



Guide

**to CONAI membership
and EPR fee application**

2024





A consultation guide

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

This document is an outline of the main themes dealt with by the Guide. For more in-depth information consult the Guide itself.

For more in-depth information consult sections with this symbol.



The background features a repeating pattern of stylized, overlapping circular shapes. Each shape consists of an orange outer ring and a solid blue inner circle. The shapes are arranged in a grid-like fashion, with some overlapping, creating a dynamic and modern aesthetic. A thin vertical line is positioned to the left of the text.

CONAI membership and EPR fee

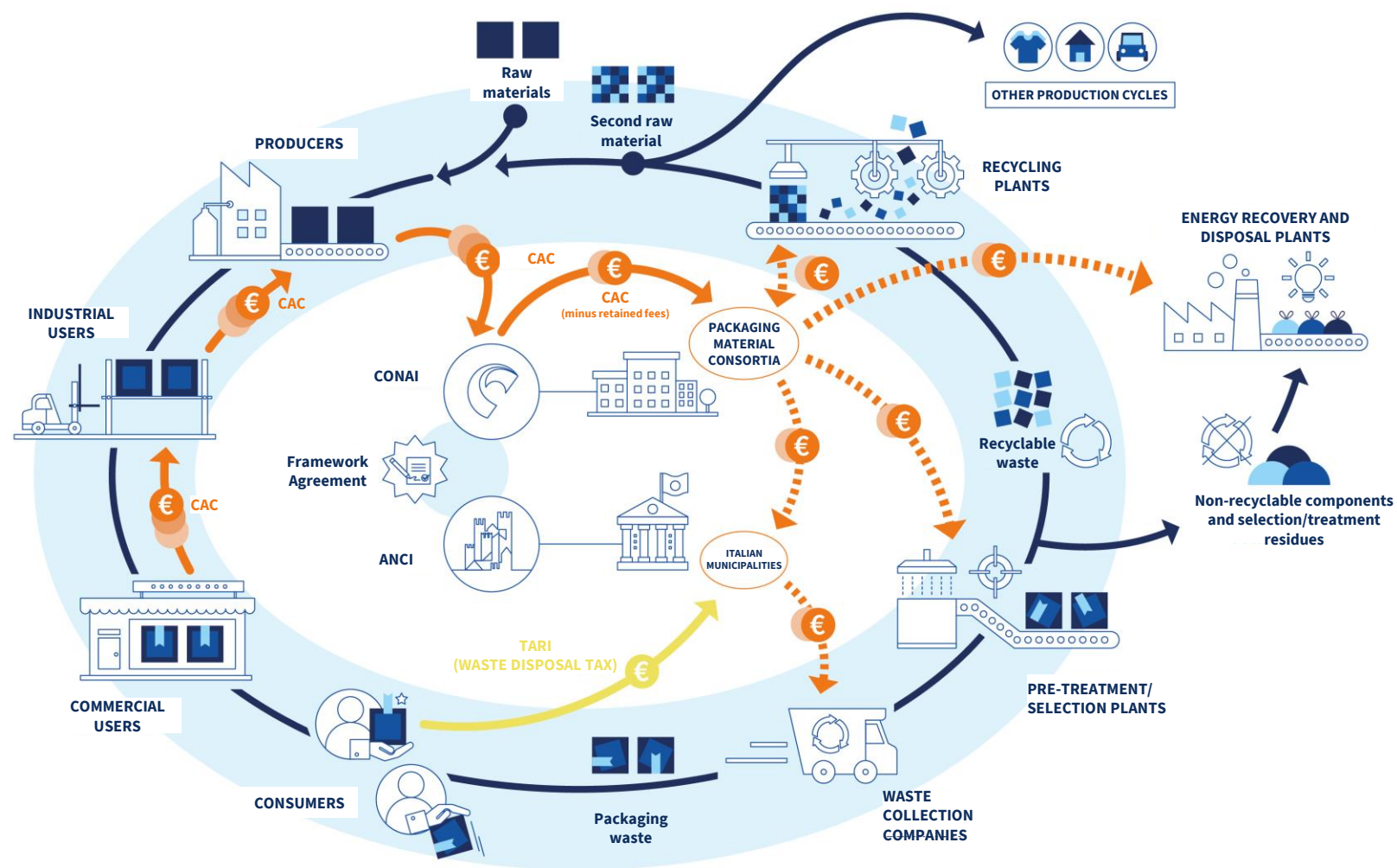


1

CONAI: what it is and what it does

CONAI – **Consorzio Nazionale Imballaggi** – is a private non-profit consortium legally founded to implement the extended producer responsibility (EPR) principle for packaging producers/users, with a membership of approximately 680,000 companies.

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





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CONAI Packaging Material Consortia and Self-compliance EPR organizations

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

In accordance with article 221, paragraph 3, letters a) and c) of Legislative Decree 152/2006, producers can alternatively organise into **self-compliance EPR organizations and/or packaging return systems**.

