shall be disbursed by CONAI to the consortia in conformity with the methods and the time frames which enable the best functioning of consortia and the timely fulfilment by them of the obligations they have bound themselves by in the field of separate collection and recycling of packaging waste. To that end, the Board of Directors shall adopt appropriate application-related resolutions.
3. The Board of Directors shall determine, in respect of each financial year, the percentage share prescribed by paragraph 1, in conformity with the maximum percentage set out therein and on the basis of the relevant estimated budget approved in terms of article 23(2)(n) of the Statute.

Article 7 *(Equality of the vote by producers and users at the Assembly)*

1. In order to guarantee the principle of equality laid down by article 5(4) of the Statute, wherever, in the course of an Assembly, one of the categories of affiliated consortia (producers and users) shall be entitled to an overall number of votes which is less than the number thereof that the other category shall be entitled to, the President of the Assembly shall allocate to it the additional votes which are needed to establish equality between the two categories, in accordance with what is stipulated by article 18(2) of the Statute.
2. The additional votes thus allocated shall be apportioned, down to even fractions of vote, among all the consortia belonging to the category proportionately to the votes each affiliated consortium shall be entitled to in terms of article 18(1) of the Statute.

Article 8 *(Representation at the Assembly)*

1. In the event that representation is conferred on the entrepreneurial associations within the category to which companies belong to, as set out in article 21(1) of the Statute, the said associations shall attest, within the scope of their responsibility, the authenticity of the signature of the powers of attorney on the part of the affiliated entities and the conformity to the original of any copy which is sent by fax. CONAI shall always be entitled to verify the authenticity of the signatures and to request the submission of the original power of attorney. CONAI shall thus refrain from upholding its validity should the verification exercise yield a negative result, and it shall further disallow a vote on the strength of a power of attorney in the absence of the original.

Article 9

(Election of the administrators at the Assembly. Voting per lists)

1. The election of constituent members of the Board of Directors that are appointed by the Assembly shall take place on the basis of lists established by candidacies which are presented by entrepreneurial associations of a category and the consortia referred to in article 21(2), of the Statute, by one or more consortia representing at least 3% of votes allocated in terms of article 18(1) of the Statute.
2. The candidacies shall have to be submitted to CONAI by registered post with proof of receipt, at least fifteen days prior to the scheduled date of the Assembly, and shall have to indicate the candidate's affiliation to one of the categories and components set out in the following paragraph hereof. Every candidate which is legitimized in terms of paragraph 1 shall be entitled to submit a number of candidacies not exceeding the number of administrators who must be the expression of the component to which it belongs, and also, in respect of producers, the number of the administrators who must be the expression of the entire category. Each candidate shall be entitled to compete in the election for one category or component only. Along with each candidacy, the declaration by which the candidate accepts the candidacy and attests, in acknowledgement of its responsibility, the non-existence of grounds of ineligibility or incompatibility, shall have to be deposited, failing which the candidacy shall be deemed null.
3. The candidacies which have been received within the time limit referred to in the previous paragraph shall be gathered by the President of the Consortium in eleven groups relating to the candidates of the entire category of producers and the components of the categories of producers and users referred to here below:

Producers

- 1) Entire category
- 2) Steel
- 3) Aluminium
- 4) Paper
- 5) Wood
- 6) Plastic
- 7) Glass

Users

- 8) Traders and distributors
 - 9) Food users
 - 10) Chemical users
 - 11) Other users
4. The lists from 1 to 7 shall have to comprise at least two candidates, list 8 at least 7 candidates, list 9 at least 4 candidates, list 10 at least 2 candidates, and list 11 at least 1 candidate. In the event that the candidacies received within the time limit set out in paragraph 2 are not sufficient to express, in respect of each component or in respect of list no. 1, the aforesaid number of candidates, such number shall have to be reached by recourse to candidacies put forward by CONAI's Board of Directors. In no other event shall the Board of Directors be entitled to suggest its own candidacies.
 5. The candidacies and related lists shall have to be deposited by the President, at the head office of the Consortium, at least five days prior to

the scheduled date of the Assembly so that all the affiliated consortia and the other legitimized subjects shall be enabled to peruse them. The President shall be entitled to opt for the publication of the lists on the CONAI website.

6. The Board of Directors shall determine the voting procedure, in conformity with the rules set out in the Statute and the operating methods laid down by the present article, by ensuring that each list shall be identified by colours and (or) other appropriate distinctive features.
7. Each consortium member shall be entitled to vote only for the list made up by candidates of the category component to which it belongs and, in respect of producers, only for the candidates of list 1, and it shall express a number of preferences corresponding to the number of administrators who, in terms of the Statute's norms, are required to be the expression of such component or are allocated to the entire category of producers (two).
8. Those who are deemed to be elected as members of the Board of Directors shall consist in the candidates that have obtained, in each of the eleven lists, the largest number of votes, until correspondence is reached with the number of administrators which, in terms of the Statute's norms, is required to be the expression of the category or the component the list refers to. In the event of a draw between candidates, recourse shall be made, during the same Assembly and through the same voting methods, to a ballot between those candidates that have obtained the same number of votes. In the event of a further draw, the first candidate to have submitted its candidacy, subordinately the eldest such candidate, shall be deemed to have been elected.

Article 10

(Obligatory books)

1. In addition to the written records and the books which are required by law, CONAI shall have to keep the following:
 - 1) The book of the affiliated consortia, in which the company, the name or designation of the affiliated consortium, the date of affiliation to the consortium, the category and the category component to which it belongs, the participation fee and the related payments made shall all have to be indicated;
 - 2) The book of the meetings and resolutions of the Assembly, in which event the minutes drawn up for purposes of for public record shall have to be transcribed;
 - 3) The book of the meetings and resolutions of the Board of Directors;
 - 4) The book of the meetings and resolutions of the Board of Auditors;
 - 5) The book of the meetings and resolutions of the Executive Committee, wherever the latter exists.
2. The updating of the book referred to under point 1 shall be attended to on the basis of the affiliation resolutions passed by the Board of Directors, as adopted by it in terms of article 6 of the Statute.
3. The books referred to under the numbers 1, 2 and 3 shall be kept by the administrators, while the book referred to under the number 4 shall be the responsibility of the Board of Auditors and the book referred to under the number 5 shall be kept by the Executive Committee.
4. The audit company which is vested with the task of carrying out the accounting control shall document the activity it has undertaken in a specific book that is kept at the Consortium's head office.

5. Before use of the aforesaid books may be allowed, the aforesaid books shall have to be progressively numbered on each page and stamped on each sheet by a notary. The book referred to under number 1 here above may also be kept only in the form of a computer-based recording, provided that the recordings can be rendered readable at any time by recourse to means which are made available by CONAI, and that a copy on optical support be made on the occasion of the Assembly of affiliated consortia, at which it shall be filed.
6. The affiliated consortia shall have the right to examine the books referred to under numbers 1 and 2 of paragraph 1. The same right shall be extended to the representatives of the consortia and the entrepreneurial associations referred to in article 17(1) of the Statute.

Article 11 (Controls)

1. The CONAI offices shall at any time be entitled to request each affiliated consortium to furnish written clarifications, information and accounting or administrative documentation relating to the exact and timely fulfilment of the Consortium's obligations, and in particular, subject to the right to fulfil other obligations, the obligation to levy and pay to the Consortium the CONAI Environmental Contribution. The reply by the affiliated consortium shall have to reach the Consortium in writing within thirty days from date of receipt of the request.
2. The Board of Directors, or the Executive Committee pursuant to a power of attorney conferred by the former, shall further be entitled to resolve, by giving timely notice in advance in writing, on carrying out controls, verification exercises and (or) inspections at the premises of the affiliated consortium, for a maximum of thirty days. The company shall authorize the persons tasked by CONAI for that purpose, to carry out, during working hours, controls or inspections of its accounting books and any other commercial and production document or information, which might be instrumental to the ascertainment of obligations referred to in the preceding paragraph 1, and it shall collaborate with such persons so as to enable a rapid and effective implementation of the controls. The company may request that the control be carried out, pursuant to CONAI's allocation, by one of the external companies listed in the advance notice referred to in the present paragraph, which shall bind itself not to divulge the data thus acquired to any third parties: in such instance, any additional costs brought about by the larger expenses arising from the verification shall be borne by the requesting company.
3. The results of the controls, verifications and inspections carried out in terms of the preceding paragraph, even when negative, shall have to be communicated, by registered mail with proof of receipt, to the affiliated consortium within thirty days from the date on which the same have been finalized.
4. The affiliated consortium, within thirty days from date of receipt of the communication referred to in paragraph 3, shall communicate to CONAI, by registered mail with proof of receipt, the fact that it has undertaken whatever might be necessary to fulfil the Consortium's obligations in respect of which it had been found to be in breach, alternatively it shall dispute, wholly or partly, the outcomes of the control, by submitting in that connection documents and statements of defence. Failure to effect

communication within the abovementioned deadline shall be construed as acceptance of the results of the controls.

5. The records and documents which have been acquired in connection with the control activity shall have to be kept in accordance with such methods as will be capable of ensuring their secrecy, and shall be dealt with in conformity with the normative regulations in force in the field of protection of personal data.

