



Technical Guide

*Contribution
Diversification for
Plastic Packaging*

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This document has the main objective of illustrating the impacts of diversification of the plastic Environmental Contribution during application, declaration and exemption of the CONAI Environmental Contribution (pursuant to the CONAI Guide 2017), in order to allow companies to assess its effects on their management procedures and information systems in use. It should be consulted in conjunction with the 2017 CONAI GUIDE for any checks/details, until it constitutes an integral part of the same during year.

For any clarification or requests for technical and operational support, please fill in the online form on the CONAI website in the "[Contact us](#)" section, selecting "Diversified Contribution" or contact the **Toll-free number 800337799**.

UPDATE AS AT 19.07.2017

This is the authorised translation of the Technical Guide. In case of disputes, the original Italian text shall prevail.

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1. FOREWORD

1.1 DIVERSIFICATION OF THE CONAI ENVIRONMENTAL CONTRIBUTION (HEREINAFTER CAC) FOR PLASTIC PACKAGING

The purpose of diversification is to encourage the use of more sortable and recyclable packaging, linking the Contribution level to the environmental impact of the end-of-life/new-life phases, starting from plastic packaging, the most complex material in terms of variety of types and sorting and recycling technologies.

Three Guiding Principles have been agreed for Contribution diversification:

- sortability,
- recyclability,
- for packaging meeting the first two criteria, the main target circuit of the packaging and its waste.

The target circuit can be "Household" or "Commerce & Industry" (hereinafter C&I). "Household" circuit packaging also includes that from "C&I" systematically treated as household waste.

The Guiding Principles were defined following a detailed analysis with a positive and constructive dialogue with the Association of Packaging Producers and Users, in order to agree the approach to be followed, also with reference to the Contribution levels, illustrated in the specific "Explanatory Manual", available on the dedicated page of the CONAI website at this [link \(www.conai.org\)](http://www.conai.org), Business, Environmental Contribution, Contribution Diversification).

Through application of the Guiding Principles, the following three plastic packaging Contribution levels have been defined:

- LEVEL A - sortable and recyclable packaging from the "C&I" circuit;
- LEVEL B - sortable and recyclable packaging from the "Household" circuit;
- LEVEL C - packaging not sortable/recyclable with current technologies.

Level A plastic packaging will therefore benefit from a reduced CAC, as too will Level B, albeit to a lesser extent, while packaging that currently has greater difficulty in end-of-life management will not benefit from any reduction, irrespective of its circuit of destination, falling into Level C.

1.2 LISTS OF PLASTIC PACKAGING IN THE 3 CONTRIBUTION LEVELS

In the initial application phase, packaging falling into the three Contribution levels is the following, highlighting that the list of reduced CAC types is compulsory (Level A and B), while that of non-reduced CAC types (Level C) is purely by way of example and not limited to, i.e. if a type is not specifically included in the lists of Level A or B it is because it necessarily falls in Level C:

- **LEVEL A (sortable and recyclable packaging from the "C&I" circuit):**
 - a. Liners, Big Bags and similar fabric Bags for industrial use
 - b. Water dispenser bottles
 - c. Caps to cover pallets/Big Bags
 - d. Crates and industrial/agricultural Boxes/Large Boxes in NON-foam material (excluding those referred to in the CONAI Circular of 2 July 2012)
 - e. Boxes subject to Contribution as per CONAI Circular of 2 July 2012 in NON-foam material

- f. Bottle baskets (excluding those referred to in the CONAI Circular of 2 July 2012)
- g. Baskets subject to Contribution as per CONAI Circular of 2 July 2012
- h. Film for palletising and shrink film for over-wrapping^(*)
- i. Drums and IBC Tanks
- j. Interlayers
- k. Pallets
- l. Bubble wrap and other air cushions
- m. Cans - over 5 litre capacity
- n. Raw materials for self-production of Level A packaging

^(*) By shrink film for over-wrapping is meant film used as is with mere heat treatment that shrinks it around several sales units. Applications on individual sales unit or that require heat welding or further processing (e.g. labels, sleeves, bags and other types of flexible packaging, also if sold in spools) are therefore excluded.

➤ **LEVEL B (sortable and recyclable packaging from the "Household" circuit):**

- a. Reusable bags, compliant with current legislation (Decree Law 2/2012)^(*)
- b. Preforms, Bottles, Detergent Bottles and the like
- c. Mechanical dispensers (e.g. spray pumps, triggers, etc.)
- d. Disposable carrier bags, compliant with current legislation (UNI EN 13432: 2002)
- e. Cans - up 5 litre capacity
- f. Caps, closures, lids
- g. Raw materials for self-production of Level B packaging

^(*) Existing exclusion of reusable bags, so-called cabas, compliant with the provisions of current legislation (with external handles, more than 200 microns thick and containing at least 30% of recycled material) from the Environmental Contribution confirmed.

WARNING! The Level A and B lists are compulsory. Additional types of packaging compared to those listed above will fall in the Level C.

➤ **LEVEL C (packaging not sortable/recyclable with current technologies):**

- a. Rigid packaging
 - This item includes, by way of example but not limited to, the following types of packaging:
 - Cases, boxes and other presentation containers
 - Cans, jars and other containers of any shape/size
 - Emptied beverage system capsules as per CONAI Circular of 7 October 2014
 - Crates in foam material
 - Protective elements in foam or rigid material
 - Hangers for clothes, linen and other goods, as per CONAI Circular of 7 October 2013
 - Display packaging (e.g. displays, blisters, thermoforms and plaques)
 - Strapping and bands for packaging use
 - Rolls, tubes and cylinders around which flexible material is wound as per CONAI Circular of 27 June 2013
 - Buckets
 - Disposable plates and cups
 - Tubes
 - Containers and trays
 - Other types of rigid packaging;
- b. Flexible packaging

This item includes, by way of example but not limited to, the following types of packaging:

- Woven/non-woven garment covers and linen bags
 - Labels
 - Monolayer/multilayer film (flat or bubble extrusion - tubular) other than Level A
 - Protective film (e.g. removable film)
 - Adhesive tapes
 - Film for professional use (e.g. for foodstuffs)
 - Film for garments (e.g. film used by laundries)
 - Net and string bags and twine (e.g. for fruit and vegetables)
 - Bags and small bags other than those of Level B
 - Sleeves
 - Other types of flexible packaging;
- c. Poly laminates mainly in plastic material
- d. Raw materials for self-production of Level C packaging

WARNING! This is an illustrative and non-exhaustive list. All types of packaging not present in the lists of Levels A and B therefore fall in Level C, in one of the four classifications specified above (points a., b., c. and d.).

It is recommended to check the updated packaging lists available on the dedicated page of the CONAI website at this [link \(www.conai.org\)](http://www.conai.org), Business, Environmental Contribution, Contribution Diversification).

1.3 REDUCED ENVIRONMENTAL CONTRIBUTION PACKAGING LISTS UPDATE

Sortability and recyclability evolve over time depending on the changes that can occur in sorting and recycling systems.

To monitor such developments and periodically update the list of reduced CAC packaging, a Permanent Technical Assessment Committee (consisting of CONAI directors, representatives of packaging producers and users, hereinafter PTAC) has been set up. The PTAC, also with the support of industry experts, will propose to the CONAI Board of Directors any additions and/or changes to the reduced CAC packaging lists.

1.4 IMPLEMENTATION TIMING

As from 1 May 2017 the new declaration forms are available; their use is optional starting from the declarations of April 2017 and compulsory as from the declarations of July 2017. The plastic CAC will remain unchanged and a single amount until the end of 2017, so as to facilitate companies in the adoption of the new declaration system. Any errors in inputting the types of packaging declared will have no consequences for companies.

WARNING: the frequency of the declaration for the year 2017 (monthly, quarterly or yearly) remains valid. For the purposes of inclusion of the CAC in the invoice, reference should be made to the first transfers carried out from 1 April (in the event of optional use of the new forms) or from 1 July (mandatory use of the new forms), albeit with a single plastic Contribution amount.