There are currently 4 **Self-compliance EPR organizations**: Conip, Coripet, Sistema P.A.R.I. and Erion Packaging, working in the recycling of **specific types of packaging**.



Steel
RICREA



Paper and cardboard
COMIECO



Glass
COREVE



Aluminium
CIAL



Wood
RILEGNO



Bioplastic
BIOREPACK



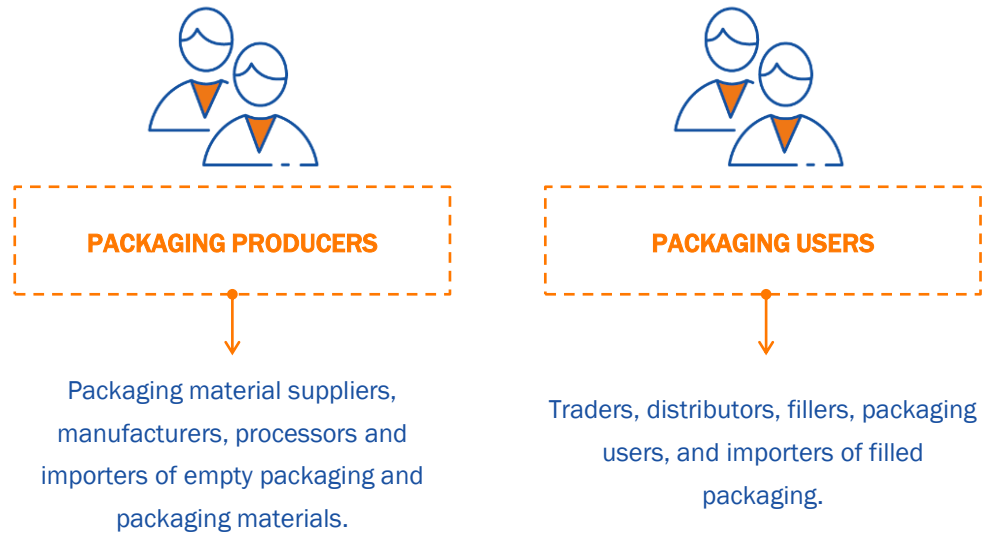
Plastic
COREPLA



3

Joining CONAI: who has to and who can

The following take part in CONAI:



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

Those exempted from the requirement to join CONAI are:

End packaging users*

Companies which use packaging exclusively from self-compliance EPR organizations

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

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

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



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Joining CONAI

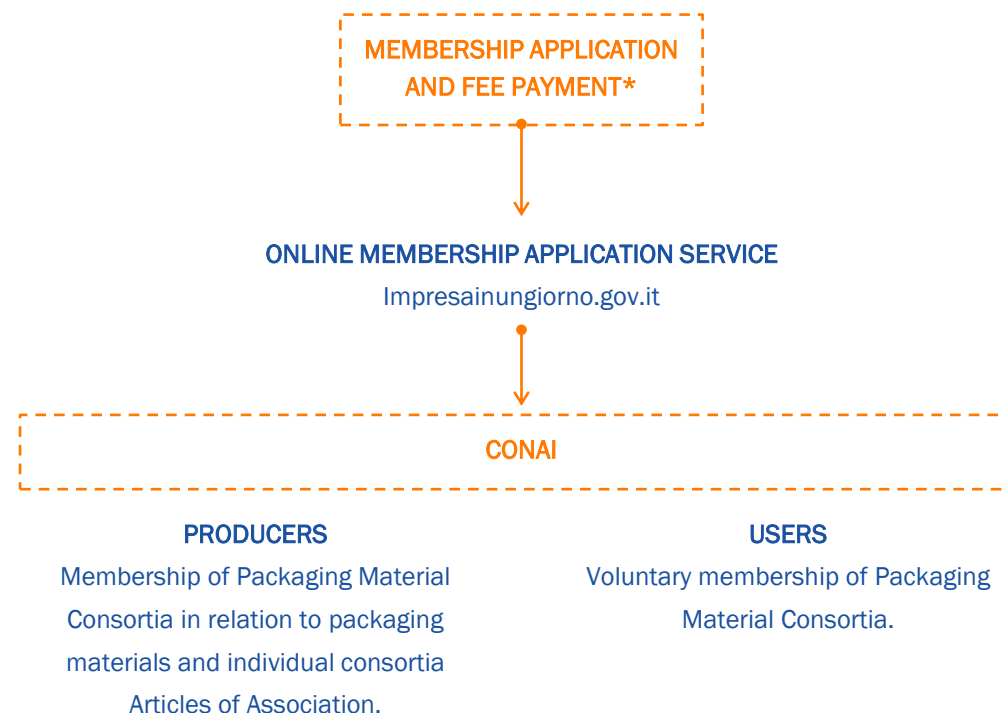
Joining CONAI and paying the membership fee requires using the 'Online Membership Application' Service.