Article 12 (Interests on arrears)

1. In the event of non-payment or late payment of the amounts which are due for any cause whatsoever to the Consortium, the affiliated consortium shall in any event be automatically bound to pay to CONAI the interests on arrears calculated at the under-mentioned relevant rate:
 - Average Euribor at 1 month, in respect of payments made within thirty days from the expiry date;
 - Average Euribor at 1 month, plus 50% up to a maximum limit of five points, in respect of all other instances of non-payment or late payment of the amounts due.
2. Irrespective of the expiry date for payment of the amounts referred to in the preceding article 4(11), no interests on arrears shall be applied to payments which have been made within thirty days of the date on which the relevant invoice was issued.
3. No interests on arrears, as determined in accordance with paragraph 1, shall be applied in the event where the non-payment of the amounts due to CONAI has depended on the company being subjected to liquidation procedures involving the user to which the environmental contribution has been charged, without such user having attended to the payment thereof. The Board of Directors, or the Executive Committee pursuant to a power of attorney conferred by the latter, shall be entitled to resolve on a reduction or the non-application of interests on arrears even in the event where the non-payment of amounts due has resulted from the occurrence of extraordinary or unforeseeable events. In any event, prior consent by the consortia to which a part of the contribution is due shall be required.
4. The Board of Directors, or the Executive Committee pursuant to a power of attorney conferred by the former, subject to prior consent by the consortia to which a part of the credit is due, shall be entitled to cede, wholly or partly, the credits which cumulatively do not exceed an overall amount € 1,000.00, in respect of each company, provided the payment has already been solicited in the most appropriate forms.

Article 13 (Penalties)

1. Wherever the amount of the participation fee has not been paid, wholly or partly, the right to vote at the Assembly on the part of the affiliated consortium which is in breach of such obligation shall be automatically suspended.
2. The following are deemed to represent serious breaches of the Consortium's obligations:
 - a) Omitted application of the environmental contribution;
 - b) Omitted or insufficient indication of the environmental contribution,

such as to prevent, within the ambit of the controls referred to in article 11 here above, the ascertainment of the effective application;

- c) Omitted or late submission of the declaration of the environmental contribution, as referred to in article 4(11), which late submission is in excess of thirty days from the relevant deadline;
 - d) Unfaithful declaration of the environmental contribution, as referred to in article 4(11);
 - e) Fraudulent use of exemption procedures referred to in article 4(10) here above.
3. Without in any way derogating from the provisions of paragraph 1, one or more of the infringements set out in paragraph 2 shall attract the imposition of a monetary penalty which is the equivalent of the following:
 - 50% of amounts due, in the event of a first infringement. In the event that the penalty is less than € 500, no effect shall be given to the penalty, except in the event of a contrary resolution on the part of the Board of Directors;
 - 150% of amounts due in the event of further infringements. The application of the said penalty shall additionally entail, with regard to the relevant violation set out in paragraph 2(e), the loss of the right to use the simplified procedure for a period of three years.
 4. The penalties referred to in paragraph 3 shall also be applied to the cessionary which has contributed to or has derived undue advantage from the violations referred to in paragraph 2(a) or (b).
 5. The pecuniary penalties envisaged by the preceding paragraph 3 shall be reduced to a half in the instance where, insofar as the unfaithful submission of the declaration of environmental contribution is concerned, it is ascertained that the omission involved does not exceed 10% of the environmental contribution as declared on an annual basis.
 6. In the event of other infringements of the obligations referred to in the Statute or the present regulations, pecuniary penalties may be imposed, which penalties shall not exceed € 250,000.00, and must have regard to the nature, severity and duration of the infringement, as well as to the size of the company and the notification received in terms of article 11(4) in those situations where the affiliated consortium has received the notification of the Consortium prescribed by paragraph 3 of the same article.
 7. The penalties imposed shall be reduced to one third if payment of the same is made within sixty days of the notification given in terms of article 14(2) here under.
 8. Without in any way derogating from the application of interests on arrears which are due in terms of the preceding article 12, no penalty shall be applied to those who, prior to the commencement of the controls referred to in article 11, spontaneously declare the infringement which has been committed, by liquidating and declaring the contribution due and by paying the environmental contribution that is levied in accordance with the methods set out in article 4(11), within thirty days from date of submission of the spontaneous declaration itself, by means of a registered mail with proof of receipt.
 9. The foregoing shall likewise not derogate from what is stipulated by article 10 of the Statute and by article 3(4) of the present regulations.

Article 14

(Application of the penalties)

1. The penalties shall be imposed on the basis of the documents and statements of defence which have been submitted.
2. The relevant penalty shall be communicated to the affiliated consortium by means of a registered mail with proof of receipt, which shall include notice of the reduction prescribed by article 13(7).

Article 15

(Direct payment to CONAI of the environmental contribution)

1. As a result of the violations set out in article 13, the Board of Directors shall be entitled to decide that the CONAI environmental contribution ought to be levied, declared and (or) paid to CONAI directly by the cessionary as opposed to the ceding party.
2. In such instances, the Board of Directors shall determine the methods of applying that levy, in accordance with principles of certainty, affordability and administrative simplicity.

Article 16

(Bankruptcy)

1. The affiliated consortium to which the mandatory cessionary in terms of article 14(1)(c) and (d) of the Statute has not paid one or more invoices shall be entitled to request CONAI, in the event of bankruptcy of the cessionary, exemption from the payment of half of the relevant environmental contribution, bearing in mind the need to effect the liquidation and the communication which are envisaged by the provisions of article 4(11).
2. The affiliated consortium shall attach to the request a copy of the notification by the trustee wherein he acknowledges the credit liability associated with the procedure of the bankruptcy cessionary.
3. CONAI, once it has verified the regularity of the request by the affiliated consortium, and once it has received payment of half of the contribution which is in any event due, shall reverse the debit relating to the other half of the contribution and shall declare the obligation to have been extinguished by timely communicating the same to the requesting consortium. In the event where such consortium has not yet paid half of the environmental contribution which is in any event due, CONAI shall notify the subsistence of the conditions for approval of the request and the fact that such request shall be accepted as soon as the affiliated consortium has met its obligation. Taken into account the entity of the obligation, as well as company's size and other elements pertaining to the company, agreement might be reached on payment of the amount due in more than one instalment, without charging any interest thereon.

Article 17

(Final provisions)

1. All the notifications prescribed by the Statute and by the present regulations may be effected not only by registered post with proof of receipt or by any other means which has been explicitly stipulated for that purpose, but also by whichever additional means is capable of ensuring proof of actual receipt on the part of the addressee.

Terminology

Self-consumption

“Self-consumption” is the operation by which packaging producers package their own products in packaging they themselves have manufactured.

Self-producer

“Self-producers” are those who purchase raw materials and packaging material in order to manufacture packaging for their own products (other than packaging). Self-producers are considered users to all effects, even in reference to the raw materials used for the reparation of their own packaging.

Material Consortia

Article 223 of Legislative Decree 152/06 states that packaging producers must set up a Consortium for each kind of packaging material (steel, aluminum, paper, wood, plastic and glass).

The six Materials Consortia are the following:

Consorzio Nazionale Acciaio – National Steel Consortium;

CIAL – Consorzio Imballaggi Alluminio (aluminium Packaging Consortium);

COMIECO – Consorzio nazionale recupero e riciclo degli imballaggi a base cellulosica (National cellulose-based packaging recovery and recycling Consortium);

RILEGNO – Consorzio nazionale per il recupero e il riciclaggio degli imballaggi di legno (National Consortium for wood packaging recovery and recycling);

CO.RE.PLA. – Consorzio nazionale per il recupero degli imballaggi in plastica (National Consortium for plastic packaging recovery);

CO.RE.VE. – Consorzio Recupero Vetro (Glass recovery Consortium).

As an alternative to enrolment in a Materials Consortium, producers may, pursuant to article 221, paragraph 3, of the same Decree:

“a) autonomously organize the management of their packaging waste throughout the national territory; [...]

c) certify, under their own responsibility, that a deposit and package return system for their own packaging has been set up, with appropriate documentation proving the self-sufficiency of the system [...]”.

Consumer

Packaging consumers are end-users who purchase or import packaging, packaged items or goods for their own use.

Waste holder

Under article 183, paragraph 1, letter h) of Legislative Decree 152/06, the waste holder is “the waste producer or the physical person or juridical person holding it”.

Waste management

Under article 183, paragraph 1, letter n) of Legislative Decree 152/06, by waste management it is intended: “the collection and transport, the recovery and disposal of waste, including the control of such operations and interventions subsequent to the closure of landfills, as well as operations undertaken as a trader or intermediary”.

Filled packaging

In this guide, the term “filled packaging” refers to packaged goods and especially to the packaging itself in which the goods are packaged. For example, for a beer can importer “filled packaging” refers to the aluminium that the can is made of and, if present, the other secondary or tertiary packaging in the pack.

Primary packaging (or for sales)

In Legislative Decree 152/06 – article 218, letter b) – primary packaging is defined as “packaging conceived so as to constitute a sales unit to the final user or consumer at the point of sale”. Generally, primary packaging is that which wraps a single product ready for consumption.

