



Explanatory Manual

Contribution Diversification for Plastic Packaging

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This is the translation of the Explanatory Manual. In case of disputes, the original Italian text shall prevail.

1. CONTRIBUTION DIVERSIFICATION: SUMMARY

In February 2016, the Board of Directors of CONAI (hereinafter BoD) approved the plastic packaging Contribution diversification project. Almost 20 years since the foundation of the National Packaging Consortium, it was considered appropriate to take a significant step forward – in a perspective of continuous improvement – and further use the Contribution lever to encourage reduction of the environmental impact of packaging, completing a journey that had first connected the Contribution with the weight and later introduced incentives for reuse of packaging in controlled circuits that ensure environmental benefits.

The purpose consists of encouraging 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; all in line with the provisions for the Circular Economy package. In recent years, in fact, there has been a proliferation of different types of plastic packaging to ensure better performance and extend the useful life of the product, which, however, present growing complexity in managing the related waste.

To arrive at this decision, a dedicated Working Group of CONAI directors was set up, belonging to the category of both packaging users as well as producers, in order to identify and propose to the BoD a number of forms of reduced Contributions, with constant total revenue, compared to CONAI plastic Environmental Contribution (hereinafter CAC) and based on predefined Guiding Principles. Based on the criteria identified, these reduced Environmental Contributions are related to the sortability and recyclability of the packaging, as well as to the main destination of the packaging and the related waste (Ref. Chapters 2 and 3).

With this new approach, three different Contribution levels for as many different categories of plastic packaging are envisaged: sortable and recyclable plastic packaging from the Household circuit will benefit from a reduced CAC, and sortable and recyclable packaging from the Commerce & Industry circuit (hereinafter C&I) will benefit from an even lower reduced CAC, while packaging that presents greater difficulty in end-of-life management will not benefit from any reduced CAC, regardless of its target circuit.

Retracing the journey made, thanks to an intense and articulated discussion process developed with the main producer and user associations, first the Guiding Principles for Contribution diversification were defined, which can also be used in other material chains,

and subsequently 59 of the most common types of plastic packaging were analysed. This analysis gave rise to the two lists of reduced CAC packaging: sortable and recyclable packaging from the C&I circuit and from the Household circuit. Indicatively, on an annual basis, the lists can be updated based on the reports received and in the light of the evolution of sorting and recycling technologies, by the Permanent Technical Assessment Committee – PTAC (Ref. Chapter 4).

During 2016, the *Technical Guide - Contribution diversification for plastic packaging* was shared with trade associations and subsequently sent to Consortium member companies to inform them of the upcoming changes to the declaration forms (Ref. Chapter 7). The new forms were available as from 1 May 2017; their use was optional starting from the declarations of April 2017 and compulsory as from the declarations of July 2017. The plastic CAC remained unchanged and a single amount until the end of 2017, so as to facilitate companies in the adoption of the new declaration system.

In July 2017 the amounts of the Environmental Contribution and of the two reduced CAC envisaged were defined and formalised, linked to the results of the specific study conducted on the different levels of environmental impact of end-of-life/new-life management of plastic packaging falling in the three Contribution levels following consumption (Ref. Chapter 5).

From 1 January 2018, Contribution diversification for plastic packaging came into force, with the introduction of 3 levels with related amounts. This effective date (compared to that originally planned of 1 October 2017) was specifically requested by Associations and Companies in order for it to coincide with the calendar year.

With the aim of giving further emphasis to the prevention approach that has guided Contribution diversification, after 6 months of its effective entry into force scheduled for 1.1.2019 and in conjunction with the increase in the average plastic CAC from 208 to 263 €/t, CONAI held a round table between packaging producers and users, from which the need to perfect the current model arose, making the distinction between sorted and recycled packaging solutions and those that are not more clear, thus guaranteeing greater fairness in the reductions envisaged. This therefore implies gradually superseding the rationale of macro-aggregation of packaging types which in the first application essentially aimed at simplifying diversification application procedures.

To this end, an evolution process of the model has been started which foresees two phases:

- for 2019, a first segmentation of "sortable and recyclable from the household circuit" packaging types, also consistent with the design for recycling criteria (EPBP - European



PET Bottle Platform list) of international importance and the preferential indications provided by the Guideline on the facilitation of recycling activities for plastic packaging distributed nationally;

- commitment to continue with a similar approach for all types of packaging in the lists (reduced CAC or not), to be applied from 2020.

2. GUIDING PRINCIPLES FOR CONTRIBUTION DIVERSIFICATION

The Guiding Principles were defined following a detailed analysis, carried out by the CONAI Board Working Group - Diversified CAC WG - which saw a positive and constructive dialogue with the Associations of packaging producers and users, in order to agree the approach to be followed.

Consultation

Albeit with different nuances, from the reports received from the Associations it was possible to identify the following main aspects:

- the substantial generalised agreement with the Guiding Principles;
- the request of graduality of application of the related reduced Contributions;
- the need to remove the doubts and fears expressed by companies related to interpretation uncertainties which could lead, even unconsciously, to possible Contribution misalignments on the same types of packaging.

The Board Group, based on that reported, accepted the requests for graduality in determining reduced Contributions and interpretation clarity in application of the criteria. It also agreed with the need to leave the simplified CAC declaration procedures, as well as the existing exemptions/reductions for particular packaging types or flows, unchanged.

The Guiding Principles for Contribution diversification are as follows:

- a. sortability,**
- b. recyclability,**
- c. for packaging meeting the first two criteria, the main target circuit of the packaging and its waste (“household” or “commerce&industry”).**

The Guiding Principles for the plastic packaging were then specified.



a. Sortability

Where transit through sorting systems is necessary, packaging that meets all the following conditions is considered sortable:

- **Exceeds the minimum size to be sortable**
Packaging which - on the sorting belt - provides a reading area, on one of the sides, of adequate size for the automated equipment currently installed in the Sorting Centres – CSS – (min 5 x 5 cm).
- **Is identifiable on the sorting line**
Reading of the packaging surface is unequivocal and therefore the optical readers recognise the packaging surface.
Not included in this definition is packaging which, depending on the side exposed, generates different reading responses.
- **Ensures minimum sorting quantities**
The effectiveness of the sorting process decreases dramatically with low percentages of incoming material; therefore, on entering the sorting process, a minimum and homogeneous sorting quantity exceeding 2% of the total must be guaranteed.

b. Recyclability

Packaging that meets all the following conditions is considered recyclable:

- **There are one or more recyclers** (or lines are being designed on an industrial scale) that - through a mechanical and/or chemical-organic process - process the sorted material to produce a secondary raw material.
- **There are one or more companies** (or lines are being designed on an industrial scale) **that use the secondary raw materials** resulting from the recycling activities.
- **There is a minimum quantity (in case a dedicated line is required)**
The quantity of sorted material must be sufficient to feed at least one (mechanical and/or chemical-organic) industrial recycling line.
- **Is compatible**
Packaging that is not compatible with relevant and industrially available known sorting and recycling technologies is not included.