From 1 January 2018, the values of the three Contribution levels for plastic packaging will come into effect, defined as follows:

- **Level A** (sortable and recyclable packaging from the commerce and industry circuit): **€179.00/t**

- **Level B** (sortable and recyclable packaging from the household circuit): **€208.00/t**
- **Level C** (packaging not sortable/recyclable with current technologies): **€228.00/t**

For determination of the values of the three levels, a Life Cycle Assessment (LCA) approach – subjected to a “critical review” by an accredited third entity – was adopted, which identified the environmental impacts of the end-of-life/new life phases of the packaging.

The Plastics Critical Review Report is available on the CONAI website at this [link](http://www.conai.org) (www.conai.org, Download documents, Publications and site notes).

The LCA study is available to anyone requesting it via the online form of the Conai website in the “Contact Us” area, selecting the topic “Diversified Contribution”.

As widely requested by companies, however, in this initial application phase, **a gradual approach has been adopted** which envisages full implementation from 2019.

For any clarification or requests for advisory support - also for implementation of packaging flow monitoring systems for the purposes of the new declaration system – please fill in the online form on the CONAI website or call the Toll-free number 800337799.

2. PROCEDURES FOR INCLUDING THE ENVIRONMENTAL CONTRIBUTION IN THE INVOICE

The new procedures for including the CONAI Environmental Contribution in the invoice are described below, depending on those required to pay and the types of packaging transferred, according to the plastic Environmental Contribution diversification, with some examples of the different cases.

This paragraph supplements par. 4.2. et seq of the Guide to membership and to the application of the Environmental Contribution.

2.1 PRODUCERS OF PLASTIC PACKAGING: INCLUSION IN THE INVOICE FOR FIRST TRANSFER OF PACKAGING

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

- the unit weight of plastic packaging supplied, separately for homogeneous packaging categories falling in the 3 different Contribution levels;
- specific indication of the Environmental Contribution applied to each Contribution level;
- the total value of the Environmental Contribution.

Inclusion in the invoice for a single type of plastic packaging

In the case of supply of a single plastic packaging, reference can be made to examples 1, 2, and 3 given below, depending on the Contribution level to which the packaging subject to first transfer belongs.

EXAMPLE 1:

FIRST TRANSFER OF A PLASTIC PACKAGING FALLING IN THE LEVEL A (179 €/t)¹

<u>Description</u>	<u>Unit of Measure</u>	<u>Quantity</u>	<u>Unit price</u> <u>Euros</u>	<u>Tot. amount</u> <u>Euros</u>	<u>VAT</u>
20 L cans (1.100 kg each)	No.	1,000	3.00	3,000.00	22%
Plastic Environmental Contribution – Level A	t	1.100	179.00	196.90	22%
Taxable amount				3,196.90	22%

⁽¹⁾ Effective from 1 January 2018

EXAMPLE 2:

FIRST TRANSFER OF A PLASTIC PACKAGING FALLING IN THE LEVEL B (208 €/t)²

<u>Description</u>	<u>Unit of Measure</u>	<u>Quantity</u>	<u>Unit price</u> <u>Euros</u>	<u>Tot. amount</u> <u>Euros</u>	<u>VAT</u>
5 L cans (150 g each)	No.	5,000	0.70	3,500.00	22%
Plastic Environmental Contribution – Level B	t	0.750	208.00	156.00	22%
Taxable amount				3,656.00	22%

⁽²⁾ Effective from 1 January 2018

EXAMPLE 3:

FIRST TRANSFER OF A PLASTIC PACKAGING FALLING IN THE LEVEL C (228 €/t)³

<u>Description</u>	<u>Unit of Measure</u>	<u>Quantity</u>	<u>Unit price</u> <u>Euros</u>	<u>Tot. amount</u> <u>Euros</u>	<u>VAT</u>
3 L bucket (185 g each)	No.	4,000	0.60	2,400.00	22%
Plastic Environmental Contribution – Level C	t	0.740	228.00	168.72	22%
Taxable amount				2,568.72	22%

⁽³⁾ Effective from 1 January 2018

Inclusion in the invoice for multiple types of plastic packaging falling in the same Contribution level

In the case of a supply of multiple types of plastic packaging falling in the same Contribution level, the invoice can be compiled showing each product and its Environmental Contribution in successive lines, as in example 4 below.

EXAMPLE 4:

FIRST TRANSFER OF TWO TYPES OF PLASTIC PACKAGING FALLING IN THE LEVEL A (179 €/t)⁴, WITH REDUCED ENVIRONMENTAL CONTRIBUTION INDICATED IN TWO SEPARATE LINES

Description	Unit of Measure	Quantity	Unit price Euros	Tot. amount Euros	VAT
Pallet type 1	No.	250	15.00	3,750.00	22%
Plastic Environmental Contribution – Level A	t	1.750	179.00	313.25	22%
Pallet type 2	No.	300	25.00	7,500.00	22%
Plastic Environmental Contribution – Level A	t	3.900	179.00	698.10	22%
Taxable amount				12,261.35	22%

⁽⁴⁾ Effective from 1 January 2018

If, on the other hand, the weight of each product is indicated in the product description itself, the Environmental Contribution can be shown in a single line, as in example 5 below.

EXAMPLE 5:

FIRST TRANSFER OF TWO TYPES OF PLASTIC PACKAGING FALLING IN THE LEVEL A (179 €/t)⁵, WITH REDUCED ENVIRONMENTAL CONTRIBUTION, INDICATED IN A SINGLE LINE

Description	Unit of Measure	Quantity	Unit price Euros	Tot. amount Euros	VAT
Pallet type 1 (7.000 kg each=1.750 lot t)	No.	250	15.00	3,750.00	22%
Pallet type 2 (13.000 kg each=3.900 lot t)	No.	300	25.00	7,500.00	22%
Plastic Environmental Contribution – Level A	t	5.650	179.00	1,011.35	22%
Taxable amount				12,261.35	22%

⁽⁵⁾ Effective from 1 January 2018

Inclusion in the invoice for multiple types of plastic packaging falling in different Contribution levels and/or for different materials

In the case of supplies of 2 or more types of plastic packaging falling into as many Contribution levels (or even regarding possible additional materials other than plastic, including multimaterial packaging), reference may be made to the example 6 below.

EXAMPLE 6:

FIRST TRANSFER OF TWO TYPES OF PLASTIC PACKAGING FALLING IN THE LEVEL B (208 €/t)⁶ AND OF A GLASS PACKAGING (13.30 €/t)⁷.

Description	Unit of Measure	Quantity	Unit price Euros	Tot. amount Euros	VAT
2 L cans (75 g each)	No.	5,000	0.45	2,250.00	22%
Plastic Environmental Contribution – Level B	t	0.375	208.00	78.00	22%
5 L cans (150 g each)	No.	5,000	0.70	3,500.00	22%
Plastic Environmental Contribution – Level B	t	0.750	208.00	156.00	22%
Glass bottles (430 g each)	No.	2,500	0.62	1,550.00	22%
Glass Environmental Contribution	t	1.075	13.30	14.30	22%
Taxable amount				7,548.30	22%

⁽⁶⁻⁷⁾ Effective from 1 January 2018

2.2 PRODUCERS OF RAW MATERIAL FOR PLASTIC PACKAGING: INCLUSION IN INVOICE FOR TRANSFERS TO SELF-PRODUCERS

When a producer supplies the raw material to a self-producer of packaging it makes a "first transfer" and is therefore required to apply the Environmental Contribution in the corresponding sales invoice, according to the Contribution level for self-produced packaging. Such producer must then make the periodic declaration and pay the CONAI Environmental Contribution. Transfers of raw materials between producers do not count for CONAI Environmental Contribution purposes.