Secondary (or multiple) packaging

In Legislative Decree 152/06 – article 218, letter c) – secondary packaging is defined as “packaging conceived so as to constitute at the point of sale a grouping of a certain number of sales units independently from the fact that it is sold as such to the final user or consumer or whether it serves only as a means to replenish the shelves at the point of sale. It can be removed from the product without affecting its characteristics”.

Generally, secondary packaging is whatever contains a certain number of single products ready for consumption. Once removed from its secondary packaging, the product remains unaltered in its primary packaging, ready for use.

Tertiary (or for transport) packaging

In Legislative Decree 152/06 – article 218, letter d) – tertiary packaging is defined as “packaging conceived so as to facilitate handling and transport of goods, from raw materials to finished products, of a number of sales units or grouped packaging in order to prevent their physical handling and transport damage, excluding containers for road, rail, ship and air transport”. Generally, tertiary packaging is destined to protect and facilitate the handling of goods during transport.

Composite (or poly-composite) packaging

This is a packaging unit structurally made of several materials that cannot be separated by hand. For example, the following are poly-composite packaging: drink cartons (poly-composite: paper, plastic and aluminium), bag composed of a sheet of aluminium foil coupled with paper, etc.

Multi-material packaging

This is packaging consisting of several independent components made of different materials. Unlike poly-composite packaging, in this case the different materials which the packaging consists of can be separated. For example, the following are considered multi-material packaging: box of chocolates (paper for the box, plastic for the internal molded container), candy bag (plastic for the bag, paper for single candy), coffee can (aluminium for the can, plastic for the lid), etc.

First transfer

The CONAI Environmental Contribution is applicable upon “first transfer”. This is the transfer on national territory of the finished packaging from the “last producer” to the “first user” or of the packaging material effected from the producer of raw (or semi-manufactured) materials to a self-producer who claims or declares himself as such.

First user of packaging

The first user of packaging is the receiver in the first transfer i.e. in the first sale of packaging, i.e. a shoe factory purchasing from a packaging producer the cardboard shoe boxes to package its products.

Packaging producers

Under article 218, paragraph 1, letter r) of Legislative Decree 152/06, packaging producers are “suppliers of packaging materials, manufacturers, converters and importers of empty packaging and raw packaging materials”.

General prevention program and management of packaging and packaging waste

Article 225 of Legislative Decree 152/06 obligates CONAI to draw up a general program for the prevention and management of packaging and packaging waste, identifying, with reference to the single types of packaging material, the measures necessary in order to achieve the following objectives:

- a) prevent the formation of packaging waste
- b) increase the proportion of recyclable packaging waste, compared to non-recyclable packaging
- c) increase the proportion of reusable packaging, compared to non-reusable packaging
- d) improve the characteristics of packaging with the aim of making it suitable for multiple transports and rotations within normally foreseeable conditions of use
- e) achieve the recovery and recycling targets”

Collection

According to the provision of article 183, paragraph 1, letter o) of Legislative Decree 152/06, by the term “collection” it is intended “waste collection, including preliminary selection and deposit, including management at collection centres which are lettered “mm”, aimed at their transport to a processing plant”.

Recovery of packaging-generated waste

According to article 218, paragraph 1, letter m) of Decree Law 152/06, operations using packaging waste to generate secondary raw materials, fuel or goods, through mechanical, chemical or biological treatments, including separation and, specifically, operations provided for by Attachment C in the fourth part of the same Decree.

Energy recovery from packaging waste

According to article 218, paragraph 1, letter n) of Legislative Decree 152/06, the energy recovery from packaging waste occurs when the waste used as fuel is used to produce energy by means of direct incineration (with or without other kinds of waste) with heat recovery.

Packaging recycling

It is the treatment by which packaging waste is restored to its original function (of packaging) or for other purposes, excluding recovery of energy (article 218, paragraph 1, letter l) of Legislative Decree 152/06).

Packaging waste

The following constitute packaging waste: any packaging or packaging material falling within the definition of waste, that is “any substance or object that the holder of which disposes of or is required to dispose of”, excluding production residues (article 218, paragraph 1, letter f) and article 183, paragraph 1, letter a) of Legislative Decree 152/06).

Packaging re-use

The re-use of packaging, defined in article 218, paragraph 1, letter i) of Legislative Decree 152/06, occurs when packaging, which thanks to its structure may be used several times, is filled or re-used for a purpose identical to the one it was devised for. In this case no packaging waste is produced since the holder does not wish to “dispose” of the packaging.

Packaging user

According to article 218, paragraph 1, letter s) of Legislative Decree 152/06, users are “traders, distributors, those responsible for filling, packaging users and importers of filled packaging”.

Subsequent packaging users

A subsequent packaging user is the subject that purchases packaging (or packed goods) after the first assignment/transfer, i.e. after the first sale of packaging. For example, the trader who purchases shoes already packed in boxes from the shoe factory.

Illustrative tables

A Material Consortia – Enrolment information

Consorzio Nazionale Acciaio

Subjects*	Criteria for membership fee calculation	Contact
<p>Obligated (ordinary) Producers and importers of steel material for packaging manufacturing, manufacturers of packaging and/or semi-manufactured materials and manufacturers of packaging accessories, importers of empty packaging and/or accessories for packaging.</p> <p>Voluntary Users who produce steel packaging and fill it (self-producers), buyer/users of steel packaging, users who import filled steel packaging, producers of poly-composite packaging made prevalently of steel.</p> <p>Additions All subjects different from those mentioned above, whose participation in the Consortium allows it to carry out and organise activities in an improved manner.</p>	<p>The participation fee is composed of a fixed sum and a variable sum, calculated in percentage of Italian sales from the previous year relevant to steel packaging produced or imported.</p>	<p>info@consorzio-acciaio.org tel. +39.02.3980081 www.consorzio-acciaio.org</p>

Cial

Subjects*	Criteria for membership fee calculation	Contact
<p>Obligated (ordinary) Producers and importers of aluminium for packaging manufacturing; manufacturers, converters and importers of empty aluminium packaging. Producers of poly-composite prevalently aluminium material packaging must also participate in the Consortium.</p> <p>Voluntary Users of aluminium packaging, including users who directly produce aluminium packaging and fill it. Producers of composite materials (non-prevalence of aluminium) may also participate in the Consortium.</p>	<p>The participation fee is calculated in percentage on the quantity in weight of material or packaging placed on national territory for consumption, declared in the previous year.</p>	<p>consorzio@cial.it tel. +39.02.540291 www.cial.it</p>

Comieco

Subjects*	Criteria for membership fee calculation	Contact
<p>Obligated (ordinary) Packaging materials suppliers, packaging manufacturers, importers of packaging of material, importers of empty packaging, producers of composite packaging made prevalently of paper.</p> <p>Voluntary Producers of packaging in composite material prevalently made from that other than paper, users who manufacture and fill packaging with cellulose fibre and users who import filled cellulose fibre-based packaging, macerating platforms (recoverers), producers and importers of materials used for the production of cellulose fibre-based packaging; organizations and associations other than those listed who pursue goals which are compatible with the Consortium.</p>	<p>The Consortium Fund participation fee is calculated annually based on quantity of packaging material, packaging or semi-manufactured goods in cellulose fibre placed on national market (or retrieved) by each Consortium member in the previous calendar year, and parameterized for the total production of each category placed (or retrieved) on the national market, and to the number of Consortium members belonging to the same category.</p>	<p>desimone@comieco.org tel. +39.02.55024238 www.comieco.org</p>

Rilegno

Subjects*	Criteria for membership fee calculation	Contact
<p>Obligated (ordinary) Packaging materials suppliers, importers of packaging material and empty packaging (even if they are composite-multi-material).</p> <p>Voluntary Organizations and companies that recycle packaging waste.</p> <p>Supporting members Economic operators who intend to support the Consortium's activity.</p>	<p>The Consortium Fund participation fee is calculated as a percentage of the total sales of the year prior to the membership application, relative to the sale of wood packaging and/or material for wood packaging, produced or imported, destined for the national market.</p>	<p>info@rilegno.org tel. +39.0547.672946 www.rilegno.org</p>

Co.Re.Pla

Subjects*	Criteria for membership fee calculation	Contact
<p>Obligated (ordinary) Producers and importers of raw materials for packaging manufacturing, manufacturers of packaging or relative semi-manufactured goods in plastic or mainly plastic, importers of empty plastic packaging or mainly packaging.</p> <p>Voluntary Users who manufacture or import plastic packaging and fill it (self-producers), users who import filled packaging, companies that recycle plastic packaging waste. Producers and importers of composite packaging materials not prevalently made from plastic may also enrol in the Consortium.</p>	<p>The participation contribution is calculated by multiplying a fixed amount by:</p> <ul style="list-style-type: none">• tons of plastic material destined for the production of packaging or tons of plastic packaging (and/or related semi-manufactured) sold on the national market (<i>for producers and importers both of packaging raw materials and packaging or semi-manufactured goods</i>),• tons of self-produced plastic packaging (including empty packaging imported and directly used) and those filled and imported (<i>for users</i>);• tons of recycled plastic packaging waste (<i>for companies which recycle plastic packaging waste</i>).	<p>consorziati@corepla.it tel. +39.02.76054230 www.corepla.it</p>

Co.Re.Ve

Subjects*	Criteria for membership fee calculation	Contact
<p>Obligated (ordinary) Glass producers packaging material, packaging producers, importers of empty packaging.</p> <p>Voluntary Users who produce packaging and fill it, users who import filled packaging.</p> <p>In addition Other that previously listed, subjects whose participation in the Consortium whose participation allows it to carry and organise activities in an improved manner.</p>	<p>Participation fees are calculated in percentages based on the amount of national sales (the amount of glass packaging produced and filled and/or import glass packaging material or empty glass containers, carried out in the previous year).</p>	<p>coreve@coreve.it tel. +39.02.48012961 www.coreve.it</p>

(*) Producers of packaging, pursuant to article 218, paragraph 1, letter r) of Decree Law 152/06.
Users of packaging, pursuant to article 218, paragraph 1, letter s) of Legislative Decree 152/06.