For specification of the recyclability criterion, the two reference standards in force (Annex F of Legislative Decree 152/2006, as amended, and UNI EN 13430:2005) indicated in Chapter 8 were considered.

c. Main target circuit of packaging and related waste

- **The packaging is primarily used to serve the Commerce & Industry (Business to Business – B2B) channel**

The qualitative and quantitative concentration of this packaging simplifies its collection and processing, directing its management mainly towards independent recycling circuits. This is a flow fed by companies that consign end-of-life packaging directly to professional operators.

- **The packaging is used primarily to serve the Household channel**

This packaging is usually collected in the urban circuit. This category also includes packaging systematically assimilated with urban waste.

3. PLASTIC PACKAGING CATEGORIES

Updated as at 25.10.2018 * and in force from 1.1.2019

* The update as at 25.10.2018 essentially consists of the revision of the definitions (and related notes) of the various types of "Bottles, detergent bottles and the like, cans - over 5 litre capacity - and preforms for production of the same" present in the B1 and C Levels, already subject to updating on 26.09.2018 last, which - for practicality - are indicated below in the final version:

- in the list of Level A packaging - *sortable and recyclable packaging from the C&I circuit*:
 - the item "*Liners, Big Bags and similar fabric Bags for industrial use*" has been changed to "*Liners, Big Bags and Bags for industrial use*". Consequently, in the list of Level C packaging - *Packaging not sortable/recyclable with current technologies*, the item "*Shopping bags, bags and small bags other than those of Level B*" has been changed to "*Shopping bags, bags and small bags other than those of Level A (Liners, Big Bags and Bags for industrial use) and of Level B2* [see the next point] (*Reusable bags, compliant with current legislation and Bags meeting the requirements established by the UNI EN 13432:2002 standard*)";
 - the item "*Rolls, tubes and cylinders around which flexible material is wound already subject to Contribution, as per CONAI Circular of 27 June 2013, for industrial use*" has been added. Consequently, in the list of Level C packaging, the item "*Rolls, tubes and cylinders around which flexible material is wound as per CONAI Circular of 27 June 2013*" has been changed to "*Rolls, tubes and cylinders around which flexible material is wound as per CONAI Circular of 27 June 2013, other than those for industrial use of Level A*";
- the list of Level B packaging - *sortable and recyclable packaging from the Household circuit*) has been divided into two new Levels **B1 - packaging with an effective and consolidated sorting and recycling chain** and **B2 - other sortable and recyclable packaging**, with the simultaneous reallocation of the following non sortable/recyclable packaging in Level C: "*Opaque PET bottles and detergent bottles and the like and preforms for production of the same*", "*Bottles and detergent bottles and the like with covering label and preforms for production of the same, other than those of Level B1*", "*PET bottles and detergent bottles and the like - multilayer with polymers other than PET - and preforms for production of the same*", "*PET bottles and detergent bottles and the like with direct printing on the same (instead of the label) and preforms for production of the same*", "*Bottles and detergent bottles and the like made with polymers other than PET, PE and PP (e.g. PS, PLA, PVC, PETG, etc.) and preforms for production of the same*", "*Black bottles, detergent bottles and the like, cans - over 5 litre capacity - and preforms for production of the same*" and "*Bottles and detergent bottles and the like with glued or welded metal components (e.g. PET cans) and preforms for production of the same*".
Consequently:
 - the following items have been included in the list of Level B1 packaging: "*PET bottles and detergent bottles and the like - non-multilayer, transparent or coloured transparent, without covering label/direct printing on the same (instead of the label) - and preforms for production of the same*", "*PET bottles and detergent bottles and the like - non-multilayer, transparent or coloured transparent, with covering label, but with perforations/punching to facilitate removal and accompanied by instructions that invite the consumer to proceed in this sense - and preforms for production of the same*", "*HDPE and PP bottles, detergent bottles and the like and cans - over 5 litre capacity - in a colour other than black and without covering label*" and "*HDPE and PP bottles, detergent bottles and the like and cans - over 5 litre capacity - in a colour other than black, with covering label, but with perforations/punching to facilitate removal and accompanied by instructions that invite the consumer to proceed in this sense*";
 - the following remaining items in Level B have been included in the list of Level B2 packaging: "*Reusable bags, compliant with current legislation (Art. 226-bis of Legislative Decree 152/2006)*", "*Mechanical dispensers (e.g. spray pumps, triggers, etc.)*", "*Bags meeting the requirements established by the UNI EN 13432:2002 standard*" and "*Caps, closures and lids other than those in Level A*".

Through application of the Guiding Principles, the following three plastic packaging Contribution levels were defined in the first application phase:

- 1) Level A - Sortable and recyclable packaging from the C&I circuit
- 2) Level B - Sortable and recyclable packaging from the Household circuit
- 3) Level C - Packaging not sortable/recyclable with current technologies

The different types of packaging (considering the 59 most common on the market) were analysed according to their sortability and recyclability within the context of the two possible main target circuits once having become waste (Commerce & Industry, i.e. special waste and Household, i.e. urban waste).

The guiding criteria for such first classifications were:

- the logic of the prevalent flow in which the packaging, once having become waste, will converge. The principle of prevalence was applied to identify both the target circuit, as well as the technical assessments concerning sortability and recyclability. So, for example, if for the same type of packaging there were some recyclable cases and others which were not, it was verified which of the two flows was prevalent in weight and the classification of the entire type followed that flow;
- the current state of sorting and recycling technologies industrially known nationwide.