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

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

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

- **€5000** for producers and users not joining CONAI
- **from €15,000 to €46,500** for producers not joining Packaging Material Consortia



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



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The 2024 EPR fee



Material	Fee levels	Values €/t	
		From 1.1 to 31.3	From 1.4 to 31.12
Steel		5.00	5.00
Aluminium		7.00	12.00
Paper	LEVEL 1 (base)	35.00	65.00
	LEVEL 2 (CPL)	55.00	85.00
	LEVEL 3 (composite type C)	145.00	175.00
	LEVEL 4 (composite type D)	275.00	305.00
Wood		7.00	7.00
Bioplastic		170.00	130.00
Glass		15.00	15.00

Material	Fee levels	Values €/t	
		From 1.1 to 31.3	From 1.4 to 31.12
Plastic	LEVEL A1.1	20.00	24.00
	LEVEL A1.2	90.00	90.00
	LEVEL A2	220.00	220.00
	LEVEL B1.1	20.00	224.00
	LEVEL B1.2	20.00	233.00
	LEVEL B2.1	350.00	441.00
	LEVEL B2.2	477.00	589.00
	LEVEL B2.3	555.00	650.00
	LEVEL C	560.00	655.00

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

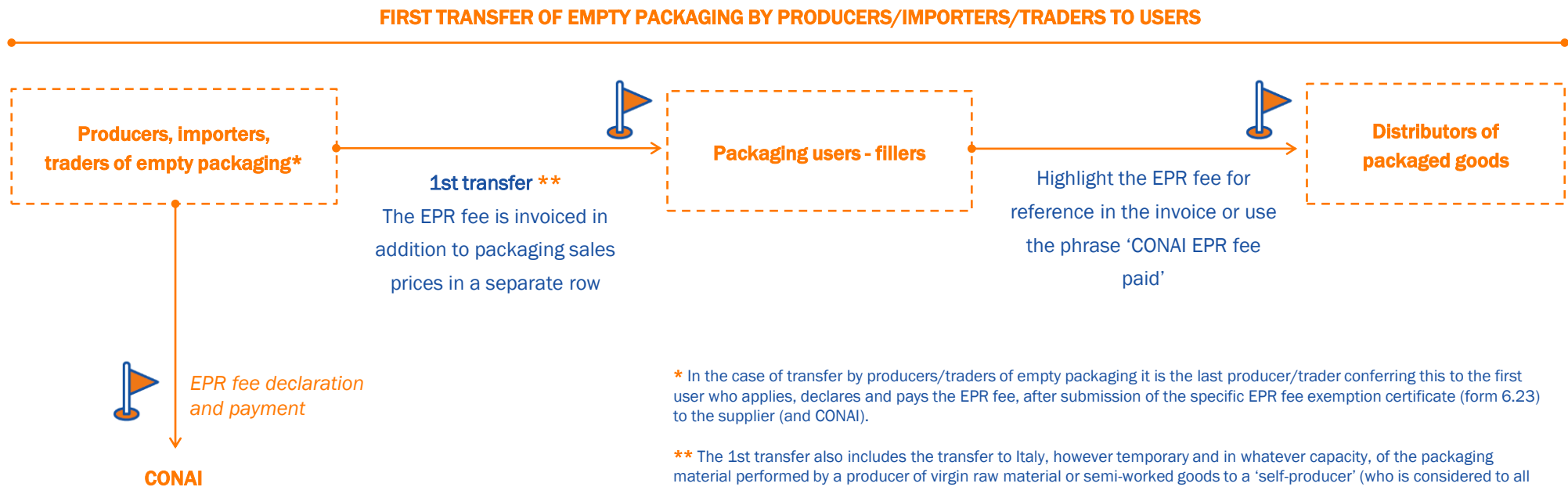
Updated January 2024.



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When and how the EPR fee is payable

Main case studies



* In the case of transfer by producers/traders of empty packaging it is the last producer/trader conferring this to the first user who applies, declares and pays the EPR fee, after submission of the specific EPR fee exemption certificate (form 6.23) to the supplier (and CONAI).

** The 1st transfer also includes the transfer to Italy, however temporary and in whatever capacity, of the packaging material performed by a producer of virgin raw material or semi-worked goods to a 'self-producer' (who is considered to all intents and purposes a user).