B CONAI Environmental Contribution 1998-2012

Ordinary procedure

Period*		Steel	Aluminium	Paper	Wood	Plastic	Glass
1998	Lire/kg	30	100	30	5	140	5
1999	Lire/kg	30	100	30	5	140	5
2000	Lire/kg	30	100	30	5	140	5/10⁽¹⁾
2001	Lire/kg	30	50	30	5	140	10
	Euros/ton	15.49	25.82	15.49	2.58	72.30	5.16
2002-03-04	Euros/ton	15.49	25.82	15.49	2.58	72.30	5.16
2005	Euros/ton	15.49	25.82	15.49	4.00	72.30	5.16
2006	Euro/ton	15.49	25.82	15.49	4.00	72.30	5.16
2007	Euros/ton	15.49	25.82	30.00	4.00	72.30	10.32
2008	Euros/ton	15.49	25.82	30.00/22.00⁽²⁾	4.00	72.30	10.32
2009	Euros/ton	15.49	25.82	22.00	8.00	105.00/195.00⁽³⁾	10.32
2010	Euros/ton	15.49/31.00⁽⁴⁾	25.82/52.00⁽⁵⁾	22.00	8.00	195.00/160.00⁽⁶⁾	15.82
2011	Euros/ton	31.00	52.00	22.00	8.00	160.00/140.00⁽⁷⁾	17.82
2012	Euros/ton	31.00	45.00	14.00	8.00	120.00	17.82

* Since October 1998.

(1) The **glass** Contribution has gone from 5 lire/kg to 10 lire/kg as of April 1st 2000.

(2) The **paper** Contribution has gone from 30.00 Euros/ton to 22.00 Euros/ton as of July 1st 2008.

(3) The **plastic** Contribution has gone from 72.30 Euros/ton to 105.00 Euros/ton as of January 1st 2009 and to 195.00 Euros/ton as of July 1st 2009.

(4) The **steel** Contribution has gone from 15.49 Euros/ton to 31.00 Euros/ton as of April 1st 2010.

(5) The **aluminium** contribution has gone from 25.82 Euros/ton to 52.00 Euros/ton as of May 1st 2010.

(6) The **plastic** Contribution has gone from 195.00 Euros/ton to 160.00 Euros/ton as of July 1st 2010.

(7) The **plastic** Contribution has gone from 160.00 Euros/ton to 140.00 Euros/ton as of July 1st 2011.

Changes are in bold.

Simplified procedures for filled packaging importation

Period*	% on import amount	% on import amount (food)	% on import amount (non food)	Imported packaging weight (Euros/ton) (goods gross weight - net weight)
1998-1999	0.15%	-	-	60 lire/kg
2000-2001	-	0.10%	0.05%	60 lire/kg
2002	-	0.10%	0.05%	30.99 Euros/ton
2003-2004-2005-2006	-	0.10%	0.05%	31.00 Euros/ton
2007-2008	-	0.10%	0.05%	35.00 Euros/ton
2009 until June 30 th	-	0.10%	0.05%	40.00 Euros/ton
2009 since July 1 st	-	0.14%	0.07%	63.00 Euros/ton
2010	-	0.14%	0.07%	63.00 Euros/ton
2011	-	0.14%/0.13%⁽¹⁾	0.07%	53.00/48.00 Euros/ton⁽²⁾
2012	-	0.10%	0.05%	40.00 Euros/ton

* Since October 1998.

(1) The rate on the amount of food goods has gone from 0.14% to 0.13% as of July 1st 2011.

(2) The flat-rate Contribution on the tare of imported goods has gone from 63.00 Euros/ton to 53.00 Euros/ton as of January 1st 2011 and to 48.00 Euros/ton as of July 1st 2011.

Changes are in bold.

C Declaration classes – Frequency

Frequency

Ordinary procedure (form 6.1, 6.2 – box 3, 6.10)

A. Exempt

In the previous calendar year, overall Environmental Contribution for each material up to **26.00 Euros**.

Exemption from the submission of declaration. Annually verifications of non exceeding of exemption threshold.

B. Annually

In the previous calendar year, the overall Environmental Contribution for each material up to **310.00 Euros**.

Submission of a single declaration by January 20th of the year following the period of reference.

C. Quarterly

In the previous calendar year, overall Environmental Contribution for each material up to **31,000.00 Euros**.

Submission of four quarterly declarations (April 20th, July 20th, October 20th, January 20th).

D. Monthly

In the previous calendar year, overall Environmental Contribution for each material above **31,000.00 Euros**.

Submission of twelve monthly declarations (by the 20th of each month).

Simplified procedure (form 6.2 – box 4)

A. Exempt

In the previous calendar year, overall Environmental Contribution up to **52.00 Euros**.

Exemption from declaration submission. Annually verifications of non exceeding of exemption threshold.

B. Annually

In the previous calendar year, overall Environmental Contribution up to **310.00 Euros**.

Submission of a single declaration by January 20th of the year following the period of reference.

C. Quarterly

In the previous calendar year, overall Environmental Contribution up to **31,000.00 Euros**.

Submission of four quarterly declarations (April 20th, July 20th, October 20th, January 20th).

D. Monthly

In the previous calendar year, overall Environmental Contribution above **31,000.00 Euros**.

Submission of twelve monthly declarations (by the 20th of each month).

Note

- All periodical declarations must be presented by the 20th of the month following the reference period.
- Frequency may not be changed during the course of the year.
- The declaration class must be verified at the end of each calendar year.
- For form 6.10 only, Consortium members must use the amounts deriving from imports only, gross of exports as a reference.
- In the "Simplified procedure", by overall Environmental Contribution it is intended the sum of Contributions indicated in fields 4.1, 4.2 and 4.3 of form 6.2.
- For special cases, please refer to the specific conditions in chapter 8.

D Declaration classes – Variation examples

Variation examples

A few exemplary cases of declaration class variations and relative procedures are shown. In the examples it is assumed that the company modifies its declaration class on the basis of actual changes in Environmental Contribution amounts from the previous year, without choosing different options.

❖ A. From exemption bracket to yearly declaration class

At the end of the year in exemption for a specific material, the company verifies that it has exceeded the 26.00 Euros Environmental Contribution threshold due for that material. Assuming the year in exemption is 2011, the procedure is as follows:

- By January the 20th 2012, the company sends CONAI a yearly declaration for 2011, documenting the Contribution amounts actually due.
- By January the 20th 2013, the company will submit a yearly declaration with reference to 2012.

❖ B. From yearly declaration class to exemption bracket

For the yearly declaration of a specific material, the company verifies at the end of the year that an Environmental Contribution up to 26.00 Euros for that material is due. Assuming the year of annual declaration is 2011, the procedure is as follows:

- By January the 20th 2012, the company sends CONAI a yearly declaration for 2011, documenting the Contribution amounts actually due (up to 26.00 for the material), for which CONAI will not issue an invoice.
- For 2012 the company is exonerated from declaration and payment obligation.

❖ C. From yearly declaration class to quarterly declaration class

For the yearly declaration of a specific material, the company verifies at the end of the year that it has exceeded the threshold of 310.00 Euros of Environmental Contribution due for that material. Assuming the year of annual declaration is 2011, the procedure is as follows:

- By January the 20th 2012, the company sends CONAI a yearly declaration for 2011, documenting the Contribution amounts actually due (over 310.00 Euros).
- Throughout 2012, it carries out declarations on a quarterly basis.