Therefore, approaches related to the polymer with which the packaging is made, its size or shape were initially excluded from the assessments.

In order to adopt an even stricter prevention approach and, in particular, one of design for recycling, a process was started in 2018 aimed at superseding the rationale of aggregation of packaging types, which aimed to simplify the diversification start-up phase. To do this, we started from the packaging types for which, internationally, there is a clearer and more common identification of the solutions that allow packaging from the household circuit to have access to an efficient and consolidated sorting and recycling chain: preforms, bottles, detergent bottles and the like and cans up to 5 litres. The reference is represented by the EPBP – European PET Bottle Platform Design Guidelines¹ (<https://www.epbp.org/design-guidelines>) and by the Guideline for the facilitation of plastic packaging recycling activities available on progettarericiclo.com².

¹The EPBP was founded in 2009 by a voluntary initiative bringing together experts in the design, production and recycling of PET bottles, with the aim of providing an objective and independent analysis of the existing technologies in the PET bottle recycling sector, and an assessment of the impact these technologies tend to have on recycling processes in Europe. The platform is supported by some of the most important European organisations and associations involved in this subject, such as the European Federation of Bottled Waters (EFBW), the European Association of Plastic Recycling and Recovery Organizations (EPRO), Petcore Europe, Plastics Recyclers Europe (PRE) and the European Non-Alcoholic Beverages Association (UNESDA).

² CONAI web platform dedicated to guidelines for the design of more easily recyclable packaging

As part of this process, Level B - Sortable and recyclable packaging from the Household circuit - was therefore divided into two sub-categories (B1 - Packaging with an effective and consolidated sorting and recycling chain; B2 - Other sortable and recyclable packaging) and packaging types covered by this first analysis that cannot be sorted and/or recycled but which up to now have had the same reductions as Level B, due to aggregation, were reallocated to Level C.

CONAI therefore undertakes to progressively re-evaluate all packaging types in the lists (reduced CAC or not), with a segmentation approach, developing a new model to be fully operational by 2020.

Starting from 1 January 2019³, packaging falling into the Contribution levels is the following, highlighting that the list of reduced CAC types is compulsory (Level A, B1 and B2), 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, B1 or B2 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 Bags for industrial use⁴
- b. Water dispenser bottles
- c. Caps to cover pallets/Big Bags
- d. Crates and industrial/agricultural Boxes/Large Boxes, including those subjected pursuant to CIRC 02/07/2012, in NON-foam material
- e. Bottle baskets, including those subjected as per CIRC of 02/07/2012
- f. Film for palletising and shrink film for over-wrapping⁵
- g. Drums and IBC Tanks
- h. Caps, closures and lids for drums and IBC tanks
- i. Interlayers
- j. Pallets
- k. Bubble wrap and other air cushions
- l. Rolls, tubes and cylinders around which flexible material is wound already subject to Contribution, as per CIRC of 27/06/2013, for industrial use⁶

³The updated lists of packaging in the Contribution levels accompanied by illustrative examples, in force in the various periods (up to 31.12.2018 and as from 1.1.2019) are available on the CONAI website, among the "Useful links" of the page dedicated to the diversified plastic Contribution.

⁴ By bags for industrial use is meant film spools (flat or bubble extrusion - tubular) or single bags/small bags (with open valve/mouth) for the packaging of products consisting of raw material or semi-finished products, used exclusively within the production cycle of companies and therefore not intended for the commercial and/or household circuit.

⁵ 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.



- m. Cans - over 5 litre capacity
- n. Raw materials for self-production of Level A packaging

LEVEL B - Sortable and recyclable packaging from the Household circuit

Subdivided into:

LEVEL B1 - *Packaging with an effective and consolidated sorting and recycling chain*

- a. PET⁷ bottles and detergent bottles and the like non-multilayer⁸, transparent⁹ and coloured transparent, without covering label¹⁰ / direct printing on the same (instead of the label) - and preforms for production of the same
- b. PET⁷ bottles and detergent bottles and the like non-multilayer⁸, transparent⁹ or coloured transparent, with a covering label¹⁰ but with perforations/punching to facilitate removal and accompanied by instructions that invite the consumer to proceed in this sense - and preforms for production of the same
- c. HDPE¹¹ and PP¹² bottles, detergent bottles and the like and cans - over 5 litre capacity - with colour other than black and without covering label¹⁰
- d. HDPE¹¹ and PP¹² bottles, detergent bottles and the like and cans - over 5 litre capacity - with colour other than black and with covering label¹⁰ but with perforations/punching to facilitate removal and accompanied by instructions that invite the consumer to proceed in this sense
- e. Raw materials for self-production of Level B1 packaging

LEVEL B2- *Other sortable and recyclable packaging*

- a. Reusable bags, compliant with current legislation (Art. 226-bis of Legislative Decree 152/2006)^{13 14}

⁶ By Rolls, tubes and cylinders for industrial use is meant those around which a flexible material is wound that does not require further processing steps (e.g. palletising film), not intended for the consumer.

⁷ Polyethylene terephthalate, with the following abbreviation and numbering for identification of the material (Decision 97/129/EC): PET 1.

⁸Multilayer with polymers other than PET

⁹ “Opaque PET containers must prevent reading if placed in contact on a horizontal plane with a white printing sheet with black capital letters, body 5 mm [1] (verdana font) (reading via reflected light and not via transparency)” (UNI 11038-1 standard).

¹⁰ For the purpose of exact allocation in the packaging lists, a label occupying more than 70% of the side surface is considered covering if the container has a capacity of more than 500 ml and more than 50% if the capacity is not more than 500 ml.

¹¹ High-density polyethylene, with the following abbreviation and numbering for identification of the material (Decision 97/129/EC): HDPE 2.

¹²Polypropylene, with the following abbreviation and numbering for identification of the material (Decision 97/129/EC): PP 5.