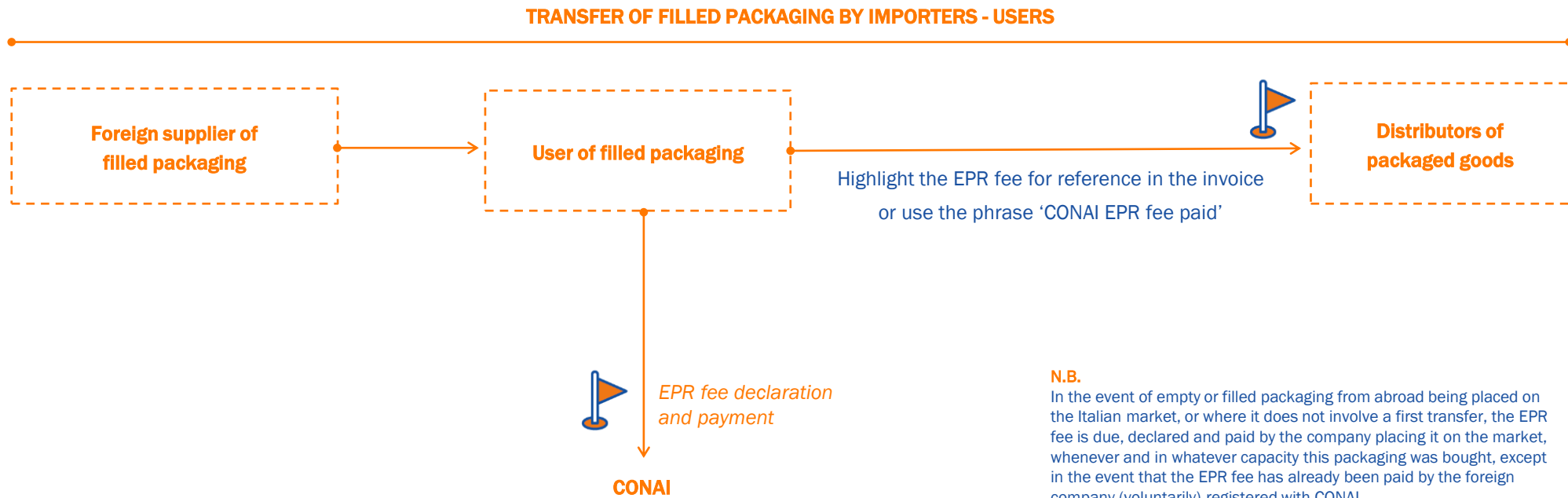


Focus in the next slides



7 When and how the EPR fee is payable

Main case studies



N.B.

In the event of empty or filled packaging from abroad being placed on the Italian market, or where it does not involve a first transfer, the EPR fee is due, declared and paid by the company placing it on the market, whenever and in whatever capacity this packaging was bought, except in the event that the EPR fee has already been paid by the foreign company (voluntarily) registered with CONAI.



Focus in the next slides



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Invoicing of the EPR fee

Producers/traders of empty packaging

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

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

EXAMPLE

Description	Measurement unit	Quantity	Unit price €	Total sum €	VAT
Cans 10 l (150 g each)	no.	5,000	0.70	3,500.00	22%
Plastic modulated fee - Level A1.1	no.	0.750	20.00	15.00	22%
Cans 5 l (75 g each)	no.	5,000	0.45	2,250.00	22%
Plastic EPR fee– Level B1.1	no.	0.375	20.00	7.5	22%
Glass bottles (430 g each)	no.	2,500	0.62	1,550.00	22%
Glass EPR fee	t	1.075	15.00	16.12	22%
Taxable amount				7,338.62	22%



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Invoicing of the EPR fee

Users of packaging and importers of packaged goods

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

- highlight the EPR fee for reference in the invoice

EXAMPLE

Ref. description	Measurement unit	Quantity	Net unit value €	Unit EPR fee €	Total €	VAT
001 Pack (of 24 wine bottles)	item	84	20.14	0.16	1,705.2	22%

or

- use the phrase 'CONAI EPR fee paid'

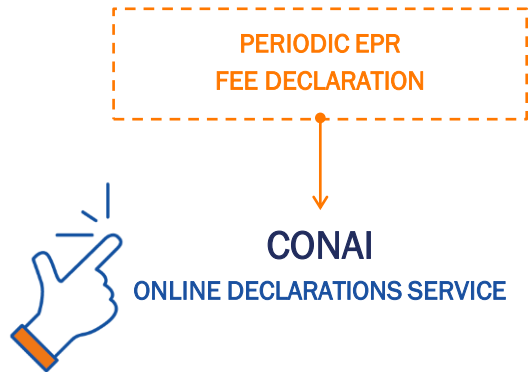
EXAMPLE

Ref. description	Measurement unit	Quantity	Net unit value €	Total €	VAT
001 Pack (of 24 wine bottles)	item	84	20.3	1,705.2	22%