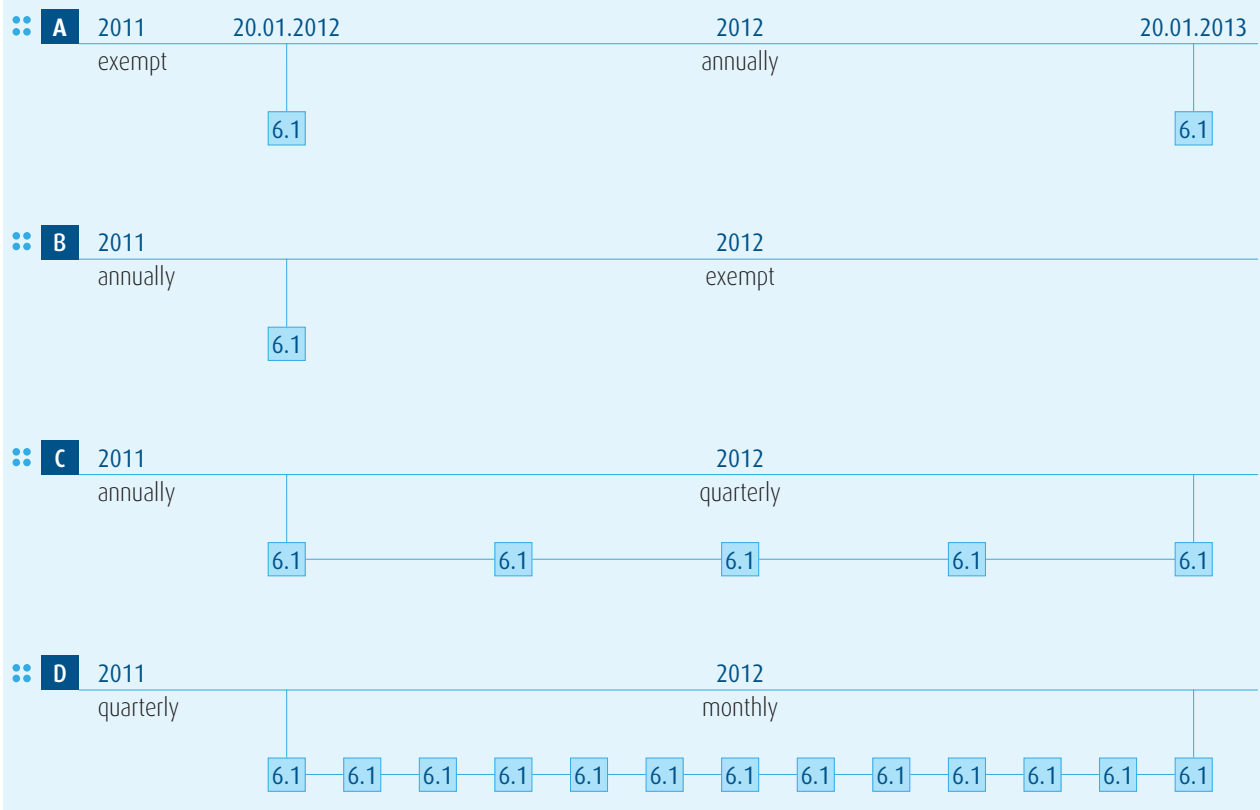
❖ D. From quarterly declaration class to monthly declaration class

For quarterly declaration of a specific material, the company verifies at the end of the year that it has exceeded the threshold of 310.00 Euros of Environmental Contribution due for that material. Assuming the year of quarterly declaration is 2011, the procedure is as follows:

- By January the 20th 2012, the company sends CONAI a quarterly declaration for the last quarter of 2011, documenting the Contribution amounts actually due.
- Throughout 2012, it carries out declarations on a monthly basis.


E Declaration classes – Outline of variations

Variation outline



F Example of invoice sent by CONAI

Via Pompeo Litta, 5
20122 MILANO



MATERIAL
CONSORTIUM
BRAND

In the event of return to sender

Consortium member's address

Mario Rossi SpA
Corso Italia, 75
20100 Milan

Consortium member data

Payment deadline

Member code 12345678	VAT number 00000000000	Deadline 14.12.2011	Invoice number V0 00000	Invoice data 27.10.2011
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DESCRIPTION	AMOUNT	% VAT
CONAI Environmental Contribution STEEL Period of reference 08/2011 - 08/2011 Ton 219.04	6,790.24	21

Declaration references	2011113420 2011113422	08/2011-08/2011 08/2011-08/2011	
	Protocol number	Period declared	VAT to which the Contribution is subject

Notification to Consortium members

VAT number	Taxable amount	Tax	Invoice Total
21 - VAT 21%	6,790.24	1,425.95	8,216.19
		Total	8,216.19

Payment conditions	Bank	IBAN	BIC
Bank transfer on CONAI account	Banca Intesa San Paolo Ag. 27	IT22Y030690162910000012426	BCITITMM

For information: addresses and relative references

Consortium contact details

G Online declaration service

CONAI has enabled a secure declaration submission online, which is recommended as an alternative to submission via registered mail or fax. Users who utilize the online declaration service may complete and send declarations through a protected internet connection, as well as receive a notification on the forms' status (accepted/rejected), verify that information has been provided correctly, make potential corrections and verify that CONAI has received it. The following forms may be sent using the online declaration service: **6.1** for production of the six materials, form **6.2** for import (all integrated by for **6.3** for exempt quantities), form **6.10** for import/export offset, form **6.14** for labeling simplified procedure and form **6.17** for the simplified procedure for cork packaging, as well as self-declaration forms **6.5** and **6.6** for export activity.

Note

The online service may also be used for the submission of declaration forms relative to the two years prior to the current one. Documentation relative to other previous periods is available on the CONAI website (www.conai.org) or may be requested directly from CONAI (toll-free number 800.337799), and must be sent by post or fax.

How to access the “online declarations” service

The service is directly accessible at the address <https://dichiarazioni.conai.org>, or through the website homepage at www.conai.org. User must use the Internet Explorer browser (version 5.5 or higher) and have an email address in order to receive communications from CONAI. Consortium members who are already authorized to access the service as a “Registered user” may enter his username and password for access, and may use all available functions.

Users who are not yet authorized to access the service must first obtain passwords through a registration procedure. To do so, select a “Profile” among the following:

- **Complete** in order to send any type of form
- **Declarant** in order to send forms 6.1, 6.2, 6.10, 6.14, 6.17
- **Export** in order to send forms 6.5 and/or 6.6.

The procedure entails the completion of the registration form online. All data relative to the company as well as those of the applicant (who is responsible for declarations) should be entered, along with the email address where communications from CONAI will be received, and a password (encrypted).

Enter the member code, found on the last invoice received from CONAI. Consortium members who do not know their codes may request them via email at support@conai.org by indicating the company's identification data, profile requested for the service and telephone number.

Once registration is completed, the Consortium member will receive an email with a form relative to data inserted, the username and password entered by the user (encrypted): passwords will be enabled only if the Consortium member sends the “access request” (attached to the email is a form to request access to the service). The access request must be stated on the Consortium member's headed paper of and completely filled in, then sent to CONAI via fax at +39.02.54121644. Once the access request has been received, the accuracy of data will be verified and matched with information contained in the database and CONAI will communicate the activation of passwords to access the service via email.

How to perform online declarations and controls

After having entered username and password in the appropriate spaces, authorized users may access the following functions:

- complete declarations
- view/modify declarations
- modify personal data
- change password
- change profile (according to the types of procedures to use)
- contact CONAI

In **“Complete declarations”**, the interactive verification of the congruence and accuracy of data calculated is guaranteed. By choosing amongst the available declaration forms, the user may access a personalized facsimile in which to insert the quantities and data requested, guided by the program. It is possible to fill out form 6.3 on the same page as forms 6.1 and 6.2. It is possible to attach compulsory documents for procedures 6.5 and 6.6.

Upon completion of the declaration, click the button “send declaration” to transfer the data to CONAI. The latter will then transmit a “submission receipt”.

With the exception of forms 5.4 and 6.6, the submission receipt shows the whole form as it has been filled in by the user, with notification that the system will carry out the controls necessary for its acceptance. The following working day, CONAI will transmit the notification of acceptance by email, confirming that the declaration has passed the controls and has been accepted through the assignment of a protocol number. The notification of acceptance is a prerequisite for the declaration to be invoiced by CONAI; a notification of non-acceptance is equivalent to a declaration that has never been submitted.

In **“Consult/modify declarations”**, the service allows for the verification of the state of declarations for each user as well as the correction of any errors in compilation.

All online declarations performed will appear in a list (as well as those in paper form after the service activation’s date). A distinction is made between declarations which are “non modifiable” (as CONAI has already issued the relative invoice) and those that are “modifiable” (not yet invoiced but already accepted with a protocol number).

Potential declarations which may already have been subject to notification of non-acceptance are highlighted. The user must correct or replace them as soon as possible, in that otherwise they hold no value. In **“Modify personal data”**, the billing address, the reference person and the email connected to the service may be modified directly by the user, who will receive a confirmation email from CONAI; other modifications (i.e. change of company name, taxpayer code and/or VAT number) must be communicated by using the data modification form (downloadable online), to be sent by fax at +39.02.54121644. In **“Change password”**, the user may change his/her password at any time.

For further information or assistance with online completion, please contact CONAI or write to support@conai.org.