- b. Mechanical dispensers (e.g. spray pumps, triggers, etc.)
- c. Bags meeting the requirements established by the UNI EN 13432:2002 standard¹⁵
- d. Caps, closures and lids other than those in Level A
- e. Raw materials for self-production of Level B2 packaging

LEVEL C - Packaging not sortable/recyclable with current technologies

- a. Rigid packaging, including:
 - Cases, boxes and other presentation containers
 - Cans, jars and other containers of any shape/size
 - Emptied beverage system capsules (CIRC 07/10/2014)
 - Crates in foam material
 - Protective elements in foam or rigid material
 - Hangers for clothes, linen and other goods (CIRC 7/10/2013)
 - Display packaging (e.g. displays, blisters, thermoforms and plaques)
 - Opaque¹⁶ PET¹⁷ bottles and detergent bottles and the like and preforms for production of the same
 - Bottles and detergent bottles and the like with covering label¹⁸ and preforms for production of the same, other than those of Level B1

¹³Existing 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.

¹⁴"...omissis..."

a) reusable plastic bags with handles outside the useful size of the bag:

1. with thickness of the single wall exceeding 200 microns and containing a percentage of recycled plastic of at least 30 per cent supplied, as transport packaging, in stores that sell foodstuffs;
2. with thickness of the single wall exceeding 100 microns and containing a percentage of recycled plastic of at least 10 per cent supplied, as transport packaging, in stores that sell only goods and products other than foodstuffs;

b) reusable plastic bags with handles inside the useful size of the bag:

1. with thickness of the single wall exceeding 100 microns and containing a percentage of recycled plastic of at least 30 per cent supplied, as transport packaging, in stores that sell foodstuffs;
2. with thickness of the single wall exceeding 60 microns and containing a percentage of recycled plastic of at least 10 per cent supplied, as transport packaging, in stores that sell only goods and products other than foodstuffs.

...omissis..." (Art. 226- bis of Legislative Decree 152/2006).

¹⁵ Biodegradable and compostable plastic bags: plastic bags certified by accredited bodies and meeting the biodegradability and compostability requirements, as established by the European Committee for Standardisation and in particular by the EN 13432 standard implemented with the national UNI EN 13432: 2002" standard (Art. 218, paragraph 1, letter dd-septies) of Legislative Decree 152/2016).

¹⁶ "Opaque PET containers must prevent reading if placed in contact on a horizontal plane with a white printing sheet with black capital letters, body 5 mm [1] (verdana font) (reading via reflected light and not via transparency)" (UNI 11038-1 standard).

¹⁷ Polyethylene terephthalate, with the following abbreviation and numbering for identification of the material (Decision 97/129/EC): PET 1.



- PET¹⁹ bottles and detergent bottles and the like - multilayer with polymers other than PET– and preforms for production of the same
 - PET¹⁹ bottles and detergent bottles and the like with direct printing on the same (instead of the label) and preforms for production of the same
 - Bottles and detergent bottles and the like made with polymers other than PET¹⁹, PE²⁰ and PP²¹ (e.g. PS²², PLA²³, PVC²⁴, PETG²⁵, etc.) and preforms for production of the same
 - Black bottles, detergent bottles and the like and cans - over 5 litre capacity - and preforms for production of the same
 - Bottles and detergent bottles and the like with glued or welded metal components (e.g. PET¹⁹ cans) and preforms for production of the same
 - Strapping and bands for packaging use
 - Rolls, tubes and cylinders around which flexible material is wound (CIRC 27/06/2013), other than those for industrial use of Level A
 - Buckets
 - Disposable plates and cups
 - Tubes
 - Containers and trays
 - Other types of rigid packaging
- b. Flexible packaging, including:
- 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)
 - Shopping bags, bags and small bags other than those of LEVEL A (Liners, Big Bags and bags for industrial use) and LEVEL B2 (Reusable bags, compliant with

¹⁸ For the purpose of exact allocation in the packaging lists, a label occupying more than 70% of the side surface is considered covering if the container has a capacity of more than 500 ml and more than 50% if the capacity is not more than 500 ml.

¹⁹ Polyethylene terephthalate, with the following abbreviation and numbering for identification of the material (Decision 97/129/EC): PET 1.

²⁰ Polyethylene.

²¹ Polypropylene, with the following abbreviation and numbering for identification of the material (Decision 97/129/EC): PP 5.

²² Polystyrene, with the following abbreviation and numbering for identification of the material (Decision 97/129/EC): PS 6.

²³ Poly(lactic acid) or polylactide.

²⁴ Polyvinyl chloride, with the following abbreviation and numbering for identification of the material (Decision 97/129/EC): PVC 3.

²⁵ Transparent polyethylene terephthalate copolyester.



current legislation and Bags meeting the requirements established by the UNI EN 13432:2002 standard)

- Sleeves
- Other types of flexible packaging
- c. Poly laminates mainly in plastic material
- d. Raw materials for self-production of Level C packaging

The Appendix contains a table listing the packaging types included in the Contribution levels and the corresponding validity periods.

4. PERMANENT TECHNICAL ASSESSMENT COMMITTEE

Since sortability and recyclability evolve over time depending on changes that may take place in the sorting and recycling systems, a Permanent Technical Assessment Committee (hereinafter PTAC) has been established with the following tasks:

- follow the evolution of the content of the various lists over time;
- submit any supplements and/or amendments to the reduced CAC packaging list;
- identify and submit to the BoD an ex-ante criterion for determination of the various Contribution amounts.

The PTAC consists of:

- CONAI directors, representative of the various member categories;
- members of the technical structures of CONAI and COREPLA (or additional Consortia, in the case of Contribution diversification of other materials);
- any additional members, third parties with respect to the CONAI-Supply Chain Consortia system (e.g. environmental associations, ANCI, recyclers, technical experts, etc.), which may be called upon to intervene.

PTAC members, appointed by the BoD, remain in office until the end of the term of office of the BoD that appointed them.

PTAC decisions must subsequently be adopted by the Board of Directors to be effective.

5. LCA STUDY ON THE ENVIRONMENTAL IMPACTS OF END-OF-LIFE MANAGEMENT

The economic value of Contribution facilitations is linked to the environmental impacts of the end-of-life/new-life phases of packaging that falls in the specified levels. It was thus established to quantify the environmental impacts of processes that nationwide manage the end-of-life of the flows of plastic packaging identified, adopting a Life Cycle Assessment (LCA) approach. To this end, a study was commissioned to a company with recognised experience in the sector, finally subjecting the study to a Critical Review by a certification body.