CONAI EPR fee paid



The EPR fee declaration



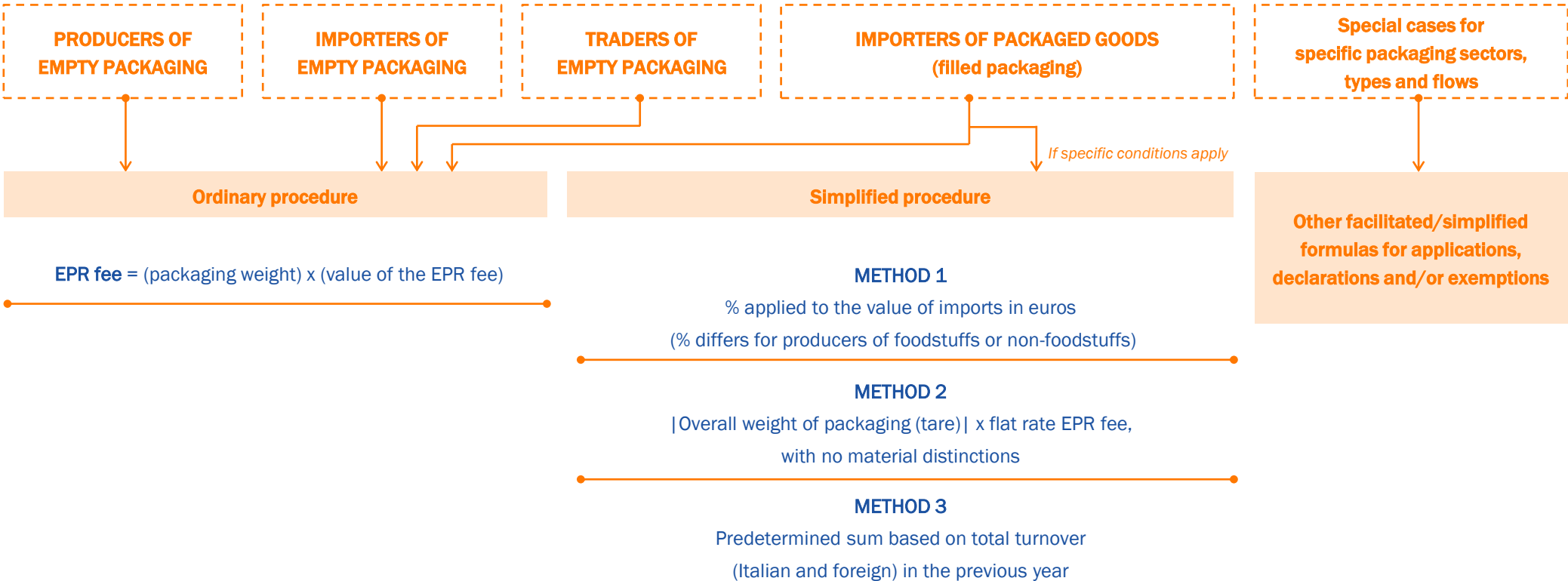
The packaging EPR fee must be declared and paid to CONAI in the ways and on the dates specified in the following slides.

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



How the EPR fee is calculated

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





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2024 values for simplified procedures

for filled packaging imported

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

SIMPLIFIED PROCEDURE						
METHOD 1		METHOD 2		METHOD 3		
Calculation method	% of imported value		Weight of packaging alone (tare) x flat rate EPR fee		Previous year's turnover	Flat rate EPR fee
	Food products		<i>until 31.3.2024</i> 69.00		Up to € 200,000	Total exemption
	<i>until 31.3.2024</i>	0.11	<i>from 1.4.2024</i>	98.00	beyond € 200,000 – up to € 500,000	€ 221.00
	<i>from 1.4.2024</i>	0.15			beyond € 500,000 – up to € 1,000,000	€ 441.00
	Non-food products				beyond € 1,000,000 – up to € 1,500,000	€ 663.00
	<i>until 31.3.2024</i>	0.06			beyond € 1,500,000 – up to € 2,000,000	€ 884.00
<i>from 1.4.2024</i>	0.08					



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When to present declarations

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

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

In special cases EPR fee declarations are yearly:

- *form 6.2 – ‘Simplified procedure using flat rate calculations based on the previous year’s turnover’*
- *form 6.14 – ‘Simplified procedure for labels’*
- *form 6.17 – ‘Simplified procedure for cork packaging’*
- *form 6.20 – ‘CONAI circular procedure 05/04/2012’*

FROM THE 2ND YEAR OF DECLARATION

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



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

1 Declarations for the year 2024 must be presented in the event that the 10 tonnes of packaging per individual material threshold is crossed (including as a sum of all levels in the event of fee modulation).

2 From 1 April 2024, the aluminium fee will increase from €7.00/t to €12.00/t.

3 From 1 April 2024, the paper fee will become €65.00/t for Level 1, €85.00/t for Level 2, €175.00/t for Level 3, and €305.00/t for Level 4.

4 From 1 April 2024, the plastic fee will become € 24.00/t for Level A1.1, €224.00/t for Level B1.1, €233.00/t for Level B1.2, €441.00/t for Level B2.1, €589.00/t for Level B2.2, €650.00/t for Level B2.3, and €655.00/t for Level C.