For this reason, it is essential that the self-producer informs the raw material producer in advance, through a declaration (Form 6.4), in which – with specific reference to plastic packaging – it must indicate, among other things, the type of self-produced packaging, for correct application of the Environmental Contribution.

When the raw material producer receives the declaration (Form 6.4) from the customer, it invoices according to the procedures described above (for the procedures for calculation and inclusion in the invoice, please refer to examples 1 to 6).

WARNING: in the absence of the self-producer certification, if the type of packaging subject to self-production is not known, the Environmental Contribution to be applied in the first transfer must be that of Level C, i.e. without reduction.

In cases of transfer of raw materials/ semi-finished goods for self-production of packaging falling into different Contribution levels not known ex-ante to the self-producer transferee, the latter can nevertheless adopt a special simplified procedure allowing the same to request the supplier application of the CAC (always in "first transfer"), taking into account the quantities of self-produced packaging in the previous year, for each Contribution level. In this case, the self-producer must send the supplier, with a copy to CONAI, a self-certification (of which CONAI will provide a facsimile) in which the elements allowing the supplier to precisely determine the quantities to be subjected to CAC in first transfer must be indicated, separately by Contribution level. By the month of February of the following year, said self-producer must make the adjustment (credit or debit) to CONAI, with a specific self-certification (using the form prepared by CONAI).

To avoid any even unwitting errors in the application of such simplified procedure, CONAI will activate specific and systematic checks on the companies using them.

2.3 PACKAGING USERS AND IMPORTERS OF PACKAGED GOODS: INCLUSION IN THE INVOICE

The CONAI Articles of Association and Regulations envisage that the Environmental Contribution must also be indicated in the importer's sales invoices (import and resale of packaged goods) and in the sales invoices subsequent to the first transfer (for materials purchased in Italy, for example by users). The seller may alternately highlight the CONAI Environmental Contribution by article or use the wording "CONAI Environmental Contribution paid".

In order to identify the "Unit Environmental Contribution" to be applied to each "article" (i.e. to each product unit), the user must add, for each packing unit, all the Contributions of the various constituent materials and then, only for plastics, the three Contribution levels.

In order to prepare the so-called "off-accounts data sheet" (i.e. the summary document of the CONAI Environmental Contribution that a packaged goods supplier or a packaging trader must issue if requested by the customer), it is necessary to document the weight (and relative Environmental Contribution) of each packaging component examined and, therefore, for plastics, separately by Contribution level.

For details and examples regarding such procedures for inclusion in the invoice (by article or using the wording "CONAI Environmental Contribution paid"), please refer to par. 4.2.3 Guide to membership and to the application of the Environmental Contribution.

3. CONSORTIUM FORMS AND RELATED COMPILATION INSTRUCTIONS:

3.1 INTRODUCTORY NOTES

In defining the new declaration forms - where possible - the principle of simplification has been adopted; therefore, there have been no changes to both the current Environmental Contribution exemption, simplification and exclusion formulas, as well as to the flat-rate amounts (reserved for particular packaging sectors or flows) which, for plastics, can be summarised in the following 4 main cases:

- simplified CAC determination and declaration procedures for importing filled packaging;
- simplified CAC determination and declaration procedures for particular packaging production/flows;
- CAC exemption procedures for packaging exports;
- other exclusion/total exemption procedures for particular packaging/sector types/flows.

The following have therefore been maintained:

- simplified declaration procedures (e.g. simplified procedures for importing filled packaging - flat-rate calculation on the value or on the tare of the packaged goods);
- exclusions/exemptions from the CAC for certain packaging flows (e.g. internal production cycle) or types (e.g. reusable bags, so-called cabas, compliant with the provisions of current legislation - with external handles, more than 200 microns thick and containing at least 30% of recycled material);
- the current exemption system for packaging exports (ex-ante, ex-post or by offsetting with imports) distinguishing the 3 flows according to the 3 Contribution levels. For the export “ex-post” exemption procedure only (Form 6.6) an additional possibility (option) of keeping the three exported plastic packaging flows indistinct is provided, with application, however, of the lowest Contribution value, for refund purposes, of those envisaged.

3.2 MAIN SPECIFIC INNOVATIONS FOR CONAI PLASTIC ENVIRONMENTAL CONTRIBUTION DECLARATIONS IN ORDINARY PROCEDURE

- **Form 6.1 (producers / importers of empty packaging):**
the quantities must be entered for each Contribution level, as follows: - for reduced CAC packaging (Levels A and B) the detail of the individual types must be indicated; - for non-reduced CAC packaging (Level C) reference must be made to the following aggregate items: *rigid packaging, flexible packaging, mainly plastic poly laminates, raw materials for self-production of Level C packaging.*
- **Form 6.2 (importers of filled packaging = packaged goods):**
the quantities must be entered separately for each Contribution level, without further details: In the case in which the flows relating to the two reduced CAC levels cannot be distinguished, the higher Contribution amount of the two envisaged (Level B) must be applied. It will nevertheless be possible to continue to declare a single indistinct flow of plastic packaging, to which the Level C plastic Environmental Contribution will be applied.
- **Form 6.6 (ex-post refund):**
the quantities must be entered separately for each Contribution level, without further details: For this procedure, an additional possibility (option) of keeping the three exported plastic packaging flows indistinct is provided, with application, however, of the lowest Contribution value, for refund purposes, of those envisaged (Level A).
- **Form 6.5 (ex-ante refund):**
the quantities must be entered separately for each Contribution level, without further details: In the event of impossibility of keeping the plastic packaging flows separate, this procedure cannot be used.

- **Form 6.10 (import/export offsetting):**
the quantities must be entered separately for each Contribution level, without further details: In the event of impossibility of keeping the plastic packaging flows separate, this procedure cannot be used.

3.3 MAIN INNOVATIONS INTRODUCED IN DECLARATION PROCEDURES COMMON TO ALL PACKAGING MATERIALS

- Extension of use of form 6.1 for the declarations of all imports of empty packaging/packaging materials (i.e. also in cases of direct use the importer/self-producer).
- Limitation of form 6.2 only for CAC declarations for the import of filled packaging.
- Elimination of detail items: "Packaging Composition: Primary and secondary/tertiary" from forms 6.1 (Producers/Importers of empty packaging), 6.2 (importers of filled packaging = packaged goods), 6.6 (*ex-post refund*), 6.10 (import/export offsetting) and 6.20 (Reusable Packaging).
- Possibility, for habitual exporters, to determine the exemption ceiling for form 6.5 (so-called *ex-ante* exemption procedure), taking as a reference the percentage of exports on turnover resulting from the VAT return of the previous year. In this case, the percentage of the ceiling will be the same for all materials and an alternative to the current calculation method that can still be used on a voluntary basis by Consortium Members.
- Simplification of the declaration procedure (form 6.10) which envisages:
 - elimination of credit carry-forward, in tons, from one interim period to the next;
 - issued at the year-end of separate accounting documents for receivables and/or payables, except in special cases indicated in detail in the instructions of said Form 6.10.
- CAC refund for exporters of packaged goods, already declared on importation with simplified value procedures or on the tare weight of the goods themselves. In particular, in 2018, within the same deadlines already envisaged for the *ex-post* procedure, companies can submit their refund applications for 2017, provided that the CAC declared with the simplified procedure does not exceed the total annual amount of 2,000 euros.

The reduced CAC/simplifications/flat rates already in place, which may be attributable to the following 4 main cases, remain valid:

- simplified CAC determination and declaration procedures for importing filled packaging (Form 6.2);
- simplified CAC determination and declaration procedures for particular packaging production/flows (chapter 8 of the Conai Guide);
- CAC exemption procedures for packaging exports (Forms 6.6, 6.5 and 6.10);
- other exclusion/total exemption procedures for particular packaging/sector types/flows (chapter 8 of the Conai Guide).