Life Cycle Analysis (LCA) is a methodology for quantifying, interpreting and evaluating the environmental impacts resulting from a process or product, during the entire course of its life; the methodology is regulated by the International Standardisation Organisation (ISO) through the standards 14040 and 14044, which define the structure and guidelines for proper application.

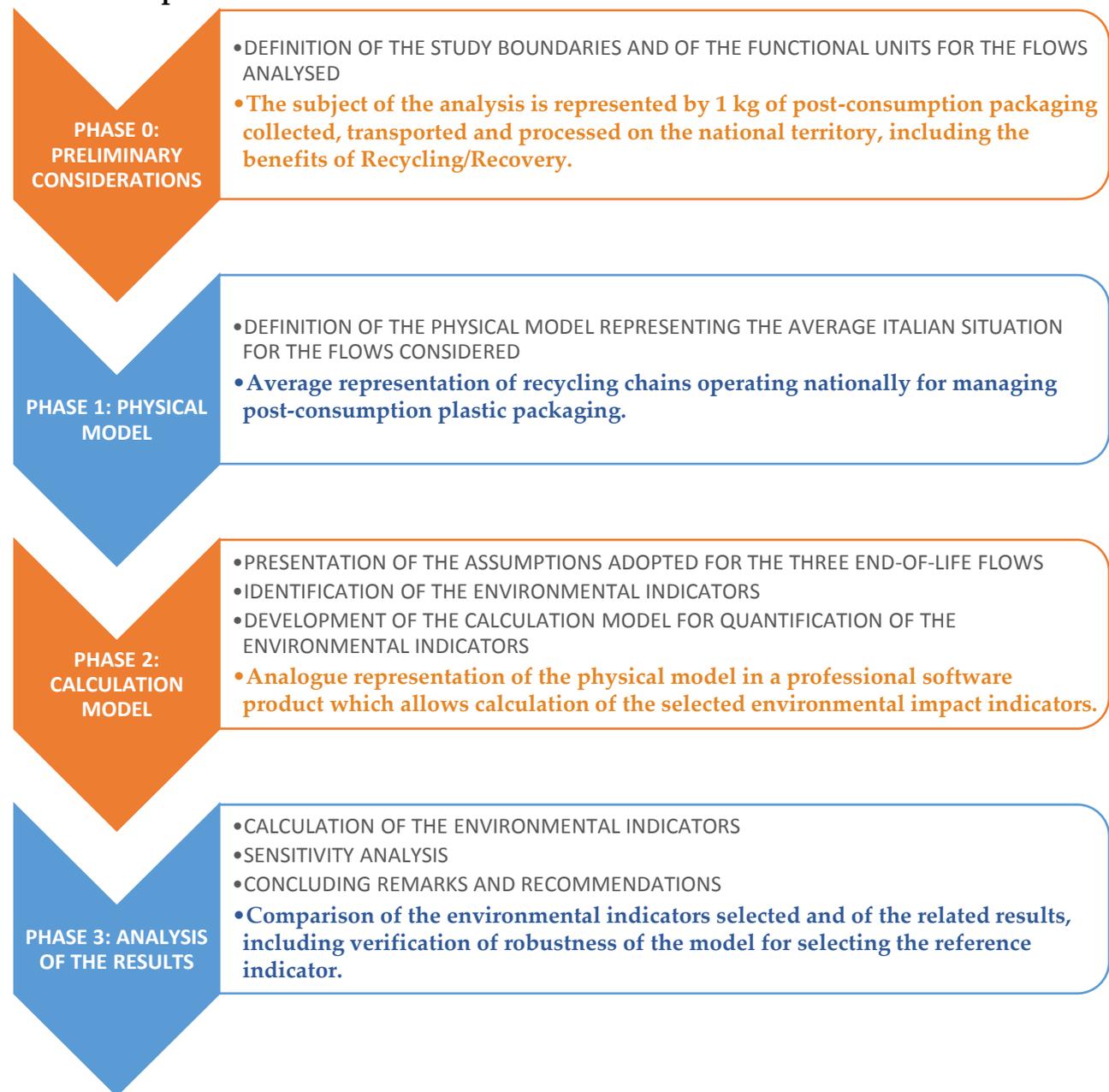
In general, use of the LCA methodology responds to a dual need. The first is to analyse and measure the environmental efficiency of products and processes in order to improve them: an LCA study allows the most critical phases of the production process to be identified, quantifying the most suitable environmental impact indicators, and subsequently corrective or improvement projects to be initiated; in addition, the LCA can be used in the product concept and design phase to compare different solutions. The second is to provide a scientific and rigorous basis for environmental communication activities, meeting market sustainability requirements.

More specifically, conducting an LCA study means acquiring an overview of the production system in question, analysing all its constituent phases, from the production of raw materials to use and disposal, considering the interrelationships that exist between one and the other. Often, it is in fact usual to summarise the LCA approach as an analysis "from cradle to grave" or "from cradle to cradle" when one thinks of returning recycled materials in the production process. For each phase, through precise operational models, a quantification is made, on the one hand, of the consumption of energy, water and raw materials (the so-called inputs) and, on the other, of waste generated and emissions into the atmospheric, water and soil (the so-called outputs). The outcome of the analysis is a complete picture of the environmental performance of the packaging analysed. To make it easy to understand and communicate the results of LCA analyses, summary indicators are used which vary according to the type of packaging analysed and which are used to represent the environmental impacts of the product in a simple and aggregate manner.



Starting from post-consumption plastic packaging that falls in the three levels, the environmental impacts (generated and avoided) of their respective end-of-life flows were studied: from collection to recycling/recovery. The results obtained were analysed through 5 main indicators, chosen among those of recognised international validity: 3 environmental impact indicators (Carbon Footprint or GWP – Global Warming Potential, Ecological Footprint, Ozone Depletion Potential or ODP) and 2 resource consumption indicators (Energy resource consumption, Secondary Raw Material obtainable downstream of Sorting and Recycling).

The work scheme adopted for application of the LCA approach was based on **four main consecutive phases**.