5 From 1 April 2024, the biodegradable and compostable plastic fee will increase from €170.00/t to €130.00/t.

N.B. The 200.00 euro threshold refers to each packaging material, not the individual fee levels. Thus, for declaration exemption purposes, the total modulated fee relating to all fee levels by material must be taken account of.



2024 EXEMPTION THRESHOLD SHOWING VARIATIONS IN FORCE FROM 1 APRIL 2024			
Material	EPR fee	Exemption threshold	Weight of empty and/or filled packaging Imported
	(€/t)	(€)	(t)
Steel	5.00	200.00	40.00 ¹
Aluminium ²	7.00	200.00	28.571 ¹
Paper ³			
LEVEL 1	35.00	200.00	5.714
LEVEL 2	55.00	200.00	3.636
LEVEL 3	145.00	200.00	1.379
LEVEL 4	275.00	200.00	0.727
Wood	7.00	200.00	28.571 ¹
Plastic ⁴			
LEVEL A1.1	20.00	200.00	10,000 ¹
LEVEL A1.2	90.00	200.00	2.222
LEVEL A2	220.00	200.00	0.909
LEVEL B1.1	20.00	200.00	10.000 ¹
LEVEL B1.2	20.00	200.00	10.000 ¹
LEVEL B2.1	350.00	200.00	0.571
LEVEL B2.2	477.00	200.00	0.419
LEVEL B2.3	555.00	200.00	0.360
LEVEL C	560.00	200.00	0.357
Biodegradable and compostable plastic ⁵	170.00	200.00	1.176
Glass	15.00	200.00	13.333 ¹



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Simplified/flat-rate EPR fee declaration procedure

1 From 1 April 2024, the rate applied to the value of food product imports will increase from 0.11% to 0.15%.

2 From 1 April 2024, the rate applied to the value of non-food product imports will increase from 0.06% to 0.08%.

3 From 1 April 2024, the flat rate tare fee will increase from €69.00/t to €98.00/t.

2024 EXEMPTION THRESHOLD				
Type of declaration	Rate to be applied	Exemption threshold	Weight of Imported goods packaging alone	Value of Imported packaged goods
		(€)	(t)	(€)
Imports simplified by value (foodstuffs) ¹	0.11%	300.00		272.727
Imports simplified by value (non-foodstuffs) ²	0.06%	300.00		500,000
Imports simplified by tare ³	€ 69.00/t	300.00	4.347	



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EPR fee payment

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



ORDINARY PROCEDURE DECLARATION

CONAI sends invoices specific to each material on behalf of each of the Packaging Material Consortia.



SIMPLIFIED PROCEDURE DECLARATION

CONAI sends a single invoice covering all materials.



Special EPR fee exemption, application, declaration cases

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

TYPES OF PACKAGING AND/OR AFFECTED SECTORS:

Primary medical device packaging (Form 6.12)

Primary pharmaceutical packaging (Form 6.13)

Aluminium, paper and plastic labels (Form 14)

Cork packaging (Form 17)

Foil - cling film for foods (Form 18)

Disposable plates and cups (Form 19)

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

Adhesive tapes and gummed paper

Containers for gas of various rechargeable and non-rechargeable types (CONAI circular 22/12/2014)

Mechanical dispensers (CONAI circular 23/11/2011)

PTO →



17 Special EPR fee exemption, application, declaration cases



Multi-material tanks, drums in plastic or steel regenerated and re-placed on the Italian market (CONAI circular 5/12/2017, 19/3/2014 and 22/11/2023)

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

Wooden pallets re-placed on the market and new pallets structurally designed for multi-year re-use (CONAI Circular 31/3/2022)

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

Emptiable beverage system capsules (CONAI circular 7/10/2014)

Dishwasher and air freshener shells-containers (CONAI circular 29/6/2015)

Goods display stands (CONAI circular 3/12/2015)

Black annealed wire for packaging (CONAI circular 2/12/2020)

Small packaging (CONAI circular 3/12/2020)

Bundle handle straps (CONAI circular 5/3/2021)

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

Plastic flower/plant pots functioning as packaging (CONAI Circular of 14/12/2022, the effects of which were suspended from 1 July 2023 until 31 March 2024)




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Exported packaging exemption case studies