For completeness of discussion, and always with a view to simplification, this paragraph indicates, only for the sections of interest of each form, a brief description of the current procedure (CURRENT CONTEXT) and the related INNOVATIONS, some of which are not directly related to Environmental Contribution diversification, such as the elimination of the detail items "PACKAGING COMPOSITION: PRIMARY AND SECONDARY/TERTIARY".

3.4 FORM 6.1 PLASTIC

This paragraph supplements the instructions for compiling Form 6.1 Plastic. The innovations common to all packaging materials have been - for convenience - marked with a “(T)”.

➤ **“Procedures and Deadlines for Filing the Declaration” section**

❖ **CURRENT CONTEXT**

The form, which must be sent exclusively via the "Online Declaration" service by the 20th of the month following the period in question, must be completed by all Consortium Members having made first transfers of packaging in each of the six materials in a given period (month, quarter or year); i.e. by the packaging/packaging material producers, including therefore also importers of empty packaging/packaging materials with transfer to users/self-producers.

❖ **INNOVATION**

(T) The use of this form is extended to all importers of empty packaging/packaging materials (also if there is no first transfer, therefore for direct use by the importer/self-producer).

Consortium Members must indicate the TYPE OF ACTIVITY (tick the main item) to which the

(T) Environmental Contribution declaration refers, selecting between:

- Production/import of empty packaging/packaging materials, subject to “first transfer”;
- import of empty packaging/packaging materials for direct use by the importer/self-producer.

➤ **“Determination of the packaging quantity and CONAI Environmental Contribution” section**

❖ **CURRENT CONTEXT**

In this section, Consortium Members must enter the following information:

- quantity transferred with exemption (column A);
- quantity subject to Contribution/eligible for Contribution (column B);
- share of primary and secondary/tertiary packaging, compared to the total of columns A and B.

The data must be entered with respect to one or more packaging types among those present in the list.

Currently Form 6.1 Plastic envisages 14 specific items, as well as the residual item “other”:

PACKING TYPE	A	B	C	BxC	PACKAGING COMPOSITION (A+B)	
	Exempt quantity tons	Quantity subject to Contribution tons	Environmental Contribution Euros/tons	tot. Contribution amount Euros	primary tons	secondary/tertiary tons
EXTENSIBLE/SHRINK WRAP FILM			188.00			
SHOPPERS/BAGS IN GENERAL			188.00			
BIG BAGS			188.00			
BOTTLES AND PREFORMS			188.00			
DETERGENT BOTTLES AND THE LIKE			188.00			
CONTAINERS AND TRAYS			188.00			
DISPOSABLE ITEMS (PLATES AND CUPS)			188.00			
INDUSTRIAL CONTAINERS			188.00			
OTHER PROTECTIVE AND TRANSPORT PACKAGING			188.00			
CAPS AND CLOSURES			188.00			
POLYLAMINATES MAINLY IN PLASTIC MATERIAL			188.00			
RAW MATERIALS FOR PACKAGING TO SELF- PRODUCERS			188.00			
OTHER			188.00			
CRATES SUBJECT TO CONTRIB. AS PER CIRC. 02/07/2012			188.00			
BASKETS SUBJECT TO CONTRIB. AS PER CIRC. 02/07/2012			188.00			
total						

In column C, the value, expressed in Euros/tons, of the CONAI Environmental Contribution determined for the period in question is already indicated. Currently, as is known, only one Environmental Contribution value is envisaged for each material.

In column BxC the amount in Euros obtained by multiplying the quantity indicated in column B (quantity subject to Contribution) by the value, expressed in Euros/tons, of the CONAI Environmental Contribution indicated in column C is automatically inserted.

In the **total** line, the system automatically calculates the overall data resulting from the sum of the values contained in the individual cells for a specific column.

❖ INNOVATION

Consortium members must enter in the same columns the quantities transferred with exemption and those subject to/eligible for Contribution, but divided into the following 3 Contribution levels:

➤ **LEVEL A (sortable and recyclable packaging from the "C&I" circuit):**

- a. Liners, Big Bags and similar fabric Bags for industrial use
- b. Water dispenser bottles
- c. Caps to cover pallets/Big Bags
- d. Crates and industrial/agricultural Boxes/Large Boxes in NON-foam material (excluding those referred to in the CONAI Circular of 2 July 2012)
- e. Boxes subject to Contribution as per CONAI Circular of 2 July 2012 in NON-foam material
- f. Bottle baskets (excluding those referred to in the CONAI Circular of 2 July 2012)
- g. Baskets subject to Contribution as per CONAI Circular of 2 July 2012
- h. Film for palletising and shrink film for over-wrapping^(*)
- i. Drums and IBC Tanks
- j. Interlayers
- k. Pallets
- l. Bubble wrap and other air cushions
- m. Cans - over 5 litre capacity
- n. Raw materials for self-production of Level A packaging

^(*) By shrink film for over-wrapping is meant film used as is with mere heat treatment that shrinks it around several sales units. Applications on individual sales unit or that require heat welding or further processing (e.g. labels, sleeves, bags and other types of flexible packaging, also if sold in spools) are therefore excluded.

➤ **LEVEL B (sortable and recyclable packaging from the "Household" circuit):**

- a. Reusable bags, compliant with current legislation (Decree Law 2/2012)(*)
- b. Preforms, Bottles, Detergent Bottles and the like
- c. Mechanical dispensers (e.g. spray pumps, triggers, etc.)
- d. Disposable carrier bags, compliant with current legislation (UNI EN 13432: 2002)
- e. Cans - up 5 litre capacity
- f. Caps, closures, lids
- g. Raw materials for self-production of Level B packaging

(*) Existing exclusion of reusable bags, so-called cabas, compliant with the provisions of current legislation (with external handles, more than 200 microns thick and containing at least 30% of recycled material) from the Environmental Contribution confirmed.

WARNING! The Level A and B lists are compulsory. Additional types of packaging compared to those listed above will fall in the Level C.

➤ **LEVEL C (packaging not sortable/recyclable with current technologies):**

a. Rigid packaging

This item includes, by way of example but not limited to, the following types of packaging:

- Cases, boxes and other presentation containers
- Cans, jars and other containers of any shape/size
- Emptied beverage system capsules as per CONAI Circular of 7 October 2014
- Crates in foam material
- Protective elements in foam or rigid material
- Hangers for clothes, linen and other goods, as per CONAI Circular of 7 October 2013
- Display packaging (e.g. displays, blisters, thermoforms and plaques)
- Strapping and bands for packaging use
- Rolls, tubes and cylinders around which flexible material is wound as per CONAI Circular of 27 June 2013
- Buckets
- Disposable plates and cups
- Tubes
- Containers and trays
- Other types of rigid packaging;

b. Flexible packaging

This item includes, by way of example but not limited to, the following types of packaging:

- Woven/non-woven garment covers and linen bags
- Labels
- Monolayer/multilayer film (flat or bubble extrusion - tubular) other than Level A
- Protective film (e.g. removable film)
- Adhesive tapes
- Film for garments (e.g. film used by laundries)
- Net and string bags and twine (e.g. for fruit and vegetables)
- Bags and small bags other than those of Level B
- Sleeves
- Other types of flexible packaging;

c. Polylaminates mainly in plastic material

d. Raw materials for self-production of Level C packaging

WARNING! This is an illustrative and non-exhaustive list. All types of packaging not present in the lists of Levels A and B therefore fall in Level C, in one of the four classifications specified above (points a., b., c. and d.).

(T) The further distinction between "primary" and "secondary/tertiary" packaging is no longer envisaged.

In each of the 3 Contribution levels there is a specific "Raw materials for packaging self-production" item for entering the data concerning raw materials/semi-finished goods for self-production of one or

more types of packaging falling in the corresponding level (e.g. in Level B, under the item "Raw materials for self-production of Level B packaging", the granule quantities of plastic material transferred to self-producers of plastic bottles and/or detergent bottles and the like must be entered).