H Table of corresponding activities and forms

Forms	Producer of raw materials (semi-manufactured) transferring to self-producers	Producer of empty packaging	Importer of raw materials (semi-manufactured) transferring to self-producers	Importer/reseller of empty packaging	Self-producer	Purchaser/filler of empty packaging	Importer of filled packaging	Trader/distributor of filled packaging	Trader/distributor of empty packaging
Enrollment form (1)	•	•	•	•	•	•	•	•	•
6.1 Period. Decl. producer (for single material)	•	•	• (2)	•					
6.2 Period. Decl. importer (for all materials)			•	•			•		
6.3 Declaration of exempted quantity (for all materials) (3)	•	•	•						
6.4 Self-producer declaration (for all materials)					•				
6.5 CONAI “ex-ante” export ceiling (for all materials) (4)					•	•	•	•	•
6.5 Suppliers “ex-ante” export (for all materials) (4)					•	•	•	•	•
6.6 “Ex-post” reimbursement application					•	•	•	•	•
6.10 Import/Export offset (for all materials) (5)			•	•			•		
6.12 Exemption – Medical devices					•	•	•		
6.13 Exemption – Pharmaceutical products					•	•	•		
6.14 Simplified procedure for labels (6)	•	•	•	•					
6.17 Simplified procedure for cork packaging (6)	•	•	•	•					
6.18 Exemption – Aluminium foil (7)				•				•	•
6.19 Disposable plastic dishware exemption (plates and glasses) (7)				•				•	•
Self-declaration form (8)	•	•	•	•	•	•	•	•	•

Note

- (1)** Only if enrollment has not yet been carried out.
- (2)** Importers of raw materials must use form 6.1 for the declaration.
- (3)** If exempt transfers to exporters are carried out (or “Self-ceiling” – “Self-offset”).
- (4)** If the declarant carries out export of materials already subjected to the Contribution through the “ex-ante” exemption procedure.
- (5)** If the importer is also an exporter of the same packaging categories in sufficiently homogeneous quantities.
- (6)** As an alternative to the ordinary procedure.
- (7)** If the user declares packaging destined for domestic use.
- (8)** Only if enrolment has already been carried out.

Legend

- = required form
- = form required only for the cases indicated

Technical specification tables per material

Steel

- A. Standard weight general line containers
- B. Standard weight aerosol cylinders
- C. Standard weight capsules
- D. Standard weight open top containers
- E. Standard weight steel drums
 - With seams and removable cover
 - Composite
- F. Standard weight boxes for oil
 - Cylindrical containers
 - Rectangular containers
- G. Standard weight crown caps

ALUMINIUM

- A. Cylinders
- B. Capsules
- C. Beverage cans
- D. Boxes
 - Two-piece circular boxes
 - Two-piece rectangular boxes
- E. Tubes

Paper

- Corrugated cardboard
- Foldable boxes and containers
- Paper bags
- Cardboard canisters and tubes used as containers
- Packaging paper
- Composite
- Tolerances and weight verification conditions

Wood

- 1st option
- 2nd option

Steel

Technical specification tables per material – calculation criteria

Different conversions relative to different types of steel packaging are shown.

A. Standard weight general line containers

Nominal volume (ml)	Standard weight (kg)
Up to 99	0.030
100 – 124	0.040
125 – 149	0.045
150 – 249	0.050
250 – 374	0.070
375 – 499	0.090
500 – 749	0.095
750 – 999	0.115
1000 – 1999	0.135
2000 – 2499	0.260
2500 – 2999	0.305
3000 – 3499	0.330
3500 – 3999	0.340
4000 – 4999	0.390
5000 – 9999	0.470
10000 – 12499	0.790
12500 – 14999	0.940
15000 – 17499	1.240
17500 – 19999	1.360
20000 – 24999	1.420
25000 – 30000	1.700

B. Standard weight aerosol cylinders

Nominal volume (ml)	Standard weight (kg)*
Up to 210	0.050
From 211 to 405	0.066
From 406 to 650	0.100
From 651 to 1000	0.133

* The weight indicated is intended comprehensive of the weight of valves.

C. Standard weight capsules

Diameter capsule	Type of capsule	Nominal weight (kg)
30	DTO/MTO/MTB	
38	RTBR/RTP/RTB/RUB/RUP/RTO/RUBR/MTP/MTB MTO/DTP/DTB	
40	PTA	0.005
43	RTO/RTB/FTO/FTB/FAB	
53	ECO/ECOB	
38	DTO	
48	RTO/RTB/FTO/FTB/R109	
51	PTA/PT/PTR/PTRM/PTR+	
53	RTS/RSB/FTS/FSB/RTO/RTB/FTO/FTB/COMBO	0.007
58	ECO/ECOB/RTS/RSB/RTO/RTB	
63	ECO/ECOB	
56	HC	
63	RTS/RSB/RTO/RTB	
66	ECO/ECOB/RTS/RSB	0.009
70	ECO/ECOB	
63	COMBO/DWO/DWB	
66	RTO/RTB	
70	DP/RTS/RSB/PT/RTO/RTB/HC	0.011
77	ECO/ECOB/RTS/RSB	
66	DWO/DWB	
70	DWO/DWB/RFO	0.014
77	COMBO	
80	DP	
82	ECO/ECOB/RS/RSB	
89	RTS/RSB	
86	HC	0.019
100	DP/RTS/RSB	
110	RTS/RSB	0.026

D. Standard weight open top containers

Capacity	Format	Cylinder weight	Bottom weight (straight)	Bottom weight (rast.)	Weight cop. EO bst	Weight cop. EO alu	Box weight OT	Box weight with EO BST	Box weight with EO ALU
70	52x38.1	10	5				20		
90	52x52.6(51)	13	5		6		23	24	
105	52x57.5	15	5		6		25	26	
140	52x73	18	5				28		
160	52x84(81)	21	5		6	3	31	32	29
175	52x88	22	5		6	3	32	33	30
80	64.5x34.6	10	7		8		24	25	
80	64.5x36(2P)								
100	65x38	14	8		11		30	33	
120	65x44.4								
156	65x54.3	18	8			5	34		31
105	73x34	11	9		12		29	32	
120	73x37.2	12	9		12		30	33	
150	73x45	14	9		12		32	35	
190	52x96	24	5		6	3	34	35	32
190	52x105								
215	65x71	20	8		11		36	39	
230	65x77.3	21	8		11		37	40	
250	65x82	22	8		11		38	41	
210	73x54	17	9		12		35	38	
220	73x58	18	9		12		36	39	
230	73x62	21	9		12		39	42	
240	73x65	22	9		12		40	43	
160	83x38.2(2P)								
160	83x38.2	14	11	11	13		36	38	
170	83x40								
200	83x44(2P)								
200	83x45	18	11		13		40	42	
246	65x101	38	8		11		54	57	
320	73x84	32	9		12		50	53	
340	73x89	35	9		12		53	56	
245	83x53.5	21	11		13		43	45	
260	99x39	24	16		23		56	63	
305	99x47	22	16		23		54	61	
356	65x114	38	8		11		54	57	
390	65x123	46	8		11		62	65	
360	73x94	37	9		12		55	58	
375	73x98	37	9		12		55	58	
410	73x105	28	9		12		46	49	
420	73x108.5	26	9	8	12		44	47	
425	73x109	32	9	8	12	5	50	53	46
440	73x113	34	9		12		52	55	
500	73x128	41	9		12		59	62	
430	83x86	34	12	11	17		58	63	
370	99x56	26	16		23	10	58	65	52
440	99x66	30	16		23		62	69	
525	73x135	43	9		12		61	64	
585	83x115	50	12		17		74	79	
600	99x80								
600	99x82								
625	99x88.5	55	16		23		87	94	
720	99x101	45	16		23		77	84	
750	99x105								
780	99x109								
850	99x118	52	16		23		84	91	
925	99x128.6	72	16			10	104		98
1050	99x145	77	16		23		109	116	
1280	99x175	79	16	15	23	10	111	118	105
1300	99x179								
1370	99x187	114	16				147		
1125	155x70	82	49				180		
1600	99x228								
1685	99x228	134	16	15	23	10	165	173	160

Table D. follows

Table D. follows

Capacity	Format	Cylinder weight	Bottom weight (straight)	Bottom weight (rast.)	Weight cop. EO bst	Weight cop. EO alu	Box weight OT	Box weight with EO BST	Box weight with EO ALU
2000	155X113								
2000	155X115								
2020	155X118	128	49				226		
2115	155X121	116	49				214		
2120	155X125								
2650	155X151.5	144	49				242		
2940	155X167	185	49				283		
3100	155X175	194	49				292		
3150	155X178	197	49				295		
4250	155X236	259	49				357		
4325	155X240	267	49				365		
4670	155X257	292	49				390		

Note The weights shown represent average weights of food boxes of current production regulated for the purposes of the CONAI Environmental Contribution application, according to that established by regulations.

E. Standard weight steel drums

With seams and removable cover

Covering thickness	Weight (kg)
6/10	10
7/10	13
8/10	15
9/10	16
10/10	18
12/10	21
15/10	26

Composite

Covering thickness	Weight (kg)
7/10	13
10/10	18
Plastic component	3
30 gallons 115 litres	
-	10

15 gallons 60 litres

5/10 and 6/10	5
10/10	6.5

Conical drums 194 220 liters

194/5, 194/8 e 220/5	8.5
220/8	12

Conical drums diameter 353

25-39-42 5/10	3.5
50-57-60-62 5/10	4.3

Conical drums diameter 378

	5.5
--	-----

Conical drums diameter 400

39-42-47 5/10	3.8
60-66-75	4.8

F. Standard weight oil boxes

Cylindrical containers

Content	Weight (kg)
0.5 litres	0.076
1 litre	0.105
5 litres	0.350
10 litres	0.530
25 litres	1.300

Rectangular containers

Content	Weight (kg)
0.175 litres	0.040
0.250 litres	0.050
0.500 litres	0.080
1 litre	0.125
3 litres	0.300
4 litres	0.330
5 litres	0.390

G. Standard weight crown caps

Type	Weight (kg)
Crown cap	0.00225

Aluminium

Technical specification tables per material – calculation criteria

Standard weights are shown, in grams, for certain common types of aluminium packaging.