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

PROCEDURE	BRIEF DESCRIPTION	FORM	FORM SUBMISSION DEADLINE
Ex-ante exemption	Fixing of an exemption ceiling to be notified to CONAI every year and to suppliers (prior to packaging transfer)	6.5/CONAI and 6.5/Suppliers	29 February *
Ex-ante supplier exemption bis	For the exclusive use of consortium members who buy (empty and/or filled) packaging for export only, to be sent to CONAI and suppliers (prior to packaging transfer)	6.5/Suppliers bis	
Ex-post refund	For shares of packaging exported and on which the EPR fee has already been paid on purchase or import (and declared using the ordinary procedure)	6.6	29 February *
Simplified export ex-post refund 6.2	For shares of filled packaging exported and on which the EPR fee has already been paid on import and declared using the simplified procedure (fees < €12,500 per year)	6.6 bis	29 February *
Import/export compensation	Of quantities of packaging imported and exported in the same period and for each material	6.10	The 20th day of the month following on from the reference period (monthly, quarterly, yearly)
Net exporting companies	<ul style="list-style-type: none"> EPR fee declaration waiver for filled packaging imported EPR fee payment requirement for empty packaging bought in Italy or abroad No EPR fee exemption for exported packaging 	6.22	30 April

* Refund applications presented thirty days or less after the period deadline (30 March 2024) are not rejected but are entitled to refunds of only 75% of entitlements.



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Inspection activities

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



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

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

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

Conditions needing to be fulfilled for the facilitated procedure:

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

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

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

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



Focus on the main new features for 2023/2024

- **Changes to plastics fee modulation**
- **New procedure facilitations and simplifications**
- **Simplified EPR fee declaration method**
- **'Packaging Code' tool**



1

Changes to modulated fee for plastic packaging



For 2024, the nine levels remain unchanged but some types of plastic packaging change levels due to the efficiency of sorting processes and the consolidation of the recycling chain.

For further details consult www.conai.org for two lists with illustrated examples of the packaging types:

- **List of plastic packaging in fee levels from 1 July 2023 (until 31 March 2024)**
- **List of plastic packaging in fee levels from 1 April 2024**

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

Level description	2024 levels
Rigid and flexible packaging with an effective and consolidated industrial sorting and recycling chain, mainly managed by the C&I circuits	A1.1
	A1.2
Flexible packaging with an effective and consolidated industrial sorting and recycling chain, mainly by C&I circuits but with a significant presence in municipal separate waste collection	A2
Packaging with an effective and consolidated industrial sorting and recycling chain, mainly from the household circuit	B1.1
	B1.2
Other sortable/recyclable packaging - from the Household Circuit and/or C&I	B2.1
	B2.2
	B2.3
Packaging for which no recycling is underway or not sortable/recyclable with current technologies	C



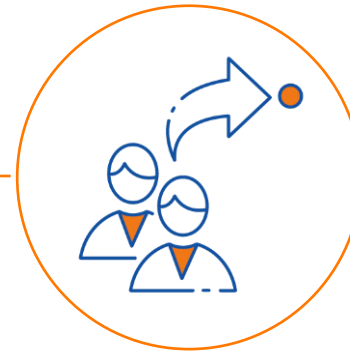
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New procedure facilitations and simplifications for application, declaration and/or exemption from EPR fees for:

“Small traders” that buy empty packaging abroad (both EU and non-EU) to be resold on the domestic market.



Exporters of filled packaging (packaged goods) intended, from the moment of its purchase/import, to be entirely exported.





3

Procedure for applying or excluding the CONAI EPR fee

on “chemically modified cellulose” and “regenerated cellulose” packaging



From 1 April 2024:

for “CHEMICALLY MODIFIED CELLULOSE” packaging*, application of the:

- BIOPLASTIC EPR fee, if biodegradable and compostable plastic products, complying with the EN 13432:2002 standard
- PLASTIC EPR fee, in all other cases of plastic packaging made from chemically modified cellulose



for “REGENERATED CELLULOSE” packaging, exclusion from the EPR fee, regardless of biodegradability, compostability, and/or certification, given that regenerated cellulose is a different material from the 7 currently managed by the CONAI EPR Organization.

If a specific amendment to Biorepack's Articles of Association is approved by the competent bodies, producers/importers of regenerated cellulose packaging complying with the UNI EN 13432 standard will be required to join CONAI and Biorepack and, consequently, to apply, declare and pay the EPR fee on such packaging put on the domestic market.

* which also includes cellulose acetates.