The analysis of all the indicators considered reveals substantial alignment: lower overall impacts for the flow of Sortable and Recyclable packaging from the Commerce&Industry circuit, intermediate impacts for the flow of Sortable and Recyclable packaging from the Household circuit and greater impacts for the flow of packaging not sortable/recyclable with current technologies.

The results thus confirmed the validity of the choice made to encourage the use of more recyclable packaging, connecting the Contribution level to the environmental impact of the end-of-life/new-life phases: all indicators calculated show a real environmental benefit with increasing sortability and recyclability of post-consumption plastic packaging.

Bearing in mind the alignment of the results of the indicators used and of the analysis of the international context on similar initiatives, it was decided to deepen the analysis on the indicator deemed most robust and representative, the Carbon Footprint or Global Warming Potential (GWP)²⁶.

A sensitivity analysis was then carried out on this indicator with the aim of testing its variability with the change of the assumptions used. Also this analysis confirmed the representativeness of the results obtained with the calculation of the GWP.

The net impacts were then calculated, defined as the difference between the impacts generated and those avoided, due for example to the generation of new secondary raw materials. What is obtained is an overall benefit for the two flows of selectable and recyclable packaging due to the high efficiency of the sorting and recycling processes that ensure the production of secondary raw material and avoided production of virgin polymers, while for the flow of packaging not selectable/recyclable with current technologies, the impacts generated prevail over those avoided due to the low sorting and recycling efficiency, despite the adoption of particularly favourable assumptions.

²⁶ The indicator assesses the emission of all gases contributing to the greenhouse effect in combination with CO₂. It is measured in equivalent CO₂ mass (usually in kg CO₂) by converting the emissions of the various gases into CO₂ emissions based on the conversion factors defined by IPCC (*Intergovernmental Panel on Climate Change* www.ipcc.ch)

6. DETERMINATION OF THE CONTRIBUTION LEVEL AMOUNTS

As highlighted, the determination of the Contribution amounts is linked to the results of the analysis of the environmental impacts in the end-of-life/new-life management phases of post-consumption packaging.

Two criteria were then adopted for the introduction of Contribution diversification:

- 1) Equivalence of overall Contribution regardless of the declaration system applied,
- 2) Principle of graduality.

The first envisages that overall plastic CAC revenues remain in line with those which would have been generated with the single CAC.

The second is aimed at ensuring a phased approach to diversification and making the process more gradual for companies.

To determine these amounts, a survey was conducted on plastic packaging issued for consumption and declared to CONAI, aimed at allocating the quantity declared into the 3 Contribution levels:

- 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.

Over 4,000 companies were then surveyed in several steps. The result of the survey was validated by a certification body.

Based on these elements, the amounts of the three Contribution levels, into force from 1 January to 31 December 2018, have been 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

In the initial application phase, the graduality criterion was translated into the introduction of an adjustment for the year 2018 so that full diversification would be operational from 1.1.2019.



Against the average Contribution increase of € 55.00/t approved by the CONAI Board of Directors in July 2018 and the new classification criteria established in September 2018, the Contribution amounts of the Levels, effective from 1.1.2019, are as follows:

- Level A - Sortable and recyclable packaging from the commerce and industry circuit:
€ 150.00/t

- Level B - Sortable and recyclable packaging from the household circuit

B1 – Packaging with an effective and consolidated sorting and recycling chain:
€ 208.00/t

B2– Other sortable and recyclable packaging: € 263.00/t

- Level C - Packaging not sortable/recyclable with current technologies: € 369.00/t

7. EFFECTS OF DIVERSIFICATION ON ENVIRONMENTAL CONTRIBUTION DECLARATIONS

As from October 2016, CONAI made available a Technical Guide to companies, i.e. a summary document containing the main innovations introduced regarding the Consortium's declaration forms. Also this document was submitted to the prior consultation of reference Associations and subsequently disseminated to individual declarants, in order to allow them to adjust their information systems in good time and have more awareness of the innovations.

Below are the main innovations introduced in the forms, distinguishing between those that only affect plastic declarants and those that instead concern all materials.

For detail information, please refer to the Technical Guide available at:

http://www.conai.org/wp-content/uploads/dlm_uploads/2016/09/Guida_CAC_diversificato.pdf

7.1 THE MAIN DECLARATION INNOVATIONS FOR PLASTIC PACKAGING, AS FROM 1.1.2018²⁷

The main specific innovations for CAC plastic declarations are the following:

- 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 = packed 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 CAC 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 amount, for refund purposes, of those envisaged and subject to declaration.

²⁷ After a test phase from April 2017



- Form 6.5 (ex-ante exemption): 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.

7.2 THE MAIN DECLARATION INNOVATIONS COMMON TO ALL PACKAGING MATERIALS, AS FROM 1.1.2018²⁸

The main innovations introduced in declaration procedures common to all packaging materials are the following:

- 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 by 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;
 - issue 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.

²⁸ After a test phase from April 2017

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

- simplified CAC determination and declaration procedures for importing filled packaging (Form 6.2);
- simplified CAC determination and declaration procedures for particular packaging production/flows (par. 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 (par. 8 of the Conai Guide).

7.3 THE MAIN DECLARATION INNOVATIONS FOR 2019

As a result of the innovations introduced for 2019 (described in the previous chapters), the following plastic CAC declarations will be updated accordingly: Form 6.1 Empty Plastic Packaging, Form 6.2 Import of Filled Packaging (= packaged goods), Form 6.6 Ex-post refund, Form 6.5 Ex-ante exemption and Form 6.10 Import/export offsetting.

In particular, the changes will concern the updated lists of packaging in the Contribution levels and the corresponding Contribution amounts.

As from 1.1.2019, a "self-certification" of the user customer is also envisaged (to be sent to the supplier and for information to CONAI), limited however only to cases of doubtful allocation of the Contribution level. In general, self-certification for all doubtful cases must be issued by the user to the producer on the basis of forms defined in advance by Conai and which will include the list of types of dubious interpretation with the exact level for each of them.

In this way, if the producer is able to exactly identify the type of reduced CAC packaging from the "first transfer" (for example, based on the characteristics of the customer and/or product to be packaged, etc.), the latter will apply the Conai environmental Contribution foreseen for the reduced CAC level.