WARNING:

- in the absence of the self-producer certification, if the type of packaging subject to self-production is not known, the Environmental Contribution to be applied in the first transfer must be that of Level C, i.e. without reduction;
- in cases of transfer of raw materials/ semi-finished goods for self-production of packaging falling into different Contribution levels not known ex-ante to the self-producer transferee, the latter can nevertheless adopt a special simplified procedure allowing the same to request the supplier application of the CAC (always in "first transfer"), taking into account the quantities of self-produced packaging in the previous year, for each Contribution level. In this case, the self-producer must send the supplier, with a copy to CONAI, a self-certification (of which CONAI will provide a facsimile) in which the elements allowing the supplier to precisely determine the quantities to be subjected to CAC in first transfer must be indicated, separately by Contribution level. By the month of February of the following year, said self-producer must make the adjustment (credit or debit) to CONAI, with a specific self-certification (using the form prepared by CONAI). To avoid any even unwitting errors in the application of such simplified procedure, CONAI will activate specific and systematic checks on the companies using them.

In the **Contribution Level C**, Consortium Members must enter the aggregated data (and per individual type of packaging) in one of the following items: a. rigid packaging; b. flexible packaging; c. mainly plastic poly laminates; d. raw materials for self-production of Level C packaging. This in order to enable CONAI to collect the information to be communicated to the competent authorities, to comply with specific legal obligations (Art. 220, paragraph 2, of Legislative Decree 152/2006, as amended and supplemented).

In **column C**, the 3 values, expressed in Euros/tons, of the CONAI Environmental Contribution determined for the period in question, corresponding to the 3 Contribution levels, are indicated.

In **column BxC** the amount in Euros obtained by multiplying the quantity indicated in column B (quantity subject to Contribution) by the corresponding value, expressed in Euros/tons, of the CONAI Environmental Contribution indicated in column C is automatically inserted.

In the **total line**, the system automatically calculates the overall data resulting from the sum of the values contained in the individual cells for a specific column.

Below is a scheme illustrating the innovations.

PACKING CONTRIBUTION LEVEL/TYPE	A	B	C	BxC
	exempt quantity	quantity subject to Contrib.	Environmental Contribution*	tot. Contribution amount
	tons	tons	Euros/tons	Euros
Level A				
a. Liners, Big Bags and similar fabric Bags for industrial use			179.00	
b. Water dispenser bottles			179.00	
c. Caps to cover pallets/Big Bags			179.00	
d. Crates and industrial/agricultural Boxes/Large Boxes in NON-foam material (excluding those referred to in the CONAI Circular of 2 July 2012)			179.00	
e. Boxes subject to Contribution as per CONAI Circular of 2 July 2012 in NON-foam material			179.00	
f. Bottle baskets (excluding those referred to in the CONAI Circular of 2 July 2012)			179.00	
g. Baskets subject to Contribution as per CONAI Circular of 2 July 2012			179.00	
h. Film for palletising and shrink film for over-wrapping			179.00	
i. Drums and IBC Tanks			179.00	
j. Interlayers			179.00	
k. Pallets			179.00	
l. Bubble wrap and other air cushions			179.00	
m. Cans - over 5 litre capacity			179.00	
n. Raw materials for self-production of Level A packaging			179.00	
Level A sub-total	-	-	179.00	-
Level B:				
a. Reusable bags, compliant with current legislation (Decree Law 2/2012)			208.00	
b. Preforms, Bottles, Detergent Bottles and the like			208.00	
c. Mechanical dispensers (e.g. spray pumps, triggers, etc.)			208.00	
d. Disposable carrier bags, compliant with current legislation (UNI EN 13432: 2002)			208.00	
e. Cans - up to 5 litre capacity			208.00	
f. Caps, closures, lids			208.00	
g. Raw materials for self-production of Level B packaging			208.00	
Level B sub-total	-	-	208.00	-
Level C: Packaging materials not present in the lists of Levels A and B, aggregated in the following items:				
a. Rigid packaging			228.00	
b. Flexible packaging			228.00	
c. Polyaminates mainly in plastic material			228.00	
d. Raw materials for self-production of Level C packaging			228.00	
Level C sub-total	-	-	228.00	-
TOTAL	-	-		-

* Effective from 1 January 2018

➤ "6.3 / PLASTIC Exempt Quantity Sheet" section

❖ CURRENT CONTEXT

In this section, Consortium Members must enter the following information:

- the tax identification or VAT number of customers making recourse to exemption from the Environmental Contribution for exports of packaging materials (exemption ceiling requested with Form 6.5) or one's own tax identification or VAT number in the case of direct use of exemption procedures for exports ("self-determined ceiling");
- the exempt quantity for each tax identification/VAT number in the plastic material column:

TAX ID. / VAT NO.	STEEL	ALUMINIUM	PAPER	WOOD	PLASTIC	GLASS	Enter
TOTAL							

The total exempt quantity must coincide with the overall figure in the total field of column A of the "Determination of the packaging quantity and CONAI Environmental Contribution" section.

❖ **INNOVATION**

Consortium members must enter the same information envisaged in the current procedure (own tax identification or VAT number or that of customers and the corresponding exempt quantity), in the 3 columns relating to the same number of plastic material packaging Contribution levels, such that the total exempt quantity of each column coincides with the overall figure in the sub-total field for each level of column A in the "Determination of the packaging quantity and CONAI Environmental Contribution" section.

Below is a scheme illustrating the innovations.

TAX IDENTIFICATION / VAT NUMBER	exempt quantity Level A packaging	exempt quantity Level B packaging	exempt quantity Level C packaging
TOTAL			

3.5 FORM 6.2 IMPORT

This paragraph supplements the instructions for compiling Form 6.2 Import. The innovations common to all packaging materials have been - for convenience - marked with a "(T)".

➤ **"Procedures and Deadlines for Filing the Declaration" section**

❖ **CURRENT CONTEXT**

The form, which must be sent exclusively via the "Online declaration" service by the 20th of the month following the period in question, must be completed by all the Consortium members who have imported (from EU and non-EU countries) packaging materials and empty or filled packaging owned or held for other reasons (for example, hired).

❖ **INNOVATION**

(T) The use of this form is limited to importers of filled packaging.

➤ **"Ordinary procedure – Calculating the weight of imported packaging and CONAI Environmental Contribution" section**

❖ **CURRENT CONTEXT**

In this section, Consortium members must enter the following information:

- quantity transferred with exemption (column A);
- quantity subject to/eligible for Contribution, separately for empty and filled (column B);
- share of primary and secondary/tertiary packaging, compared to the total of columns A and B.

The data must be entered for each material, with no distinction between the different types of packaging imported:

PACKAGING MATERIAL	A	B		C	BxC	PACKAGING COMPOSITION (A+B)	
	Exempt quantity	Quantity subject to Contrib.		Environmental Contribution	tot. Contribution amount	primary	secondary / tertiary
	tons	empty (tons)	filled (tons)	Euros/tons	Euros	tons	tons
STEEL				13.00	0		
ALUMINIUM				45.00	0		
PAPER				4.00	0		
WOOD				7.00	0		
PLASTIC				188.00	0		
GLASS				17.30	0		
total					0		

In **column C**, the value, expressed in Euros/tons, of the CONAI Environmental Contribution for the six packaging materials and determined for the period in question is already indicated. Currently, as is known, only one Environmental Contribution value is envisaged for each material.

In **column BxC** the amount in Euros obtained by multiplying the quantity indicated in column B (quantity subject to Contribution) by the value, expressed in Euros/tons, of the CONAI Environmental Contribution indicated in column C is automatically inserted.

In the **total line**, the system automatically calculates the overall data resulting from the sum of the values contained in the individual cells for a specific column.

❖ INNOVATION

Consortium members must enter the same information envisaged in the current procedure (quantity transferred with exemption and quantity subject to/eligible for Contribution). The further distinction (T) between "primary" and "secondary/tertiary" packaging is no longer envisaged. For plastic material, Consortium members must indicate the quantities requested separately for each of the 3 Contribution levels, without specifying the specific type of packaging, consistent with that indicated in the section relating to Form 6.1.