A. Cylinders

Nominal volume (ml)	Weight (g)*
Up to 150	15
151 - 300	25
301 - 500	40
501 - 750	65

* The weight indicated is comprehensive of the weight of valves.

B. Capsules

Type	Model	Weight (g)
Central or total jerk without gaskets (for injectables)	diam. 13	0.20
	diam. 20	0.40
	diam. 29	0.80
	diam. 32	1.00
	diam. 32	1.03
Total jerk with gasket (for drinkables)	diam. 13	0.30
	diam. 20	0.60
Central jerk (for injectables) with separable plastic top	diam. 13	0.20
	diam. 20	0.40
	diam. 29	0.80
	diam. 32	1.00
	diam. 32	1.03
Type	Weight (g)	
18x12 Std.	0.80	
22x15 Std.	1.10	
24x15 Std.	1.30	
25x17 Std.	1.40	
28x15 Std.	1.50	
28x15 Ver.	2.20	
28x18 Std.	1.60	
28x22 Std.	1.90	
28x38 Std.	2.70	
28x44 Std.	3.20	
30x35 Std.	2.70	
30x44 Std.	3.30	
30x60 Std.	4.30	
31.5x18 Std.	1.90	
31.5x18 Ver.	3.20	
31.5x24 Std.	2.30	
31.5x24 Ver.	3.70	
31.5x30-38 Std.	2.60	
31.5x30-38 Ver.	4.90	
31.5x40-44 Std.	3.40	
31.5x40-44 Ver.	5.10	
31.5x50-55 Std.	3.90	
31.5x50-55 Ver.	6.50	
31.5x60 Std.	4.50	
31.5x60 Ver.	7.10	
33x18 Std.	2.30	
35x18 Std.	2.20	
35x24 Std.	2.60	
35x24 Ver.	5.20	
46x18 Std.	3.80	

C. Beverage cans

Format	Weight (g)
body 25 cl slim	8.330
body 25 cl squat	9.110
body 33 cl std	10.478
body 33 cl sleek	10.259
body 50 cl	14.984
lid 200	2.500
lid 202	2.750
lid 206	3.741

D. Boxes

Boxes two piece circular

Capacity	Format	Weight of glass (g)	Weight of lid (g)	Total weight (g)
70	60/63x30	5	3	8
71	52/55x39.2	5	3	8
71	55x35	5	3	8
84	69/71.5x28	-	-	10
86	69/71.5x28.5 BOL	6	4	10
90	52/55x47.7	5	3	8
91	52/55x48.5	7	3	10
91	69/71.5x29	6	4	10
93	60/63x38	7	3	10
99	69/71.5x23	6	4	10
101	73x28	6	4	10
109	60/63x43	7	3	10
112	70/73x33	6	4	10
135	69/73x42.8 BOL	7	4	11
135	70/73x40	7	4	11
141	60/63x54.8	9	3	12
142	55x65.5	9	3	12
145	69/71.5x43	8	4	12
145	73x45 CAN	8	4	12
146	69/71.5x43.5	-	-	12
174	83/86x37	10	6	16
204	99x33	11	8	19
210	96.5/99x36	14	8	22
217	69/71.5x63	12	4	16
218	69/71.5x63	-	-	16
235	96.5/99x42	14	8	22
298	96.5/99x46	14	8	22
314	96.5/99x50.5 BOL	14	8	22
430	99x72.1 CAN	14	8	22

Boxes two piece rectangular

Capacity	Format	Weight of glass (g)	Weight of lid (g)	Total weight (g)
50	1/15 P	-	-	11
52	1/15 P	6	5	11
59	1/12 P	6	5	11
62	1/12 P	-	-	11
65	1/10 P20	8	6	14
98	100 CC	8	8	16
108	1/7 P	9	8	17
121	1/6 P23	9	8	17
123	1/6 P CLUB30	10	6	16
153	1/5 P27	11	8	19
160	148x81x22	10	10	20
203	148x81x25	10	10	20
325	148x98x33	16	12	28

E. Tubes

Nominal content (ml)	Weight (g)
Up to 25	1.5
from 26 to 50	3.0
from 51 to 100	6.0
from 101 to 150	8.5
from 151 to 200	12.5
from 201 to 250	17.0

Paper

Technical specification tables per material – calculation criteria

Corrugated cardboard

The calculation of net weight for the purposes of CONAI Environmental Contribution payment is not carried out through sample weighing of relevant packaging, but through theoretical calculation. This method enables uniformity among all operators in the sector, consistency over time, and computer-based data processing as well as the update of subsequent modifications in packaging supply specifications.

The calculation is based on the packaging surface multiplied by the weight of carton used for its production.

A) Corrugated cardboard cases (American model and similar)

The formula for calculation of net weight of the packaging for the purposes of CONAI Environmental Contribution is as follows:

$$H \times P \times \text{gr/sqm}$$

Where:

H = height of corrugated cardboard sheet necessary for case manufacturing (as cut by the corrugator),

P = external perimeter of the case,

gr/sqm = weight of cardboard used.

If the packaging contains holes, handles, windows (removed), their surface must be deducted from the surface calculated above.

B) Corrugated cardboard cases (Punched model and similar)

In this case, the calculation of the theoretical weight of packaging is carried out as follows:

$$S \times \text{gr/sqm}$$

Where:

S = net surface of packaging (automatically obtainable from the drawing of the punch, made by one's own CAD or by that of the punch supplier),

gr/sqm = weight of cardboard used.

If S is not obtainable as indicated and in alternative to the weighing of finished packaging, for the calculation of the net surface it is possible to apply the following formula:

$$S = \frac{A}{\text{gr/sqm}}$$

Where:

A = weight of a sample of finished packaging;

gr/sqm = weight of the cardboard of the sample weighed.

Foldable boxes

The calculation of net weight for the purposes of CONAI Environmental Contribution payment is not carried out through sample weighing of relevant packaging, but through theoretical calculation. This method enables uniformity among all operators in the sector, consistency over time, and computer-based data processing as well as the update of

subsequent modifications in packaging supply specifications.

The calculation is based on the packaging surface multiplied by the weight of carton used for its production.

In this case, the calculation of the theoretical weight of packaging is carried out as follows:

$$S \times \text{gr/sqm}$$

Where:

S = net surface of packaging (automatically obtainable from the drawing of the punch, made by one's own CAD or by that of the punch supplier),
gr/sqm = weight of cardboard used.

Paper bags

The calculation of net weight for the purposes of CONAI Environmental Contribution payment is not carried out through sample weighing of relevant packaging, but through theoretical calculation.

A) Open mouth sewn bag

Theoretical net weight =

$$(2L + 2h + 0,02) \times (H + h/2 + 0,02) \times \text{gr/sqm} + \text{gr } 5$$

Where:

L = length

H = height of bag

h = height of bottom

gr 5 = fixed theoretical weight of glue, bottoms, colours, stitches, handles etc.

gr/sqm = weight of paper used.

B) Valve/pinch bag

Theoretical net weight =

$$(2L + 2h + 0,02) \times (H + h + 0,04) \times \text{gr/sqm} + \text{gr } 10$$

Where:

L = length

H = height of bag

h = height of bottom

gr 10 = fixed theoretical weight of glue, bottoms, colours, stitches, handles etc.

gr/sqm = weight of paper used.

C) Shoppers and bags

Theoretical net weight =

$$(2L + 2h + 0,02) \times (H + h/2 + 0,02) \times \text{gr/sqm} + \text{gr } 10$$

Where:

L = length

H = height of bag

h = height of bottom

gr 10 = fixed theoretical weight of glue, bottoms, colours, stitches, handles etc.

gr/sqm = weight of paper used.

D) Flat bottom bags

Theoretical net weight =

$$(2L + 2h + 0,02) \times H \times \text{gr/sqm} + \text{gr } 2$$

Where:

L = length

H = height of bag

gr 2 = fixed theoretical weight of glue, colors;

gr/sqm = weight of paper used.

E) Sack bags

Theoretical net weight

$$= \frac{2LU \times (1 + LA) + [(2+AC) \times LA \times 0.9]}{10,000,000} \times \text{gr/sqm}$$

Where:

LU = length ("LE");

LA = width ("W");

AC = height of seal and where AC=3 if LA<=15 cm;

AC = 4 if 15 cm<LA<30 cm; AC=5 if LA>=30 cm;

gr/sqm = weight of paper used.

Cardboard canisters and tubes used as containers

The formula is applied to canisters and cylindrical containers obtained from a cardboard tube with closed extremities in order to determine the theoretical weight of the cylindrical cardboard part (body). The specific weight (PS) expressed in the formula represents an average value, regardless of the technical features of paper and glue used.

$$\text{Theoretical net weight} = \frac{(D^2 - d^2) \times 3,14 \times L}{4,000} \times \text{PS}$$

Where:

D = external diameter (cm)

d = internal diameter (cm)

L = length (cm)

PS = 0.78 kg/cm³

Wrapping paper

Theoretical net weight = L x H x gr/sqm

Where:

L = length

H = height

gr/sqm = weight of paper used.