Finally, as from 1.1.2019, a period of 6 months is foreseen, during which penalties will not be applied only in case of incorrect allocation of packaging following the changes made, without prejudice to the CAC due for each type of packaging.

8. DEFINITIONS AND ACRONYMS

Assimilation: Mechanism by which packaging from the Commerce & Industry circuit can join municipal separate waste collection, based on the provisions of Art. 195, paragraph 2(e) of Legislative Decree no. 152 of 3 April 2006 and on the resolution of the Interministerial Committee for waste of 27 July 1984.

CAC: CONAI Environmental Contribution

BoD: CONAI Board of Directors

Commerce and Industry Circuit: Industry, crafts and wholesale trade users. Packaging, having exhausted its function and become waste, does not transit via the municipal separate waste collection.

Household Circuit: Domestic and small business users. Packaging, having exhausted its function and become waste, transits via the municipal separate waste collection.

Energy resource consumption: indicator that expresses the comparison between the quantity of fossil resources used for energy purposes in the recycling chain and the quantity of the same saved as a result of the availability of Secondary Raw Material and electricity and heat recovery.

Ecological Footprint: indicator that defines the biologically productive land and sea area needed to regenerate the resources consumed by a human population and to absorb the (CO₂) emissions generated. Using the ecological footprint, which is a virtual indicator, it is possible to estimate how much surface would be needed to support mankind living with a certain lifestyle.

GWP: indicator that assesses the emission of all gases contributing to the greenhouse effect in combination with CO₂. It is measured in equivalent CO₂ mass (usually in kg CO₂) by converting the emissions of the various gases into CO₂ emissions based on the conversion factors defined by IPCC (*Intergovernmental Panel on Climate Change* www.ipcc.ch).

LCA: Life Cycle Assessment, consists of an objective assessment of energy and environmental loads relating to system analysed, carried out through the identification of energy resources, materials used and waste released into the environment (air, water and soil). Rather than simply describing the product itself, an LCA studies the system generating it through an operational model that, roughly, can be represented by a multidimensional puzzle in which each piece corresponds to a phase of the production

chains involved "from cradle to grave" or, better still, "from cradle to cradle". The result is an ecological profile that identifies the global environmental performance of the system that generates the product or service being analysed through a series of impact indicators. These make it possible to assess and classify the critical elements of the system itself, to possibly compare it with similar systems and above all to establish the starting point for possible improvements.

Ozone Depletion Potential: indicator that assesses the emission of all gases that contribute to the degradation of the ozone layer.

Prevalence of flow: criterion according to which a specific type of packaging with non-homogeneous sortability, recyclability and target circuit characteristics, is attributed the characteristics of the most significant portion.

Recyclability: At the national level, the definition is that provided in Annex F of Legislative Decree 152/2006, as amended and supplemented, which provides that: *"the packaging must be produced in such a way as to enable the recycling of a certain percentage by weight of the materials used in the manufacture of marketable products, in compliance with the regulations in force in the European Community. The determination of this percentage may vary depending on the type of material constituting the packaging"*.

The reference technical standard is UNI EN 13430:2005 which states: *"Ensure that the design of the packaging makes use of materials or combinations of materials that are compatible with known, significant and industrially available recycling technologies"*.

The standard also envisages that there may be misalignment between recycling technologies and the development of new packaging materials which present functional and environmental benefits. In such cases, packaging can nevertheless be defined as recyclable even if the recycling technologies are not yet available, if one can demonstrate the presence of developments towards the availability of industrial recycling ability within a reasonable period of time.

Sortability: The packaging must be large enough to offer a reading area suitable for automated equipment currently installed in sorting centres. It must also have an unequivocal surface and therefore packaging which, depending on the side exposed, generates heterogeneous reading responses (e.g.: multilayer, poly laminates, composite packaging) does not fall within this definition. The effectiveness of the sorting process decreases dramatically with low percentages of incoming material; therefore, on entering the sorting process, a minimum and homogeneous sorting quantity exceeding 2% of the incoming total must be guaranteed.



APPENDIX: Table listing the packaging types included in the Contribution levels and the corresponding validity periods

Contribution level / packaging type	Validity		Notes
	from	to	
LEVEL A - Sortable and recyclable packaging from the C&I circuit			
Liners, Big Bags and similar fabric Bags for industrial use	01/01/2018	31/12/2018	1
Liners, Big Bags and Bags for industrial use	01/01/2019		1
Water dispenser bottles	01/01/2018		
Caps to cover pallets/Big Bags	01/01/2018		
Crates and industrial/agricultural Boxes/Large Boxes in NON-foam material (excluding those referred to in the CONAI circular of 2 July 2012)	01/01/2018		
Boxes subject to Contribution as per CONAI Circular of 2 July 2012 in NON-foam material	01/01/2018		
Bottle baskets (excluding those referred to in the CONAI Circular of 2 July 2012)	01/01/2018		
Baskets subject to Contribution as per CONAI Circular of 2 July 2012	01/01/2018		
Film for palletising and shrink film for over-wrapping	01/01/2018		
Drums and IBC Tanks	01/01/2018		
Caps, closures and lids for drums and IBC tanks	01/01/2018		
Interlayers	01/01/2018		
Pallets	01/01/2018		
Bubble wrap and other air cushions	01/01/2018		
Rolls, tubes and cylinders around which flexible material is wound already subject to Contribution, as per CONAI Circular of 27 June 2013, for industrial use	01/01/2019		2
Cans - over 5 litre capacity	01/01/2018		
Raw materials for self-production of LEVEL A packaging	01/01/2018		
LEVEL B - Sortable and recyclable packaging from the Household circuit			
Reusable shopping bags, compliant with current legislation (Art. 226-bis of Legislative Decree 152/2006)	01/01/2018	31/12/2018	3
Preforms, bottles and detergent bottles and the like	01/01/2018	31/12/2018	3
Mechanical dispensers (e.g. spray pumps, triggers, etc.)	01/01/2018	31/12/2018	3
Shopping bags meeting the requirements established by the UNI EN 13432:2002 standard	01/01/2018	31/12/2018	3
Cans - up 5 litre capacity	01/01/2018	31/12/2018	3
Caps, closures and lids other than those in LEVEL A	01/01/2018	31/12/2018	3
Raw materials for self-production of LEVEL B packaging	01/01/2018	31/12/2018	3
LEVEL B1 - Packaging from the household circuit with an effective and consolidated sorting and recycling chain			
PET bottles and detergent bottles and the like - non-multilayer, transparent or coloured transparent, without covering label / direct printing on the same (instead of the label) - and preforms for production of the same	01/01/2019		3
PET bottles and detergent bottles and the like - non-multilayer, transparent or coloured transparent, with a covering label but with perforations/punching to facilitate removal and accompanied by instructions that invite the consumer to proceed in this sense - and preforms for production of the same	01/01/2019		3
HDPE and PP bottles, detergent bottles and the like and cans - over 5 litre capacity - with colour other than black and without covering label	01/01/2019		3
HDPE and PP bottles, detergent bottles and the like and cans - over 5 litre capacity - with colour other than black and with covering label but with perforations/punching to facilitate removal and accompanied by instructions that invite the consumer to proceed in this sense	01/01/2019		3
Raw materials for self-production of LEVEL B1 packaging	01/01/2019		3
Level B2 - Other sortable and recyclable packaging from the household circuit			3
Reusable bags, compliant with current legislation (Art. 226-bis of Legislative Decree 152/2006)	01/01/2019		3
Bags meeting the requirements established by the UNI EN 13432:2002 standard	01/01/2019		3
Mechanical dispensers (e.g. spray pumps, triggers, etc.)	01/01/2019		3
Caps, closures and lids other than those in LEVEL A	01/01/2019		3
Raw materials for self-production of LEVEL B2 packaging	01/01/2019		3