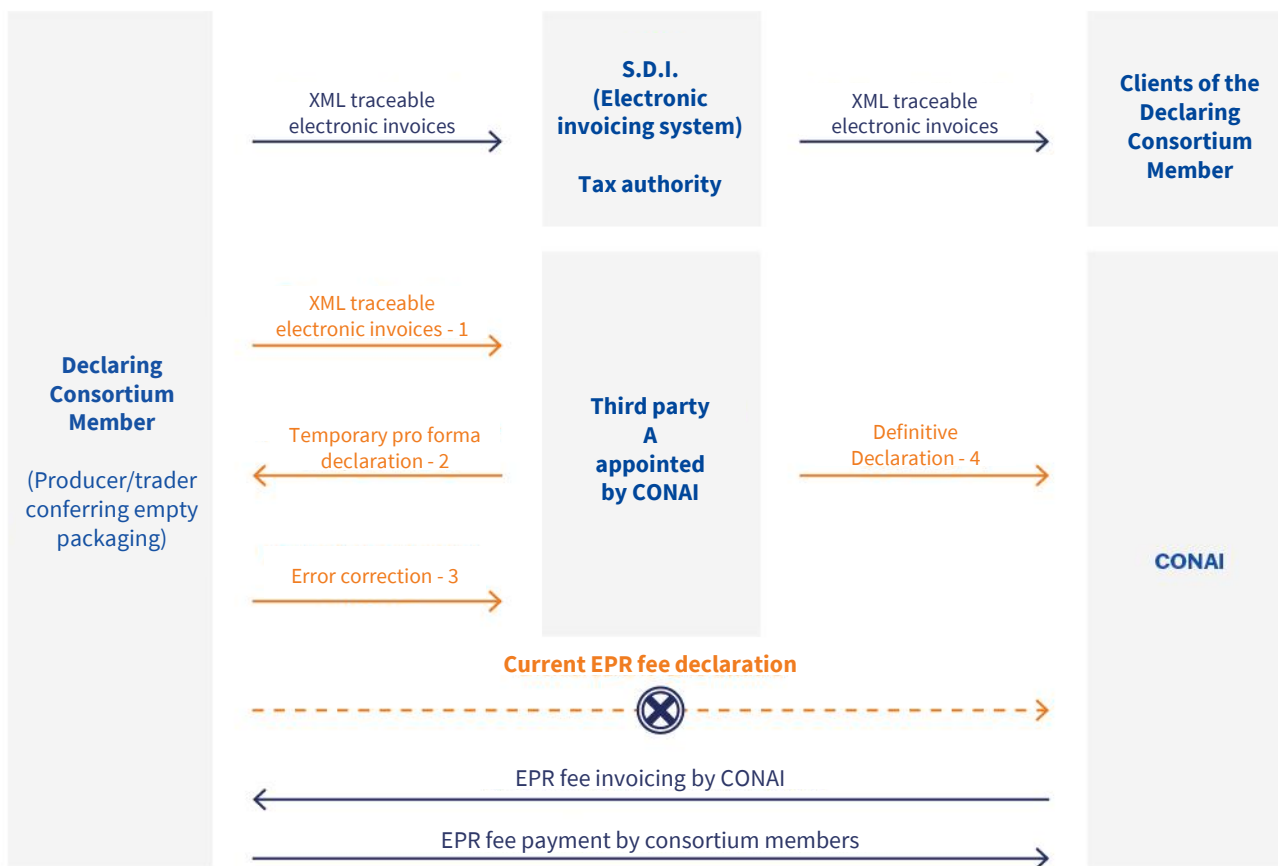
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Simplified declaration method

In January 2023 CONAI launched the experimental phase in an ambitious project designed to **abolish the CONAI EPR fee declarations** on the basis of **data drawn from electronic invoicing XML estimates** issued by consortium members performing packaging ‘first transfer’.

The 2024 CONAI Guide contains a “Special Section” devoted to this theme.

NEW INVOICING AND EPR FEE DECLARATION FLOW





5

Packaging code, the website

As from 2023, CONAI has made a tool available to help users to identify the right declaration item and code for each type of material, together with any fee levels and the corresponding unit value of the **EPR fee** in force at the time of the search.

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

The tool can be consulted on the website:

codicelmballaggio-conai.org

What type of packaging is it?

Egg cartons

← BACK CONTINUE ✓

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Is it composite (polylaminated)?

Select an answer or enter a name

- No
- Yes, with a 90-94% paper component
- Yes, with an 80-89% paper component
- Yes, with a 60-79% paper component
- Yes, with a lower than 60% paper component

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Questionnaire complete!

Date the form was filled in:
16/01/2024

Your declaration item (form 6.1 empty packaging) is:
COMPOSITE TYPE A

Your reference code (for first transfer packaging) is:
CAL012CONAI

← Questionnaire

Table



Declaration item (form 6.1 empty packaging)
COMPOSITE TYPE A

Reference code (for first transfer packaging):
CAL012CONAI

Fee level:
LEVEL 1

Modulated Fee value (per tonne) in force on the date the form was filled in:
€ 35,00

Reference period:
From 01/01/2024 to 31/03/2024

2024	▼
2023	▼
2022	▼
2021	▼
2020	▼
2019	▼
2018	▲

Declaration item (form 6.1 empty packaging)
MAINLY PAPER-BASED POLYLAMINATED PACKAGING

Reference code (for first transfer packaging):
CAL012CONAI

Modulated fee value (per tonne)
€ 10,00

Reference period:
From 01/01/2018 to 31/12/2018

Notes
From 1 April 2024, the level 1 paper packaging EPR fee will increase from 35 euros/tonne to 65 euros/tonne.

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This document is the English translation of Conai Guide Abstract. In cases of disputes, the original Italian text shall prevail.