Composite

The section calculates the weight per square meter of packaging on the basis of specific materials constituting it and is therefore able to obtain the net weight of the container considering the specific format.

Tolerance and conditions for weight verification

Considering the specific details of material used, the chemical-physical features and the normal tolerances considered on raw materials, a tolerance of +/-5% is admitted with regards to real weight of packaging sold.

Verification of real net weight of packaging must be performed in a conditioned environment according to UNI EN 20187 (ISO187) regulations and in compliance with UNI EN 186:1998 regulations on sampling.

Wood

Technical specification tables per material – calculation criteria

For the purposes of correct CONAI Environmental Contribution application, a number of procedures through producers may determine the weight of wood packaging are suggested.

The various options may be adopted alternatively to one another.

1st option

The producer weighs packaging to be transferred and attaches the relative weighing slips.

The indications of overall weight on invoice may also concern different types of wood packaging (i.e. pallets + cases).

Considering the physiological decrease in weight of wood, the producer may reduce packaging weight by 20% compared to that initially determined.

For controls, the producer is responsible for what he has declared.

2nd option

The producer carries out the conversion of wood volume used for the manufacturing of packaging into the weight to be stated on invoice.

The conversion coefficient may be:

a) deduced from the table below and differentiated according to the various types of wood used.

This system is more accurate, but also more complex in terms of its application and verification.

b) Set at 500kg per cubic meter, regardless of the type of wood used, considering that most packaging is made of conifer wood (mainly spruce and pine), or of poplar.

Table of coefficients for weight calculation

Type of wood	Conversion from mc to kg
Poplar	from 450 to 600 kg per mc
Strong broad-leaves	from 800 to 1,000 kg per mc
Conifers	from 450 to 600 per mc

Privacy Policy for CONAI members (article 13, Legislative Decree 196/2003)

Personal details (mainly “details related to economic activities”) of Consortium members, related clients/suppliers and representatives/declarants collected (including by email) during the enrolment/withdrawal procedures, controls/inspections, or by the receipt and documentation of periodical statements, options declarations and other data collection forms, are subject to processing both in electronic and paper form on CONAI’s premises for normal activities regulated by national and European legislation on packaging and packaging materials, or by statutory regulations and specifically for the purposes of liquidation, verification and collection of Contributions due. The omission or incorrect communication of compulsory data may call for administrative sanctions.

All personal details will mainly be processed electronically and for valid reasons for the purposes in question, by:

- cross-checking data in declarations with other data in CONAI’s possession
- cross-checking data shown in the declarations and/or in other forms anticipated by the CONAI guide with data in the possession of other entities, acquired by law or under specific agreements.

Data deposited at the Business Register or other public registers, lists, acts or documents are accessible, being understood the limits and terms established by European laws and regulations on data accessibility and publication.

Data in CONAI’s possession may be communicated to third parties who legitimately request it, in the presence of rules of law or regulations, i.e. when, in handling CONAI’s or of the afore-mentioned subject’s institutional functions, the Consortium has carried out interactions/institutional cooperation for monitoring, control, study or research activities regarding handling of packaging and packaging waste.

An exception to the above is the communication or diffusion of data requested, in conformity to the law, by the police, judicial authorities, information or security entities or by other public entities according to article 58, paragraph 2, for the purposes of defense or of State security or prevention, ascertainment or prevention of crimes.

It may occur that, in order to carry out its goal, the Consortium entrusts data processing to trusted external entities, to whom specific technical or organizational assignments are given (such as data entry or storage of documents); these entities, notwithstanding their autonomy as distinct “responsible parties”, are formally bound to comply with the rules in force relevant to the protection of personal data.

Within CONAI, subjects who may come in contact with the data are called processing “officers” and have access to data according to a precise distribution of tasks and responsibilities, concisely represented in the table below:

Form	Subjects entitled to process data* – department in charge
Enrolment form	Consortium Members – Consortium’s registry
Withdrawal application	Consortium Members – Consortium’s registry
Declaration of data modification	Consortium Members – Consortium’s registry
Periodical declaration for production activity of packaging/packaging material. The form is required for each of the six packaging materials: steel aluminium, paper, wood, plastic, glass (form 6.1)	Consortium Members Contribution management
Periodical declaration for packaging import activities and/or packaging material (form 6.2)	Consortium Members – Contribution management
Exempted quantities (form 6.3)	Consortium Members – Contribution management
Self-producer declaration (form 6.4)	Consortium Members – Contribution management
Declaration of user Consortium member for export activity “ex ante” simplified procedure (form 6.5 – CONAI)	Consortium Members – Contribution management
Declaration of user Consortium member for export activity “ex ante” simplified procedure (form 6.5 – Suppliers)	Consortium Members – Contribution management
Application for reimbursement of the Environmental Contribution “ex-post” ordinary procedure (form 6.6)	Consortium Members – Contribution management
Periodical declaration for import/export activity of packaging and/or packaging material (form 6.10)	Consortium Members – Contribution management
Exemption – Primary packaging of medical devices (form 6.12)	Consortium Members – Contribution management
Exemption – Primary packaging in direct contact with pharmaceutical products (form 6.13)	Consortium Members – Contribution management
Declaration for flat rate of the Environmental Contribution for labels (form 6.14)	Consortium Members – Contribution management
Unreturned quantities on deposit (form 6.16) – previous years	Consortium Members – Contribution management
Simplified procedure for cork packaging (form 6.17)	Consortium Members – Contribution management
Exemption – Aluminium foil (form 6.18)	Consortium Members – Contribution management
Exemption – Disposable plastic dishware (plates and glasses) (form 6.19)	Consortium Members – Contribution management
Self-notification form	Consortium Members – Controls
Application for trademark use	Legal and General Affairs
Proxy statement	Legal and General Affairs

(*) The same data may be used by other CONAI offices, within their course of duty.

The right to access one’s personal data, request for rectification, update and cancellation if incomplete or incorrect, as well as to oppose its processing for legitimate reasons (to be specified), pursuant to article 7 – 10 of the privacy Code (Legislative Decree n. 196/2003), may be exercised by contacting the Data Processing Manager at CONAI’s headquarters, Via P. Litta n° 5, Milan.

2012 Calendar – CONAI fulfilments

Periodical declarations submission

January 20th

- Yearly declaration for 2011*
(forms 6.1/6.2/6.3/6.10)
- Quarterly declaration for the 4th trimester of 2011*
(forms 6.1/6.2/6.3/6.10)
- Monthly declaration for December 2011*
(forms 6.1/6.2/6.3/6.10)

February 20th

- Monthly declaration for February 2012
(forms 6.1/6.2/6.3/6.10)

March 20th

- Monthly declaration for February 2012
(forms 6.1/6.2/6.3/6.10)

March 31st

- Reimbursement application for 2011 export
(form 6.6)
- Exemption ceiling application (2011 data for 2012)
(form 6.5)
- Flat-rate contribution for labels (2011 data for 2012)
(form 6.14)
- Flat-rate contribution for cork packaging
(2011 data for 2012) (form 6.17)
- Specific contribution declaration procedure
for mechanical nozzles

April 20th

- Quarterly declaration for the 1st quarter of 2012
(forms 6.1/6.2/6.3/6.10)
- Monthly declaration for March 2012
(forms 6.1/6.2/6.3/6.10)

May 20th

- Monthly declaration for April 2012
(forms 6.1/6.2/6.3/6.10)

June 20th

- Monthly declaration for May 2012
(forms 6.1/6.2/6.3/6.10)

July 20th

- Quarterly declaration for the 2nd quarter 2012
(forms 6.1/6.2/6.3/6.10)
- Monthly declaration for June 2012
(forms 6.1/6.2/6.3/6.10)

August 20th

- Monthly declaration for July 2012
(forms 6.1/6.2/6.3/6.10)

September 20th

- Monthly declaration for August 2012
(forms 6.1/6.2/6.3/6.10)

October 20th

- Quarterly declaration for the 3rd quarter of 2012
(forms 6.1/6.2/6.3/6.10)
- Monthly declaration for September 2012
(forms 6.1/6.2/6.3/6.10)

November 20th

- Monthly declaration for October 2012
(forms 6.1/6.2/6.3/6.10)

December 20th

- Monthly declaration for November 2012
(forms 6.1/6.2/6.3/6.10)

* Use forms available on the www.conai.org website, in the Consortium Members Area (forms from 1998 to 2011) with particular attention to forms 6.1 Plastic, 6.2 Import, 6.3 and 6.10 Import/Export Offset, in the light of variations in the Environmental Contribution for plastic, as of July 1st 2011.

December 2011

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This volume has been printed
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Crugnola Comunicazione & Design — Milan — Italy

CONAI
Consorzio Nazionale Imballaggi

Via Pompeo Litta, 5
20122 Milano
Tel +39.02.54044.1
Fax +39.02.54122648

www.conai.org



Consorzio Nazionale Acciaio
Via Pirelli, 27 - 20124 Milano
Tel +39.02.3980081 - Fax +39.02.40708219
www.consorzio-acciaio.org

CIAL
Consorzio Imballaggi Alluminio
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Via Sardegna, 19 - 20146 Milano
Tel +39.02.48012961 - Fax +39.02.48012946
www.coreve.it