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LEVEL C - Packaging not sortable/recyclable with current technologies List by way of example but not limited to. Types of packaging not present in the two previous lists must be considered to belong to this latter category of reference.	Validity		Notes
	from	to	
Rigid packaging This item includes, by way of example but not limited to, the following types of packaging:			
Cases, boxes and other presentation containers	01/01/2018		
Cans, jars and other containers of any shape/size	01/01/2018		
Opaque PET bottles and detergent bottles and the like and preforms for production of the same	01/01/2019		3
Bottles and detergent bottles and the like with covering label and preforms for production of the same, other than those of Level B1	01/01/2019		3
PET bottles and detergent bottles and the like - multilayer with polymers other than PET- and preforms for production of the same	01/01/2019		3
PET bottles and detergent bottles and the like with direct printing on the same (instead of the label) and preforms for production of the same	01/01/2019		3
Bottles and detergent bottles and the like made with polymers other than PET, PE and PP (e.g. PS, PLA, PVC, PETG, etc.) and preforms for production of the same	01/01/2019		3
Black bottles, detergent bottles and the like and cans - over 5 litre capacity - and preforms for production of the same	01/01/2019		3
Bottles and detergent bottles and the like with glued or welded metal components (e.g. PET cans) and preforms for production of the same	01/01/2019		3
Emptied beverage system capsules as per CONAI Circular of 7 October	01/01/2018		
Crates in foam material	01/01/2018		
Protective elements in foam or rigid material	01/01/2018		
Hangers for clothes, linen and other goods as per CONAI Circular of 7 October 2013	01/01/2018		
Display packaging (e.g. displays, blisters, thermoforms and plaques)	01/01/2018		
Strapping and bands for packaging use	01/01/2018		
Rolls, tubes and cylinders around which flexible material is wound as per CONAI Circular of 27 June 2013	01/01/2018	31/12/2018	2
Rolls, tubes and cylinders around which flexible material is wound as per CONAI Circular of 27 June 2013, other than those for industrial use of LEVEL A	01/01/2019		2
Buckets	01/01/2018		
Disposable plates and cups	01/01/2018		
Cans (over 5 litre capacity), other than those of LEVEL B1	01/01/2019		3
Tubes	01/01/2018		
Containers and trays	01/01/2018		
Other types of rigid packaging	01/01/2018		
Flexible packaging This item includes, by way of example but not limited to, the following types of packaging:	01/01/2018		
Woven/non-woven garment covers and linen bags	01/01/2018		
Labels	01/01/2018		
Monolayer/multilayer film (flat or bubble extrusion - tubular) other than	01/01/2018		
Protective film (e.g. removable film)	01/01/2018		
Adhesive tapes	01/01/2018		
Film for professional use (e.g. for foodstuffs)	01/01/2018		
Film for garments (e.g. film used by laundries)	01/01/2018		
Net and string bags and twine (e.g. for fruit and vegetables)	01/01/2018		
Shopping bags, bags and small bags other than those of LEVEL B	01/01/2018	31/12/2018	1
Shopping bags, bags and small bags other than those of LEVEL A (Liners, Big Bags and bags for industrial use) and LEVEL B2 (Reusable bags, compliant with current legislation and Bags meeting the requirements established by the UNI EN 13432:2002 standard)	01/01/2019		1
Sleeves	01/01/2018		
Other types of flexible packaging	01/01/2018		
Polylaminates mainly in plastic material	01/01/2018		
Raw materials for self-production of LEVEL C packaging	01/01/2018		

Explanatory notes on the changes made:

- A. The change consists of the reallocation, starting from 1/1/2019, of "bags for industrial use" (as defined in note 1) from Level C to Level A. The "Fabric Bags for industrial use" were already in Level A, since 1/1/2018.

APPENDIX: Table listing the packaging types included in the Contribution levels and the corresponding validity periods •

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- B. The change consists of the reallocation, starting from 1/1/2019, of "Rolls, tubes and cylinders around which flexible material is wound already subject to Contribution, as per CONAI Circular of 27 June 2013, for industrial use" (as defined in note 3) from Level C to Level A. The same types of packaging, if intended for the consumer, remain in Level C.
- C. The change consists of reclassification of the items "Preforms, bottles and detergent bottles and the like" and "Cans - over 5 litre capacity" in Level B. In fact, as from 1/1/2019, certain types of bottles, detergent bottles and the like and cans have been classified in the new Level B1, while the remaining types of bottles, detergent bottles and the like and cans have been reallocated to Level C.

APPENDIX: Table listing the packaging types included in the Contribution levels and the corresponding validity periods •