If Consortium members are unable (or do not intend) to indicate the information requested separately for each level, they may keep the 3 imported plastic packaging flows indistinct, indicating all the quantities in the specific line C bis. In this case the CONAI Environmental Contribution due is calculated taking into account the Level C Contribution, i.e. the highest of the 3.

Should the indistinct flow of imported packaging fall exclusively in Levels A and B, Consortium members must indicate all the quantities in the specific line B bis. In this case the CONAI Environmental Contribution due is calculated taking into account the higher Contribution of the 2 declared (i.e. that of Level B).

If flows to be declared fall into Levels A and C or B and C, the Contribution due is that of Level C.

In **column C**, for plastic material, the 3 values, expressed in Euros/tons, of the CONAI Environmental Contribution determined for the period in question, corresponding to as many Contribution levels (A, B and C) or to the 2 equivalent levels (B bis and C bis), are indicated.

In **column BxC** the amount in Euros obtained by multiplying the quantity indicated in column B (quantity subject to Contribution) by the corresponding value, expressed in Euros/tons, of the CONAI Environmental Contribution indicated in column C is automatically inserted.

In the **total line**, the system automatically calculates the overall data resulting from the sum of the values contained in the individual cells for a specific column.

Below is a scheme illustrating the innovations.

Packaging Material	Contribution level	A	B	C	BxC
		exempt quantity	quantity subject to Contrib.	Environmental Contribution	tot. Contribution amount
		tons	tons	Euros/tons	Euros
STEEL				8.00 *	
ALUMINIUM				45.00	
PAPER				10.00 *	
WOOD				7.00	
PLASTIC	Level A			179.00 *	
	Level B			208.00 *	
	Level B bis Indistinct flows of packaging materials in Levels A and B			208.00 *	
	Level C Packaging materials not present in Levels A and B			228.00 *	
	Level C bis Indistinct flows of packaging materials in Levels A and/or B and C			228.00 *	
GLASS				13.30 *	
total		-	-		-

* Effective from 1 January 2018

➤ **“6.3 / PLASTIC Exempt Quantity Sheet” section**

❖ **CURRENT CONTEXT**

In this section, Consortium members must enter the following information:

- the tax identification or VAT number of customers making recourse to exemption from the Environmental Contribution for exports of packaging materials (exemption ceiling requested with Form 6.5) or one's own tax identification or VAT number in the case of direct use of exemption procedures for exports (“self-determined ceiling”);
- the exempt quantity for each tax identification/VAT number, separately by material:

TAX ID. / VAT NO.	STEEL	ALUMINIUM	PAPER	WOOD	PLASTIC	GLASS	Enter
TOTAL							

The total exempt quantity must coincide with the overall figure in the total field of column A of the "Ordinary procedure - Calculating the weight of imported packaging and CONAI Environmental Contribution" section.

❖ **INNOVATION**

- (T) With the new procedure, Form 6.2 Import is limited only to imports of filled packaging and, therefore, in this section Consortium members must/may only indicate the exempt quantity due in the case of direct use of the export exemption procedures (“self-determined ceiling”), already resulting in column A of the "Ordinary procedure - Calculating the weight of imported packaging and CONAI Environmental Contribution" section. Therefore, the “6.3 / PLASTIC Exempt Quantity Sheet” section has been eliminated.

➤ **“SIMPLIFIED PROCEDURES FOR IMPORTING FILLED PACKAGING” section**

Recourse to these simplified procedures is subject to the presence of objective technical reasons that determine the need (for example, the large quantity of different products imported, the high number of suppliers, the impossibility to obtain the product sheets from one's suppliers or the excessive difficulty in self-determining the same).

The difficulty/impossibility of keeping the flows of filled plastic packaging imported separate cannot constitute a reason for making recourse to the simplified procedures. Therefore, the ordinary procedure must be used, using one of the 2 simplifications provided for in the event of indistinct flows, with application of the highest Contribution amount among those envisaged and subject to declaration.

3.6 FORM 6.5 SIMPLIFIED “EX-ANTE” PROCEDURE

This paragraph supplements the instructions for compiling Form 6.5 Simplified “ex-ante” procedure. The innovations common to all packaging materials have been - for convenience - marked with a “(T)”.

➤ **“Foreword” section**

❖ **CURRENT CONTEXT**

In the description of the form, it is pointed out that the ceiling, expressed as a percentage, is determined based on the previous year's results and calculated on the quantity of each material.

❖ **INNOVATION**

(T) With a view to procedural simplification, a new calculation method, in addition to the existing one based on the quantity of each material has been introduced. This new method is based on the percentage ratio of the values in euros of exports compared to turnover (retrievable from the VAT return). For further details on the subject, please refer to the description of the subsequent sections.

➤ **“Ceiling calculation” section**

❖ **CURRENT CONTEXT**

In this section, Consortium members must enter the following information:

- quantity of packaging exported in the previous year, and its breakdown between empty and filled (line A);
- exempt quantity purchased (with ceiling) in the previous year (line B);
- total packaging sales in the previous year (line C).

For greater clarity, below is an example of the information to be entered in the online declaration, limited to plastic packaging:

			PLASTIC ENTER		
			Total	FILLED	EMPTY
A	Foreign sales previous year	tons			
B	Purchases exempt (with ceiling) previous year	tons			
C	Total sales previous year	tons			
D	Ceiling current year (A/C x 100)	%			
E	Exemption balance previous year (A-B)	tons			
F	CONAI Environmental Contribution	Euros/tons	188.00		
G	Balance (E x F)*	Euros			

The data must be entered for each material, with no distinction between the different types of packaging exported:

In **line D**, the ceiling percentage is automatically calculated as the ratio between the weight of exported packaging (line A) and the weight of packaging related to total sales (line C). For materials that during the previous year were subject to a change in Environmental Contribution, the ceiling is determined based on the total quantity.

In **line E**, the exemption balance is automatically calculated, consisting of the difference of A minus B.

In **line F**, the value, expressed in Euros/tons, of the CONAI Environmental Contribution of each material determined for the period in question is already indicated. Currently, as is known, only one Environmental Contribution value is envisaged for each material.

In **line G**, the balance, obtained by multiplying the exemptions balance (line E) by the value of the CONAI Environmental Contribution (**line F**), is automatically calculated.

❖ INNOVATION

Consortium members must enter the same information envisaged in the current procedure (quantity of packaging exported and corresponding breakdown of empty and filled, exempt quantity purchased - with ceiling - and total packaging sales made, with reference to the previous year).

For plastic material, Consortium members must indicate the quantities requested separately for each of the 3 Contribution levels, without specifying the specific type of packaging, consistent with that indicated in the section relating to Form 6.1.

In **line F**, for plastic material, the 3 values, expressed in Euros/tons, of the CONAI Environmental Contribution determined for the period in question, corresponding to as many Contribution levels, are indicated.

The **Total column** automatically indicates the total values of packaging quantities (in tons) sold abroad (line A), to be broken down by empty and filled, and the balances for each level (line G), which will involve the issue by CONAI (on behalf of Consortia for Packaging Materials), separately by material/Contribution level (for plastic only), the following accounting documents:

- invoice, for amounts due by Consortium members (negative values);
- credit note, for amounts due to Consortium members (positive values).

(T) With a view to procedural simplification, for the purpose of determining the exemption ceiling due, as an alternative to the existing calculation method based on the quantity by weight (exported/sold overall) of each material, Consortium members can use the percentage of exports on turnover (from the VAT return of the previous year). In this case, the ceiling due percentage is the same for all materials. Alternatively, it is still possible to use a percentage for each material based on the ratio between the quantity exported and the total quantity sold.

The debit or credit balances at the end of the year will continue to be determined by comparing the quantity exported (line A of Form 6.5) with that purchased with CAC exemption (line B of Form 6.5) in the year in question.

Below is a scheme illustrating the innovations.

		PLASTIC					
		PACKAGING Level A	PACKAGING Level B	PACKAGING Level C	Total	Filled	Empty
A	Foreign sales previous year	tons					
B	Exempt purchases (with ceiling) previous year	tons					
C	Total sales previous year	tons					
D	Ceiling current year (A / C x 100)	%					
E	Exemption balance previous year (A-B)	tons					
F	CONAI Environmental Contribution*	Euros/tons	179.00	208.00	228.00		
G	Balance (E x F) - Euros: debit (-) or credit (+)	Euros					
Determination of the current year ceiling applicable to all materials, as an alternative to the calculation by individual material (line D)							
H	Export turnover	Euros					
I	Total turnover	Euros					
L	Current year ceiling (H / I x 100) for all materials	%					

* Effective from 1 January 2018

➤ **“SUPPLIERS FROM WHICH PACKAGING PURCHASES WITH EXEMPTION WERE MADE (WITH SIMPLIFIED EX-ANTE PROCEDURE”) section**

❖ **CURRENT CONTEXT**

In this section, Consortium members must enter the tax identification number of each supplier and the quantities (expressed in tons) of packaging/packaging materials purchased with exemption in the previous year, broken down by material. For purchases abroad made directly by Consortium members, the latter must indicate their own tax identification number:

Actions	Tax Id. No.	STEEL	ALUMINIUM	PAPER	WOOD	PLASTIC	GLASS	Notes
There is no data to display								
		0.000	0.000	0.000	0.000	0.000	0.000	

The total exempt quantities for each material, purchased or imported and indicated in line B of the "Ceiling Determination" section, must coincide with the data indicated in the last line of this section.

❖ **INNOVATION**

Consortium members must enter the same information envisaged in the current procedure (their or customers' tax identification - or VAT No. and related purchased/imported quantities), broken down by material. For plastic material, Consortium members must indicate the quantities requested separately for each of the 3 Contribution levels, without specifying the specific type of packaging, consistent with that indicated in the section relating to Form 6.1.

Below is a scheme illustrating the innovations.

TAX ID. / VAT NUMBER	STEEL	ALUMINIUM	PAPER	WOOD	PLASTIC			GLASS
					Packaging Level A	Packaging Level B	Packaging Level C	
TOTALS								

3.7 FORM 6.6 ORDINARY “EX-POST” PROCEDURE

This paragraph supplements the instructions for compiling Form 6.6 Ordinary “ex-post” procedure. The innovations common to all packaging materials have been - for convenience - marked with a “(T)”.

➤ **“Supplier list and weight of purchased packaging” section**

❖ **CURRENT CONTEXT**

In this section, Consortium members must enter the tax identification number of each supplier and the total quantities of packaging/packaging materials purchased in the previous year, broken down by material, distinguishing between quantities subject to the Environmental Contribution and quantities purchased with exemption. For purchases abroad made directly by Consortium members, the latter must indicate their own tax identification number.

For greater clarity, below is an example of the information to be entered in the online declaration, limited to plastic packaging:

Tax Identification no.	PLASTIC	
	Subject to Contrib.	Exempt
TOTAL		

❖ **INNOVATION**

Consortium members must enter the same information envisaged in the current procedure (their or customers' tax identification - or VAT No. and related purchased/imported quantities), broken down by material.

For plastic material, Consortium members may indicate the quantities requested separately for each of the 3 Contribution levels, without specifying the specific type of packaging, consistent with that indicated in the section relating to Form 6.1, or, alternatively, can keep the 3 plastic packaging flows indistinct.

Below is a scheme illustrating the innovations.

Supplier tax identification no.	PLASTIC									
	Packaging Level A		Packaging Level B		Packaging Level C		PACKAGING x indistinct flows in Level A, B and/or C		PACKAGING x indistinct flows in Level B and C	
	Subjected to Contrib. (tons)	Exempt (tons)	Subjected to Contrib. (tons)	Exempt (tons)	Subjected to Contrib. (tons)	Exempt (tons)	Subjected to Contrib. (tons)	Exempt (tons)	Subjected to Contrib. (tons)	Exempt (tons)

➤ “Determination of requested refund amount” section

❖ CURRENT CONTEXT

In this section, Consortium members must enter the quantity of packaging and packaging materials exported, already subject to Contribution in the previous year, broken down by primary packaging (line A) and secondary and tertiary packaging (line B).

For greater clarity, below is an example of the information to be entered in the online declaration, limited to plastic packaging:

			PLASTIC ENTER		
			Total	FILLED	EMPTY
A	Primary packaging	tons			
B	Secondary and tertiary packaging	tons			
C	Total material (A+B)	tons			
D	CONAI Environmental Contribution	Euros/tons	188.00		
E	Amount to be refunded (Cx D)	Euros			

The data must be entered for each material, with no distinction between the different types of packaging exported:

In **line C**, the total quantity of packaging exported, consisting of the sum of A plus B, is automatically calculated and the corresponding breakdown of filled and empty packaging must be indicated.

In **line D**, the value of the CONAI Environmental Contribution (Euros/tons) for the period in question for each material is already shown. Currently, as is known, only one Environmental Contribution value is envisaged for each material.

In **line E**, the requested refund amount for each material, obtained by multiplying the exported packaging quantity indicated in row C by the value of the CONAI Environmental Contribution indicated in line D, is automatically calculated.

❖ INNOVATION

(T) Consortium Members must enter the same information envisaged in the current procedure (exported packaging quantity and corresponding breakdown of empty and filled). The further distinction between "primary" and "secondary/tertiary" packaging is no longer envisaged.

For plastic material, Consortium members may indicate the quantities requested separately for each of the 3 Contribution levels, without specifying the specific type of packaging, consistent with that indicated in the section relating to Form 6.1, or, alternatively, can keep the 3 plastic packaging flows indistinct.

In **line B**, for plastic material, the 3 values, expressed in Euros/tons, of the CONAI Environmental Contribution determined for the period in question, corresponding to as many Contribution levels, are indicated.

With a view to procedural simplification, for the purpose of determining the amount of the refund to be requested, as an alternative to the above procedure, Consortium members can keep the 3 flows of exported plastic packaging indistinct. In this case, however, the credit accrued is calculated taking account the lowest Contribution value of the 3 envisaged.

Below is a scheme illustrating the innovations.

Determination of the amount of the refund to be requested for separate packaging flows falling in the 3 Contribution levels:								
Form 6.6			PLASTIC					
			PACKAGING Level A	PACKAGING Level B	PACKAGING Level C	PACKAGING COMPOSITION (Levels A + B + C)		
			Total	Total	Total	Filled	Empty	
A	Exported packaging	tons						
B	CONAI Environmental Contribution*	Euros/tons	179.00	208.00	228.00			
C	Amount to be refunded	Euros						

* Effective from 1 January 2018

Determination of the amount of the refund to be requested for indistinct packaging flows falling in Contribution Levels A, B and/or C:					
Form 6.6			PLASTIC		
			PACKAGING x indistinct flows in Levels A, B and/or C	PACKAGING COMPOSITION (indistinct flows)	
			Total	Filled	Empty
A	Exported packaging	tons			
B	CONAI Environmental Contribution	Euros/tons	179.00 *		
C	Amount to be refunded	Euros			

* Effective from 1 January 2018

Determination of the amount of the refund to be requested for indistinct packaging flows falling in Levels B and C:					
Form 6.6			PLASTIC		
			PACKAGING x indistinct flows in Levels B and C	PACKAGING COMPOSITION (indistinct flows)	
			Total	Filled	Empty
A	Exported packaging	tons			
B	CONAI Environmental Contribution	Euros/tons	208.00 *		
C	Amount to be refunded	Euros			

* Effective from 1 January 2018

3.8 FORM 6.10 IMPORT/EXPORT OFFSETTING

This paragraph supplements the instructions for compiling Form 6.10 Import/export offsetting. The innovations common to all packaging materials have been - for convenience - marked with a “(T)”.

➤ **“Weight of imported and exported packaging and calculation of the CONAI Environmental Contribution” section**

❖ **CURRENT CONTEXT**

In this section, Consortium members must enter the following information:

- quantity imported in the period, separately for empty and filled packaging (column A);
- quantity, broken down by material, exported in the period plus any credits (in tons) accrued in the previous period and resulting from the declaration (column B);
- share of primary and secondary/tertiary packaging, compared to the period balance (if positive).

The data must be entered for each material, with no distinction between the different types of packaging imported:

PACKAGING MATERIAL	A		B		C=(A-B)	D	E=(DxC)
	Imported quantity		Exported qty + previous period credit		Period balance (1)	Environmental Contribution	Total Contribution amount
	Empty (tons)	Filled (tons)	Empty (tons)	Filled (tons)	tons	Euros/tons	Euros
STEEL						13.00	
ALUMINIUM						45.00	
PAPER						4.00	
WOOD						7.00	
PLASTIC						188.00	
GLASS						17.30	
Total							

PACKAGING MATERIAL	PACKING COMPOSITION (C)	
	PRIMARY	SECONDARY / TERTIARY
	tons	tons
STEEL		
ALUMINIUM		
PAPER		
WOOD		
PLASTIC		
GLASS		
Total		

In **column C**, the period balances (in tons) deriving from the difference in column A minus column B, broken down by material, are automatically calculated.

In **column D**, the value, expressed in Euros/tons, of the CONAI Environmental Contribution for the six packaging materials and determined for the period in question is already indicated. Currently, as is known, only one Environmental Contribution value is envisaged for each material.

In **column E**, the total value of the Contribution obtained by multiplying the value of the CONAI Environmental Contribution indicated in column D by the period balance indicated in column C, if positive, is automatically calculated. In this case CONAI will issue an invoice for each material.

If the balance in column C is negative, column E is not populated and the quantities indicated in column C converge into column B of the declaration for the subsequent period. The credit balance of the last declaration of the year (monthly, quarterly or yearly) must be requested as a refund by Consortium members with Form 6.6 by the end of February of the following year.

❖ INNOVATION

(T) In this section, Consortium members must enter the following information:

- packaging quantity imported in the period, separately for empty and filled packaging (column A);
- packaging quantity exported in the period, separately for empty and filled packaging (column B);

For plastic material, Consortium members must indicate the quantities requested separately for each of the 3 Contribution levels, without specifying the specific type of packaging, consistent with that indicated in the section relating to Form 6.1. If you do not have the information to separately track the Contribution levels subject to declaration (in import and export) this declarative procedure cannot be used.

In **column C**, the period balances (in tons) deriving from the difference in column A minus column B, broken down by material and, for plastic, by Contribution level, are automatically calculated.

In **column D**, the value, expressed in Euros/tons, of the CONAI Environmental Contribution for the various packaging materials (and, for plastic, for the 3 Contribution levels) determined for the period in question is already indicated.

(T) In **column E**, the total value of the Contribution (both positive and negative) obtained by multiplying the value of the CONAI Environmental Contribution indicated in column D by the quantities offset indicated in column C, is automatically calculated.

(T) Following submission by Consortium members of the last declaration of the calendar year in question (December, fourth quarter or annual) the overall annual balance, corresponding to the sum of the values indicated in column E of each interim or annual declaration, broken down by material and, for plastic, separately by Contribution level (with the further possibility of summing 2 or 3 balances with the same sign - debit only or credit only) will be determined.

(T) For annual total balances in debit for Consortium members (positive values), CONAI will issue an invoice for each material. For plastic, if the balances of the three Contribution levels are of opposite signs (positive and negative), CONAI will issue an invoice for the positive balances and a credit note for the negative ones, possibly adding the balances of the same sign.

Reaching - in the calendar year - an interim threshold debt of € 10,000.00 (determined as the sum of the values in column E of each interim declaration for each material) will give rise to immediate invoicing by CONAI. For plastic, the procedure will be as indicated for year-end invoicing. Immediate invoicing of any interim debt balances, regardless of reaching the threshold indicated above, will take place towards any foreign companies that have voluntarily joined CONAI, as a result of the provisions of par. 2.4 of the Conai Guide.

- (T) In the event of total annual credit balances in credit for Consortium members, the latter must submit to CONAI by the end of February of the following year:
- the list of suppliers of empty packaging/packaging materials;
 - the VAT return for the year in question (if available) or the annual VAT data disclosure for the same period.
- (T) Following checks carried out on the documentation submitted by Consortium members, CONAI will issue a credit note for each material. For plastic, if the balances of the three Contribution levels are of opposite signs (positive and negative), CONAI will issue an invoice for the positive balances and a credit note for the negative ones, possibly adding the balances of the same sign.

Below is a scheme illustrating the innovations.

Material	Contribution level	A		B		C=(A-B)	D	E=(DxC)
		Imported quantity		Exported quantity		Quantity offsetting	Environmental Contribution	Contribution amount
		Empty (tons)	Filled (tons)	Empty (tons)	Filled (tons)	tons	Euros/tons	Euros
STEEL							8.00 *	
ALUMINIUM							45.00	
PAPER							10.00 *	
WOOD							7.00	
PLASTIC	Level A					-	179.00 *	
	Level B					-	208.00 *	
	Level C Packaging materials not present in Levels A and B					-	228.00 *	
GLASS							13.30 *	
total		-	-	-	-	-		

* Effective from 1 January 2018

3.9 OTHER DECLARATION FORMS FOR SIMPLIFICATION/FLAT-RATE PROCEDURES

With reference to the following declaration forms:

- **6.14 SIMPLIFIED PROCEDURE FOR LABELS (MAINLY PLASTIC)**
- **6.20 REUSABLE PACKAGING (CONAI CIRCULAR 5.4.2012)**
- **FRUIT AND VEGETABLE CONTAINERS**
- **CONAI - FEDERDISTRIBUZIONE AGREEMENT**
- **6.1 MULTI-MATERIAL SMALL TANKS/PLASTIC DRUMS**

for the purposes of calculation of the rates/lump sum Contributions provided for case by case for the aforementioned procedures for particular packaging types and/or flows, account is taken of the Contribution value for the specific packaging types or simplified procedures.

3.10 SELF-DECLARATION FORMS:

- **6.4 SELF-PRODUCER DECLARATION**

In this form, which self-producers must send to their packaging material supplier, it is mandatory to specify, in addition to the material, even the type of packaging subject to self-production, in order to enable said supplier to correctly apply the CONAI Environmental Contribution, according to the 3 different Contribution levels.

- **6.5 SIMPLIFIED "EX-ANTE" SUPPLIER PROCEDURE**

The table showing the ceiling percentages due for each individual material will be modified, envisaging 3 different ceilings for each of the 3 Contribution levels for plastic packaging. A new section will also be (T) added dedicated to the ceiling, alternative to those for individual materials, calculated based on the percentage of exports to total turnover and due without distinction for all materials, in line with that indicated in the Form 6.5 SIMPLIFIED "EX-ANTE" PROCEDURE

- **OTHER FORMS NOT AFFECTED BY THE ENVIRONMENTAL CONTRIBUTION DIVERSIFICATION:**

- **6.12 EXEMPTION – PRIMARY PACKAGING OF MEDICAL DEVICES;**
- **6.13 EXEMPTION – PRIMARY PACKAGING OF PHARMACEUTICALS;**
- **6.19 EXEMPTION – DISPOSABLE PLASTIC PLATES AND CUPS;**
- **6.21 EXCLUSION – ROLLS, TUBES, CYLINDERS AROUND WHICH FLEXIBLE MATERIAL IS WOUND;**
- **6.22 "NET EXPORTING COMPANY" DECLARATION;**
- **EXEMPTION CERTIFICATION - TRANSFER BETWEEN PRODUCERS.**